

**RIVERSIDE COUNTY FLOOD CONTROL
AND WATER CONSERVATION DISTRICT
FISCAL YEAR 2015-16**

**REVENUE AND EXPENDITURE REPORT
May 31, 2016**

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Revenue and Expenditure Report

Fund 15000 -- Special Accounting

As Of 5/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$68,275	\$608,600	\$469,468	\$139,132	77.1%
Transfers In	0	2,000	0	2,000	0.0%
Total Revenues	\$68,275	\$610,600	\$469,468	\$141,132	76.9%
Expenditures					
Salaries and Benefits	\$25,859	\$360,572	\$341,200	\$19,372	94.6%
Services and Supplies	9,966	493,500	100,474	393,026	20.4%
Other Charges	0	2,000	0	2,000	0.0%
Total Expenditures	\$35,825	\$856,072	\$441,674	\$414,398	51.6%
Total Special Accounting	\$32,450	(\$245,472)	\$27,794	(\$273,266)	-11.3%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 5/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,056,356	\$3,369,924	\$3,332,013	\$37,911	98.9%
Redevelopment	0	412,301	\$308,076	104,225	74.7%
Intergovernmental	6,154	47,457	\$41,025	6,432	86.4%
Charges For Services	(3,597)	73,600	\$43,480	30,120	59.1%
Charges For Administrative Services	0	8,000	\$348	7,652	4.3%
Interest Income	0	18,094	\$9,777	8,317	54.0%
Use of Assets	0	0	\$126,213	(126,213)	-
Transfers In	50,880	641,900	\$412,304	229,596	64.2%
Total Revenues	\$1,109,793	\$4,571,276	\$4,273,238	\$298,038	93.5%
Expenditures					
Salaries and Benefits	\$356,008	\$6,234,528	\$5,996,299	\$238,229	96.2%
Services and Supplies	250,258	(1,535,268)	(\$1,734,921)	199,653	113.0%
Other Charges	0	0	\$60	(60)	-
Capital Outlay	23,053	91,900	\$46,929	44,971	51.1%
Total Expenditures	\$629,319	\$4,791,160	\$4,308,367	\$482,793	89.9%
Total Flood Administration	\$480,474	(\$219,884)	(\$35,129)	(\$184,755)	16.0%

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Revenue and Expenditure Report
Fund 25110 -- Zone 1 Const-Maint-Misc
As Of 5/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$2,263,414	\$7,438,394	\$7,134,167	\$304,227	95.9%
Redevelopment	0	1,303,560	840,921	462,639	64.5%
Intergovernmental	13,121	88,229	287,293	(199,064)	325.6%
Charges For Services	0	7,750	61,335	(53,585)	791.4%
Area Drainage Plan Fees	0	5,000	3,069	1,931	61.4%
Interest Income	0	63,724	45,159	18,565	70.9%
Use of Assets	1,270	86,000	86,279	(279)	100.3%
Transfers In	0	19,443	0	19,443	0.0%
Total Revenues	\$2,277,805	\$9,012,100	\$8,458,223	\$553,877	93.9%
Expenditures					
Salaries and Benefits	\$199,105	\$3,580,250	\$2,245,506	\$1,334,744	62.7%
Services and Supplies	297,041	8,900,999	3,455,373	5,445,626	38.8%
Other Charges	0	1,000	0	1,000	0.0%
Capital Outlay	0	225,000	20,444	204,556	9.1%
Transfers Out	7,174	283,590	64,832	218,758	22.9%
Total Expenditures	\$503,321	\$12,990,839	\$5,786,155	\$7,204,684	44.5%
Total Zone 1 Const-Maint-Misc	\$1,774,484	(\$3,978,739)	\$2,672,068	(\$6,650,807)	-67.2%

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Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 5/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$3,964,910	\$12,532,430	\$12,573,559	(\$41,129)	100.3%
Redevelopment	0	913,320	1,279,251	(365,931)	140.1%
Intergovernmental	23,388	151,623	155,921	(4,298)	102.8%
Charges For Services	0	500	2,598	(2,098)	519.6%
Area Drainage Plan Fees	3,815	1,000	19,929	(18,929)	1992.9%
Interest Income	0	209,052	108,792	100,260	52.0%
Use of Assets	0	6,483	100	6,383	1.5%
Transfers In	0	850,000	0	850,000	0.0%
Total Revenues	\$3,992,113	\$14,664,408	\$14,140,149	\$524,259	96.4%
Expenditures					
Salaries and Benefits	\$282,106	\$3,701,729	\$2,388,123	\$1,313,606	64.5%
Services and Supplies	724,089	23,533,412	7,998,637	15,534,775	34.0%
Other Charges	0	6,200,000	685,333	5,514,667	11.1%
Capital Outlay	0	8,705,000	1,651,645	7,053,355	19.0%
Transfers Out	10,166	894,680	75,412	819,268	8.4%
Total Expenditures	\$1,016,361	\$43,034,821	\$12,799,149	\$30,235,672	29.7%
Total Zone 2 Const-Maint-Misc	\$2,975,752	(\$28,370,413)	\$1,341,000	(\$29,711,413)	-4.7%

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Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 5/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$532,736	\$1,666,553	\$1,681,053	(\$14,500)	100.9%
Redevelopment	0	424,288	345,234	79,054	81.4%
Intergovernmental	3,100	119,810	20,666	99,144	17.2%
Charges For Services	0	100	195	(95)	195.0%
Interest Income	0	43,281	20,460	22,821	47.3%
Transfers In	0	12,565	0	12,565	0.0%
Total Revenues	\$535,836	\$2,266,597	\$2,067,608	\$198,989	91.2%
Expenditures					
Salaries and Benefits	\$43,045	\$1,097,000	\$714,502	\$382,498	65.1%
Services and Supplies	24,571	2,120,420	\$816,464	1,303,956	38.5%
Other Charges	0	3,000	\$0	3,000	0.0%
Capital Outlay	0	220,000	\$0	220,000	0.0%
Transfers Out	1,533	72,090	\$20,666	51,424	28.7%
Total Expenditures	\$69,150	\$3,512,510	\$1,551,632	\$1,960,878	44.2%
Total Zone 3 Const-Maint-Misc	\$466,686	(\$1,245,913)	\$515,977	(\$1,761,890)	-41.4%

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Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 5/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$4,067,050	\$12,423,817	\$12,801,731	(\$377,914)	103.0%
Redevelopment	0	1,217,460	\$974,002	243,458	80.0%
Intergovernmental	23,546	147,207	\$161,973	(14,766)	110.0%
Charges For Services	794	1,500	\$3,555,245	(3,553,745)	237016%
Area Drainage Plan Fees	5,581	0	\$244,054	(244,054)	-
Interest Income	318	225,851	\$115,572	110,279	51.2%
Use of Assets	0	7,800	\$7,800	0	100.0%
Transfers In	0	20,726,250	\$0	20,726,250	0.0%
Total Revenues	\$4,097,289	\$34,749,885	\$17,860,376	\$16,889,509	51.4%
Expenditures					
Salaries and Benefits	\$524,487	\$5,555,635	\$4,430,190	\$1,125,445	79.7%
Services and Supplies	2,663,168	57,448,195	\$30,897,738	26,550,457	53.8%
Other Charges	0	780,000	\$0	780,000	0.0%
Capital Outlay	3,400	400,000	\$262,100	137,900	65.5%
Transfers Out	19,226	1,182,950	\$1,141,343	41,607	96.5%
Total Expenditures	\$3,210,281	\$65,366,780	\$36,731,371	\$28,635,409	56.2%
Total Zone 4 Const-Maint-Misc	\$887,008	(\$30,616,895)	(\$18,870,995)	(\$11,745,900)	61.6%

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Revenue and Expenditure Report
Fund 25150 -- Zone 5 Const-Maint-Misc
As Of 5/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$875,888	\$2,603,990	\$2,758,301	(\$154,311)	105.9%
Redevelopment	0	307,420	224,098	83,322	72.9%
Intergovernmental	5,080	30,812	33,869	(3,057)	109.9%
Charges For Services	0	0	73,569	(73,569)	-
Interest Income	0	39,677	23,271	16,406	58.7%
Use of Assets	0	0	6,450	(6,450)	-
Transfers In	0	5,863	0	5,863	0.0%
Total Revenues	\$880,968	\$2,987,762	\$3,119,558	(\$131,796)	104.4%
Expenditures					
Salaries and Benefits	\$38,582	\$1,100,877	\$566,042	\$534,835	51.4%
Services and Supplies	18,448	5,735,858	518,540	5,217,318	9.0%
Other Charges	0	3,000	0	3,000	0.0%
Capital Outlay	0	125,000	0	125,000	0.0%
Transfers Out	1,372	83,790	16,715	67,075	19.9%
Total Expenditures	\$58,403	\$7,048,525	\$1,101,297	\$5,947,228	15.6%
Total Zone 5 Const-Maint-Misc	\$822,566	(\$4,060,763)	\$2,018,261	(\$6,079,024)	-49.7%

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Revenue and Expenditure Report
Fund 25160 -- Zone 6 Const-Maint-Misc
As Of 5/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,189,188	\$3,769,832	\$3,722,504	\$47,328	98.7%
Redevelopment	0	779,733	483,161	296,572	62.0%
Intergovernmental	6,765	44,188	45,099	(911)	102.1%
Charges For Services	0	0	284,035	(284,035)	-
Interest Income	0	66,958	29,576	37,382	44.2%
Use of Assets	(343,023)	3,600	(339,423)	343,023	-9428.4%
Transfers In	0	17,063	-	17,063	0.0%
Total Revenues	\$852,930	\$4,681,374	\$4,224,953	\$456,421	90.3%
Expenditures					
Salaries and Benefits	\$121,005	\$3,599,261	\$1,532,558	\$2,066,703	42.6%
Services and Supplies	95,351	10,536,254	7,486,952	3,049,302	71.1%
Other Charges	0	3,000	-	3,000	0.0%
Capital Outlay	0	142,000	-	142,000	0.0%
Transfers Out	4,347	148,220	42,511	105,709	28.7%
Total Expenditures	\$220,703	\$14,428,735	\$9,062,020.22	\$5,366,715	62.8%
Total Zone 6 Const-Maint-Misc	\$632,227	(\$9,747,361)	(\$4,837,067.58)	(\$4,910,293)	49.6%

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Revenue and Expenditure Report
Fund 25170 -- Zone 7 Const-Maint-Misc
As Of 5/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,323,611	\$4,105,049	\$4,199,290	(\$94,241)	102.3%
Redevelopment	0	274,066	269,410	4,656	98.3%
Intergovernmental	7,823	49,258	52,156	(2,898)	105.9%
Charges for Services	0	0	87,700	(87,700)	-
Area Drainage Plan Fees	0	0	280,477	(280,477)	-
Interest Income	0	115,566	43,394	72,172	37.5%
Transfers In	0	55,710	0	55,710	0.0%
Total Revenues	\$1,331,434	\$4,599,649	\$4,932,426	(\$332,777)	107.2%
Expenditures					
Salaries and Benefits	\$70,462	\$2,371,027	\$872,088	\$1,498,939	36.8%
Services and Supplies	91,136	4,386,149	1,118,175	3,267,974	25.5%
Other Charges	0	3,000	0	3,000	0.0%
Capital Outlay	0	3,550,000	3,300,000	250,000	93.0%
Transfers Out	2,541	216,800	27,792	189,008	12.8%
Total Expenditures	\$164,140	\$10,526,976	\$5,318,055	\$5,208,921	50.5%
Total Zone 7 Const-Maint-Misc	\$1,167,294	(\$5,927,327)	(\$385,629)	(\$5,541,698)	6.5%

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 5/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$138,175	\$299,000	\$293,647	\$5,353	98.2%
Intergovernmental	0	\$423,569	242,658	180,911	57.3%
Interest Income	0	2,500	2,866	(366)	114.6%
Transfers In	0	2,222	0	2,222	0.0%
Total Revenues	\$138,175	\$727,291	\$539,171	\$188,120	74.1%
Expenditures					
Salaries and Benefits	\$7,590	\$380,976	\$84,889	\$296,087	22.3%
Services and Supplies	10,192	466,560	164,707	301,853	35.3%
Transfers Out	274	3,500	2,044	1,456	58.4%
Total Expenditures	\$18,056	\$851,036	\$251,640	\$599,396	29.6%
Total NPDES White Water Assessment	\$120,119	(\$123,745)	\$287,531	(\$411,276)	-232.4%

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 5/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$1,084,929	\$2,260,000	\$2,302,181	(\$42,181)	101.9%
Intergovernmental	0	\$500,000	801,840	(301,840)	160.4%
Interest Income	0	10,600	11,532	(932)	108.8%
Transfers In	0	5,000	0	5,000	0.0%
Total Revenues	\$1,084,929	\$2,775,600	\$3,115,553	(\$339,953)	112.2%
Expenditures					
Salaries and Benefits	\$69,435	\$1,007,013	\$801,506	\$205,507	79.6%
Services and Supplies	87,755	4,111,605	1,027,522	3,084,083	25.0%
Transfers Out	2,528	15,000	19,043	(4,043)	127.0%
Total Expenditures	\$159,717	\$5,133,618	\$1,848,071	\$3,285,547	36.0%
Total NPDES Santa Ana Assessment	\$925,212	(\$2,358,018)	\$1,267,482	(\$3,625,500)	-53.8%

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 5/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$249,058	\$490,000	\$504,002	(\$14,002)	102.9%
Intergovernmental	0	1,771,630	\$937,155	834,475	52.9%
Interest Income	0	2,600	\$3,779	(1,179)	145.3%
Transfers In	0	8,000	\$0	8,000	0.0%
Total Revenues	\$249,058	\$2,272,230	\$1,444,935	\$827,295	63.6%
Expenditures					
Salaries and Benefits	\$52,207	\$599,943	\$518,318	\$81,625	86.4%
Services and Supplies	53,378	1,872,110	\$669,885	1,202,225	35.8%
Transfers Out	1,892	6,000	\$12,344	(6,344)	205.7%
Total Expenditures	\$107,477	\$2,478,053	\$1,200,546	\$1,277,507	48.4%
Total NPDES Santa Margarita Assmt	\$141,581	(\$205,823)	\$244,389	(\$450,212)	-118.7%

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