

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

**REVENUE AND EXPENDITURE REPORT
September 30, 2014**

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 9/30/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$19,878	\$569,000	\$34,953	\$534,047	6.1%
Total Revenues	<u>\$19,878</u>	<u>\$569,000</u>	<u>\$34,953</u>	<u>\$534,047</u>	<u>6.1%</u>
Expenditures					
Salaries and Benefits	\$18,409	\$321,541	\$27,777	\$293,764	8.6%
Services and Supplies	(11,084)	363,500	36,032	327,468	9.9%
Total Expenditures	<u>\$7,325</u>	<u>\$685,041</u>	<u>\$63,810</u>	<u>\$621,231</u>	<u>9.3%</u>
Total Special Accounting	<u><u>\$12,553</u></u>	<u><u>(\$116,041)</u></u>	<u><u>(\$28,857)</u></u>	<u><u>(\$87,184)</u></u>	<u><u>24.9%</u></u>

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 9/30/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$128,050	\$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	1,380	54,250	3,082	51,168	5.7%
Charges For Administrative Services	804	5,000	1,873	3,127	37.5%
Interest Income	0	24,000	0	24,000	0.0%
Use of Assets	0	68,576	0	68,576	0.0%
Transfers In	0	177,200	0	177,200	0.0%
Total Revenues	\$130,234	\$3,759,326	\$200,901	\$3,558,425	5.3%
Expenditures					
Salaries and Benefits	(\$401,883)	\$5,632,172	\$1,195,015	\$4,437,157	21.2%
Services and Supplies	(759,179)	(629,192)	(1,463,623)	834,431	232.6%
Capital Outlay	0	177,200	0	177,200	0.0%
Total Expenditures	(\$1,161,062)	\$5,180,180	(\$268,608)	\$5,448,788	-5.2%
Total Flood Administration	\$1,291,296	(\$1,420,854)	\$469,509	(\$1,890,363)	-33.0%

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Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 9/30/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$286,918	\$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	2,022	1,000	2,022	(1,022)	202.2%
Area Drainage Plan Fees	628,105	5,000	628,105	(623,105)	12562.1%
Interest Income	0	55,550	0	55,550	0.0%
Use of Assets	54,507	93,976	70,730	23,246	75.3%
Transfers In	0	1,496,850	0	1,496,850	0.0%
Total Revenues	\$971,552	\$9,976,242	\$1,139,833	\$8,836,409	11.4%
Expenditures					
Salaries and Benefits	\$282,269	\$3,739,286	\$394,739	\$3,344,547	10.6%
Services and Supplies	1,351,441	12,367,740	1,583,169	10,784,571	12.8%
Other Charges	0	145,750	75,278	70,472	51.6%
Capital Outlay	0	559,000	0	559,000	0.0%
Transfers Out	0	1,597,240	0	1,597,240	0.0%
Total Expenditures	\$1,633,710	\$18,409,016	\$2,053,186	\$16,355,830	11.2%
Total Zone 1 Const-Maint-Misc	(\$662,158)	(\$8,432,774)	(\$913,352)	(\$7,519,422)	10.8%

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Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 9/30/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$488,194	\$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	1,392	500	1,902	(1,402)	380.4%
Area Drainage Plan Fees	1,000	100,000	1,000	99,000	1.0%
Interest Income	0	202,000	0	202,000	0.0%
Use of Assets	0	6,483	137	6,346	2.1%
Transfers In	0	2,350,000	0	2,350,000	0.0%
Total Revenues	\$490,586	\$15,490,956	\$750,109	\$14,740,847	4.8%
Expenditures					
Salaries and Benefits	\$304,656	\$4,720,454	\$460,833	\$4,259,621	9.8%
Services and Supplies	277,714	22,782,340	572,008	22,210,332	2.5%
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	0	1,335,890	0	1,335,890	0.0%
Total Expenditures	\$582,370	\$45,064,434	\$1,317,429	\$43,747,005	2.9%
Total Zone 2 Const-Maint-Misc	(\$91,783)	(\$29,573,478)	(\$567,320)	(\$29,006,158)	1.9%

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Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 9/30/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$64,422	\$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	573,981	1,000	573,981	(572,981)	57398.1%
Interest Income	0	40,400	94	40,306	0.2%
Total Revenues	\$638,403	\$2,144,548	\$672,657	\$1,471,891	31.4%
Expenditures					
Salaries and Benefits	\$77,278	\$853,183	\$111,534	\$741,649	13.1%
Services and Supplies	912,429	5,451,500	962,482	4,489,018	17.7%
Other Charges	0	52,875	19,278	33,597	36.5%
Capital Outlay	0	10,000	0	10,000	0.0%
Transfers Out	0	139,870	0	139,870	0.0%
Total Expenditures	\$989,707	\$6,507,428	\$1,093,294	\$5,414,134	16.8%
Total Zone 3 Const-Maint-Misc	(\$351,304)	(\$4,362,880)	(\$420,637)	(\$3,942,243)	9.6%

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Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 9/30/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$478,710	\$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%
Special Assessments	0	0	0	0	N/A
Charges For Services	992	1,251,000	1,437	1,249,563	0.1%
Area Drainage Plan Fees	113,277	100,000	242,940	(142,940)	242.9%
Interest Income	0	207,050	15	207,035	0.0%
Use of Assets	1,691	7,800	7,064	736	90.6%
Transfers In	0	21,449,000	0	21,449,000	0.0%
Total Revenues	\$594,670	\$35,774,859	\$984,027	\$34,790,832	2.8%
Expenditures					
Salaries and Benefits	\$628,755	\$5,295,851	\$897,176	\$4,398,675	16.9%
Services and Supplies	1,589,526	34,369,329	4,626,223	29,743,106	13.5%
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	0	2,243,980	0	2,243,980	0.0%
Total Expenditures	\$2,218,281	\$44,867,910	\$5,639,069	\$39,228,841	12.6%
Total Zone 4 Const-Maint-Misc	(\$1,623,611)	(\$9,093,051)	(\$4,655,042)	(\$4,438,009)	51.2%

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Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 9/30/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$100,200	\$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	(2,936)	0	(2,936)	2,936	N/A
Interest Income	0	37,370	0	37,370	0.0%
Total Revenues	\$97,264	\$2,786,706	\$150,358	\$2,636,348	5.4%
Expenditures					
Salaries and Benefits	\$92,772	\$920,260	\$127,337	\$792,923	13.8%
Services and Supplies	76,748	7,371,403	114,009	7,257,394	1.5%
Other Charges	0	52,875	24,786	28,089	46.9%
Capital Outlay	0	115,000	0	115,000	0.0%
Transfers Out	0	113,890	0	113,890	0.0%
Total Expenditures	\$169,520	\$8,573,428	\$266,132	\$8,307,296	3.1%
Total Zone 5 Const-Maint-Misc	(\$72,256)	(\$5,786,722)	(\$115,774)	(\$5,670,948)	2.0%

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Revenue and Expenditure Report

Fund 25160 -- Zone 6 Const-Maint-Misc

As Of 9/30/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$143,699	\$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	0	64,640	0	64,640	0.0%
Use of Assets	0	3,600	0	3,600	0.0%
Total Revenues	\$143,699	\$4,111,784	\$220,196	\$3,891,588	5.4%
Expenditures					
Salaries and Benefits	\$160,729	\$2,213,948	\$235,397	\$1,978,551	10.6%
Services and Supplies	551,222	10,787,360	937,011	9,850,349	8.7%
Other Charges	0	24,000	0	24,000	0.0%
Capital Outlay	0	100,000	0	100,000	0.0%
Transfers Out	0	206,020	0	206,020	0.0%
Total Expenditures	\$711,951	\$13,331,328	\$1,172,408	\$12,158,920	8.8%
Total Zone 6 Const-Maint-Misc	(\$568,252)	(\$9,219,544)	(\$952,212)	(\$8,267,332)	10.3%

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Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 9/30/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$160,185	\$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	69,873	94,800	91,801	2,999	96.8%
Interest Income	0	111,100	0	111,100	0.0%
Transfers In	0	3,912,000	0	3,912,000	0.0%
Total Revenues	\$230,058	\$8,182,617	\$336,962	\$7,845,655	4.1%
Expenditures					
Salaries and Benefits	\$137,078	\$1,996,935	\$187,715	\$1,809,220	9.4%
Services and Supplies	128,518	24,072,180	2,153,498	21,918,682	8.9%
Other Charges	0	20,000	0	20,000	0.0%
Capital Outlay	0	3,000,000	0	3,000,000	0.0%
Transfers Out	0	4,171,750	0	4,171,750	0.0%
Total Expenditures	\$265,596	\$33,260,865	\$2,341,213	\$30,919,652	7.0%
Total Zone 7 Const-Maint-Misc	(\$35,538)	(\$25,078,248)	(\$2,004,251)	(\$23,073,997)	8.0%

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 9/30/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$299,000	\$9,275	\$289,725	3.1%
Charges For Services	0	579,720	0	579,720	0.0%
Interest Income	0	2,600	0	2,600	0.0%
Total Revenues	\$0	\$881,320	\$9,275	\$872,045	1.1%
Expenditures					
Salaries and Benefits	\$22,638	\$354,004	\$34,000	\$320,004	9.6%
Services and Supplies	22,381	434,620	33,574	401,046	7.7%
Total Expenditures	\$45,018	\$788,624	\$67,574	\$721,050	8.6%
Total NPDES White Water Assessment	(\$45,018)	\$92,696	(\$58,298)	\$150,994	-62.9%

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 9/30/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
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	0	17,000	0	17,000	0.0%
Total Revenues	\$0	\$2,777,000	\$39,245	\$2,737,755	1.4%
Expenditures					
Salaries and Benefits	\$106,509	\$970,528	\$146,339	\$824,189	15.1%
Services and Supplies	95,581	3,305,775	60,605	3,245,170	1.8%
Total Expenditures	\$202,090	\$4,276,303	\$206,944	\$4,069,359	4.8%
Total NPDES Santa Ana Assessment	(\$202,090)	(\$1,499,303)	(\$167,698)	(\$1,331,605)	11.2%

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 9/30/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
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	0	4,000	0	4,000	0.0%
Total Revenues	\$0	\$2,377,870	\$15,157	\$2,362,713	0.6%
Expenditures					
Salaries and Benefits	\$53,418	\$555,280	\$72,077	\$483,203	13.0%
Services and Supplies	53,398	1,808,110	96,449	1,711,661	5.3%
Total Expenditures	\$106,816	\$2,363,390	\$168,526	\$2,194,864	7.1%
Total NPDES Santa Margarita Assmt	(\$106,816)	\$14,480	(\$153,370)	\$167,850	-1059.2%

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