

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

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

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**Revenue and Expenditure Report**  
**Fund 15000 -- Special Accounting**  
**As Of 12/31/14**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Charges For Services	\$25,306	\$569,000	\$153,869	\$415,131	27.0%
Transfers In	0	0	4,986	(4,986)	N/A
<b>Total Revenues</b>	<u>\$25,306</u>	<u>\$569,000</u>	<u>\$158,855</u>	<u>\$410,145</u>	<u>27.9%</u>
<b>Expenditures</b>					
Salaries and Benefits	\$15,271	\$321,541	\$86,321	\$235,220	26.8%
Services and Supplies	86,343	363,500	127,605	235,895	35.1%
<b>Total Expenditures</b>	<u>\$101,614</u>	<u>\$685,041</u>	<u>\$213,925</u>	<u>\$471,116</u>	<u>31.2%</u>
<b>Total Special Accounting</b>	<u>(\$76,308)</u>	<u>(\$116,041)</u>	<u>(\$55,071)</u>	<u>(\$60,970)</u>	<u>47.5%</u>

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## Revenue and Expenditure Report

### Fund 15100 -- Flood Administration

As Of 12/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$908,307	\$2,918,800	\$1,109,063	\$1,809,737	38.0%
Redevelopment	0	472,500	0	472,500	0.0%
Intergovernmental	6,171	39,000	6,171	32,829	15.8%
Charges For Services	2,814	54,250	34,785	19,465	64.1%
Charges For Administrative Services	1,433	5,000	4,438	562	88.8%
Interest Income	3,793	24,000	4,567	19,433	19.0%
Use of Assets	0	68,576	0	68,576	0.0%
Transfers In	17,198	182,224	93,818	88,406	51.5%
<b>Total Revenues</b>	<b>\$939,716</b>	<b>\$3,764,350</b>	<b>\$1,252,842</b>	<b>\$2,511,508</b>	<b>33.3%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$453,305	\$5,632,172	\$2,629,389	\$3,002,783	46.7%
Services and Supplies	397,494	(629,192)	(1,630,424)	1,001,232	259.1%
Capital Outlay	0	177,200	143,712	33,488	81.1%
<b>Total Expenditures</b>	<b>\$850,798</b>	<b>\$5,180,180</b>	<b>\$1,142,676</b>	<b>\$4,037,504</b>	<b>22.1%</b>
<b>Total Flood Administration</b>	<b>\$88,918</b>	<b>(\$1,415,830)</b>	<b>\$110,166</b>	<b>(\$1,525,996)</b>	<b>-7.8%</b>

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**Revenue and Expenditure Report**  
**Fund 25110 -- Zone 1 Const-Maint-Misc**  
**As Of 12/31/14**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$1,966,264	\$6,629,508	\$2,416,018	\$4,213,490	36.4%
Redevelopment	0	1,606,800	0	1,606,800	0.0%
Intergovernmental	14,441	87,558	14,441	73,117	16.5%
Charges For Services	0	1,000	10,267	(9,267)	1026.7%
Area Drainage Plan Fees	0	5,000	635,459	(630,459)	12709.2%
Interest Income	14,172	55,550	17,065	38,485	30.7%
Use of Assets	1,270	93,976	71,753	22,223	76.4%
Transfers In	0	1,576,933	80,083	1,496,850	5.1%
<b>Total Revenues</b>	<b>\$1,996,147</b>	<b>\$10,056,325</b>	<b>\$3,245,086</b>	<b>\$6,811,239</b>	<b>32.3%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$150,494	\$3,739,286	\$915,303	\$2,823,983	24.5%
Services and Supplies	269,520	12,367,740	2,790,309	9,577,431	22.6%
Other Charges	0	145,750	75,278	70,472	51.6%
Capital Outlay	0	559,000	0	559,000	0.0%
Transfers Out	2,131	1,597,240	36,383	1,560,857	2.3%
<b>Total Expenditures</b>	<b>\$422,144</b>	<b>\$18,409,016</b>	<b>\$3,817,272</b>	<b>\$14,591,744</b>	<b>20.7%</b>
<b>Total Zone 1 Const-Maint-Misc</b>	<b>\$1,574,003</b>	<b>(\$8,352,691)</b>	<b>(\$572,186)</b>	<b>(\$7,780,505)</b>	<b>6.9%</b>

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## Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 12/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$3,478,850	\$11,027,807	\$4,244,258	\$6,783,549	38.5%
Redevelopment	0	1,657,350	0	1,657,350	0.0%
Intergovernmental	24,987	146,816	24,987	121,829	17.0%
Charges For Services	0	500	4,177	(3,677)	835.4%
Area Drainage Plan Fees	0	100,000	1,000	99,000	1.0%
Interest Income	42,471	202,000	51,140	150,860	25.3%
Use of Assets	100	6,483	237	6,246	3.7%
Transfers In	0	2,411,956	61,956	2,350,000	2.6%
<b>Total Revenues</b>	<b>\$3,546,409</b>	<b>\$15,552,912</b>	<b>\$4,387,755</b>	<b>\$11,165,157</b>	<b>28.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$176,321	\$4,720,454	\$1,041,902	\$3,678,552	22.1%
Services and Supplies	198,214	22,782,340	1,198,376	21,583,964	5.3%
Other Charges	51,120	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	2,500	1,335,890	52,692	1,283,198	3.9%
<b>Total Expenditures</b>	<b>\$428,155</b>	<b>\$45,064,434</b>	<b>\$2,628,679</b>	<b>\$42,435,755</b>	<b>5.8%</b>
<b>Total Zone 2 Const-Maint-Misc</b>	<b>\$3,118,254</b>	<b>(\$29,511,522)</b>	<b>\$1,759,077</b>	<b>(\$31,270,599)</b>	<b>-6.0%</b>

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## Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 12/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$462,021	\$1,469,503	\$563,022	\$906,481	38.3%
Redevelopment	0	614,250	0	614,250	0.0%
Intergovernmental	3,409	19,395	464,981	(445,586)	2397.4%
Charges For Services	0	1,000	123,441	(122,441)	12344.1%
Interest Income	6,903	40,400	8,395	32,005	20.8%
Transfers In	0	21,545	21,545	0	100.0%
<b>Total Revenues</b>	<b>\$472,333</b>	<b>\$2,166,093</b>	<b>\$1,181,384</b>	<b>\$984,709</b>	<b>54.5%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$93,487	\$853,183	\$397,381	\$455,802	46.6%
Services and Supplies	190,306	5,451,500	\$1,851,017	3,600,483	34.0%
Other Charges	0	52,875	\$19,278	33,597	36.5%
Capital Outlay	0	10,000	\$0	10,000	0.0%
Transfers Out	1,328	139,870	\$14,697	125,173	10.5%
<b>Total Expenditures</b>	<b>\$285,120</b>	<b>\$6,507,428</b>	<b>\$2,282,373</b>	<b>\$4,225,055</b>	<b>35.1%</b>
<b>Total Zone 3 Const-Maint-Misc</b>	<b>\$187,213</b>	<b>(\$4,341,335)</b>	<b>(\$1,100,989)</b>	<b>(\$3,240,346)</b>	<b>25.4%</b>

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## Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 12/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$3,428,379	\$10,930,235	\$4,178,930	\$6,751,305	38.2%
Redevelopment	0	1,686,000	0	1,686,000	0.0%
Intergovernmental	24,374	143,774	24,374	119,400	17.0%
Charges For Services	200	1,251,000	4,084	1,246,916	0.3%
Area Drainage Plan Fees	0	100,000	364,949	(264,949)	364.9%
Interest Income	45,154	207,050	54,385	152,665	26.3%
Use of Assets	7,500	7,800	16,255	(8,455)	208.4%
Transfers In	0	21,590,862	141,862	21,449,000	0.7%
<b>Total Revenues</b>	<b>\$3,505,606</b>	<b>\$35,916,721</b>	<b>\$4,784,838</b>	<b>\$31,131,884</b>	<b>13.3%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$392,656	\$5,295,851	\$2,148,860	\$3,146,991	40.6%
Services and Supplies	1,789,156	34,369,329	11,217,351	23,151,978	32.6%
Other Charges	0	383,750	115,670	268,080	30.1%
Capital Outlay	0	2,575,000	464,500	2,110,500	18.0%
Transfers Out	5,625	2,243,980	82,031	2,161,949	3.7%
<b>Total Expenditures</b>	<b>\$2,187,437</b>	<b>\$44,867,910</b>	<b>\$14,028,412</b>	<b>\$30,839,498</b>	<b>31.3%</b>
<b>Total Zone 4 Const-Maint-Misc</b>	<b>\$1,318,169</b>	<b>(\$8,951,189)</b>	<b>(\$9,243,574)</b>	<b>\$292,385</b>	<b>103.3%</b>

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## Revenue and Expenditure Report

### Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 12/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$735,436	\$2,327,029	\$892,493	\$1,434,536	38.4%
Redevelopment	0	391,600	0	391,600	0.0%
Intergovernmental	5,267	30,707	5,267	25,440	17.2%
Charges For Services	0	0	(13,968)	13,968	N/A
Interest Income	8,586	37,370	10,339	27,031	27.7%
Transfers In	0	15,979	15,979	0	100.0%
<b>Total Revenues</b>	<b>\$749,289</b>	<b>\$2,802,685</b>	<b>\$910,110</b>	<b>\$1,892,575</b>	<b>32.5%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$53,961	\$920,260	\$340,517	\$579,743	37.0%
Services and Supplies	638,389	7,371,403	1,217,050	6,154,353	16.5%
Other Charges	0	52,875	24,786	28,089	46.9%
Capital Outlay	0	115,000	0	115,000	0.0%
Transfers Out	764	113,890	12,183	101,707	10.7%
<b>Total Expenditures</b>	<b>\$693,113</b>	<b>\$8,573,428</b>	<b>\$1,594,536</b>	<b>\$6,978,892</b>	<b>18.6%</b>
<b>Total Zone 5 Const-Maint-Misc</b>	<b>\$56,176</b>	<b>(\$5,770,743)</b>	<b>(\$684,426)</b>	<b>(\$5,086,317)</b>	<b>11.9%</b>

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## Revenue and Expenditure Report

Fund 25160 -- Zone 6 Const-Maint-Misc

As Of 12/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$994,656	\$3,367,121	\$1,219,905	\$2,147,217	36.2%
Redevelopment	0	632,500	0	632,500	0.0%
Intergovernmental	7,299	43,923	7,299	36,624	16.6%
Charges For Services	0	0	345	(345)	N/A
Interest Income	12,099	64,640	14,569	50,071	22.5%
Use of Assets	0	3,600	0	3,600	0.0%
Transfers In	0	50,927	50,927	0	100.0%
<b>Total Revenues</b>	<b>\$1,014,054</b>	<b>\$4,162,711</b>	<b>\$1,293,044</b>	<b>\$2,869,667</b>	<b>31.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$123,663	\$2,213,948	\$647,168	\$1,566,780	29.2%
Services and Supplies	421,764	10,787,360	2,058,801	8,728,559	19.1%
Other Charges	0	24,000	0	24,000	0.0%
Capital Outlay	0	100,000	0	100,000	0.0%
Transfers Out	1,756	206,020	22,525	183,495	10.9%
<b>Total Expenditures</b>	<b>\$547,182</b>	<b>\$13,331,328</b>	<b>\$2,728,494</b>	<b>\$10,602,834</b>	<b>20.5%</b>
<b>Total Zone 6 Const-Maint-Misc</b>	<b>\$466,871</b>	<b>(\$9,168,617)</b>	<b>(\$1,435,451)</b>	<b>(\$7,733,166)</b>	<b>15.7%</b>

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## Revenue and Expenditure Report

### Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 12/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$1,151,876	\$3,592,325	\$1,403,054	\$2,189,271	39.1%
Redevelopment	0	424,725	0	424,725	0.0%
Intergovernmental	8,637	47,667	8,637	39,030	18.1%
Area Drainage Plan Fees	0	94,800	137,893	(43,093)	145.5%
Interest Income	23,053	111,100	27,758	83,342	25.0%
Transfers In	0	3,960,821	48,821	3,912,000	1.2%
<b>Total Revenues</b>	<b>\$1,183,566</b>	<b>\$8,231,438</b>	<b>\$1,626,163</b>	<b>\$6,605,275</b>	<b>19.8%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$94,226	\$1,996,935	\$480,031	\$1,516,904	24.0%
Services and Supplies	98,020	24,072,180	19,595,743	4,476,437	81.4%
Other Charges	0	20,000	0	20,000	0.0%
Capital Outlay	116,400	3,000,000	116,400	2,883,600	3.9%
Transfers Out	1,336	4,171,750	23,612	4,148,138	0.6%
<b>Total Expenditures</b>	<b>\$309,982</b>	<b>\$33,260,865</b>	<b>\$20,215,786</b>	<b>\$13,045,079</b>	<b>60.8%</b>
<b>Total Zone 7 Const-Maint-Misc</b>	<b>\$873,584</b>	<b>(\$25,029,427)</b>	<b>(\$18,589,623)</b>	<b>(\$6,439,804)</b>	<b>74.3%</b>

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**Revenue and Expenditure Report**  
**Fund 25180 -- NPDES White Water Assessment**  
**As Of 12/31/14**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$0	\$299,000	\$9,275	\$289,725	3.1%
Intergovernmental	\$294,927	\$579,720	294,927	284,793	50.9%
Interest Income	779	2,600	938	1,662	36.1%
Transfers In	0	708	708	0	100.0%
<b>Total Revenues</b>	<b>\$295,706</b>	<b>\$882,028</b>	<b>\$305,848</b>	<b>\$576,180</b>	<b>34.7%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$14,635	\$354,004	\$74,627	\$279,378	21.1%
Services and Supplies	35,610	424,620	110,497	314,123	26.0%
Transfers Out	205	10,000	1,053	8,947	10.5%
<b>Total Expenditures</b>	<b>\$50,451</b>	<b>\$788,624</b>	<b>\$186,176</b>	<b>\$602,448</b>	<b>23.6%</b>
<b>Total NPDES White Water Assessment</b>	<b>\$245,255</b>	<b>\$93,404</b>	<b>\$119,672</b>	<b>(\$26,268)</b>	<b>128.1%</b>

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**Revenue and Expenditure Report**  
**Fund 25190 -- NPDES Santa Ana Assessment**  
**As Of 12/31/14**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$631	\$2,260,000	\$40,761	\$2,219,239	1.8%
Intergovernmental	\$428,157	\$500,000	428,157	71,843	85.6%
Interest Income	3,337	17,000	4,018	12,982	23.6%
Transfers In	0	916	916	0	100.0%
<b>Total Revenues</b>	<b>\$432,125</b>	<b>\$2,777,916</b>	<b>\$473,853</b>	<b>\$2,304,063</b>	<b>17.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$78,412	\$970,528	\$366,569	\$603,959	37.8%
Services and Supplies	359,407	3,285,775	525,747	2,760,028	16.0%
Transfers Out	1,120	20,000	5,221	14,779	26.1%
<b>Total Expenditures</b>	<b>\$438,939</b>	<b>\$4,276,303</b>	<b>\$897,537</b>	<b>\$3,378,766</b>	<b>21.0%</b>
<b>Total NPDES Santa Ana Assessment</b>	<b>(\$6,813)</b>	<b>(\$1,498,387)</b>	<b>(\$423,684)</b>	<b>(\$1,074,703)</b>	<b>28.3%</b>

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**Revenue and Expenditure Report**  
**Fund 25200 -- NPDES Santa Margarita Assmt**  
**As Of 12/31/14**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$299	\$490,000	\$16,015	\$473,985	3.3%
Intergovernmental	1,097,068	1,883,870	1,097,068	786,802	58.2%
Interest Income	881	4,000	1,061	2,939	26.5%
Transfers In	0	1,271	1,271	0	100.0%
<b>Total Revenues</b>	<b>\$1,098,248</b>	<b>\$2,379,141</b>	<b>\$1,115,414</b>	<b>\$1,263,727</b>	<b>46.9%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$30,947	\$555,280	\$189,290	\$365,990	34.1%
Services and Supplies	86,806	1,798,110	325,330	1,472,780	18.1%
Transfers Out	434	10,000	2,673	7,327	26.7%
<b>Total Expenditures</b>	<b>\$118,187</b>	<b>\$2,363,390</b>	<b>\$517,293</b>	<b>\$1,846,097</b>	<b>21.9%</b>
<b>Total NPDES Santa Margarita Assmt</b>	<b>\$980,061</b>	<b>\$15,751</b>	<b>\$598,121</b>	<b>(\$582,370)</b>	<b>3797.4%</b>

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