

**RIVERSIDE COUNTY FLOOD CONTROL
AND WATER CONSERVATION DISTRICT
FISCAL YEAR 2015-16**

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

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Revenue and Expenditure Report

Fund 15000 -- Special Accounting

As Of 10/31/15

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|---------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Charges For Services | \$78,690 | \$608,600 | \$181,099 | \$427,501 | 29.8% |
| Transfers In | 0 | 2,000 | 0 | 2,000 | 0.0% |
| Total Revenues | \$78,690 | \$610,600 | \$181,099 | \$429,501 | 29.7% |
| Expenditures | | | | | |
| Salaries and Benefits | \$60,256 | \$360,572 | \$130,078 | \$230,494 | 36.1% |
| Services and Supplies | 16,312 | 493,500 | 33,434 | 460,066 | 6.8% |
| Other Charges | 0 | 2,000 | 0 | 2,000 | 0.0% |
| Total Expenditures | \$76,567 | \$856,072 | \$163,513 | \$692,559 | 19.1% |
| Total Special Accounting | \$2,123 | (\$245,472) | \$17,586 | (\$263,058) | -7.2% |

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 10/31/15

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|-------------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$3,369,924 | \$126,890 | \$3,243,034 | 3.8% |
| Redevelopment | 535 | 412,301 | \$570 | 411,731 | 0.1% |
| Intergovernmental | 0 | 47,457 | \$0 | 47,457 | 0.0% |
| Charges For Services | 894 | 73,600 | \$8,734 | 64,866 | 11.9% |
| Charges For Administrative Services | 59 | 8,000 | \$179 | 7,821 | 2.2% |
| Interest Income | 1,089 | 18,094 | \$1,089 | 17,005 | 6.0% |
| Use of Assets | 0 | 0 | \$126,213 | (126,213) | - |
| Transfers In | 35,043 | 641,900 | \$77,301 | 564,599 | 12.0% |
| Total Revenues | \$37,620 | \$4,571,276 | \$340,974 | \$4,230,302 | 7.5% |
| Expenditures | | | | | |
| Salaries and Benefits | (\$261,017) | \$6,234,528 | \$2,276,225 | \$3,958,303 | 36.5% |
| Services and Supplies | 355,746 | (1,535,268) | (\$1,143,357) | (391,911) | 74.5% |
| Other Charges | 0 | 0 | \$60 | (60) | - |
| Capital Outlay | 0 | 91,900 | \$8,016 | 83,884 | 8.7% |
| Total Expenditures | \$94,730 | \$4,791,160 | \$1,140,943 | \$3,650,217 | 23.8% |
| Total Flood Administration | (\$57,110) | (\$219,884) | (\$799,969) | \$580,085 | 363.8% |

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Revenue and Expenditure Report
Fund 25110 -- Zone 1 Const-Maint-Misc
As Of 10/31/15

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$7,438,394 | \$270,771 | \$7,167,623 | 3.6% |
| Redevelopment | 0 | 1,303,560 | 0 | 1,303,560 | 0.0% |
| Intergovernmental | 0 | 88,229 | 0 | 88,229 | 0.0% |
| Charges For Services | 60,505 | 7,750 | 61,020 | (53,270) | 787.4% |
| Area Drainage Plan Fees | 0 | 5,000 | 3,069 | 1,931 | 61.4% |
| Interest Income | 5,395 | 63,724 | 5,395 | 58,329 | 8.5% |
| Use of Assets | 1,270 | 86,000 | 70,374 | 15,626 | 81.8% |
| Transfers In | 0 | 19,443 | 0 | 19,443 | 0.0% |
| Total Revenues | \$67,169 | \$9,012,100 | \$410,628 | \$8,601,472 | 4.6% |
| Expenditures | | | | | |
| Salaries and Benefits | \$298,362 | \$3,580,250 | \$722,990 | \$2,857,260 | 20.2% |
| Services and Supplies | 302,298 | 8,900,999 | 763,183 | 8,137,816 | 8.6% |
| Other Charges | 0 | 1,000 | 0 | 1,000 | 0.0% |
| Capital Outlay | 0 | 225,000 | 0 | 225,000 | 0.0% |
| Transfers Out | 5,386 | 283,590 | 13,058 | 270,532 | 4.6% |
| Total Expenditures | \$606,046 | \$12,990,839 | \$1,499,230 | \$11,491,609 | 11.5% |
| Total Zone 1 Const-Maint-Misc | (\$538,877) | (\$3,978,739) | (\$1,088,602) | (\$2,890,137) | 27.4% |

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Revenue and Expenditure Report
Fund 25120 -- Zone 2 Const-Maint-Misc
As Of 10/31/15

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|-------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$12,532,430 | \$482,256 | \$12,050,174 | 3.8% |
| Redevelopment | 0 | 913,320 | 0 | 913,320 | 0.0% |
| Intergovernmental | 0 | 151,623 | 0 | 151,623 | 0.0% |
| Charges For Services | 0 | 500 | 3,022 | (2,522) | 604.4% |
| Area Drainage Plan Fees | 0 | 1,000 | 877 | 123 | 87.7% |
| Interest Income | 16,600 | 209,052 | 16,600 | 192,452 | 7.9% |
| Use of Assets | 0 | 6,483 | 0 | 6,483 | 0.0% |
| Transfers In | 0 | 850,000 | 0 | 850,000 | 0.0% |
| Total Revenues | \$16,600 | \$14,664,408 | \$502,756 | \$14,161,652 | 3.4% |
| Expenditures | | | | | |
| Salaries and Benefits | \$338,104 | \$3,701,729 | \$767,425 | \$2,934,304 | 20.7% |
| Services and Supplies | 643,208 | 23,533,412 | 938,469 | 22,594,943 | 4.0% |
| Other Charges | 0 | 6,200,000 | 0 | 6,200,000 | 0.0% |
| Capital Outlay | 25,400 | 8,705,000 | 25,400 | 8,679,600 | 0.3% |
| Transfers Out | 6,032 | 894,680 | 13,754 | 880,926 | 1.5% |
| Total Expenditures | \$1,012,744 | \$43,034,821 | \$1,745,048 | \$41,289,773 | 4.1% |
| Total Zone 2 Const-Maint-Misc | (\$996,144) | (\$28,370,413) | (\$1,242,292) | (\$27,128,121) | 4.4% |

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Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 10/31/15

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$1,666,553 | \$63,919 | \$1,602,634 | 3.8% |
| Redevelopment | 0 | 424,288 | 0 | 424,288 | 0.0% |
| Intergovernmental | 0 | 119,810 | 0 | 119,810 | 0.0% |
| Charges For Services | 0 | 100 | 0 | 100 | 0.0% |
| Interest Income | 2,434 | 43,281 | 2,434 | 40,847 | 5.6% |
| Transfers In | 0 | 12,565 | 0 | 12,565 | 0.0% |
| Total Revenues | \$2,434 | \$2,266,597 | \$66,353 | \$2,200,244 | 2.9% |
| Expenditures | | | | | |
| Salaries and Benefits | \$78,947 | \$1,097,000 | \$161,173 | \$935,827 | 14.7% |
| Services and Supplies | 31,819 | 2,120,420 | \$198,926 | 1,921,494 | 9.4% |
| Other Charges | 0 | 3,000 | \$0 | 3,000 | 0.0% |
| Capital Outlay | 0 | 220,000 | \$0 | 220,000 | 0.0% |
| Transfers Out | 1,426 | 72,090 | \$2,914 | 69,176 | 4.0% |
| Total Expenditures | \$112,192 | \$3,512,510 | \$363,013 | \$3,149,497 | 10.3% |
| Total Zone 3 Const-Maint-Misc | (\$109,758) | (\$1,245,913) | (\$296,661) | (\$949,252) | 23.8% |

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Revenue and Expenditure Report
Fund 25140 -- Zone 4 Const-Maint-Misc
As Of 10/31/15

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$12,423,817 | \$485,510 | \$11,938,307 | 3.9% |
| Redevelopment | 0 | 1,217,460 | 0 | 1,217,460 | 0.0% |
| Intergovernmental | 0 | 147,207 | 5,000 | 142,207 | 3.4% |
| Charges For Services | 3,730,629 | 1,500 | 11,487,767 | (11,486,267) | 765851.1% |
| Area Drainage Plan Fees | 95,836 | 0 | 109,235 | (109,235) | - |
| Interest Income | 13,817 | 225,851 | 13,882 | 211,969 | 6.1% |
| Use of Assets | 0 | 7,800 | 300 | 7,500 | 3.8% |
| Transfers In | 0 | 20,726,250 | 0 | 20,726,250 | 0.0% |
| Total Revenues | \$3,840,282 | \$34,749,885 | \$12,101,693 | \$22,648,192 | 34.8% |
| Expenditures | | | | | |
| Salaries and Benefits | \$603,685 | \$5,555,635 | \$1,287,756 | \$4,267,879 | 23.2% |
| Services and Supplies | 5,656,744 | 57,978,195 | 9,013,844 | 48,964,351 | 15.5% |
| Other Charges | 0 | 250,000 | 528,072 | (278,072) | 211.2% |
| Capital Outlay | 0 | 400,000 | 0 | 400,000 | 0.0% |
| Transfers Out | 10,905 | 1,182,950 | 22,683 | 1,160,267 | 1.9% |
| Total Expenditures | \$6,271,334 | \$65,366,780 | \$10,852,354 | \$54,514,426 | 16.6% |
| Total Zone 4 Const-Maint-Misc | (\$2,431,052) | (\$30,616,895) | \$1,249,340 | (\$31,866,235) | -4.1% |

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Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 10/31/15

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|-------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$2,603,990 | \$104,756 | \$2,499,234 | 4.0% |
| Redevelopment | 11,159 | 307,420 | 11,159 | 296,261 | 3.6% |
| Intergovernmental | 0 | 30,812 | 0 | 30,812 | 0.0% |
| Interest Income | 2,755 | 39,677 | 2,755 | 36,922 | 6.9% |
| Use of Assets | 800 | 0 | 6,450 | (6,450) | - |
| Transfers In | 0 | 5,863 | 0 | 5,863 | 0.0% |
| Total Revenues | \$14,714 | \$2,987,762 | \$125,121 | \$2,862,641 | 4.2% |
| Expenditures | | | | | |
| Salaries and Benefits | \$77,142 | \$1,100,877 | \$188,694 | \$912,183 | 17.1% |
| Services and Supplies | 29,032 | 5,735,858 | 128,574 | 5,607,284 | 2.2% |
| Other Charges | 0 | 3,000 | 0 | 3,000 | 0.0% |
| Capital Outlay | 0 | 125,000 | 0 | 125,000 | 0.0% |
| Transfers Out | 1,393 | 83,790 | 3,407 | 80,383 | 4.1% |
| Total Expenditures | \$107,567 | \$7,048,525 | \$320,675 | \$6,727,850 | 4.5% |
| Total Zone 5 Const-Maint-Misc | (\$92,852) | (\$4,060,763) | (\$195,554) | (\$3,865,209) | 4.8% |

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25160 -- Zone 6 Const-Maint-Misc
As Of 10/31/15

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$3,769,832 | \$139,490 | \$3,630,342 | 3.7% |
| Redevelopment | 0 | 779,733 | 0 | 779,733 | 0.0% |
| Intergovernmental | 0 | 44,188 | 0 | 44,188 | 0.0% |
| Area Drainage Fees | 0 | 0 | 633 | (633) | - |
| Interest Income | 3,992 | 66,958 | 3,992 | 62,966 | 6.0% |
| Use of Assets | 0 | 3,600 | 3,600 | 0 | 100.0% |
| Transfers In | 0 | 17,063 | 0 | 17,063 | 0.0% |
| Total Revenues | \$3,992 | \$4,681,374 | \$147,715 | \$4,533,659 | 3.2% |
| Expenditures | | | | | |
| Salaries and Benefits | \$211,347 | \$3,599,261 | \$491,001 | \$3,108,260 | 13.6% |
| Services and Supplies | 2,287,666 | 10,536,254 | 4,728,725 | 5,807,529 | 44.9% |
| Other Charges | 0 | 3,000 | 0 | 3,000 | 0.0% |
| Capital Outlay | 0 | 142,000 | 0 | 142,000 | 0.0% |
| Transfers Out | 3,838 | 148,220 | 8,917 | 139,303 | 6.0% |
| Total Expenditures | \$2,502,851 | \$14,428,735 | \$5,228,643 | \$9,200,092 | 36.2% |
| Total Zone 6 Const-Maint-Misc | (\$2,498,859) | (\$9,747,361) | (\$5,080,928) | (\$4,666,433) | 52.1% |

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 10/31/15

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|-------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$4,105,049 | \$161,315 | \$3,943,734 | 3.9% |
| Redevelopment | 0 | 274,066 | 0 | 274,066 | 0.0% |
| Intergovernmental | 0 | 49,258 | 0 | 49,258 | 0.0% |
| Charges for Services | 0 | 0 | 80,700 | (80,700) | - |
| Area Drainage Plan Fees | 6,501 | 0 | 177,324 | (177,324) | - |
| Interest Income | 5,046 | 115,566 | 5,046 | 110,520 | 4.4% |
| Transfers In | 0 | 55,710 | 0 | 55,710 | 0.0% |
| Total Revenues | \$11,547 | \$4,599,649 | \$424,385 | \$4,175,264 | 9.2% |
| Expenditures | | | | | |
| Salaries and Benefits | \$135,274 | \$2,371,027 | \$244,784 | \$2,126,243 | 10.3% |
| Services and Supplies | 93,519 | 4,780,149 | 263,219 | 4,516,930 | 5.5% |
| Other Charges | 0 | 3,000 | 0 | 3,000 | 0.0% |
| Capital Outlay | 0 | 3,050,000 | 0 | 3,050,000 | 0.0% |
| Transfers Out | 2,450 | 216,800 | 4,427 | 212,373 | 2.0% |
| Total Expenditures | \$231,242 | \$10,420,976 | \$512,431 | \$9,908,545 | 4.9% |
| Total Zone 7 Const-Maint-Misc | (\$219,696) | (\$5,821,327) | (\$88,046) | (\$5,733,281) | 1.5% |

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 10/31/15

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|---|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Special Assessments | \$0 | \$299,000 | \$0 | \$299,000 | 0.0% |
| Intergovernmental | 0 | \$423,569 | 0 | 423,569 | 0.0% |
| Interest Income | 341 | 2,500 | 341 | 2,159 | 13.6% |
| Transfers In | 0 | 2,222 | 0 | 2,222 | 0.0% |
| Total Revenues | \$341 | \$727,291 | \$341 | \$726,950 | 0.0% |
| Expenditures | | | | | |
| Salaries and Benefits | \$9,637 | \$380,976 | \$23,243 | \$357,733 | 6.1% |
| Services and Supplies | 2,671 | 466,560 | 32,374 | 434,186 | 6.9% |
| Transfers Out | 152 | 3,500 | 378 | 3,122 | 10.8% |
| Total Expenditures | \$12,460 | \$851,036 | \$55,995 | \$795,041 | 6.6% |
| Total NPDES White Water Assessment | (\$12,119) | (\$123,745) | (\$55,654) | (\$68,091) | 45.0% |

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 10/31/15

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|---|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Special Assessments | \$69 | \$2,260,000 | \$69 | \$2,259,931 | 0.0% |
| Intergovernmental | 0 | \$500,000 | 0 | 500,000 | 0.0% |
| Interest Income | 1,408 | 10,600 | 1,408 | 9,192 | 13.3% |
| Transfers In | 0 | 5,000 | 0 | 5,000 | 0.0% |
| Total Revenues | \$1,477 | \$2,775,600 | \$1,477 | \$2,774,123 | 0.1% |
| Expenditures | | | | | |
| Salaries and Benefits | \$113,610 | \$1,007,013 | \$248,521 | \$758,492 | 24.7% |
| Services and Supplies | 164,841 | 4,111,605 | 192,469 | 3,919,136 | 4.7% |
| Transfers Out | 2,021 | 15,000 | 4,450 | 10,550 | 29.7% |
| Total Expenditures | \$280,473 | \$5,133,618 | \$445,441 | \$4,688,177 | 8.7% |
| Total NPDES Santa Ana Assessment | (\$278,996) | (\$2,358,018) | (\$443,964) | (\$1,914,054) | 18.8% |

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 10/31/15

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Special Assessments | \$0 | \$490,000 | \$0 | \$490,000 | 0.0% |
| Intergovernmental | 0 | 1,771,630 | \$0 | 1,771,630 | 0.0% |
| Interest Income | 482 | 2,600 | \$482 | 2,118 | 18.5% |
| Transfers In | 0 | 8,000 | \$0 | 8,000 | 0.0% |
| Total Revenues | \$482 | \$2,272,230 | \$482 | \$2,271,748 | 0.0% |
| Expenditures | | | | | |
| Salaries and Benefits | \$78,613 | \$599,943 | \$150,415 | \$449,528 | 25.1% |
| Services and Supplies | 9,429 | 1,872,110 | \$5,454 | 1,866,656 | 0.3% |
| Transfers Out | 1,439 | 6,000 | \$2,726 | 3,274 | 45.4% |
| Total Expenditures | \$89,481 | \$2,478,053 | \$158,595 | \$2,319,458 | 6.4% |
| Total NPDES Santa Margarita Assmt | (\$88,999) | (\$205,823) | (\$158,113) | (\$47,710) | 76.8% |

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