

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

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

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# Revenue and Expenditure Report

Fund 15000 -- Special Accounting

As Of 3/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Charges For Services	\$56,345	\$569,000	\$417,300	\$151,700	73.3%
Transfers In	0	0	4,986	(4,986)	N/A
<b>Total Revenues</b>	<b>\$56,345</b>	<b>\$569,000</b>	<b>\$422,286</b>	<b>\$146,714</b>	<b>74.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$31,890	\$321,541	\$150,753	\$170,788	46.9%
Services and Supplies	66,121	363,500	303,208	60,292	83.4%
<b>Total Expenditures</b>	<b>\$98,011</b>	<b>\$685,041</b>	<b>\$453,960</b>	<b>\$231,081</b>	<b>66.3%</b>
<b>Total Special Accounting</b>	<b>(\$41,666)</b>	<b>(\$116,041)</b>	<b>(\$31,675)</b>	<b>(\$84,366)</b>	<b>27.3%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

### Fund 15100 -- Flood Administration

As Of 3/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$8,765	\$2,918,800	\$1,844,119	\$1,074,681	63.2%
Redevelopment	0	472,500	236,782	235,718	50.1%
Intergovernmental	0	39,000	20,569	18,431	52.7%
Charges For Services	4,550	54,250	49,431	4,819	91.1%
Charges For Administrative Services	0	5,000	4,589	411	91.8%
Interest Income	3,470	24,000	9,592	14,408	40.0%
Use of Assets	0	68,576	0	68,576	0.0%
Transfers In	17,102	182,224	493,403	(311,179)	270.8%
<b>Total Revenues</b>	<b>\$33,887</b>	<b>\$3,764,350</b>	<b>\$2,658,485</b>	<b>\$1,105,865</b>	<b>70.6%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$19,604	\$5,632,172	\$4,070,284	\$1,561,888	72.3%
Services and Supplies	(210,484)	(629,192)	(1,277,144)	647,952	203.0%
Capital Outlay	0	177,200	143,712	33,488	81.1%
Transfers Out	0	0	350,000	(350,000)	-
<b>Total Expenditures</b>	<b>(\$190,880)</b>	<b>\$5,180,180</b>	<b>\$3,286,852</b>	<b>\$1,893,328</b>	<b>63.5%</b>
<b>Total Flood Administration</b>	<b>\$224,767</b>	<b>(\$1,415,830)</b>	<b>(\$628,367)</b>	<b>(\$787,463)</b>	<b>44.4%</b>

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## Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 3/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$19,068	\$6,629,508	\$4,018,597	\$2,610,911	60.6%
Redevelopment	0	1,606,800	735,251	871,549	45.8%
Intergovernmental	0	87,558	45,610	41,948	52.1%
Charges For Services	2,628	1,000	13,544	(12,544)	1354.4%
Area Drainage Plan Fees	0	5,000	635,459	(630,459)	12709.2%
Interest Income	12,204	55,550	34,737	20,813	62.5%
Use of Assets	1,270	93,976	79,399	14,577	84.5%
Transfers In	0	1,576,933	80,083	1,496,850	5.1%
<b>Total Revenues</b>	<b>\$35,169</b>	<b>\$10,056,325</b>	<b>\$5,642,679</b>	<b>\$4,413,646</b>	<b>56.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$211,360	\$3,739,286	\$1,472,917	\$2,266,369	39.4%
Services and Supplies	367,903	12,367,740	4,053,964	8,313,776	32.8%
Other Charges	0	145,750	75,278	70,472	51.6%
Capital Outlay	0	559,000	0	559,000	0.0%
Transfers Out	2,270	1,597,240	43,611	1,553,629	2.7%
<b>Total Expenditures</b>	<b>\$581,533</b>	<b>\$18,409,016</b>	<b>\$5,645,770</b>	<b>\$12,763,246</b>	<b>30.7%</b>
<b>Total Zone 1 Const-Maint-Misc</b>	<b>(\$546,364)</b>	<b>(\$8,352,691)</b>	<b>(\$3,090)</b>	<b>(\$8,349,601)</b>	<b>0.0%</b>

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## Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 3/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$33,547	\$11,027,807	\$7,008,826	\$4,018,981	63.6%
Redevelopment	0	1,657,350	619,859	1,037,491	37.4%
Intergovernmental	0	146,816	80,134	66,682	54.6%
Charges For Services	1,144	500	5,969	(5,469)	1193.8%
Area Drainage Plan Fees	3,815	100,000	4,815	95,185	4.8%
Interest Income	34,180	202,000	100,636	101,364	49.8%
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>\$72,687</b>	<b>\$15,552,912</b>	<b>\$7,882,432</b>	<b>\$7,670,480</b>	<b>50.7%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$281,442	\$4,720,454	\$1,726,537	\$2,993,917	36.6%
Services and Supplies	911,212	22,782,340	3,297,016	19,485,324	14.5%
Other Charges	0	6,745,750	167,708	6,578,042	2.5%
Capital Outlay	14,445	9,480,000	182,445	9,297,555	1.9%
Transfers Out	3,114	1,335,890	61,566	1,274,324	4.6%
<b>Total Expenditures</b>	<b>\$1,210,213</b>	<b>\$45,064,434</b>	<b>\$5,435,272</b>	<b>\$39,629,162</b>	<b>12.1%</b>
<b>Total Zone 2 Const-Maint-Misc</b>	<b>(\$1,137,526)</b>	<b>(\$29,511,522)</b>	<b>\$2,447,160</b>	<b>(\$31,958,682)</b>	<b>-8.3%</b>

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## Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 3/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$4,451	\$1,469,503	\$937,229	\$532,274	63.8%
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	5,696	40,400	16,643	23,757	41.2%
Transfers In	0	21,545	21,545	0	100.0%
<b>Total Revenues</b>	<b>\$10,147</b>	<b>\$2,166,093</b>	<b>\$1,881,381</b>	<b>\$284,712</b>	<b>86.9%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$88,432	\$853,183	\$608,340	\$244,843	71.3%
Services and Supplies	454,614	5,451,500	\$2,535,161	2,916,339	46.5%
Other Charges	0	52,875	\$19,278	33,597	36.5%
Capital Outlay	0	10,000	\$0	10,000	0.0%
Transfers Out	888	139,870	\$17,342	122,528	12.4%
<b>Total Expenditures</b>	<b>\$543,934</b>	<b>\$6,507,428</b>	<b>\$3,180,120</b>	<b>\$3,327,308</b>	<b>48.9%</b>
<b>Total Zone 3 Const-Maint-Misc</b>	<b>(\$533,786)</b>	<b>(\$4,341,335)</b>	<b>(\$1,298,739)</b>	<b>(\$3,042,596)</b>	<b>29.9%</b>

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## Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 3/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$33,037	\$10,930,235	\$6,979,550	\$3,950,685	63.9%
Redevelopment	0	1,686,000	842,201	843,799	50.0%
Intergovernmental	0	143,774	78,720	65,054	54.8%
Charges For Services	186	1,251,000	9,364	1,241,636	0.7%
Area Drainage Plan Fees	449,040	100,000	872,064	(772,064)	872.1%
Interest Income	37,098	207,050	108,163	98,887	52.2%
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>\$519,361</b>	<b>\$35,916,721</b>	<b>\$9,048,179</b>	<b>\$26,868,542</b>	<b>25.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$484,816	\$5,295,851	\$3,272,571	\$2,023,280	61.8%
Services and Supplies	3,781,746	34,369,329	16,868,493	17,500,836	49.1%
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	4,958	2,243,980	96,173	2,147,807	4.3%
<b>Total Expenditures</b>	<b>\$4,271,520</b>	<b>\$44,867,910</b>	<b>\$20,847,008</b>	<b>\$24,020,902</b>	<b>46.5%</b>
<b>Total Zone 4 Const-Maint-Misc</b>	<b>(\$3,752,160)</b>	<b>(\$8,951,189)</b>	<b>(\$11,798,828)</b>	<b>\$2,847,639</b>	<b>131.8%</b>

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## Revenue and Expenditure Report

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

As Of 3/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$7,063	\$2,327,029	\$1,491,394	\$835,635	64.1%
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	7,512	37,370	21,218	16,153	56.8%
Transfers In	0	15,979	15,979	0	100.0%
<b>Total Revenues</b>	<b>\$14,575</b>	<b>\$2,802,685</b>	<b>\$1,739,789</b>	<b>\$1,062,896</b>	<b>62.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$82,626	\$920,260	\$540,802	\$379,458	58.8%
Services and Supplies	762,565	7,371,403	2,665,138	4,706,265	36.2%
Other Charges	0	52,875	24,786	28,089	46.9%
Capital Outlay	0	115,000	0	115,000	0.0%
Transfers Out	889	113,890	14,749	99,141	13.0%
<b>Total Expenditures</b>	<b>\$846,080</b>	<b>\$8,573,428</b>	<b>\$3,245,476</b>	<b>\$5,327,952</b>	<b>37.9%</b>
<b>Total Zone 5 Const-Maint-Misc</b>	<b>(\$831,505)</b>	<b>(\$5,770,743)</b>	<b>(\$1,505,686)</b>	<b>(\$4,265,057)</b>	<b>26.1%</b>

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## Revenue and Expenditure Report

Fund 25160 -- Zone 6 Const-Maint-Misc

As Of 3/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$9,632	\$3,367,121	\$2,053,200	\$1,313,921	61.0%
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	10,194	64,640	29,330	35,310	45.4%
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>\$19,826</b>	<b>\$4,162,711</b>	<b>\$2,599,297</b>	<b>\$1,563,414</b>	<b>62.4%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$173,379	\$2,213,948	\$1,108,481	\$1,105,467	50.1%
Services and Supplies	764,336	10,787,360	3,203,490	7,583,870	29.7%
Other Charges	0	24,000	0	24,000	0.0%
Capital Outlay	0	100,000	0	100,000	0.0%
Transfers Out	1,932	206,020	28,563	177,457	13.9%
<b>Total Expenditures</b>	<b>\$939,647</b>	<b>\$13,331,328</b>	<b>\$4,340,534</b>	<b>\$8,990,794</b>	<b>32.6%</b>
<b>Total Zone 6 Const-Maint-Misc</b>	<b>(\$919,822)</b>	<b>(\$9,168,617)</b>	<b>(\$1,741,237)</b>	<b>(\$7,427,380)</b>	<b>19.0%</b>

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## Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 3/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$11,094	\$3,592,325	\$2,315,881	\$1,276,444	64.5%
Redevelopment	0	424,725	197,101	227,624	46.4%
Intergovernmental	0	47,667	26,897	20,770	56.4%
Charges for Services	195	0	195	(195)	N/A
Area Drainage Plan Fees	0	94,800	166,506	(71,706)	175.6%
Interest Income	14,245	111,100	48,387	62,713	43.6%
Transfers In	0	3,960,821	48,821	3,912,000	1.2%
<b>Total Revenues</b>	<b>\$25,534</b>	<b>\$8,231,438</b>	<b>\$2,803,787</b>	<b>\$5,427,651</b>	<b>34.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$135,799	\$1,996,935	\$749,743	\$1,247,192	37.5%
Services and Supplies	256,674	24,072,180	19,959,620	4,112,560	82.9%
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	1,463	4,171,750	27,013	4,144,737	0.6%
<b>Total Expenditures</b>	<b>\$393,936</b>	<b>\$33,260,865</b>	<b>\$20,852,776</b>	<b>\$12,408,089</b>	<b>62.7%</b>
<b>Total Zone 7 Const-Maint-Misc</b>	<b>(\$368,402)</b>	<b>(\$25,029,427)</b>	<b>(\$18,048,988)</b>	<b>(\$6,980,439)</b>	<b>72.1%</b>

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**Revenue and Expenditure Report**  
**Fund 25180 -- NPDES White Water Assessment**  
**As Of 3/31/15**

	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	632	2,600	1,853	747	71.3%
Transfers In	0	708	708	0	100.0%
<b>Total Revenues</b>	<b>\$632</b>	<b>\$882,028</b>	<b>\$450,796</b>	<b>\$431,232</b>	<b>51.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$18,276	\$354,004	\$126,723	\$227,281	35.8%
Services and Supplies	36,106	424,620	195,869	228,751	46.1%
Transfers Out	193	10,000	1,727	8,273	17.3%
<b>Total Expenditures</b>	<b>\$54,575</b>	<b>\$788,624</b>	<b>\$324,318</b>	<b>\$464,306</b>	<b>41.1%</b>
<b>Total NPDES White Water Assessment</b>	<b>(\$53,943)</b>	<b>\$93,404</b>	<b>\$126,478</b>	<b>(\$33,074)</b>	<b>135.4%</b>

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**Revenue and Expenditure Report**  
**Fund 25190 -- NPDES Santa Ana Assessment**  
**As Of 3/31/15**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$0	\$2,260,000	\$1,189,890	\$1,070,110	52.6%
Intergovernmental	\$0	\$500,000	871,987	(371,987)	174.4%
Interest Income	2,678	17,000	7,897	9,103	46.5%
Transfers In	0	916	916	0	100.0%
<b>Total Revenues</b>	<b>\$2,678</b>	<b>\$2,777,916</b>	<b>\$2,070,690</b>	<b>\$707,226</b>	<b>74.5%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$82,274	\$970,528	\$573,346	\$397,182	59.1%
Services and Supplies	232,245	3,285,775	877,042	2,408,733	26.7%
Transfers Out	861	20,000	7,878	12,122	39.4%
<b>Total Expenditures</b>	<b>\$315,379</b>	<b>\$4,276,303</b>	<b>\$1,458,265</b>	<b>\$2,818,038</b>	<b>34.1%</b>
<b>Total NPDES Santa Ana Assessment</b>	<b>(\$312,701)</b>	<b>(\$1,498,387)</b>	<b>\$612,424</b>	<b>(\$2,110,811)</b>	<b>-40.9%</b>

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**Revenue and Expenditure Report**  
**Fund 25200 -- NPDES Santa Margarita Assmt**  
**As Of 3/31/15**

	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	607	4,000	1,939	2,061	48.5%
Transfers In	0	1,271	1,271	0	100.0%
<b>Total Revenues</b>	<b>\$607</b>	<b>\$2,379,141</b>	<b>\$1,346,780</b>	<b>\$1,032,361</b>	<b>56.6%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$46,567	\$555,280	\$295,317	\$259,963	53.2%
Services and Supplies	94,661	1,798,110	557,426	1,240,684	31.0%
Transfers Out	533	10,000	4,033	5,967	40.3%
<b>Total Expenditures</b>	<b>\$141,762</b>	<b>\$2,363,390</b>	<b>\$856,776</b>	<b>\$1,506,614</b>	<b>36.3%</b>
<b>Total NPDES Santa Margarita Assmt</b>	<b>(\$141,155)</b>	<b>\$15,751</b>	<b>\$490,004</b>	<b>(\$474,253)</b>	<b>3110.9%</b>

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