

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

**REVENUE AND EXPENDITURE REPORT  
June 30, 2015**

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# Revenue and Expenditure Report

Fund 15000 -- Special Accounting

As Of 6/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Charges For Services	\$123,809	\$569,000	\$674,786.16	(\$105,786)	118.6%
Transfers In	0	0	\$4,986.00	(4,986)	N/A
<b>Total Revenues</b>	<b>\$123,809</b>	<b>\$569,000</b>	<b>\$679,772</b>	<b>(\$110,772)</b>	<b>119.5%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$84,517	\$321,541	\$304,205	\$17,336	94.6%
Services and Supplies	16,971	363,500	332,350	31,151	91.4%
<b>Total Expenditures</b>	<b>\$101,487</b>	<b>\$685,041</b>	<b>\$636,554</b>	<b>\$48,487</b>	<b>92.9%</b>
<b>Total Special Accounting</b>	<b>\$22,322</b>	<b>(\$116,041)</b>	<b>\$43,218</b>	<b>(\$159,259)</b>	<b>-37.2%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

### Fund 15100 -- Flood Administration

As Of 6/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$168,664	\$2,918,800	\$3,319,904	(\$401,104)	113.7%
Redevelopment	265,886	472,500	502,669	(30,169)	106.4%
Intergovernmental	6,710	39,000	41,678	(2,678)	106.9%
Charges For Services	8,380	54,250	66,638	(12,388)	122.8%
Charges For Administrative Services	0	5,000	6,719	(1,719)	134.4%
Interest Income	8,801	24,000	19,989	4,011	83.3%
Use of Assets	493	68,576	493	68,083	0.7%
Transfers In	35,517	182,224	966,997	(784,773)	530.7%
<b>Total Revenues</b>	<b>\$494,452</b>	<b>\$3,764,350</b>	<b>\$4,925,087</b>	<b>(\$1,160,737)</b>	<b>130.8%</b>
<b>Expenditures</b>					
Salaries and Benefits	(\$242,194)	\$5,632,172	\$5,254,865	\$377,307	93.3%
Services and Supplies	414,435	(629,192)	(401,283)	(227,909)	63.8%
Other Charges	600,000	0	600,000	(600,000)	-
Capital Outlay	0	177,200	143,712	33,488	81.1%
Transfers Out	0	0	750,000	(750,000)	-
<b>Total Expenditures</b>	<b>\$772,240</b>	<b>\$5,180,180</b>	<b>\$6,347,294</b>	<b>(\$1,167,114)</b>	<b>122.5%</b>
<b>Total Flood Administration</b>	<b>(\$277,789)</b>	<b>(\$1,415,830)</b>	<b>(\$1,422,208)</b>	<b>\$6,378</b>	<b>100.5%</b>

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**Revenue and Expenditure Report**  
**Fund 25110 -- Zone 1 Const-Maint-Misc**  
**As Of 6/30/15**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$374,203	\$6,629,508	\$7,232,211	(\$602,703)	109.1%
Redevelopment	1,043,747	1,606,800	1,778,998	(172,198)	110.7%
Intergovernmental	14,526	87,558	91,305	(3,747)	104.3%
Charges For Services	889	1,000	20,811	(19,811)	2081.1%
Area Drainage Plan Fees	281,843	5,000	917,301	(912,301)	18346.0%
Interest Income	36,851	55,550	77,777	(22,227)	140.0%
Use of Assets	0	93,976	81,939	12,037	87.2%
Transfers In	0	1,576,933	80,083	1,496,850	5.1%
<b>Total Revenues</b>	<b>\$1,752,059</b>	<b>\$10,056,325</b>	<b>\$10,280,425</b>	<b>(\$224,100)</b>	<b>102.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$375,057	\$3,739,286	\$2,209,407	\$1,529,879	59.1%
Services and Supplies	3,962,177	12,367,740	8,271,216	4,096,524	66.9%
Other Charges	0	145,750	75,278	70,472	51.6%
Capital Outlay	0	559,000	0	559,000	0.0%
Transfers Out	5,078	1,597,240	53,803	1,543,437	3.4%
<b>Total Expenditures</b>	<b>\$4,342,312</b>	<b>\$18,409,016</b>	<b>\$10,609,704</b>	<b>\$7,799,312</b>	<b>57.6%</b>
<b>Total Zone 1 Const-Maint-Misc</b>	<b>(\$2,590,253)</b>	<b>(\$8,352,691)</b>	<b>(\$329,279)</b>	<b>(\$8,023,412)</b>	<b>3.9%</b>

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## Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 6/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$659,653	\$11,027,807	\$12,624,131	(\$1,596,324)	114.5%
Redevelopment	689,272	1,657,350	1,309,131	348,219	79.0%
Intergovernmental	25,701	146,816	160,981	(14,165)	109.6%
Charges For Services	0	500	9,993	(9,493)	1998.7%
Area Drainage Plan Fees	0	100,000	4,815	95,185	4.8%
Interest Income	157,792	202,000	272,098	(70,098)	134.7%
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>\$1,532,418</b>	<b>\$15,552,912</b>	<b>\$14,443,343</b>	<b>\$1,109,569</b>	<b>92.9%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$512,642	\$4,720,454	\$2,686,324	\$2,034,130	56.9%
Services and Supplies	449,415	22,782,340	4,926,596	17,855,744	21.6%
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	6,384	1,335,890	74,254	1,261,636	5.6%
<b>Total Expenditures</b>	<b>\$968,440</b>	<b>\$45,064,434</b>	<b>\$12,874,892</b>	<b>\$32,189,542</b>	<b>28.6%</b>
<b>Total Zone 2 Const-Maint-Misc</b>	<b>\$563,978</b>	<b>(\$29,511,522)</b>	<b>\$1,568,451</b>	<b>(\$31,079,973)</b>	<b>-5.3%</b>

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## Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 6/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$87,581	\$1,469,503	\$1,690,086	(\$220,583)	115.0%
Redevelopment	317,489	614,250	627,511	(13,261)	102.2%
Intergovernmental	3,413	19,395	564,792	(545,397)	2912.1%
Charges For Services	0	1,000	123,636	(122,636)	12363.6%
Interest Income	15,571	40,400	34,914	5,486	86.4%
Transfers In	0	21,545	21,545	0	100.0%
<b>Total Revenues</b>	<b>\$424,054</b>	<b>\$2,166,093</b>	<b>\$3,062,484</b>	<b>(\$896,391)</b>	<b>141.4%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$134,290	\$853,183	\$875,097	(\$21,914)	102.6%
Services and Supplies	107,335	5,451,500	\$2,826,637	2,624,863	51.9%
Other Charges	0	52,875	\$19,278	33,597	36.5%
Capital Outlay	0	10,000	\$0	10,000	0.0%
Transfers Out	1,863	139,870	\$21,212	118,658	15.2%
<b>Total Expenditures</b>	<b>\$243,489</b>	<b>\$6,507,428</b>	<b>\$3,742,224</b>	<b>\$2,765,204</b>	<b>57.5%</b>
<b>Total Zone 3 Const-Maint-Misc</b>	<b>\$180,565</b>	<b>(\$4,341,335)</b>	<b>(\$679,740)</b>	<b>(\$3,661,595)</b>	<b>15.7%</b>

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## Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 6/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$650,031	\$10,930,235	\$12,590,298	(\$1,660,063)	115.2%
Redevelopment	864,749	1,686,000	1,706,949	(20,949)	101.2%
Intergovernmental	25,328	143,774	168,394	(24,620)	117.1%
Charges For Services	70	1,251,000	9,949	1,241,051	0.8%
Area Drainage Plan Fees	376	100,000	1,855,473	(1,755,473)	1855.5%
Interest Income	98,912	207,050	224,507	(17,457)	108.4%
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>\$1,639,465</b>	<b>\$35,916,721</b>	<b>\$16,713,687</b>	<b>\$19,203,034</b>	<b>46.5%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$886,332	\$5,295,851	\$5,071,407	\$224,444	95.8%
Services and Supplies	8,877,839	34,369,329	29,554,784	4,814,545	86.0%
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	10,984	2,243,980	120,445	2,123,535	5.4%
<b>Total Expenditures</b>	<b>\$9,775,154</b>	<b>\$44,867,910</b>	<b>\$35,356,407</b>	<b>\$9,511,503</b>	<b>78.8%</b>
<b>Total Zone 4 Const-Maint-Misc</b>	<b>(\$8,135,689)</b>	<b>(\$8,951,189)</b>	<b>(\$18,642,719)</b>	<b>\$9,691,530</b>	<b>208.3%</b>

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## Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 6/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$139,151	\$2,327,029	\$2,693,250	(\$366,221)	115.7%
Redevelopment	265,443	391,600	473,685	(82,085)	121.0%
Intergovernmental	5,433	30,707	34,016	(3,309)	110.8%
Charges For Services	0	0	(13,968)	13,968	N/A
Interest Income	19,186	37,370	43,891	(6,521)	117.5%
Transfers In	0	15,979	15,979	0	100.0%
<b>Total Revenues</b>	<b>\$429,212</b>	<b>\$2,802,685</b>	<b>\$3,246,853</b>	<b>(\$444,168)</b>	<b>115.8%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$125,469	\$920,260	\$801,309	\$118,951	87.1%
Services and Supplies	485,486	7,371,403	4,645,108	2,726,295	63.0%
Other Charges	0	52,875	24,786	28,089	46.9%
Capital Outlay	0	115,000	0	115,000	0.0%
Transfers Out	1,630	113,890	18,282	95,608	16.1%
<b>Total Expenditures</b>	<b>\$612,585</b>	<b>\$8,573,428</b>	<b>\$5,489,485</b>	<b>\$3,083,943</b>	<b>64.0%</b>
<b>Total Zone 5 Const-Maint-Misc</b>	<b>(\$183,372)</b>	<b>(\$5,770,743)</b>	<b>(\$2,242,631)</b>	<b>(\$3,528,112)</b>	<b>38.9%</b>

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## Revenue and Expenditure Report

Fund 25160 -- Zone 6 Const-Maint-Misc

As Of 6/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$192,872	\$3,367,121	\$3,705,362	(\$338,241)	110.0%
Redevelopment	478,262	632,500	917,090	(284,590)	145.0%
Intergovernmental	7,348	43,923	46,181	(2,258)	105.1%
Charges For Services	0	0	345	(345)	N/A
Interest Income	28,189	64,640	62,460	2,180	96.6%
Use of Assets	0	3,600	3,600	0	100.0%
Transfers In	0	50,927	50,927	0	100.0%
<b>Total Revenues</b>	<b>\$706,671</b>	<b>\$4,162,711</b>	<b>\$4,785,965</b>	<b>(\$623,254)</b>	<b>115.0%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$351,554	\$2,213,948	\$1,691,799	\$522,149	76.4%
Services and Supplies	1,236,899	10,787,360	5,061,164	5,726,196	46.9%
Other Charges	0	24,000	0	24,000	0.0%
Capital Outlay	0	100,000	0	100,000	0.0%
Transfers Out	4,384	206,020	36,237	169,783	17.6%
<b>Total Expenditures</b>	<b>\$1,592,838</b>	<b>\$13,331,328</b>	<b>\$6,789,200</b>	<b>\$6,542,128</b>	<b>50.9%</b>
<b>Total Zone 6 Const-Maint-Misc</b>	<b>(\$886,167)</b>	<b>(\$9,168,617)</b>	<b>(\$2,003,235)</b>	<b>(\$7,165,382)</b>	<b>21.8%</b>

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## Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 6/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$218,244	\$3,592,325	\$4,172,697	(\$580,372)	116.2%
Redevelopment	186,283	424,725	383,384	41,341	90.3%
Intergovernmental	8,510	47,667	53,666	(5,999)	112.6%
Charges for Services	0	0	8,195	(8,195)	N/A
Area Drainage Plan Fees	1,332	94,800	187,719	(92,919)	198.0%
Interest Income	31,579	111,100	85,331	25,769	76.8%
Transfers In	0	3,960,821	48,821	3,912,000	1.2%
<b>Total Revenues</b>	<b>\$445,948</b>	<b>\$8,231,438</b>	<b>\$4,939,813</b>	<b>\$3,291,625</b>	<b>60.0%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$158,595	\$1,996,935	\$1,084,796	\$912,139	54.3%
Services and Supplies	92,007	24,072,180	20,230,254	3,841,926	84.0%
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	1,887	4,171,750	31,498	4,140,252	0.8%
<b>Total Expenditures</b>	<b>\$252,489</b>	<b>\$33,260,865</b>	<b>\$21,462,948</b>	<b>\$11,797,917</b>	<b>64.5%</b>
<b>Total Zone 7 Const-Maint-Misc</b>	<b>\$193,459</b>	<b>(\$25,029,427)</b>	<b>(\$16,523,135)</b>	<b>(\$8,506,292)</b>	<b>66.0%</b>

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**Revenue and Expenditure Report**  
**Fund 25180 -- NPDES White Water Assessment**  
**As Of 6/30/15**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$16,912	\$299,000	\$309,234	(\$10,234)	103.4%
Intergovernmental	\$0	\$579,720	361,302	218,418	62.3%
Interest Income	2,028	2,600	4,208	(1,608)	161.9%
Transfers In	0	708	708	0	100.0%
<b>Total Revenues</b>	<b>\$18,940</b>	<b>\$882,028</b>	<b>\$675,453</b>	<b>\$206,575</b>	<b>76.6%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$21,339	\$354,004	\$176,585	\$177,419	49.9%
Services and Supplies	11,937	424,620	225,615	199,005	53.1%
Transfers Out	243	10,000	2,396	7,604	24.0%
<b>Total Expenditures</b>	<b>\$33,520</b>	<b>\$788,624</b>	<b>\$404,596</b>	<b>\$384,028</b>	<b>51.3%</b>
<b>Total NPDES White Water Assessment</b>	<b>(\$14,580)</b>	<b>\$93,404</b>	<b>\$270,857</b>	<b>(\$177,453)</b>	<b>290.0%</b>

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**Revenue and Expenditure Report**  
**Fund 25190 -- NPDES Santa Ana Assessment**  
**As Of 6/30/15**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$97,681	\$2,260,000	\$2,356,378	(\$96,378)	104.3%
Intergovernmental	0	\$500,000	500,000	0	100.0%
Interest Income	8,755	17,000	18,144	(1,144)	106.7%
Transfers In	0	916	916	0	100.0%
<b>Total Revenues</b>	<b>\$106,436</b>	<b>\$2,777,916</b>	<b>\$2,875,438</b>	<b>(\$97,522)</b>	<b>103.5%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$161,330	\$970,528	\$891,487	\$79,041	91.9%
Services and Supplies	160,526	3,285,775	1,173,147	2,112,628	35.7%
Transfers Out	1,963	20,000	12,043	7,957	60.2%
<b>Total Expenditures</b>	<b>\$323,820</b>	<b>\$4,276,303</b>	<b>\$2,076,677</b>	<b>\$2,199,626</b>	<b>48.6%</b>
<b>Total NPDES Santa Ana Assessment</b>	<b>(\$217,384)</b>	<b>(\$1,498,387)</b>	<b>\$798,761</b>	<b>(\$2,297,148)</b>	<b>-53.3%</b>

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**Revenue and Expenditure Report**  
**Fund 25200 -- NPDES Santa Margarita Assmt**  
**As Of 6/30/15**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$12,956	\$490,000	\$512,036	(\$22,036)	104.5%
Intergovernmental	0	1,883,870	1,402,679	481,191	74.5%
Interest Income	2,806	4,000	5,144	(1,144)	128.6%
Transfers In	0	1,271	1,271	0	100.0%
<b>Total Revenues</b>	<b>\$15,762</b>	<b>\$2,379,141</b>	<b>\$1,921,130</b>	<b>\$458,011</b>	<b>80.7%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$93,041	\$555,280	\$457,947	\$97,333	82.5%
Services and Supplies	77,348	1,798,110	802,097	996,013	44.6%
Transfers Out	1,100	10,000	6,079	3,921	60.8%
<b>Total Expenditures</b>	<b>\$171,489</b>	<b>\$2,363,390</b>	<b>\$1,266,123</b>	<b>\$1,097,267</b>	<b>53.6%</b>
<b>Total NPDES Santa Margarita Assmt</b>	<b>(\$155,727)</b>	<b>\$15,751</b>	<b>\$655,008</b>	<b>(\$639,257)</b>	<b>4158.5%</b>

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