

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

**REVENUE AND EXPENDITURE REPORT  
February 28, 2015**

**TABLE OF CONTENTS**

**GOVERNMENTAL FUNDS**

**GENERAL FUNDS**

Special Accounting – 15000	01
Administration – 15100	02

**SPECIAL REVENUE FUNDS**

Zone 1 Const / Maint / Misc. – 25110	03
Zone 2 Const / Maint / Misc. – 25120	04
Zone 3 Const / Maint / Misc. – 25130	05
Zone 4 Const / Maint / Misc. – 25140	06
Zone 5 Const / Maint / Misc. – 25150	07
Zone 6 Const / Maint / Misc. – 25160	08
Zone 7 Const / Maint / Misc. – 25170	09
NPDES Whitewater Assessment – 25180	10
NPDES Santa Ana Assessment – 25190	11
NPDES Santa Margarita Assessment – 25200	12

## Revenue and Expenditure Report

Fund 15000 -- Special Accounting

As Of 2/28/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Charges For Services	\$155,789	\$569,000	\$360,955	\$208,045	63.4%
Transfers In	0	0	4,986	(4,986)	N/A
<b>Total Revenues</b>	<b>\$155,789</b>	<b>\$569,000</b>	<b>\$365,941</b>	<b>\$203,059</b>	<b>64.3%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$13,795	\$321,541	\$118,863	\$202,678	37.0%
Services and Supplies	4,077	363,500	237,087	126,413	65.2%
<b>Total Expenditures</b>	<b>\$17,872</b>	<b>\$685,041</b>	<b>\$355,949</b>	<b>\$329,092</b>	<b>52.0%</b>
<b>Total Special Accounting</b>	<b>\$137,917</b>	<b>(\$116,041)</b>	<b>\$9,991</b>	<b>(\$126,032)</b>	<b>-8.6%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

### Fund 15100 -- Flood Administration

As Of 2/28/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$0	\$2,918,800	\$1,835,355	\$1,083,445	62.9%
Redevelopment	0	472,500	236,782	235,718	50.1%
Intergovernmental	0	39,000	20,569	18,431	52.7%
Charges For Services	9,357	54,250	44,881	9,369	82.7%
Charges For Administrative Services	151	5,000	4,589	411	91.8%
Interest Income	0	24,000	6,122	17,878	25.5%
Use of Assets	0	68,576	0	68,576	0.0%
Transfers In	14,513	182,224	476,300	(294,076)	261.4%
<b>Total Revenues</b>	<b>\$24,020</b>	<b>\$3,764,350</b>	<b>\$2,624,598</b>	<b>\$1,139,752</b>	<b>69.7%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$938,451	\$5,632,172	\$4,050,680	\$1,581,492	71.9%
Services and Supplies	346,994	(629,192)	(1,066,660)	437,468	169.5%
Capital Outlay	0	177,200	143,712	33,488	81.1%
Transfers Out	0	0	350,000	(350,000)	-
<b>Total Expenditures</b>	<b>\$1,285,445</b>	<b>\$5,180,180</b>	<b>\$3,477,732</b>	<b>\$1,702,448</b>	<b>67.1%</b>
<b>Total Flood Administration</b>	<b>(\$1,261,425)</b>	<b>(\$1,415,830)</b>	<b>(\$853,134)</b>	<b>(\$562,696)</b>	<b>60.3%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 2/28/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$0	\$6,629,508	\$3,999,529	\$2,629,979	60.3%
Redevelopment	0	1,606,800	735,251	871,549	45.8%
Intergovernmental	0	87,558	45,610	41,948	52.1%
Charges For Services	0	1,000	10,916	(9,916)	1091.6%
Area Drainage Plan Fees	0	5,000	635,459	(630,459)	12709.2%
Interest Income	0	55,550	22,534	33,016	40.6%
Use of Assets	5,106	93,976	78,129	15,847	83.1%
Transfers In	0	1,576,933	80,083	1,496,850	5.1%
<b>Total Revenues</b>	<b>\$5,106</b>	<b>\$10,056,325</b>	<b>\$5,607,510</b>	<b>\$4,448,815</b>	<b>55.8%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$125,015	\$3,739,286	\$1,261,557	\$2,477,729	33.7%
Services and Supplies	109,468	12,367,740	3,686,061	8,681,679	29.8%
Other Charges	0	145,750	75,278	70,472	51.6%
Capital Outlay	0	559,000	0	559,000	0.0%
Transfers Out	1,772	1,597,240	41,340	1,555,900	2.6%
<b>Total Expenditures</b>	<b>\$236,255</b>	<b>\$18,409,016</b>	<b>\$5,064,236</b>	<b>\$13,344,780</b>	<b>27.5%</b>
<b>Total Zone 1 Const-Maint-Misc</b>	<b>(\$231,149)</b>	<b>(\$8,352,691)</b>	<b>\$543,274</b>	<b>(\$8,895,965)</b>	<b>-6.5%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 2/28/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$0	\$11,027,807	\$6,975,279	\$4,052,528	63.3%
Redevelopment	0	1,657,350	619,589	1,037,761	37.4%
Intergovernmental	0	146,816	80,134	66,682	54.6%
Charges For Services	195	500	4,825	(4,325)	964.9%
Area Drainage Plan Fees	0	100,000	1,000	99,000	1.0%
Interest Income	0	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%
<b>Total Revenues</b>	<b>\$195</b>	<b>\$15,552,912</b>	<b>\$7,809,475</b>	<b>\$7,743,437</b>	<b>50.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$222,450	\$4,720,454	\$1,445,095	\$3,275,359	30.6%
Services and Supplies	999,561	22,782,340	2,385,804	20,396,536	10.5%
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	3,157	1,335,890	58,452	1,277,438	4.4%
<b>Total Expenditures</b>	<b>\$1,225,169</b>	<b>\$45,064,434</b>	<b>\$4,225,059</b>	<b>\$40,839,375</b>	<b>9.4%</b>
<b>Total Zone 2 Const-Maint-Misc</b>	<b>(\$1,224,974)</b>	<b>(\$29,511,522)</b>	<b>\$3,584,416</b>	<b>(\$33,095,938)</b>	<b>-12.1%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 2/28/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$0	\$1,469,503	\$932,778	\$536,725	63.5%
Redevelopment	0	614,250	310,022	304,228	50.5%
Intergovernmental	0	19,395	472,305	(452,910)	2435.2%
Charges For Services	0	1,000	123,636	(122,636)	12363.6%
Interest Income	0	40,400	10,947	29,453	27.1%
Transfers In	0	21,545	21,545	0	100.0%
<b>Total Revenues</b>	<b>\$0</b>	<b>\$2,166,093</b>	<b>\$1,871,233</b>	<b>\$294,860</b>	<b>86.4%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$56,425	\$853,183	\$519,908	\$333,275	60.9%
Services and Supplies	45,589	5,451,500	\$2,080,547	3,370,953	38.2%
Other Charges	0	52,875	\$19,278	33,597	36.5%
Capital Outlay	0	10,000	\$0	10,000	0.0%
Transfers Out	801	139,870	\$16,454	123,416	11.8%
<b>Total Expenditures</b>	<b>\$102,815</b>	<b>\$6,507,428</b>	<b>\$2,636,186</b>	<b>\$3,871,242</b>	<b>40.5%</b>
<b>Total Zone 3 Const-Maint-Misc</b>	<b>(\$102,815)</b>	<b>(\$4,341,335)</b>	<b>(\$764,953)</b>	<b>(\$3,576,382)</b>	<b>17.6%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 2/28/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$0	\$10,930,235	\$6,946,513	\$3,983,722	63.6%
Redevelopment	0	1,686,000	842,201	843,799	50.0%
Intergovernmental	0	143,774	78,720	65,054	54.8%
Charges For Services	0	1,251,000	9,178	1,241,822	0.7%
Area Drainage Plan Fees	6,660	100,000	423,025	(323,025)	423.0%
Interest Income	58	207,050	71,066	135,984	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%
<b>Total Revenues</b>	<b>\$6,718</b>	<b>\$35,916,721</b>	<b>\$8,528,818</b>	<b>\$27,387,903</b>	<b>23.7%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$256,674	\$5,295,851	\$2,787,755	\$2,508,096	52.6%
Services and Supplies	851,574	34,369,329	13,086,747	21,282,582	38.1%
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	3,642	2,243,980	91,215	2,152,765	4.1%
<b>Total Expenditures</b>	<b>\$1,111,889</b>	<b>\$44,867,910</b>	<b>\$16,575,488</b>	<b>\$28,292,422</b>	<b>36.9%</b>
<b>Total Zone 4 Const-Maint-Misc</b>	<b>(\$1,105,171)</b>	<b>(\$8,951,189)</b>	<b>(\$8,046,669)</b>	<b>(\$904,520)</b>	<b>89.9%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 2/28/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$0	\$2,327,029	\$1,484,331	\$842,698	63.8%
Redevelopment	0	391,600	208,242	183,358	53.2%
Intergovernmental	0	30,707	16,925	13,782	55.1%
Charges For Services	0	0	(13,968)	13,968	N/A
Interest Income	0	37,370	13,705	23,665	36.7%
Transfers In	0	15,979	15,979	0	100.0%
<b>Total Revenues</b>	<b>\$0</b>	<b>\$2,802,685</b>	<b>\$1,725,214</b>	<b>\$1,077,471</b>	<b>61.6%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$45,832	\$920,260	\$458,177	\$462,083	49.8%
Services and Supplies	385,719	7,371,403	1,902,573	5,468,830	25.8%
Other Charges	0	52,875	24,786	28,089	46.9%
Capital Outlay	0	115,000	0	115,000	0.0%
Transfers Out	652	113,890	13,860	100,030	12.2%
<b>Total Expenditures</b>	<b>\$432,203</b>	<b>\$8,573,428</b>	<b>\$2,399,396</b>	<b>\$6,174,032</b>	<b>28.0%</b>
<b>Total Zone 5 Const-Maint-Misc</b>	<b>(\$432,203)</b>	<b>(\$5,770,743)</b>	<b>(\$674,182)</b>	<b>(\$5,096,561)</b>	<b>11.7%</b>

This unaudited report is provided for informational purposes only.



## Revenue and Expenditure Report

Fund 25160 -- Zone 6 Const-Maint-Misc

As Of 2/28/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$0	\$3,367,121	\$2,043,568	\$1,323,553	60.7%
Redevelopment	0	632,500	438,828	193,672	69.4%
Intergovernmental	0	43,923	23,066	20,857	52.5%
Charges For Services	0	0	345	(345)	N/A
Interest Income	0	64,640	19,137	45,504	29.6%
Use of Assets	3,600	3,600	3,600	0	100.0%
Transfers In	0	50,927	50,927	0	100.0%
<b>Total Revenues</b>	<b>\$3,600</b>	<b>\$4,162,711</b>	<b>\$2,579,471</b>	<b>\$1,583,240</b>	<b>62.0%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$167,449	\$2,213,948	\$935,102	\$1,278,846	42.2%
Services and Supplies	151,561	10,787,360	2,439,154	8,348,206	22.6%
Other Charges	0	24,000	0	24,000	0.0%
Capital Outlay	0	100,000	0	100,000	0.0%
Transfers Out	2,376	206,020	26,630	179,390	12.9%
<b>Total Expenditures</b>	<b>\$321,386</b>	<b>\$13,331,328</b>	<b>\$3,400,886</b>	<b>\$9,930,442</b>	<b>25.5%</b>
<b>Total Zone 6 Const-Maint-Misc</b>	<b>(\$317,786)</b>	<b>(\$9,168,617)</b>	<b>(\$821,415)</b>	<b>(\$8,347,202)</b>	<b>9.0%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

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

As Of 2/28/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$0	\$3,592,325	\$2,304,788	\$1,287,537	64.2%
Redevelopment	0	424,725	197,101	227,624	46.4%
Intergovernmental	0	47,667	26,897	20,770	56.4%
Area Drainage Plan Fees	28,613	94,800	166,506	(71,706)	175.6%
Interest Income	0	111,100	34,141	76,959	30.7%
Transfers In	0	3,960,821	48,821	3,912,000	1.2%
<b>Total Revenues</b>	<b>\$28,613</b>	<b>\$8,231,438</b>	<b>\$2,778,253</b>	<b>\$5,453,185</b>	<b>33.8%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$54,042	\$1,996,935	\$613,944	\$1,382,991	30.7%
Services and Supplies	54,097	24,072,180	19,702,946	4,369,234	81.8%
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	766	4,171,750	25,550	4,146,200	0.6%
<b>Total Expenditures</b>	<b>\$108,905</b>	<b>\$33,260,865</b>	<b>\$20,458,840</b>	<b>\$12,802,025</b>	<b>61.5%</b>
<b>Total Zone 7 Const-Maint-Misc</b>	<b>(\$80,292)</b>	<b>(\$25,029,427)</b>	<b>(\$17,680,586)</b>	<b>(\$7,348,841)</b>	<b>70.6%</b>

This unaudited report is provided for informational purposes only.

**Revenue and Expenditure Report**  
**Fund 25180 -- NPDES White Water Assessment**  
**As Of 2/28/15**

	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	\$153,308	\$145,692	51.3%
Intergovernmental	\$0	\$579,720	294,927	284,793	50.9%
Interest Income	0	2,600	1,221	1,379	47.0%
Transfers In	0	708	708	0	100.0%
<b>Total Revenues</b>	<b>\$0</b>	<b>\$882,028</b>	<b>\$450,164</b>	<b>\$431,864</b>	<b>51.0%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$18,518	\$354,004	\$108,446	\$245,558	30.6%
Services and Supplies	44,249	424,620	159,762	264,858	37.6%
Transfers Out	263	10,000	1,534	8,466	15.3%
<b>Total Expenditures</b>	<b>\$63,029</b>	<b>\$788,624</b>	<b>\$269,743</b>	<b>\$518,881</b>	<b>34.2%</b>
<b>Total NPDES White Water Assessment</b>	<b>(\$63,029)</b>	<b>\$93,404</b>	<b>\$180,421</b>	<b>(\$87,017)</b>	<b>193.2%</b>

This unaudited report is provided for informational purposes only.

**Revenue and Expenditure Report**  
**Fund 25190 -- NPDES Santa Ana Assessment**  
**As Of 2/28/15**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$3,569	\$2,260,000	\$1,189,890	\$1,070,110	52.6%
Intergovernmental	\$0	\$500,000	871,987	(371,987)	174.4%
Interest Income	0	17,000	5,219	11,781	30.7%
Transfers In	0	916	916	0	100.0%
<b>Total Revenues</b>	<b>\$3,569</b>	<b>\$2,777,916</b>	<b>\$2,068,011</b>	<b>\$709,905</b>	<b>74.4%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$50,420	\$970,528	\$491,072	\$479,456	50.6%
Services and Supplies	78,096	3,285,775	644,797	2,640,978	19.6%
Transfers Out	714	20,000	7,017	12,983	35.1%
<b>Total Expenditures</b>	<b>\$129,229</b>	<b>\$4,276,303</b>	<b>\$1,142,886</b>	<b>\$3,133,417</b>	<b>26.7%</b>
<b>Total NPDES Santa Ana Assessment</b>	<b>(\$125,660)</b>	<b>(\$1,498,387)</b>	<b>\$925,125</b>	<b>(\$2,423,512)</b>	<b>-61.7%</b>

This unaudited report is provided for informational purposes only.

**Revenue and Expenditure Report**  
**Fund 25200 -- NPDES Santa Margarita Assmt**  
**As Of 2/28/15**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$0	\$490,000	\$246,501	\$243,499	50.3%
Intergovernmental	0	1,883,870	1,097,068	786,802	58.2%
Interest Income	0	4,000	1,333	2,667	33.3%
Transfers In	0	1,271	1,271	0	100.0%
<b>Total Revenues</b>	<b>\$0</b>	<b>\$2,379,141</b>	<b>\$1,346,173</b>	<b>\$1,032,968</b>	<b>56.6%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$26,433	\$555,280	\$248,749	\$306,531	44.8%
Services and Supplies	114,551	1,798,110	462,765	1,335,345	25.7%
Transfers Out	370	10,000	3,500	6,500	35.0%
<b>Total Expenditures</b>	<b>\$141,354</b>	<b>\$2,363,390</b>	<b>\$715,014</b>	<b>\$1,648,376</b>	<b>30.3%</b>
<b>Total NPDES Santa Margarita Assmt</b>	<b>(\$141,354)</b>	<b>\$15,751</b>	<b>\$631,159</b>	<b>(\$615,408)</b>	<b>4007.1%</b>

This unaudited report is provided for informational purposes only.