

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

**REVENUE AND EXPENDITURE REPORT
August 31, 2017**

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 8/31/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$19,117	\$865,000	\$19,117	\$845,883	2.2%
Transfers In	0	5,000	0	5,000	0.0%
Total Revenues	\$19,117	\$870,000	\$19,117	\$850,883	2.2%
Expenditures					
Salaries and Benefits	\$40,193	\$485,026	\$35,305	\$449,721	7.3%
Services and Supplies	8,834	431,000	8,834	422,166	2.0%
Other Charges	0	2,000	0	2,000	0.0%
Transfers Out	0	1,000	0	1,000	0.0%
Total Expenditures	\$49,027	\$919,026	\$44,140	\$874,886	4.8%
Total Special Accounting	(\$29,910)	(\$49,026)	(\$25,023)	(\$24,003)	51.0%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 8/31/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$64,784	\$3,589,029	\$64,784	\$3,524,245	1.8%
Redevelopment	534	554,192	534	553,658	0.1%
Intergovernmental	0	49,830	0	49,830	0.0%
Charges For Services	561	115,200	601	114,599	0.5%
Charges For Administrative Services	924	8,000	924	7,076	11.6%
Investment Earnings	15,932	20,000	10,140	9,860	50.7%
Transfers In	29,651	1,525,612	29,651	1,495,961	1.9%
Total Revenues	\$112,386	\$5,861,863	\$106,633	\$5,755,230	1.8%
Expenditures					
Salaries and Benefits	\$1,639,305	\$9,385,002	\$2,121,304	\$7,263,698	22.6%
Services and Supplies	318,354	(3,845,852)	(913,242)	(2,932,610)	23.7%
Capital Outlay	0	28,252	0	28,252	0.0%
Transfers Out	0	400,000	0	400,000	0.0%
Total Expenditures	\$1,957,659	\$5,967,402	\$1,208,062	\$4,759,340	20.2%
Total Flood Administration	(\$1,845,273)	(\$105,539)	(\$1,101,429)	\$995,890	1043.6%

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Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 8/31/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$137,030	\$8,062,451	\$137,030	\$7,925,421	1.7%
Redevelopment	0	1,788,518	0	1,788,518	0.0%
Intergovernmental	0	83,490	0	83,490	0.0%
Charges For Services	(1,132)	12,750	(1,132)	13,882	-8.9%
Area Drainage Plan Fees	450,903	5,000	487,397	(482,397)	9747.9%
Investment Earnings	92,359	162,400	56,264	106,136	34.6%
Use of Assets	17,572	148,000	17,572	130,428	11.9%
Transfers In	0	19,443	0	19,443	0.0%
Total Revenues	\$696,733	\$10,282,052	\$697,132	\$9,584,920	6.8%
Expenditures					
Salaries and Benefits	\$111,255	\$3,680,683	\$440,663	\$3,240,020	12.0%
Services and Supplies	735,918	8,481,517	572,861	7,908,656	6.8%
Other Charges	0	235,688	0	235,688	0.0%
Capital Outlay	0	146,000	0	146,000	0.0%
Transfers Out	3,589	293,539	3,589	289,950	1.2%
Total Expenditures	\$850,762	\$12,837,427	\$1,017,113	\$11,820,314	7.9%
Total Zone 1 Const-Maint-Misc	(\$154,029)	(\$2,555,375)	(\$319,982)	(\$2,235,393)	12.5%

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Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 8/31/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$244,984	\$14,214,754	\$244,984	\$13,969,770	1.7%
Redevelopment	0	2,664,681	0	2,664,681	0.0%
Intergovernmental	0	153,393	0	153,393	0.0%
Charges For Services	0	1,500	0	1,500	0.0%
Area Drainage Plan Fees	303,878	20,000	303,878	(283,878)	1519.4%
Investment Earnings	260,286	456,750	160,434	296,316	35.1%
Use of Assets	0	100	0	100	0.0%
Transfers In	0	850,000	0	850,000	0.0%
Total Revenues	\$809,148	\$18,361,178	\$709,297	\$17,651,881	3.9%
Expenditures					
Salaries and Benefits	\$165,176	\$4,422,387	\$522,618	\$3,899,769	11.8%
Services and Supplies	95,896	20,367,620	282,913	20,084,707	1.4%
Other Charges	711,500	5,899,588	2,351,500	3,548,088	39.9%
Capital Outlay	234,850	2,673,100	234,850	2,438,250	8.8%
Transfers Out	5,460	454,749	5,460	449,289	1.2%
Total Expenditures	\$1,212,881	\$33,817,444	\$3,397,341	\$30,420,103	10.0%
Total Zone 2 Const-Maint-Misc	(\$403,733)	(\$15,456,266)	(\$2,688,045)	(\$12,768,221)	17.4%

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Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 8/31/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$32,213	\$1,899,927	\$32,213	\$1,867,714	1.7%
Redevelopment	0	685,067	0	685,067	0.0%
Intergovernmental	0	120,335	0	120,335	0.0%
Charges For Services	0	195	0	195	0.0%
Investment Earnings	38,763	71,050	24,067	46,983	33.9%
Transfers In	0	22,545	0	22,545	0.0%
Total Revenues	\$70,976	\$2,799,119	\$56,280	\$2,742,839	2.0%
Expenditures					
Salaries and Benefits	\$80,688	\$1,249,649	\$177,997	\$1,071,652	14.2%
Services and Supplies	34,385	3,118,335	96,947	3,021,388	3.1%
Other Charges	250,000	340,528	250,000	90,528	73.4%
Capital Outlay	(4,400)	200,000	(4,400)	204,400	-2.2%
Transfers Out	2,663	111,975	2,663	109,312	2.4%
Total Expenditures	\$363,336	\$5,020,487	\$523,206	\$4,497,281	10.4%
Total Zone 3 Const-Maint-Misc	(\$292,360)	(\$2,221,368)	(\$466,926)	(\$1,754,442)	21.0%

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Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 8/31/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$250,162	\$14,466,289	\$250,162	\$14,216,127	1.7%
Redevelopment	0	2,011,634	0	2,011,634	0.0%
Intergovernmental	55,000	664,463	55,000	609,463	8.3%
Charges For Services	0	7,000	60	6,940	0.9%
Area Drainage Plan Fees	53,117	100,000	381,207	(281,207)	381.2%
Investment Earnings	142,203	295,350	92,021	203,329	31.2%
Use of Assets	300	7,800	300	7,500	3.8%
Transfers In	0	852,855	0	852,855	0.0%
Total Revenues	\$500,783	\$18,405,391	\$778,751	\$17,626,640	4.2%
Expenditures					
Salaries and Benefits	\$280,714	\$6,659,986	\$970,909	\$5,689,077	14.6%
Services and Supplies	199,889	33,484,041	453,317	33,030,724	1.4%
Other Charges	(24,910)	635,760	(24,910)	660,670	-3.9%
Capital Outlay	0	210,000	0	210,000	0.0%
Transfers Out	2,442,783	4,760,283	2,442,783	2,317,500	51.3%
Total Expenditures	\$2,898,476	\$45,750,070	\$3,842,099	\$41,907,971	8.4%
Total Zone 4 Const-Maint-Misc	(\$2,397,693)	(\$27,344,679)	(\$3,063,348)	(\$24,281,331)	11.2%

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Revenue and Expenditure Report
Fund 25150 -- Zone 5 Const-Maint-Misc
As Of 8/31/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$53,804	\$3,117,047	\$53,804	\$3,063,243	1.7%
Redevelopment	11,147	462,799	11,147	451,652	2.4%
Intergovernmental	0	33,661	0	33,661	0.0%
Charges For Services	0	7,450	0	7,450	0.0%
Investment Earnings	50,227	76,125	31,065	45,060	40.8%
Transfers In	0	5,863	0	5,863	0.0%
Total Revenues	\$115,178	\$3,702,945	\$96,016	\$3,606,929	2.6%
Expenditures					
Salaries and Benefits	\$56,153	\$1,761,502	\$147,673	\$1,613,829	8.4%
Services and Supplies	1,086,217	7,833,541	674,893	7,158,648	8.6%
Other Charges	0	46,036	0	46,036	0.0%
Capital Outlay	0	125,000	0	125,000	0.0%
Transfers Out	1,902	123,566	1,902	121,664	1.5%
Total Expenditures	\$1,144,272	\$9,889,645	\$824,467	\$9,065,178	8.3%
Total Zone 5 Const-Maint-Misc	(\$1,029,094)	(\$6,186,700)	(\$728,451)	(\$5,458,249)	11.8%

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Revenue and Expenditure Report
Fund 25160 -- Zone 6 Const-Maint-Misc
As Of 8/31/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$71,311	\$4,206,966	\$71,311	\$4,135,655	1.7%
Redevelopment	0	996,632	0	996,632	0.0%
Intergovernmental	0	44,822	0	44,822	0.0%
Charges For Services	0	8,495	195	8,300	2.3%
Investment Earnings	47,706	81,200	29,669	51,531	36.5%
Use of Assets	3,600	3,600	3,600	0	100.0%
Transfers In	0	18,000	0	18,000	0.0%
Total Revenues	\$122,617	\$5,359,715	\$104,775	\$5,254,940	2.0%
Expenditures					
Salaries and Benefits	\$52,475	\$2,290,039	\$267,795	\$2,022,244	11.7%
Services and Supplies	(22,142)	6,157,215	105,429	6,051,786	1.7%
Other Charges	0	83,000	0	83,000	0.0%
Transfers Out	1,542	177,063	1,542	175,521	0.9%
Total Expenditures	\$31,876	\$8,707,317	\$374,766	\$8,332,551	4.3%
Total Zone Transfers Out	\$90,742	(\$3,347,602)	(\$269,991)	(\$3,077,611)	8.1%

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Revenue and Expenditure Report
Fund 25170 -- Zone 7 Const-Maint-Misc
As Of 8/31/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$82,557	\$4,759,790	\$82,557	\$4,677,233	1.7%
Redevelopment	0	439,581	0	439,581	0.0%
Intergovernmental	0	53,353	0	53,353	0.0%
Charges For Services	0	10,000	0	10,000	0.0%
Area Drainage Plan Fees	0	50,000	0	50,000	0.0%
Investment Earnings	70,810	131,950	43,673	88,277	33.1%
Transfers In	0	170,350	0	170,350	0.0%
Total Revenues	153,367	5,615,024	126,230	5,488,794	2.2%
Expenditures					
Salaries and Benefits	\$64,007	\$2,666,506	\$196,403	\$2,470,103	7.4%
Services and Supplies	23,082	4,614,357	109,701	4,504,656	2.4%
Other Charges	(3,537)	128,000	(3,537)	131,537	-2.8%
Capital Outlay	0	83,000	0	83,000	0.0%
Transfers Out	1,901	216,742	1,901	214,841	0.9%
Total Expenditures	\$85,453	\$7,708,605	\$304,468	\$7,404,137	3.9%
Total Zone 7 Const-Maint-Misc	\$67,914	(\$2,093,581)	(\$178,238)	(\$1,915,343)	8.5%

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 8/31/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$8,787	\$300,000	\$8,787	\$291,213	2.9%
Intergovernmental	0	466,513	0	466,513	0.0%
Investment Earnings	5,924	8,000	3,624	4,376	45.3%
Total Revenues	\$14,711	\$774,513	\$12,411	\$762,102	1.6%
Expenditures					
Salaries and Benefits	\$14,019	\$221,207	\$25,161	\$196,046	11.4%
Services and Supplies	9,578	291,820	17,194	274,626	5.9%
Transfers Out	464	10,800	464	10,336	4.3%
Total Expenditures	\$24,062	\$523,827	\$42,819	\$481,008	8.2%
Total NPDES White Water Assessment	(\$9,351)	\$250,686	(\$30,408)	\$281,094	-12.1%

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 8/31/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$35,257	\$2,500,000	\$35,257	\$2,464,743	1.4%
Intergovernmental	0	500,000	0	500,000	0.0%
Investment Earnings	22,735	45,000	14,054	30,946	31.2%
Total Revenues	\$57,992	\$3,045,000	\$49,311	\$2,995,689	1.6%
Expenditures					
Salaries and Benefits	\$48,528	\$1,114,241	\$166,648	\$947,593	15.0%
Services and Supplies	50,130	1,884,940	89,108	1,795,832	4.7%
Transfers Out	1,624	80,000	1,624	78,376	2.0%
Total Expenditures	\$100,282	\$3,079,181	\$257,380	\$2,821,801	8.4%
Total NPDES White Water Assessment	(\$42,289)	(\$34,181)	(\$208,068)	\$173,887	608.7%

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 8/31/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$6,784	\$550,000	\$6,784	\$543,216	1.2%
Intergovernmental	0	1,705,893	0	1,705,893	0.0%
Investment Earnings	7,257	5,144	4,556	588	88.6%
Total Revenues	\$14,040	\$2,261,037	\$11,339	\$2,249,698	0.5%
Expenditures					
Salaries and Benefits	\$35,106	\$874,301	\$115,357	\$758,944	13.2%
Services and Supplies	(15,968)	1,408,640	(35,479)	1,444,119	-2.5%
Transfers Out	1,075	52,000	1,075	50,925	2.1%
Total Expenditures	\$20,214	\$2,334,941	\$80,953	\$2,253,988	3.5%
Total NPDES Santa Margarita Assmt	(\$6,173)	(\$73,904)	(\$69,614)	(\$4,290)	94.2%

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