

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

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

**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 Report**  
**Fund 15000 -- Special Accounting**  
**As Of 12/31/17**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Charges For Services	\$24,422	\$865,000	\$269,451	\$595,549	31.2%
Transfers In	0	5,000	0	5,000	0.0%
<b>Total Revenues</b>	<b>\$24,422</b>	<b>\$870,000</b>	<b>\$269,451</b>	<b>\$600,549</b>	<b>31.0%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$31,842	\$485,026	\$226,186	\$258,840	46.6%
Services and Supplies	6,032	431,000	58,295	372,705	13.5%
Other Charges	0	2,000	0	2,000	0.0%
Transfers Out	0	1,000	0	1,000	0.0%
<b>Total Expenditures</b>	<b>\$37,875</b>	<b>\$919,026</b>	<b>\$284,481</b>	<b>\$634,545</b>	<b>31.0%</b>
<b>Total Special Accounting</b>	<b>(\$13,453)</b>	<b>(\$49,026)</b>	<b>(\$15,030)</b>	<b>(\$33,996)</b>	<b>30.7%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

### Fund 15100 -- Flood Administration

As Of 12/31/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$1,073,606	\$3,589,029	\$1,286,663	\$2,302,366	35.8%
Redevelopment	329,631	554,192	335,392	218,800	60.5%
Intergovernmental	6,172	49,830	6,172	43,658	12.4%
Charges For Services	1,483	115,200	6,245	108,955	5.4%
Charges For Administrative Services	1,619	8,000	5,617	2,383	70.2%
Investment Earnings	7,472	20,000	20,087	(87)	100.4%
Transfers In	51,329	1,525,612	244,431	1,281,181	16.0%
<b>Total Revenues</b>	<b>\$1,471,311</b>	<b>\$5,861,863</b>	<b>\$1,904,607</b>	<b>\$3,957,256</b>	<b>32.5%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$993,545	\$9,385,002	\$3,636,785	\$5,748,217	38.8%
Services and Supplies	324,921	(3,845,852)	(2,360,805)	(1,485,047)	61.4%
Capital Outlay	0	28,252	12,280	15,972	43.5%
Transfers Out	0	400,000	0	400,000	0.0%
<b>Total Expenditures</b>	<b>\$1,318,466</b>	<b>\$5,967,402</b>	<b>\$1,288,259</b>	<b>\$4,679,143</b>	<b>21.6%</b>
<b>Total Flood Administration</b>	<b>\$152,845</b>	<b>(\$105,539)</b>	<b>\$616,348</b>	<b>(\$721,887)</b>	<b>-584.0%</b>

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## Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 12/31/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$2,266,867	\$8,062,451	\$2,716,971	\$5,345,480	33.7%
Redevelopment	1,090,932	1,788,518	1,098,749	689,769	61.4%
Intergovernmental	13,032	83,490	13,032	70,458	15.6%
Charges For Services	0	12,750	(1,132)	13,882	-8.9%
Area Drainage Plan Fees	0	5,000	497,122	(492,122)	9942.4%
Investment Earnings	56,223	162,400	131,113	31,287	80.7%
Use of Assets	2,573	148,000	143,587	4,413	97.0%
Transfers In	0	19,443	0	19,443	0.0%
<b>Total Revenues</b>	<b>\$3,429,627</b>	<b>\$10,282,052</b>	<b>\$4,599,443</b>	<b>\$5,682,609</b>	<b>44.7%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$150,081	\$3,680,683	\$1,386,507	\$2,294,176	37.7%
Services and Supplies	98,705	5,716,961	1,584,744	4,132,217	27.7%
Other Charges	0	235,688	16,479	219,209	7.0%
Capital Outlay	308,531	2,910,556	2,275,388	635,168	78.2%
Transfers Out	8,892	293,539	42,854	250,685	14.6%
<b>Total Expenditures</b>	<b>\$566,209</b>	<b>\$12,837,427</b>	<b>\$5,305,973</b>	<b>\$7,531,454</b>	<b>41.3%</b>
<b>Total Zone 1 Const-Maint-Misc</b>	<b>\$2,863,418</b>	<b>(\$2,555,375)</b>	<b>(\$706,530)</b>	<b>(\$1,848,845)</b>	<b>27.6%</b>

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## Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 12/31/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$4,022,047	\$14,214,754	\$4,822,512	\$9,392,242	33.9%
Redevelopment	967,470	2,664,681	969,414	1,695,267	36.4%
Intergovernmental	23,123	153,393	23,123	130,270	15.1%
Charges For Services	0	1,500	195	1,305	13.0%
Area Drainage Plan Fees	2,594	20,000	306,473	(286,473)	1532.4%
Investment Earnings	156,879	456,750	369,288	87,462	80.9%
Use of Assets	0	100	0	100	0.0%
Transfers In	0	850,000	0	850,000	0.0%
<b>Total Revenues</b>	<b>\$5,172,113</b>	<b>\$18,361,178</b>	<b>\$6,491,005</b>	<b>\$11,870,173</b>	<b>35.4%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$124,105	\$4,422,387	\$1,375,786	\$3,046,601	31.1%
Services and Supplies	72,703	12,405,239	5,170,600	7,234,639	41.7%
Other Charges	847,507	5,899,588	3,219,606	2,679,982	54.6%
Capital Outlay	0	10,635,481	275,552	10,359,929	2.6%
Transfers Out	7,461	454,749	40,492	414,257	8.9%
<b>Total Expenditures</b>	<b>\$1,051,776</b>	<b>\$33,817,444</b>	<b>\$10,082,036</b>	<b>\$23,735,408</b>	<b>29.8%</b>
<b>Total Zone 2 Const-Maint-Misc</b>	<b>\$4,120,337</b>	<b>(\$15,456,266)</b>	<b>(\$3,591,032)</b>	<b>(\$11,865,234)</b>	<b>23.2%</b>

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## Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 12/31/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$529,324	\$1,899,927	\$634,641	\$1,265,286	33.4%
Redevelopment	374,682	685,067	375,282	309,785	54.8%
Intergovernmental	3,043	120,335	3,043	117,292	2.5%
Charges For Services	0	195	0	195	0.0%
Investment Earnings	23,282	71,050	55,063	15,987	77.5%
Other Financing Sources	0	0	89,556	(89,556)	N/A
Transfers In	0	22,545	0	22,545	0.0%
<b>Total Revenues</b>	<b>\$930,331</b>	<b>\$2,799,119</b>	<b>\$1,157,585</b>	<b>\$1,641,534</b>	<b>41.4%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$64,501	\$1,249,649	\$475,542	\$774,107	38.1%
Services and Supplies	26,090	2,238,723	380,246	1,858,477	17.0%
Other Charges	0	340,528	254,120	86,408	74.6%
Capital Outlay	0	1,079,612	(4,400)	1,084,012	-0.4%
Transfers Out	3,618	111,975	15,070	96,905	13.5%
<b>Total Expenditures</b>	<b>\$94,209</b>	<b>\$5,020,487</b>	<b>\$1,120,577</b>	<b>\$3,899,910</b>	<b>22.3%</b>
<b>Total Zone 3 Const-Maint-Misc</b>	<b>\$836,122</b>	<b>(\$2,221,368)</b>	<b>\$37,008</b>	<b>(\$2,258,376)</b>	<b>-1.7%</b>

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**Revenue and Expenditure Report**  
**Fund 25140 -- Zone 4 Const-Maint-Misc**  
**As Of 12/31/17**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$4,168,846	\$14,466,289	\$4,994,759	\$9,471,530	34.5%
Redevelopment	1,285,725	2,011,634	1,288,692	722,942	64.1%
Intergovernmental	23,967	664,463	130,554	533,909	19.6%
Charges For Services	0	7,000	60	6,940	0.9%
Area Drainage Plan Fees	0	100,000	874,741	(774,741)	874.7%
Investment Earnings	89,057	295,350	210,626	84,724	71.3%
Use of Assets	7,500	7,800	7,800	0	100.0%
Transfers In	0	852,855	0	852,855	0.0%
<b>Total Revenues</b>	<b>\$5,575,095</b>	<b>\$18,405,391</b>	<b>\$7,507,231</b>	<b>\$10,898,160</b>	<b>40.8%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$210,483	\$6,659,986	\$2,274,419	\$4,385,567	34.2%
Services and Supplies	152,409	12,367,380	2,149,483	10,217,897	17.4%
Other Charges	0	635,760	16,479	619,281	2.6%
Capital Outlay	0	21,326,661	1,502,704	19,823,957	7.0%
Transfers Out	12,176	4,760,283	2,496,432	2,263,851	52.4%
<b>Total Expenditures</b>	<b>\$375,068</b>	<b>\$45,750,070</b>	<b>\$8,439,516</b>	<b>\$37,310,554</b>	<b>18.4%</b>
<b>Total Zone 4 Const-Maint-Misc</b>	<b>\$5,200,026</b>	<b>(\$27,344,679)</b>	<b>(\$932,285)</b>	<b>(\$26,412,394)</b>	<b>3.4%</b>

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## Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 12/31/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$905,924	\$3,117,047	\$1,084,843	\$2,032,204	34.8%
Redevelopment	261,229	462,799	273,284	189,515	59.1%
Intergovernmental	5,208	33,661	5,208	28,453	15.5%
Charges For Services	0	7,450	0	7,450	0.0%
Investment Earnings	29,964	76,125	70,956	5,169	93.2%
Transfers In	0	5,863	0	5,863	0.0%
<b>Total Revenues</b>	<b>\$1,202,326</b>	<b>\$3,702,945</b>	<b>\$1,434,291</b>	<b>\$2,268,654</b>	<b>38.7%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$43,352	\$1,761,502	\$415,085	\$1,346,417	23.6%
Services and Supplies	24,240	4,050,447	1,175,214	2,875,233	29.0%
Other Charges	0	46,036	4,120	41,916	8.9%
Capital Outlay	0	3,908,094	1,408,493	2,499,601	36.0%
Transfers Out	2,619	123,566	13,024	110,542	10.5%
<b>Total Expenditures</b>	<b>\$70,211</b>	<b>\$9,889,645</b>	<b>\$3,015,935</b>	<b>\$6,873,710</b>	<b>30.5%</b>
<b>Total Zone 5 Const-Maint-Misc</b>	<b>\$1,132,115</b>	<b>(\$6,186,700)</b>	<b>(\$1,581,644)</b>	<b>(\$4,605,056)</b>	<b>25.6%</b>

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**Revenue and Expenditure Report**  
**Fund 25160 -- Zone 6 Const-Maint-Misc**  
**As Of 12/31/17**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$1,179,556	\$4,206,966	\$1,413,773	\$2,793,193	33.6%
Redevelopment	546,901	996,632	622,609	374,023	62.5%
Intergovernmental	6,781	44,822	6,781	38,041	15.1%
Charges For Services	0	8,495	195	8,300	2.3%
Investment Earnings	29,699	81,200	69,208	11,992	85.2%
Use of Assets	0	3,600	3,600	0	100.0%
Transfers In	0	18,000	0	18,000	0.0%
<b>Total Revenues</b>	<b>\$1,762,937</b>	<b>\$5,359,715</b>	<b>\$2,116,167</b>	<b>\$3,243,548</b>	<b>39.5%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$79,324	\$2,290,039	\$705,745	\$1,584,294	30.8%
Services and Supplies	35,690	3,721,215	552,856	3,168,359	14.9%
Other Charges	0	83,000	8,240	74,760	9.9%
Capital Outlay	0	2,436,000	0	2,436,000	0.0%
Transfers Out	4,811	177,063	19,915	157,148	11.2%
<b>Total Expenditures</b>	<b>\$119,825</b>	<b>\$8,707,317</b>	<b>\$1,286,756</b>	<b>\$7,420,561</b>	<b>14.8%</b>
<b>Total Zone Transfers Out</b>	<b>\$1,643,112</b>	<b>(\$3,347,602)</b>	<b>\$829,411</b>	<b>(\$4,177,013)</b>	<b>-24.8%</b>

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**Revenue and Expenditure Report**  
**Fund 25170 -- Zone 7 Const-Maint-Misc**  
**As Of 12/31/17**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$1,373,264	\$4,759,790	\$1,645,480	\$3,114,310	34.6%
Redevelopment	208,630	439,581	208,731	230,850	47.5%
Intergovernmental	7,895	53,353	7,895	45,458	14.8%
Charges For Services	0	10,000	22,000	(12,000)	220.0%
Area Drainage Plan Fees	0	50,000	25,621	24,379	51.2%
Investment Earnings	44,134	131,950	102,428	29,522	77.6%
Transfers In	0	170,350	0	170,350	0.0%
<b>Total Revenues</b>	<b>\$1,633,922</b>	<b>\$5,615,024</b>	<b>\$2,012,155</b>	<b>\$3,602,869</b>	<b>35.8%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$108,304	\$2,666,506	\$723,415	\$1,943,091	27.1%
Services and Supplies	56,099	3,614,357	534,903	3,079,454	14.8%
Other Charges	0	128,000	12,360	115,640	9.7%
Capital Outlay	0	1,083,000	0	1,083,000	0.0%
Transfers Out	6,427	216,742	24,158	192,584	11.1%
<b>Total Expenditures</b>	<b>\$170,831</b>	<b>\$7,708,605</b>	<b>\$1,294,836</b>	<b>\$6,413,769</b>	<b>16.8%</b>
<b>Total Zone 7 Const-Maint-Misc</b>	<b>\$1,463,092</b>	<b>(\$2,093,581)</b>	<b>\$717,318</b>	<b>(\$2,810,899)</b>	<b>-34.3%</b>

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**Revenue and Expenditure Report**  
**Fund 25180 -- NPDES White Water Assessment**  
**As Of 12/31/17**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$0	\$300,000	\$8,787	\$291,213	2.9%
Intergovernmental	0	466,513	0	466,513	0.0%
Investment Earnings	3,626	8,000	8,451	(451)	105.6%
<b>Total Revenues</b>	<b>\$3,626</b>	<b>\$774,513</b>	<b>\$17,238</b>	<b>\$757,275</b>	<b>2.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$13,080	\$221,207	\$92,038	\$129,169	41.6%
Services and Supplies	6,572	291,820	47,344	244,476	16.2%
Transfers Out	747	10,800	3,294	7,506	30.5%
<b>Total Expenditures</b>	<b>\$20,399</b>	<b>\$523,827</b>	<b>\$142,676</b>	<b>\$381,151</b>	<b>27.2%</b>
<b>Total NPDES White Water Assessment</b>	<b>(\$16,774)</b>	<b>\$250,686</b>	<b>(\$125,437)</b>	<b>\$376,123</b>	<b>-50.0%</b>

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**Revenue and Expenditure Report**  
**Fund 25190 -- NPDES Santa Ana Assessment**  
**As Of 12/31/17**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$0	\$2,500,000	\$35,372	\$2,464,628	1.4%
Intergovernmental	0	500,000	0	500,000	0.0%
Investment Earnings	13,884	45,000	32,538	12,462	72.3%
<b>Total Revenues</b>	<b>\$13,884</b>	<b>\$3,045,000</b>	<b>\$67,910</b>	<b>\$2,977,090</b>	<b>2.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$38,406	\$1,114,241	\$422,891	\$691,350	38.0%
Services and Supplies	68,857	1,884,940	596,381	1,288,559	31.6%
Transfers Out	2,238	80,000	12,438	67,562	15.5%
<b>Total Expenditures</b>	<b>\$109,500</b>	<b>\$3,079,181</b>	<b>\$1,031,710</b>	<b>\$2,047,471</b>	<b>33.5%</b>
<b>Total NPDES White Water Assessment</b>	<b>(\$95,616)</b>	<b>(\$34,181)</b>	<b>(\$963,799)</b>	<b>\$929,618</b>	<b>2819.7%</b>

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**Revenue and Expenditure Report**  
**Fund 25200 -- NPDES Santa Margarita Assmt**  
**As Of 12/31/17**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$0	\$550,000	\$6,784	\$543,216	1.2%
Intergovernmental	0	1,705,893	0	1,705,893	0.0%
Investment Earnings	4,290	5,144	10,268	(5,124)	199.6%
<b>Total Revenues</b>	<b>\$4,290</b>	<b>\$2,261,037</b>	<b>\$17,051</b>	<b>\$2,243,986</b>	<b>0.8%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$37,506	\$874,301	\$322,238	\$552,063	36.9%
Services and Supplies	15,023	1,408,640	480,131	928,509	34.1%
Transfers Out	2,340	52,000	10,106	41,894	19.4%
<b>Total Expenditures</b>	<b>\$54,870</b>	<b>\$2,334,941</b>	<b>\$812,475</b>	<b>\$1,522,466</b>	<b>34.8%</b>
<b>Total NPDES Santa Margarita Assmt</b>	<b>(\$50,579)</b>	<b>(\$73,904)</b>	<b>(\$795,424)</b>	<b>\$721,520</b>	<b>1076.3%</b>

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