

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

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

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**Revenue and Expenditure Report**  
**Fund 15000 -- Special Accounting**  
**As Of 10/31/14**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Charges For Services	\$31,746	\$569,000	\$66,699	\$502,301	11.7%
<b>Total Revenues</b>	<u>\$31,746</u>	<u>\$569,000</u>	<u>\$66,699</u>	<u>\$502,301</u>	<u>11.7%</u>
<b>Expenditures</b>					
Salaries and Benefits	\$14,940	\$321,541	\$42,718	\$278,823	13.3%
Services and Supplies	5,057	363,500	41,089	322,411	11.3%
<b>Total Expenditures</b>	<u>\$19,997</u>	<u>\$685,041</u>	<u>\$83,807</u>	<u>\$601,234</u>	<u>12.2%</u>
<b>Total Special Accounting</b>	<u><u>\$11,749</u></u>	<u><u>(\$116,041)</u></u>	<u><u>(\$17,108)</u></u>	<u><u>(\$98,933)</u></u>	<u><u>14.7%</u></u>

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## Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 10/31/14

	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	\$195,946	\$2,722,854	6.7%
Redevelopment	0	472,500	0	472,500	0.0%
Intergovernmental	0	39,000	0	39,000	0.0%
Charges For Services	2,117	54,250	5,199	49,051	9.6%
Charges For Administrative Services	169	5,000	2,042	2,958	40.8%
Interest Income	774	24,000	774	23,226	3.2%
Use of Assets	0	68,576	0	68,576	0.0%
Transfers In	59,364	177,200	59,364	117,836	33.5%
<b>Total Revenues</b>	<b>\$62,424</b>	<b>\$3,759,326</b>	<b>\$263,324</b>	<b>\$3,496,002</b>	<b>7.0%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$767,225	\$5,632,172	\$1,962,240	\$3,669,932	34.8%
Services and Supplies	253,641	(629,192)	(1,209,982)	580,790	192.3%
Capital Outlay	0	177,200	0	177,200	0.0%
<b>Total Expenditures</b>	<b>\$1,020,865</b>	<b>\$5,180,180</b>	<b>\$752,257</b>	<b>\$4,427,923</b>	<b>14.5%</b>
<b>Total Flood Administration</b>	<b>(\$958,442)</b>	<b>(\$1,420,854)</b>	<b>(\$488,933)</b>	<b>(\$931,921)</b>	<b>34.4%</b>

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## Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 10/31/14

	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	\$438,976	\$6,190,532	6.6%
Redevelopment	0	1,606,800	0	1,606,800	0.0%
Intergovernmental	0	87,558	0	87,558	0.0%
Charges For Services	0	1,000	2,022	(1,022)	202.2%
Area Drainage Plan Fees	0	5,000	628,105	(623,105)	12562.1%
Interest Income	2,893	55,550	2,893	52,657	5.2%
Use of Assets	(1,517)	93,976	69,213	24,763	73.6%
Transfers In	0	1,496,850	0	1,496,850	0.0%
<b>Total Revenues</b>	<b>\$1,375</b>	<b>\$9,976,242</b>	<b>\$1,141,209</b>	<b>\$8,835,033</b>	<b>11.4%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$215,565	\$3,739,286	\$610,304	\$3,128,982	16.3%
Services and Supplies	127,220	12,367,740	1,710,389	10,657,351	13.8%
Other Charges	0	145,750	75,278	70,472	51.6%
Capital Outlay	0	559,000	0	559,000	0.0%
Transfers Out	32,028	1,597,240	32,028	1,565,212	2.0%
<b>Total Expenditures</b>	<b>\$374,813</b>	<b>\$18,409,016</b>	<b>\$2,427,998</b>	<b>\$15,981,018</b>	<b>13.2%</b>
<b>Total Zone 1 Const-Maint-Misc</b>	<b>(\$373,437)</b>	<b>(\$8,432,774)</b>	<b>(\$1,286,790)</b>	<b>(\$7,145,984)</b>	<b>15.3%</b>

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## Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 10/31/14

	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	\$747,070	\$10,280,737	6.8%
Redevelopment	0	1,657,350	0	1,657,350	0.0%
Intergovernmental	0	146,816	0	146,816	0.0%
Charges For Services	0	500	1,902	(1,402)	380.4%
Area Drainage Plan Fees	0	100,000	1,000	99,000	1.0%
Interest Income	8,668	202,000	8,668	193,332	4.3%
Use of Assets	0	6,483	137	6,346	2.1%
Transfers In	0	2,350,000	0	2,350,000	0.0%
<b>Total Revenues</b>	<b>\$8,668</b>	<b>\$15,490,956</b>	<b>\$758,778</b>	<b>\$14,732,178</b>	<b>4.9%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$207,778	\$4,720,454	\$668,611	\$4,051,843	14.2%
Services and Supplies	133,795	22,782,340	705,803	22,076,537	3.1%
Other Charges	0	6,745,750	116,588	6,629,162	1.7%
Capital Outlay	0	9,480,000	168,000	9,312,000	1.8%
Transfers Out	47,398	1,335,890	47,398	1,288,492	3.5%
<b>Total Expenditures</b>	<b>\$388,971</b>	<b>\$45,064,434</b>	<b>\$1,706,401</b>	<b>\$43,358,033</b>	<b>3.8%</b>
<b>Total Zone 2 Const-Maint-Misc</b>	<b>(\$380,303)</b>	<b>(\$29,573,478)</b>	<b>(\$947,623)</b>	<b>(\$28,625,855)</b>	<b>3.2%</b>

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## Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 10/31/14

	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	\$98,582	\$1,370,921	6.7%
Redevelopment	0	614,250	0	614,250	0.0%
Intergovernmental	0	19,395	0	19,395	0.0%
Charges For Services	11,032	1,000	585,013	(584,013)	58501.3%
Interest Income	1,398	40,400	1,492	38,908	3.7%
<b>Total Revenues</b>	<b>\$12,430</b>	<b>\$2,144,548</b>	<b>\$685,087</b>	<b>\$1,459,461</b>	<b>31.9%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$105,684	\$853,183	\$217,219	\$635,964	25.5%
Services and Supplies	399,136	5,451,500	1,361,618	4,089,882	25.0%
Other Charges	0	52,875	19,278	33,597	36.5%
Capital Outlay	0	10,000	0	10,000	0.0%
Transfers Out	12,140	139,870	12,140	127,730	8.7%
<b>Total Expenditures</b>	<b>\$516,961</b>	<b>\$6,507,428</b>	<b>\$1,610,255</b>	<b>\$4,897,173</b>	<b>24.7%</b>
<b>Total Zone 3 Const-Maint-Misc</b>	<b>(\$504,531)</b>	<b>(\$4,362,880)</b>	<b>(\$925,168)</b>	<b>(\$3,437,712)</b>	<b>21.2%</b>

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## Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 10/31/14

	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	\$732,570	\$10,197,665	6.7%
Redevelopment	0	1,686,000	0	1,686,000	0.0%
Intergovernmental	0	143,774	0	143,774	0.0%
Charges For Services	130	1,251,000	1,567	1,249,433	0.1%
Area Drainage Plan Fees	122,008	100,000	364,949	(264,949)	364.9%
Interest Income	9,216	207,050	9,231	197,819	4.5%
Use of Assets	1,691	7,800	8,755	(955)	112.2%
Transfers In	0	21,449,000	0	21,449,000	0.0%
<b>Total Revenues</b>	<b>\$133,045</b>	<b>\$35,774,859</b>	<b>\$1,117,072</b>	<b>\$34,657,787</b>	<b>3.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$494,055	\$5,295,851	\$1,391,231	\$3,904,620	26.3%
Services and Supplies	2,759,138	34,369,329	7,385,361	26,983,968	21.5%
Other Charges	0	383,750	115,670	268,080	30.1%
Capital Outlay	0	2,575,000	0	2,575,000	0.0%
Transfers Out	71,218	2,243,980	71,218	2,172,762	3.2%
<b>Total Expenditures</b>	<b>\$3,324,412</b>	<b>\$44,867,910</b>	<b>\$8,963,481</b>	<b>\$35,904,429</b>	<b>20.0%</b>
<b>Total Zone 4 Const-Maint-Misc</b>	<b>(\$3,191,367)</b>	<b>(\$9,093,051)</b>	<b>(\$7,846,409)</b>	<b>(\$1,246,642)</b>	<b>86.3%</b>

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## Revenue and Expenditure Report

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

As Of 10/31/14

	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	\$153,294	\$2,173,735	6.6%
Redevelopment	0	391,600	0	391,600	0.0%
Intergovernmental	0	30,707	0	30,707	0.0%
Charges For Services	(11,032)	0	(13,968)	13,968	N/A
Interest Income	1,753	37,370	1,753	35,618	4.7%
<b>Total Revenues</b>	<b>(\$9,280)</b>	<b>\$2,786,706</b>	<b>\$141,078</b>	<b>\$2,645,628</b>	<b>5.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$76,680	\$920,260	\$204,017	\$716,243	22.2%
Services and Supplies	130,886	7,371,403	244,895	7,126,508	3.3%
Other Charges	0	52,875	24,786	28,089	46.9%
Capital Outlay	0	115,000	0	115,000	0.0%
Transfers Out	10,249	113,890	10,249	103,641	9.0%
<b>Total Expenditures</b>	<b>\$217,815</b>	<b>\$8,573,428</b>	<b>\$483,948</b>	<b>\$8,089,480</b>	<b>5.6%</b>
<b>Total Zone 5 Const-Maint-Misc</b>	<b>(\$227,095)</b>	<b>(\$5,786,722)</b>	<b>(\$342,869)</b>	<b>(\$5,443,853)</b>	<b>5.9%</b>

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**Revenue and Expenditure Report**  
**Fund 25160 -- Zone 6 Const-Maint-Misc**  
**As Of 10/31/14**

	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	\$219,851	\$3,147,270	6.5%
Redevelopment	0	632,500	0	632,500	0.0%
Intergovernmental	0	43,923	0	43,923	0.0%
Charges For Services	0	0	345	(345)	N/A
Interest Income	2,469	64,640	2,469	62,171	3.8%
Use of Assets	0	3,600	0	3,600	0.0%
<b>Total Revenues</b>	<b>\$2,469</b>	<b>\$4,111,784</b>	<b>\$222,665</b>	<b>\$3,889,119</b>	<b>5.4%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$163,425	\$2,213,948	\$398,822	\$1,815,126	18.0%
Services and Supplies	353,668	10,787,360	1,290,680	9,496,680	12.0%
Other Charges	0	24,000	0	24,000	0.0%
Capital Outlay	0	100,000	0	100,000	0.0%
Transfers Out	19,000	206,020	19,000	187,020	9.2%
<b>Total Expenditures</b>	<b>\$536,093</b>	<b>\$13,331,328</b>	<b>\$1,708,501</b>	<b>\$11,622,827</b>	<b>12.8%</b>
<b>Total Zone 6 Const-Maint-Misc</b>	<b>(\$533,624)</b>	<b>(\$9,219,544)</b>	<b>(\$1,485,836)</b>	<b>(\$7,733,708)</b>	<b>16.1%</b>

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## Revenue and Expenditure Report

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

As Of 10/31/14

	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	\$245,161	\$3,347,164	6.8%
Redevelopment	0	424,725	0	424,725	0.0%
Intergovernmental	0	47,667	0	47,667	0.0%
Area Drainage Plan Fees	44,913	94,800	136,714	(41,914)	144.2%
Interest Income	4,705	111,100	4,705	106,395	4.2%
Transfers In	0	3,912,000	0	3,912,000	0.0%
<b>Total Revenues</b>	<b>\$49,618</b>	<b>\$8,182,617</b>	<b>\$386,580</b>	<b>\$7,796,037</b>	<b>4.7%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$114,633	\$1,996,935	\$302,348	\$1,694,587	15.1%
Services and Supplies	17,203,469	24,072,180	19,356,967	4,715,213	80.4%
Other Charges	0	20,000	0	20,000	0.0%
Capital Outlay	0	3,000,000	0	3,000,000	0.0%
Transfers Out	21,092	4,171,750	21,092	4,150,658	0.5%
<b>Total Expenditures</b>	<b>\$17,339,194</b>	<b>\$33,260,865</b>	<b>\$19,680,407</b>	<b>\$13,580,458</b>	<b>59.2%</b>
<b>Total Zone 7 Const-Maint-Misc</b>	<b>(\$17,289,576)</b>	<b>(\$25,078,248)</b>	<b>(\$19,293,827)</b>	<b>(\$5,784,421)</b>	<b>76.9%</b>

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**Revenue and Expenditure Report**  
**Fund 25180 -- NPDES White Water Assessment**  
**As Of 10/31/14**

	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%
Charges For Services	0	579,720	0	579,720	0.0%
Interest Income	159	2,600	159	2,441	6.1%
<b>Total Revenues</b>	<b>\$159</b>	<b>\$881,320</b>	<b>\$9,434</b>	<b>\$871,886</b>	<b>1.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$15,822	\$354,004	\$49,821	\$304,183	14.1%
Services and Supplies	8,392	424,620	41,966	382,654	9.9%
Transfers Out	705	10,000	705	9,295	7.0%
<b>Total Expenditures</b>	<b>\$24,919</b>	<b>\$788,624</b>	<b>\$92,492</b>	<b>\$696,132</b>	<b>11.7%</b>
<b>Total NPDES White Water Assessment</b>	<b>(\$24,760)</b>	<b>\$92,696</b>	<b>(\$83,058)</b>	<b>\$175,754</b>	<b>-89.6%</b>

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**Revenue and Expenditure Report**  
**Fund 25190 -- NPDES Santa Ana Assessment**  
**As Of 10/31/14**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$0	\$2,260,000	\$39,245	\$2,220,755	1.7%
Charges For Services	0	500,000	0	500,000	0.0%
Interest Income	681	17,000	681	16,319	4.0%
<b>Total Revenues</b>	<b>\$681</b>	<b>\$2,777,000</b>	<b>\$39,926</b>	<b>\$2,737,074</b>	<b>1.4%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$72,649	\$970,528	\$218,987	\$751,541	22.6%
Services and Supplies	20,217	3,285,775	80,822	3,204,953	2.5%
Transfers Out	3,097	20,000	3,097	16,903	15.5%
<b>Total Expenditures</b>	<b>\$95,962</b>	<b>\$4,276,303</b>	<b>\$302,906</b>	<b>\$3,973,397</b>	<b>7.1%</b>
<b>Total NPDES Santa Ana Assessment</b>	<b>(\$95,281)</b>	<b>(\$1,499,303)</b>	<b>(\$262,979)</b>	<b>(\$1,236,324)</b>	<b>17.5%</b>

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**Revenue and Expenditure Report**  
**Fund 25200 -- NPDES Santa Margarita Assmt**  
**As Of 10/31/14**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$0	\$490,000	\$15,157	\$474,843	3.1%
Charges For Services	0	1,883,870	0	1,883,870	0.0%
Interest Income	180	4,000	180	3,820	4.5%
<b>Total Revenues</b>	<b>\$180</b>	<b>\$2,377,870</b>	<b>\$15,336</b>	<b>\$2,362,534</b>	<b>0.6%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$50,120	\$555,280	\$122,196	\$433,084	22.0%
Services and Supplies	26,835	1,798,110	123,284	1,674,826	6.9%
Transfers Out	1,726	10,000	1,726	8,274	17.3%
<b>Total Expenditures</b>	<b>\$78,680</b>	<b>\$2,363,390</b>	<b>\$247,206</b>	<b>\$2,116,184</b>	<b>10.5%</b>
<b>Total NPDES Santa Margarita Assmt</b>	<b>(\$78,500)</b>	<b>\$14,480</b>	<b>(\$231,870)</b>	<b>\$246,350</b>	<b>-1601.3%</b>

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