

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

**REVENUE AND EXPENDITURE REPORT
July 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 Report
Fund 15000 -- Special Accounting
As Of 07/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$0	\$785,000	\$0	\$785,000	0.0%
Transfers In	0	5,000	0	5,000	0.0%
Total Revenues	\$0	\$790,000	\$0	\$790,000	0.0%
Expenditures					
Salaries and Benefits	\$0	\$488,291	\$0	\$488,291	0.0%
Services and Supplies	18	369,500	18	369,482	0.0%
Other Charges	0	2,000	0	2,000	0.0%
Total Expenditures	\$18	\$859,791	\$18	\$859,773	0.0%
Total Special Accounting	(\$18)	(\$69,791)	(\$18)	(\$69,773)	0.0%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 15100 -- Flood Administration
As Of 07/31/16

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Fund 15100 -- Flood Administration					
Revenues					
Property Taxes	\$0	\$3,589,029	\$0	\$3,589,029	0.0%
Redevelopment	0	554,192	0	554,192	0.0%
Intergovernmental	0	49,830	0	49,830	0.0%
Charges For Services	626	114,200	626	113,574	0.5%
Charges For Administrative Services	0	8,000	0	8,000	0
Investment Earnings	(6,756)	20,000	(6,756)	26,756	-33.8%
Transfers In	0	1,390,760	0	1,390,760	0.0%
Total Revenues	(\$6,130)	\$5,726,011	(\$6,130)	\$5,732,141	-0.1%
Expenditures					
Salaries and Benefits	\$476,793	\$7,386,221	\$476,793	\$6,909,428	6.5%
Services and Supplies	66,653	(1,505,110)	66,653	(1,571,763)	-4.4%
Other Charges	0	2,000	0	2,000	0.0%
Capital Outlay	0	98,400	0	98,400	0.0%
Transfers Out	0	400,000	0	400,000	0.0%
Total Expenditures	\$543,447	\$6,381,511	\$543,447	\$5,838,064	8.5%
Total Flood Administration	(\$549,577)	(\$655,500)	(\$549,577)	(\$105,924)	83.8%

Revenue and Expenditure Report
Fund 25110 -- Zone 1 Const-Maint-Misc
As Of 07/31/16

	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	\$0	\$7,670,622	\$0	\$7,670,622	0.0%
Redevelopment	0	1,656,247	0	1,656,247	0.0%
Intergovernmental	0	84,890	0	84,890	0.0%
Charges For Services	0	12,750	0	12,750	0.0%
Investment Earnings	(29,881)	77,776	(29,881)	107,657	-38.4%
Use of Assets	0	83,939	0	83,939	0.0%
Other Financing Sources	0	24,443	0	24,443	0.0%
Total Revenues	(\$29,881)	\$9,610,667	(\$29,881)	\$9,640,548	-0.3%
Expenditures					
Salaries and Benefits	\$0	\$4,195,741	\$0	\$4,195,741	0.0%
Services and Supplies	(26,606)	11,716,922	(26,606)	11,743,528	-0.2%
Other Charges	0	160,688	0	160,688	0.0%
Capital Outlay	16,800	25,000	16,800	8,200	67.2%
Transfers Out	0	343,171	0	343,171	0.0%
Total Expenditures	(\$9,806)	\$16,441,522	(\$9,806)	\$16,451,328	-0.1%
Total Zone 1 Const-Maint-Misc	(\$20,075)	(\$6,830,855)	(\$20,075)	(\$6,810,780)	0.3%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25120 -- Zone 2 Const-Maint-Misc
As Of 07/31/16

	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	\$0	\$13,412,628	\$0	\$13,412,628	0.0%
Redevelopment	0	1,269,857	0	1,269,857	0.0%
Intergovernmental	0	159,532	0	159,532	0.0%
Charges For Services	0	1,500	0	1,500	0.0%
Area Drainage Plan Fees	0	1,000	0	1,000	0.0%
Investment Earnings	(86,728)	192,098	(86,728)	278,826	-45.1%
Use of Assets	0	100	0	100	0.0%
Transfers In	0	850,000	0	850,000	0.0%
Total Revenues	(\$86,728)	\$15,886,715	(\$86,728)	\$15,973,443	-0.5%
Expenditures					
Salaries and Benefits	\$0	\$4,277,538	\$0	\$4,277,538	0.0%
Services and Supplies	943,385	19,673,967	943,385	18,730,582	4.8%
Other Charges	0	10,013,588	0	10,013,588	0.0%
Capital Outlay	15,000	12,200,000	15,000	12,185,000	0.1%
Transfers Out	0	469,128	0	469,128	0.0%
Total Expenditures	\$958,385	\$46,634,221	\$958,385	\$45,675,836	2.1%
Total Zone 2 Const-Maint-Misc	-\$1,045,113	-\$30,747,506	-\$1,045,113	-\$29,702,393	3.4%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25130 -- Zone 3 Const-Maint-Misc
As Of 07/31/16

	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	\$0	\$1,794,594	\$0	\$1,794,594	0.0%
Redevelopment	0	596,135	0	596,135	0.0%
Intergovernmental	0	121,200	0	121,200	0.0%
Investment Earnings	(12,946)	43,281	(12,946)	56,227	-29.9%
Transfers In	0	22,545	0	22,545	0.0%
Total Revenues	(\$12,946)	\$2,577,755	(\$12,946)	\$2,590,701	-0.5%
Expenditures					
Salaries and Benefits	\$0	\$1,200,869	\$0	\$1,200,869	0.0%
Services and Supplies	(11,028)	3,429,067	(11,028)	3,440,095	-0.3%
Other Charges	(702)	40,528	(702)	41,230	-1.7%
Capital Outlay	0	200,000	0	200,000	0.0%
Transfers Out	0	113,883	0	113,883	0.0%
Total Expenditures	(\$11,730)	\$4,984,347	(\$11,730)	\$4,996,077	-0.2%
Total Zone 3 Const-Maint-Misc	(\$1,216)	(\$2,406,592)	(\$1,216)	(\$2,405,376)	0.1%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25140 -- Zone 4 Const-Maint-Misc
As Of 07/31/16

	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	\$0	\$14,837,847	\$0	\$14,837,847	0.0%
Redevelopment	0	1,621,602	0	1,621,602	0.0%
Intergovernmental	402,319	11,855,203	402,319	11,452,884	3.4%
Charges For Services	8	1,500	8	1,492	0.5%
Area Drainage Plan Fees	338	100,000	338	99,662	0.3%
Investment Earnings	(67,017)	224,375	(67,017)	291,392	-29.9%
Use of Assets	0	7,800	0	7,800	0.0%
Transfers In	0	852,855	0	852,855	0.0%
Total Revenues	\$335,648	\$29,501,182	\$335,648	\$29,165,534	1.1%
Expenditures					
Salaries and Benefits	\$20	\$6,039,814	\$20	(\$6,039,794)	0.0%
Services and Supplies	(1,029,151)	38,106,331	(1,029,151)	(39,135,482)	-2.7%
Other Charges	0	650,715	0	(650,715)	0.0%
Capital Outlay	0	200,000	0	(200,000)	0.0%
Transfers Out	0	4,766,795	0	(4,766,795)	0.0%
Total Expenditures	(1,029,130)	49,763,655	(1,029,130)	50,792,785	-2.1%
Total Zone 4 Const-Maint-Misc	1,364,778	(20,262,473)	1,364,778	(21,627,251)	-6.7%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25150 -- Zone 5 Const-Maint-Misc
As Of 07/31/16

	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	\$0	\$2,932,401	\$0	\$2,932,401	0.0%
Redevelopment	0	450,000	0	450,000	0.0%
Intergovernmental	0	2,034,424	0	2,034,424	0.0%
Investment Earnings	(15,803)	39,677	(15,803)	55,480	-39.8%
Transfers In	0	5,863	0	5,863	0.0%
Total Revenues	(\$15,803)	\$5,462,365	(\$15,803)	\$5,478,168	-0.3%
Expenditures					
Salaries and Benefits	\$0	\$1,418,108	\$0	(\$1,418,108)	0.0%
Services and Supplies	(232)	10,873,675	(232)	(10,873,907)	0.0%
Other Charges	0	46,036	0	(46,036)	0.0%
Capital Outlay	0	125,000	0	(125,000)	0.0%
Transfers Out	0	129,072	0	(129,072)	0.0%
Total Expenditures	(\$232)	\$12,591,891	(\$232)	12,592,123	0.0%
Total Zone 5 Const-Maint-Misc	(\$15,571)	(\$7,129,526)	(\$15,571)	(7,113,955)	0.2%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25160 -- Zone 6 Const-Maint-Misc
As Of 07/31/16

	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	\$0	\$4,198,519	\$0	\$4,198,519	0.0%
Redevelopment	0	827,674	0	827,674	0.0%
Intergovernmental	0	42,943	0	42,943	0.0%
Charges For Services	0	300	0	300	0.0%
Investment Earnings	(14,618)	62,460	(14,618)	77,078	-23.4%
Use of Assets	0	3,600	0	3,600	0.0%
Transfers In	0	17,063	0	17,063	0.0%
Total Revenues	(14,618)	5,152,559	(14,618)	5,167,177	-0.3%
Expenditures					
Salaries and Benefits	\$0	\$2,501,198	\$0	(\$2,501,198)	0.0%
Services and Supplies	(64,954)	7,435,107	(64,954)	(7,500,061)	-0.9%
Other Charges	0	39,500	0	(39,500)	0.0%
Capital Outlay	0	132,000	0	(132,000)	0.0%
Transfers Out	0	180,418	0	(180,418)	0.0%
Total Expenditures	(\$64,954)	\$10,288,223	(\$64,954)	\$10,353,177	-0.6%
Total Zone 6 Const-Maint-Misc	\$50,336	(\$5,135,664)	\$50,336	(\$5,186,000)	-1.0%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25170 -- Zone 7 Const-Maint-Misc
As Of 07/31/16

	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	\$0	\$4,573,678	\$0	\$4,573,678	0.0%
Redevelopment	0	364,215	0	364,215	0.0%
Intergovernmental	0	54,916	0	54,916	0.0%
Area Drainage Plan Fees	1,179	100,000	1,179	98,821	1.2%
Investment Earnings	(25,508)	85,331	(25,508)	110,839	-29.9%
Transfers In	0	10,710	0	10,710	0.0%
Total Revenues	(\$24,329)	\$5,188,850	(\$24,329)	\$5,213,179	-0.5%
Expenditures					
Salaries and Benefits	\$0	\$2,356,262	\$0	(\$2,356,262)	0.0%
Services and Supplies	(1,765)	5,437,694	(1,765)	(5,535,459)	0.0%
Other Charges	0	128,000	0	(128,000)	0.0%
Capital Outlay	0	83,000	0	(83,000)	0.0%
Transfers Out	0	212,873	0	(212,873)	0.0%
Total Expenditures	(\$1,765)	\$8,217,829	(\$1,765)	\$8,219,594	0.0%
Total Zone 7 Const-Maint-Misc	(\$22,564)	(\$3,028,979)	(\$22,564)	(\$3,006,415)	0.7%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 07/31/16

	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	\$0	\$299,000	\$0	\$299,000	0.0%
Intergovernmental	0	400,000	0	400,000	0.0%
Investment Earnings	(1,952)	4,208	(1,952)	6,160	-46.4%
Total Revenues	(\$1,952)	\$703,208	(\$1,952)	\$705,160	-0.3%
Expenditures					
Salaries and Benefits	\$0	\$209,783	\$0	\$209,783	0.0%
Services and Supplies	(697)	289,070	(697)	289,767	-0.2%
Transfers Out	0	33,000	0	33,000	0.0%
Total Expenditures	(\$697)	\$531,853	(\$697)	\$532,550	-0.1%
Total NPDES White Water Assessment	(\$1,254)	\$171,355	(\$1,254)	\$172,609	-0.7%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment Are
As Of 07/31/16

	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	\$0	\$2,000,000	\$0	\$2,000,000	0.0%
Intergovernmental	0	1,000,000	0	1,000,000	0.0%
Investment Earnings	(8,101)	18,144	(8,101)	26,245	-44.6%
Total Revenues	(\$8,101)	\$3,018,144	(\$8,101)	\$3,026,245	-0.3%
Expenditures					
Salaries and Benefits	\$0	\$1,158,174	\$0	\$1,158,174	0.0%
Services and Supplies	(60,351)	2,043,599	(60,351)	2,103,950	-3.0%
Transfers Out	0	40,000	0	40,000	0.0%
Total Expenditures	(\$60,351)	\$3,241,773	(\$60,351)	\$3,302,124	-1.9%
Total NPDES Santa Ana Assessment Are	\$52,250	(\$223,629)	\$52,250	(\$275,879)	-23.4%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 07/31/16

	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	\$0	\$490,000	\$0	\$490,000	0.0%
Intergovernmental	0	1,806,545	0	1,806,545	0.0%
Investment Earnings	(2,237)	5,144	(2,237)	7,381	-43.5%
Total Revenues	(\$2,237)	\$2,301,689	(\$2,237)	\$2,303,926	-0.1%
Expenditures					
Salaries and Benefits	\$0	\$719,187	\$0	\$719,187	0.0%
Services and Supplies	(97,883)	1,489,100	(97,883)	1,586,983	-6.6%
Transfers Out	0	26,000	0	26,000	0.0%
Total Expenditures	(\$97,883)	\$2,234,287	(\$97,883)	\$2,332,170	-4.4%
Total NPDES Santa Margarita Assmt	\$95,646	\$67,402	\$95,646	(\$28,244)	141.9%

This unaudited report is provided for informational purposes only.