

**RIVERSIDE COUNTY FLOOD CONTROL
AND WATER CONSERVATION DISTRICT
FISCAL YEAR 2017-18**

**REVENUE AND EXPENDITURE REPORT
April 30, 2018**

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 4/30/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|---------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Charges For Services | \$68,144 | \$865,000 | \$589,222 | \$275,778 | 68.1% |
| Transfers In | 0 | 5,000 | 0 | 5,000 | 0.0% |
| Total Revenues | \$68,144 | \$870,000 | \$589,222 | \$280,778 | 67.7% |
| Expenditures | | | | | |
| Salaries and Benefits | \$57,424 | \$635,026 | \$465,801 | \$169,225 | 73.4% |
| Services and Supplies | 38,513 | 281,000 | 141,844 | 139,156 | 50.5% |
| Other Charges | 0 | 2,000 | 0 | 2,000 | 0.0% |
| Transfers Out | 0 | 1,000 | 0 | 1,000 | 0.0% |
| Total Expenditures | \$95,938 | \$919,026 | \$607,645 | \$311,381 | 66.1% |
| Total Special Accounting | (\$27,794) | (\$49,026) | (\$18,424) | (\$30,602) | 37.6% |

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 4/30/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|-------------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Property Taxes | \$357,624 | \$3,589,029 | \$2,573,204 | \$1,015,825 | 71.7% |
| Redevelopment | 0 | 554,192 | 335,392 | 218,800 | 60.5% |
| Intergovernmental | 14,402 | 49,830 | 34,976 | 14,854 | 70.2% |
| Charges For Services | 1,754 | 115,200 | 42,330 | 72,870 | 36.7% |
| Charges For Administrative Services | 686 | 8,000 | 13,357 | (5,357) | 167.0% |
| Investment Earnings | 3,238 | 20,000 | 37,088 | (17,088) | 185.4% |
| Transfers In | 47,963 | 1,525,612 | 454,002 | 1,071,610 | 29.8% |
| Total Revenues | \$425,667 | \$5,861,863 | \$3,490,348 | \$2,371,515 | 59.5% |
| Expenditures | | | | | |
| Salaries and Benefits | \$337,514 | \$9,385,002 | \$5,576,728 | \$3,808,274 | 59.4% |
| Services and Supplies | 658,801 | (3,845,852) | (1,978,975) | (1,866,877) | 51.5% |
| Capital Outlay | 0 | 28,252 | 12,280 | 15,972 | 43.5% |
| Transfers Out | 0 | 400,000 | 0 | 400,000 | 0.0% |
| Total Expenditures | \$996,315 | \$5,967,402 | \$3,610,033 | \$2,357,369 | 60.5% |
| Total Flood Administration | (\$570,648) | (\$105,539) | (\$119,685) | \$14,146 | 113.4% |

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Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 4/30/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$755,107 | \$8,062,451 | \$5,449,303 | \$2,613,148 | 67.6% |
| Redevelopment | 0 | 1,788,518 | 1,098,749 | 689,769 | 61.4% |
| Intergovernmental | 30,409 | 83,490 | 73,850 | 9,640 | 88.5% |
| Charges For Services | 0 | 12,750 | (688) | 13,438 | -5.4% |
| Area Drainage Plan Fees | 0 | 5,000 | 497,122 | (492,122) | 9942.4% |
| Investment Earnings | 16,773 | 162,400 | 226,069 | (63,669) | 139.2% |
| Use of Assets | 1,270 | 148,000 | 150,823 | (2,823) | 101.9% |
| Transfers In | 0 | 19,443 | 0 | 19,443 | 0.0% |
| Total Revenues | \$803,559 | \$10,282,052 | \$7,495,227 | \$2,786,825 | 72.9% |
| Expenditures | | | | | |
| Salaries and Benefits | \$159,827 | \$3,680,683 | \$2,205,599 | \$1,475,084 | 59.9% |
| Services and Supplies | 173,666 | 5,363,279 | 2,675,178 | 2,688,101 | 49.9% |
| Other Charges | 5,142 | 235,688 | 83,306 | 152,382 | 35.3% |
| Capital Outlay | 29,405 | 3,264,238 | 2,832,316 | 431,922 | 86.8% |
| Transfers Out | 6,128 | 293,539 | 73,623 | 219,916 | 25.1% |
| Total Expenditures | \$374,168 | \$12,837,427 | \$7,870,022 | \$4,967,405 | 61.3% |
| Total Zone 1 Const-Maint-Misc | \$429,391 | (\$2,555,375) | (\$374,795) | (\$2,180,580) | 14.7% |

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Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 4/30/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$1,339,767 | \$14,214,754 | \$9,602,745 | \$4,612,009 | 67.6% |
| Redevelopment | 0 | 2,664,681 | 969,414 | 1,695,267 | 36.4% |
| Intergovernmental | 53,953 | 153,393 | 131,029 | 22,364 | 85.4% |
| Charges For Services | 0 | 1,500 | 7,075 | (5,575) | 471.7% |
| Area Drainage Plan Fees | 317,379 | 20,000 | 627,852 | (607,852) | 3139.3% |
| Investment Earnings | 47,212 | 456,750 | 635,820 | (179,070) | 139.2% |
| Use of Assets | 0 | 100 | 0 | 100 | 0.0% |
| Transfers In | 0 | 850,000 | 0 | 850,000 | 0.0% |
| Total Revenues | \$1,758,312 | \$18,361,178 | \$11,973,935 | \$6,387,243 | 65.2% |
| Expenditures | | | | | |
| Salaries and Benefits | \$211,389 | \$4,422,387 | \$2,271,925 | \$2,150,462 | 51.4% |
| Services and Supplies | 148,793 | 12,405,239 | 6,143,301 | 6,261,938 | 49.5% |
| Other Charges | 6,036 | 5,899,588 | 3,326,729 | 2,572,859 | 56.4% |
| Capital Outlay | 0 | 10,635,481 | 275,552 | 10,359,929 | 2.6% |
| Transfers Out | 8,093 | 454,749 | 75,651 | 379,098 | 16.6% |
| Total Expenditures | \$374,312 | \$33,817,444 | \$12,093,159 | \$21,724,285 | 35.8% |
| Total Zone 2 Const-Maint-Misc | \$1,384,001 | (\$15,456,266) | (\$119,223) | (\$15,337,043) | 0.8% |

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Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 4/30/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$176,321 | \$1,899,927 | \$1,271,069 | \$628,858 | 66.9% |
| Redevelopment | 0 | 685,067 | 375,282 | 309,785 | 54.8% |
| Special Assessments | 0 | 0 | 1,002 | (1,002) | N/A |
| Intergovernmental | 7,101 | 120,335 | 17,244 | 103,091 | 14.3% |
| Charges For Services | 0 | 195 | 770 | (575) | 394.9% |
| Investment Earnings | 6,934 | 71,050 | 95,278 | (24,228) | 134.1% |
| Other Financing Sources | 0 | 0 | 89,556 | (89,556) | N/A |
| Transfers In | 0 | 22,545 | 0 | 22,545 | 0.0% |
| Total Revenues | \$190,355 | \$2,799,119 | \$1,850,201 | \$948,918 | 66.1% |
| Expenditures | | | | | |
| Salaries and Benefits | \$102,639 | \$1,249,649 | \$803,820 | \$445,829 | 64.3% |
| Services and Supplies | 108,831 | 2,238,723 | 796,261 | 1,442,462 | 35.6% |
| Other Charges | 1,118 | 340,528 | 263,918 | 76,610 | 77.5% |
| Capital Outlay | 0 | 1,079,612 | 365,600 | 714,012 | 33.9% |
| Transfers Out | 3,969 | 111,975 | 27,528 | 84,447 | 24.6% |
| Total Expenditures | \$216,556 | \$5,020,487 | \$2,257,128 | \$2,763,359 | 45.0% |
| Total Zone 3 Const-Maint-Misc | (\$26,201) | (\$2,221,368) | (\$406,926) | (\$1,814,442) | 18.3% |

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Revenue and Expenditure Report
Fund 25140 -- Zone 4 Const-Maint-Misc
As Of 4/30/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$1,388,667 | \$14,466,289 | \$10,019,653 | \$4,446,636 | 69.3% |
| Redevelopment | 0 | 2,011,634 | 1,288,692 | 722,942 | 64.1% |
| Intergovernmental | 55,923 | 664,463 | 341,442 | 323,021 | 51.4% |
| Charges For Services | 173 | 7,000 | 9,151 | (2,151) | 130.7% |
| Area Drainage Plan Fees | 100,394 | 100,000 | 1,912,759 | (1,812,759) | 1912.8% |
| Investment Earnings | 28,066 | 295,350 | 360,379 | (65,029) | 122.0% |
| Use of Assets | 0 | 7,800 | 7,800 | 0 | 100.0% |
| Transfers In | 0 | 852,855 | 0 | 852,855 | 0.0% |
| Total Revenues | \$1,573,222 | \$18,405,391 | \$13,939,875 | \$4,465,516 | 75.7% |
| Expenditures | | | | | |
| Salaries and Benefits | \$315,163 | \$6,659,986 | \$3,626,383 | \$3,033,603 | 54.5% |
| Services and Supplies | 331,458 | 12,367,380 | 3,464,098 | 8,903,282 | 28.0% |
| Other Charges | 4,471 | 635,760 | 121,708 | 514,052 | 19.1% |
| Capital Outlay | 376,224 | 21,326,661 | 2,617,466 | 18,709,195 | 12.3% |
| Transfers Out | 12,097 | 4,760,283 | 2,962,754 | 1,797,529 | 62.2% |
| Total Expenditures | \$1,039,413 | \$45,750,070 | \$12,792,409 | \$32,957,661 | 28.0% |
| Total Zone 4 Const-Maint-Misc | \$533,809 | (\$27,344,679) | \$1,147,466 | (\$28,492,145) | -4.2% |

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Revenue and Expenditure Report
Fund 25150 -- Zone 5 Const-Maint-Misc
As Of 4/30/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$301,769 | \$3,117,047 | \$2,174,627 | \$942,420 | 69.8% |
| Redevelopment | 0 | 462,799 | 273,284 | 189,515 | 59.1% |
| Intergovernmental | 12,152 | 33,661 | 29,513 | 4,148 | 87.7% |
| Charges For Services | 0 | 7,450 | 138,897 | (131,447) | 1864.4% |
| Investment Earnings | 8,452 | 76,125 | 118,472 | (42,347) | 155.6% |
| Transfers In | 0 | 5,863 | 0 | 5,863 | 0.0% |
| Total Revenues | \$322,374 | \$3,702,945 | \$2,734,793 | \$968,152 | 73.9% |
| Expenditures | | | | | |
| Salaries and Benefits | \$39,730 | \$1,761,502 | \$632,573 | \$1,128,929 | 35.9% |
| Services and Supplies | 56,588 | 4,050,447 | 412,358 | 3,638,089 | 10.2% |
| Other Charges | 1,118 | 46,036 | 27,065 | 18,971 | 58.8% |
| Capital Outlay | 0 | 3,908,094 | 2,557,975 | 1,350,119 | 65.5% |
| Transfers Out | 1,516 | 123,566 | 21,145 | 102,421 | 17.1% |
| Total Expenditures | \$98,952 | \$9,889,645 | \$3,651,116 | \$6,238,529 | 36.9% |
| Total Zone 5 Const-Maint-Misc | \$223,422 | (\$6,186,700) | (\$916,323) | (\$5,270,377) | 14.8% |

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25160 -- Zone 6 Const-Maint-Misc
As Of 4/30/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|---------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Property Taxes | \$392,917 | \$4,206,966 | \$2,859,099 | \$1,347,867 | 68.0% |
| Redevelopment | 0 | 996,632 | 622,609 | 374,023 | 62.5% |
| Intergovernmental | 15,823 | 44,822 | 38,427 | 6,395 | 85.7% |
| Charges For Services | 0 | 8,495 | 390 | 8,105 | 4.6% |
| Investment Earnings | 9,686 | 81,200 | 122,170 | (40,970) | 150.5% |
| Use of Assets | 0 | 3,600 | 3,600 | 0 | 100.0% |
| Transfers In | 0 | 18,000 | 0 | 18,000 | 0.0% |
| Total Revenues | \$418,426 | \$5,359,715 | \$3,646,296 | \$1,713,419 | 68.0% |
| Expenditures | | | | | |
| Salaries and Benefits | \$181,277 | \$2,290,039 | \$1,416,394 | \$873,645 | 61.9% |
| Services and Supplies | 151,659 | 3,721,215 | 1,171,635 | 2,549,580 | 31.5% |
| Other Charges | 2,236 | 83,000 | 43,544 | 39,456 | 52.5% |
| Capital Outlay | 0 | 2,436,000 | 39,000 | 2,397,000 | 1.6% |
| Transfers Out | 6,987 | 177,063 | 46,849 | 130,214 | 26.5% |
| Total Expenditures | \$342,159 | \$8,707,317 | \$2,717,423 | \$5,989,894 | 31.2% |
| Total Zone Transfers Out | \$76,267 | (\$3,347,602) | \$928,873 | (\$4,276,475) | -27.7% |

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Revenue and Expenditure Report
Fund 25170 -- Zone 7 Const-Maint-Misc
As Of 4/30/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Property Taxes | \$457,442 | \$4,759,790 | \$3,273,739 | \$1,486,051 | 68.8% |
| Redevelopment | 0 | 439,581 | 208,731 | 230,850 | 47.5% |
| Intergovernmental | 18,421 | 53,353 | 44,738 | 8,615 | 83.9% |
| Charges For Services | 0 | 10,000 | 108,331 | (98,331) | 1083.3% |
| Area Drainage Plan Fees | 28,573 | 50,000 | 105,579 | (55,579) | 211.2% |
| Investment Earnings | 13,977 | 131,950 | 181,199 | (49,249) | 137.3% |
| Transfers In | 0 | 170,350 | 0 | 170,350 | 0.0% |
| Total Revenues | \$518,413 | \$5,615,024 | \$3,922,318 | \$1,692,706 | 69.9% |
| Expenditures | | | | | |
| Salaries and Benefits | \$129,818 | \$2,666,506 | \$1,348,327 | \$1,318,179 | 50.6% |
| Services and Supplies | 107,200 | 3,614,357 | 1,021,528 | 2,592,829 | 28.3% |
| Other Charges | 2,236 | 128,000 | 45,474 | 82,526 | 35.5% |
| Capital Outlay | 0 | 1,083,000 | 0 | 1,083,000 | 0.0% |
| Transfers Out | 5,023 | 216,742 | 47,644 | 169,098 | 22.0% |
| Total Expenditures | \$244,276 | \$7,708,605 | \$2,462,974 | \$5,245,631 | 32.0% |
| Total Zone 7 Const-Maint-Misc | \$274,137 | (\$2,093,581) | \$1,459,344 | (\$3,552,925) | -69.7% |

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 4/30/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|---|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Special Assessments | \$0 | \$300,000 | \$158,276 | \$141,724 | 52.8% |
| Intergovernmental | 233,198 | 466,513 | 233,198 | 233,315 | 50.0% |
| Investment Earnings | 1,043 | 8,000 | 14,623 | (6,623) | 182.8% |
| Total Revenues | \$234,242 | \$774,513 | \$406,097 | \$368,416 | 52.4% |
| Expenditures | | | | | |
| Salaries and Benefits | \$16,742 | \$271,207 | \$197,773 | \$73,434 | 72.9% |
| Services and Supplies | 41,433 | 241,820 | 126,587 | 115,233 | 52.3% |
| Transfers Out | 648 | 10,800 | 7,246 | 3,554 | 67.1% |
| Total Expenditures | \$58,823 | \$523,827 | \$331,606 | \$192,221 | 63.3% |
| Total NPDES White Water Assessment | \$175,419 | \$250,686 | \$74,491 | \$176,195 | 29.7% |

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 4/30/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|---|-------------------------|------------------------|------------------------|---------------------------|----------------|
| Revenues | | | | | |
| Special Assessments | \$0 | \$2,500,000 | \$1,229,097 | \$1,270,903 | 49.2% |
| Intergovernmental | 0 | 500,000 | 0 | 500,000 | 0.0% |
| Investment Earnings | 4,020 | 45,000 | 55,188 | (10,188) | 122.6% |
| Total Revenues | \$4,020 | \$3,045,000 | \$1,284,285 | \$1,760,716 | 42.2% |
| Expenditures | | | | | |
| Salaries and Benefits | \$56,345 | \$1,114,241 | \$676,449 | \$437,792 | 60.7% |
| Services and Supplies | 310,134 | 1,884,940 | 1,160,992 | 723,948 | 61.6% |
| Transfers Out | 2,208 | 80,000 | 21,717 | 58,283 | 27.1% |
| Total Expenditures | \$368,687 | \$3,079,181 | \$1,859,158 | \$1,220,023 | 60.4% |
| Total NPDES White Water Assessment | (\$364,667) | (\$34,181) | (\$574,873) | \$540,692 | 1681.8% |

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 4/30/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Special Assessments | \$0 | \$550,000 | \$264,464 | \$285,536 | 48.1% |
| Intergovernmental | 797,230 | 1,705,893 | 797,230 | 908,663 | 46.7% |
| Investment Earnings | 661 | 5,144 | 15,572 | (10,428) | 302.7% |
| Total Revenues | \$797,891 | \$2,261,037 | \$1,077,266 | \$1,183,771 | 47.6% |
| Expenditures | | | | | |
| Salaries and Benefits | \$33,335 | \$774,301 | \$519,296 | \$255,005 | 67.1% |
| Services and Supplies | 110,519 | 1,508,640 | 1,176,213 | 332,427 | 78.0% |
| Transfers Out | 1,292 | 52,000 | 16,944 | 35,056 | 32.6% |
| Total Expenditures | \$145,146 | \$2,334,941 | \$1,712,453 | \$622,488 | 73.3% |
| Total NPDES Santa Margarita Assmt | \$652,745 | (\$73,904) | (\$635,187) | \$561,283 | 859.5% |

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