

**RIVERSIDE COUNTY FLOOD CONTROL
AND WATER CONSERVATION DISTRICT
FISCAL YEAR 2016-17**

**REVENUE AND EXPENDITURE REPORT
December 31, 2016**

TABLE OF CONTENTS

GOVERNMENTAL FUNDS

GENERAL FUNDS

Special Accounting – 15000	01
Administration – 15100	02

SPECIAL REVENUE FUNDS

Zone 1 Const / Maint / Misc. – 25110	03
Zone 2 Const / Maint / Misc. – 25120	04
Zone 3 Const / Maint / Misc. – 25130	05
Zone 4 Const / Maint / Misc. – 25140	06
Zone 5 Const / Maint / Misc. – 25150	07
Zone 6 Const / Maint / Misc. – 25160	08
Zone 7 Const / Maint / Misc. – 25170	09
NPDES Whitewater Assessment – 25180	10
NPDES Santa Ana Assessment – 25190	11
NPDES Santa Margarita Assessment – 25200	12

Revenue and Expenditure Balances

Fund 15000 -- Special Accounting

As of 12/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Fund 15000 -- Special Accounting					
Revenues					
Charges For Services	\$15,205	\$785,000	\$297,928	\$487,072	38.0%
Transfers In	0	5,000	0	5,000	0.0%
Total Revenues	\$15,205	\$790,000	\$297,928	\$492,072	37.7%
Expenditures					
Salaries and Benefits	\$50,029	\$488,291	\$238,860	\$249,431	48.9%
Services and Supplies	15,534	369,500	74,751	294,749	20.2%
Other Charges	0	2,000	0	2,000	0.0%
Total Expenditures	\$65,563	\$859,791	\$313,611	\$546,180	36.5%
Total Special Accounting	(\$50,358)	(\$69,791)	(\$15,683)	(\$54,108)	22.5%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Balances
Fund 15100 -- Flood Administration
As of 12/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Fund 15100 -- Flood Administration					
Revenues					
Property Taxes	\$1,014,394	\$3,589,029	\$1,225,178	\$2,363,851	34.1%
Redevelopment	0	554,192	619	553,573	0.1%
Intergovernmental	0	49,830	6,149	43,681	12.3%
Charges For Services	10,841	114,200	15,413	98,787	13.5%
Charges For Administrative Services	785	8,000	3,500	4,500	43.8%
Investment Earnings	6,388	20,000	7,756	12,244	38.8%
Use of Assets	0	0	1,020	(1,020)	N/A
Transfers In	47,530	1,390,760	249,854	1,140,906	18.0%
Total Revenues	\$1,079,939	\$5,726,011	\$1,509,489	\$4,216,522	26.4%
Expenditures					
Salaries and Benefits	\$424,634	\$7,386,221	\$3,710,972	\$3,675,249	50.2%
Services and Supplies	372,060	(1,505,110)	(1,714,951)	209,841	113.9%
Other Charges	0	2,000	0	2,000	0.0%
Capital Outlay	0	98,400	42,357	56,043	43.0%
Transfers Out	0	400,000	0	400,000	0.0%
Total Expenditures	\$796,694	\$6,381,511	\$2,038,378	\$4,343,133	31.9%
Total Flood Administration	\$283,245	(\$655,500)	(\$528,890)	(\$126,610)	80.7%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Balances
Fund 25110 -- Zone 1 Const-Maint-Misc
As of 12/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Fund 25110 -- Zone 1 Const-Maint-Misc					
Revenues					
Property Taxes	\$2,146,390	\$7,670,622	\$2,593,447	5,077,175	33.8%
Redevelopment	0	1,656,247	594	1,655,653	0.0%
Intergovernmental	0	84,890	13,011	71,879	15.3%
Charges For Services	1,563	12,750	2,463	10,287	19.3%
Area Drainage Plan Fees	0	5,000	305,878	(300,878)	6117.6%
Investment Earnings	33,213	77,776	40,327	37,449	51.9%
Use of Assets	1,270	83,939	156,640	(72,701)	186.6%
Transfers In	0	19,443	0	19,443	0.0%
Total Revenues	\$2,182,436	\$9,610,667	\$3,112,358	\$6,498,309	32.4%
Expenditures					
Salaries and Benefits	\$239,389	\$4,195,741	\$1,052,606	\$3,143,135	25.1%
Services and Supplies	44,333	11,516,922	1,168,130	10,348,792	10.1%
Other Charges	0	160,688	0	160,688	0.0%
Capital Outlay	0	225,000	16,800	208,200	7.5%
Transfers Out	8,536	343,171	39,731	303,440	11.6%
Total Expenditures	\$292,258	\$16,441,522	\$2,277,268	\$14,164,254	13.9%
Total Zone 1 Const-Maint-Misc	\$1,890,178	(\$6,830,855)	\$835,091	(\$7,665,946)	-12.2%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Balances

Fund 25120 -- Zone 2 Const-Maint-Misc

As of 12/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Fund 25120 -- Zone 2 Const-Maint-Misc					
Revenues					
Property Taxes	\$3,836,845	\$13,412,628	\$4,635,309	\$8,777,319	34.6%
Redevelopment	0	1,269,857	152	1,269,705	0.0%
Intergovernmental	0	159,532	23,257	136,275	14.6%
Charges For Services	420	1,500	420	1,080	28.0%
Area Drainage Plan Fees	0	1,000	92,857	(91,857)	9285.7%
Investment Earnings	93,327	192,098	113,317	78,781	59.0%
Use of Assets	100	100	100	0	100.0%
Transfers In	0	850,000	0	850,000	0.0%
Total Revenues	\$3,930,692	\$15,886,715	\$4,865,412	\$11,021,303	30.6%
Expenditures					
Salaries and Benefits	\$219,769	\$4,277,538	\$1,069,896	\$3,207,642	25.0%
Services and Supplies	127,003	19,673,967	1,704,182	17,969,785	8.7%
Other Charges	0	10,013,588	1,327,984	8,685,604	13.3%
Capital Outlay	0	12,200,000	25,000	12,175,000	0.2%
Transfers Out	7,844	469,128	39,507	429,621	8.4%
Total Expenditures	\$354,616	\$46,634,221	\$4,166,569	\$42,467,652	8.9%
Total Zone 2 Const-Maint-Misc	\$3,576,076	(\$30,747,506)	\$698,844	(\$31,446,350)	-2.3%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Balances

Fund 25130 -- Zone 3 Const-Maint-Misc

As of 12/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Fund 25130 -- Zone 3 Const-Maint-Misc					
Revenues					
Property Taxes	\$504,678	\$1,794,594	\$609,965	\$1,184,629	34.0%
Redevelopment	0	596,135	45	596,090	0.0%
Intergovernmental	0	121,200	3,059	118,141	2.5%
Investment Earnings	14,308	43,281	17,372	25,909	40.1%
Transfers In	0	22,545	0	22,545	0.0%
Total Revenues	\$518,986	\$2,577,755	\$630,441	\$1,947,314	24.5%
Expenditures					
Salaries and Benefits	\$53,951	\$1,200,869	\$229,840	\$971,029	19.1%
Services and Supplies	56,478	3,429,067	313,545	3,115,522	9.1%
Other Charges	0	40,528	(702)	41,230	-1.7%
Capital Outlay	0	200,000	0	200,000	0.0%
Transfers Out	1,921	113,883	8,587	105,296	7.5%
Total Expenditures	\$112,349	\$4,984,347	\$551,269	\$4,433,078	11.1%
Total Zone 3 Const-Maint-Misc	\$406,636	(\$2,406,592)	\$79,172	(\$2,485,764)	-3.3%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Balances

Fund 25140 -- Zone 4 Const-Maint-Misc

As of 12/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Fund 25140 -- Zone 4 Const-Maint-Misc					
Revenues					
Property Taxes	\$3,915,530	\$14,837,847	\$4,726,921	\$10,110,926	31.9%
Redevelopment	0	1,621,602	241	1,621,361	0.0%
Intergovernmental	0	11,855,203	574,731	11,280,472	4.8%
Charges For Services	2,741	1,500	2,944	(1,444)	196.3%
Area Drainage Plan Fees	0	100,000	788,430	(688,430)	788.4%
Investment Earnings	55,252	224,375	67,881	156,494	30.3%
Use of Assets	7,500	7,800	7,800	0	100.0%
Transfers In	0	852,855	0	852,855	0.0%
Total Revenues	\$3,981,024	\$29,501,182	\$6,168,949	\$23,332,233	20.9%
Expenditures					
Salaries and Benefits	\$401,639	\$6,039,814	\$2,181,465	\$3,858,349	36.1%
Services and Supplies	1,275,406	38,106,331	7,969,331	30,137,000	20.9%
Other Charges	0	650,715	0	650,715	0.0%
Capital Outlay	0	200,000	26,680	173,320	13.3%
Transfers Out	14,336	4,766,795	2,483,249	2,283,546	52.1%
Total Expenditures	\$1,691,380	\$49,763,655	\$12,660,725	\$37,102,930	25.4%
Total Zone 4 Const-Maint-Misc	\$2,289,643	(\$20,262,473)	(\$6,491,776)	(\$13,770,697)	32.0%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Balances

Fund 25150 -- Zone 5 Const-Maint-Misc

As of 12/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Fund 25150 -- Zone 5 Const-Maint-Misc					
Revenues					
Property Taxes	\$842,256	\$2,932,401	\$1,016,974	\$1,915,427	34.7%
Redevelopment	0.00	450,000.00	11,222.00	438,778	2.5%
Intergovernmental	0.00	2,034,424.00	5,105.42	2,029,319	0.3%
Charges For Services	0.00	0.00	260.00	(260)	0.0%
Investment Earnings	17,649.00	39,677.00	21,429.00	18,248	54.0%
Transfers In	0.00	5,863.00	0.00	5,863	0.0%
Total Revenues	\$859,905	\$5,462,365	\$1,054,990	\$4,407,375	19.3%
Expenditures					
Salaries and Benefits	\$47,690	\$1,418,108	\$301,173	\$1,116,935	21.2%
Services and Supplies	20,669	10,873,675	280,359	10,593,316	2.6%
Other Charges	0	46,036	0	46,036	0.0%
Capital Outlay	0	125,000	0	125,000	0.0%
Transfers Out	1,696	129,072	11,400	117,672	8.8%
Total Expenditures	\$70,055	\$12,591,891	\$592,931	\$11,998,960	4.7%
Total Zone 5 Const-Maint-Misc	\$789,849	(\$7,129,526)	\$462,059	(\$7,591,585)	-6.5%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Balances

Fund 25160 -- Zone 6 Const-Maint-Misc

As of 12/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Fund 25160 -- Zone 6 Const-Maint-Misc					
Revenues					
Property Taxes	\$1,116,534	\$4,198,519	\$1,348,453	\$2,850,066	32.1%
Redevelopment	0	827,674	76	827,598	0.0%
Intergovernmental	0	42,943	6,768	36,175	15.8%
Charges For Services	7,149	300	7,149	(6,849)	2383.0%
Investment Earnings	16,321	62,460	19,817	42,643	31.7%
Use of Assets	0	3,600	3,600	0	100%
Transfers In	0	17,063	0	17,063	0.0%
Total Revenues	\$1,140,005	\$5,152,559	\$1,385,864	\$3,766,695	26.9%
Expenditures					
Salaries and Benefits	\$103,039	\$2,501,198	\$525,550	\$1,975,648	21.0%
Services and Supplies	49,186	7,435,107	576,262	6,858,845	7.8%
Other Charges	0	39,500	0	39,500	0.0%
Capital Outlay	0	132,000	0	132,000	0.0%
Transfers Out	3,673	180,418	19,262	161,156	10.7%
Total Expenditures	\$155,898	\$10,288,223	\$1,121,075	\$9,167,149	10.9%
Total Zone 6 Const-Maint-Misc	\$984,107	(\$5,135,664)	\$264,789	(\$5,400,453)	-5.2%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Balances

Fund 25170 -- Zone 7 Const-Maint-Misc

As of 12/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Fund 25170 -- Zone 7 Const-Maint-Misc					
Revenues					
Property Taxes	\$1,292,561	\$4,573,678	\$1,560,950	\$3,012,728	34.1%
Redevelopment	0	364,215	8	364,207	0.0%
Intergovernmental	0	54,916	7,835	47,081	14.3%
Charges For Services	0	0	8,000	(8,000)	N/A
Area Drainage Plan Fees	0	100,000	10,036	89,964	10.0%
Investment Earnings	27,545	85,331	33,445	51,886	39.2%
Transfers In	0	10,710	0	10,710	0.0%
Total Revenues	\$1,320,106	\$5,188,850	\$1,620,274	\$3,568,576	31.2%
Expenditures					
Salaries and Benefits	\$127,144	\$2,356,262	\$688,025	\$1,668,237	29.2%
Services and Supplies	60,762	5,437,694	2,444,007	2,993,687	44.9%
Other Charges	0	128,000	0	128,000	0.0%
Capital Outlay	0	83,000	0	83,000	0.0%
Transfers Out	4,565	212,873	25,699	187,174	12.1%
Total Expenditures	\$192,472	\$8,217,829	\$3,157,730	\$5,060,099	38.4%
Total Zone 7 Const-Maint-Misc	\$1,127,635	(\$3,028,979)	(\$1,537,456)	(\$1,491,523)	50.8%

Revenue and Expenditure Balances
Fund 25180 -- NPDES White Water Assessment
As of 12/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Fund 25180 -- NPDES White Water Assessment					
Revenues					
Special Assessments	\$288	\$299,000	\$8,421	\$290,579	2.8%
Intergovernmental	0	400,000	0	400,000	0.0%
Investment Earnings	2,179	4,208	2,645	1,563	62.9%
Total Revenues	\$2,467	\$703,208	\$11,067	\$692,141	1.6%
Expenditures					
Salaries and Benefits	\$8,717	\$209,783	\$29,923	\$179,860	14.3%
Services and Supplies	9,773	289,070	50,368	238,702	17.4%
Transfers Out	312	33,000	1,108	31,892	3.4%
Total Expenditures	\$18,802	\$531,853	\$81,400	\$450,453	15.3%
Total NPDES White Water Assessment	(\$16,335)	\$171,355	(\$70,333)	\$241,688	-41.0%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Balances
Fund 25190 -- NPDES Santa Ana Assessment Are
As of 12/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Fund 25190 -- NPDES Santa Ana Assessment Are					
Revenues					
Special Assessments	\$657	\$2,000,000	\$40,272	\$1,959,728	2.0%
Intergovernmental	0	1,000,000	0	1,000,000	0.0%
Investment Earnings	8,988	18,144	10,913	7,231	60.1%
Total Revenues	\$9,645	\$3,018,144	\$51,185	\$2,966,959	1.7%
Expenditures					
Salaries and Benefits	\$67,076	\$1,158,174	\$299,411	\$858,763	25.9%
Services and Supplies	21,411	2,043,599	346,300	1,697,299	16.9%
Transfers Out	2,438	40,000	11,318	28,682	28.3%
Total Expenditures	\$90,925	\$3,241,773	\$657,030	\$2,584,743	20.3%
Total NPDES Santa Ana Assessment Are	(\$81,279)	(\$223,629)	(\$605,844)	\$382,215	270.9%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Balances
Fund 25200 -- NPDES Santa Margarita Assmt
As of 12/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Fund 25200 -- NPDES Santa Margarita Assmt					
Revenues					
Special Assessments	\$469	\$490,000	\$6,260	\$483,740	1.3%
Intergovernmental	0	1,806,545	0	1,806,545	0.0%
Investment Earnings	2,221	5,144	2,697	2,447	52.4%
Total Revenues	\$2,690	\$2,301,689	\$8,957	\$2,292,732	0.4%
Expenditures					
Salaries and Benefits	\$61,914	\$719,187	\$320,752	\$398,436	44.6%
Services and Supplies	29,768	1,489,100	349,677	1,139,423	23.5%
Transfers Out	2,211	26,000	12,143	13,857	46.7%
Total Expenditures	\$93,893	\$2,234,287	\$682,571	\$1,551,716	30.5%
Total NPDES Santa Margarita Assmt	(\$91,203)	\$67,402	(\$673,614)	\$741,016	-999.4%

This unaudited report is provided for informational purposes only.