

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

**REVENUE AND EXPENDITURE REPORT
May 31, 2018**

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 5/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$81,455	\$865,000	\$670,676	\$194,324	77.5%
Transfers In	0	5,000	0	5,000	0.0%
Total Revenues	\$81,455	\$870,000	\$670,676	\$199,324	77.1%
Expenditures					
Salaries and Benefits	\$57,067	\$635,026	\$522,868	\$112,158	82.3%
Services and Supplies	14,731	281,000	156,576	124,424	55.7%
Other Charges	0	2,000	0	2,000	0.0%
Transfers Out	0	1,000	0	1,000	0.0%
Total Expenditures	\$71,798	\$919,026	\$679,444	\$239,582	73.9%
Total Special Accounting	\$9,656	(\$49,026)	(\$8,768)	(\$40,258)	17.9%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 5/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,177,972	\$3,589,029	\$3,751,175	(\$162,146)	104.5%
Redevelopment	383,547	554,192	718,939	(164,747)	129.7%
Intergovernmental	6,172	49,830	41,148	8,682	82.6%
Charges For Services	1,946	115,200	44,276	70,924	38.4%
Charges For Administrative Services	1,158	8,000	14,515	(6,515)	181.4%
Investment Earnings	0	20,000	37,088	(17,088)	185.4%
Transfers In	47,498	1,525,612	501,500	1,024,112	32.9%
Total Revenues	\$1,618,294	\$5,861,863	\$5,108,642	\$753,221	87.2%
Expenditures					
Salaries and Benefits	\$398,488	\$9,385,002	\$5,975,216	\$3,409,786	63.7%
Services and Supplies	251,486	(3,845,852)	(1,727,489)	(2,118,363)	44.9%
Capital Outlay	0	28,252	12,280	15,972	43.5%
Transfers Out	0	400,000	0	400,000	0.0%
Total Expenditures	\$649,974	\$5,967,402	\$4,260,007	\$1,707,395	71.4%
Total Flood Administration	\$968,320	(\$105,539)	\$848,635	(\$954,174)	-804.1%

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Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 5/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$2,502,721	\$8,062,451	\$7,952,023	\$110,428	98.6%
Redevelopment	1,618,137	1,788,518	2,716,887	(928,369)	151.9%
Intergovernmental	13,032	83,490	86,882	(3,392)	104.1%
Charges For Services	1,555	12,750	868	11,882	6.8%
Area Drainage Plan Fees	0	5,000	497,122	(492,122)	9942.4%
Investment Earnings	0	162,400	226,069	(63,669)	139.2%
Use of Assets	1,270	148,000	152,093	(4,093)	102.8%
Transfers In	0	19,443	0	19,443	0.0%
Total Revenues	\$4,136,716	\$10,282,052	\$11,631,943	(\$1,349,891)	113.1%
Expenditures					
Salaries and Benefits	\$205,076	\$3,680,683	\$2,410,675	\$1,270,008	65.5%
Services and Supplies	220,867	5,363,279	2,896,044	2,467,235	54.0%
Other Charges	0	235,688	83,306	152,382	35.3%
Capital Outlay	0	3,264,238	2,832,316	431,922	86.8%
Transfers Out	7,897	293,539	81,520	212,019	27.8%
Total Expenditures	\$433,839	\$12,837,427	\$8,303,861	\$4,533,566	64.7%
Total Zone 1 Const-Maint-Misc	\$3,702,877	(\$2,555,375)	\$3,328,082	(\$5,883,457)	-130.2%

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Revenue and Expenditure Report
Fund 25120 -- Zone 2 Const-Maint-Misc
As Of 5/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$4,373,518	\$14,214,754	\$13,976,263	\$238,491	98.3%
Redevelopment	1,131,283	2,664,681	2,100,697	563,984	78.8%
Intergovernmental	23,123	153,393	154,152	(759)	100.5%
Charges For Services	3,527	1,500	10,601	(9,101)	706.7%
Area Drainage Plan Fees	3,815	20,000	631,667	(611,667)	3158.3%
Investment Earnings	0	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	\$5,535,265	\$18,361,178	\$17,509,200	\$851,978	95.4%
Expenditures					
Salaries and Benefits	\$246,526	\$4,422,387	\$2,518,452	\$1,903,935	56.9%
Services and Supplies	855,279	12,405,239	6,998,579	5,406,660	56.4%
Other Charges	0	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	9,490	454,749	85,141	369,608	18.7%
Total Expenditures	\$1,111,295	\$33,817,444	\$13,204,453	\$20,612,991	39.0%
Total Zone 2 Const-Maint-Misc	\$4,423,970	(\$15,456,266)	\$4,304,747	(\$19,761,013)	-27.9%

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Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 5/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$582,757	\$1,899,927	\$1,853,826	\$46,101	97.6%
Redevelopment	444,895	685,067	820,176	(135,109)	119.7%
Special Assessments	0	0	1,002	(1,002)	N/A
Intergovernmental	3,043	120,335	20,287	100,048	16.9%
Charges For Services	5,019	195	5,790	(5,595)	2969.2%
Investment Earnings	4	71,050	95,282	(24,232)	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	\$1,035,718	\$2,799,119	\$2,885,919	(\$86,800)	103.1%
Expenditures					
Salaries and Benefits	\$52,639	\$1,249,649	\$856,459	\$393,190	68.5%
Services and Supplies	11,395	2,238,723	807,656	1,431,067	36.1%
Other Charges	0	340,528	263,918	76,610	77.5%
Capital Outlay	0	1,079,612	365,600	714,012	33.9%
Transfers Out	2,031	111,975	29,560	82,415	26.4%
Total Expenditures	\$66,065	\$5,020,487	\$2,323,192	\$2,697,295	46.3%
Total Zone 3 Const-Maint-Misc	\$969,653	(\$2,221,368)	\$562,726	(\$2,784,094)	-25.3%

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Revenue and Expenditure Report
Fund 25140 -- Zone 4 Const-Maint-Misc
As Of 5/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$4,603,209	\$14,466,289	\$14,622,862	(\$156,573)	101.1%
Redevelopment	1,228,333	2,011,634	2,517,025	(505,391)	125.1%
Intergovernmental	23,967	664,463	365,408	299,055	55.0%
Charges For Services	620,195	7,000	629,346	(622,346)	8990.7%
Area Drainage Plan Fees	(558,834)	100,000	1,353,925	(1,253,925)	1353.9%
Investment Earnings	52	295,350	360,431	(65,081)	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	\$5,916,922	\$18,405,391	\$19,856,798	(\$1,451,407)	107.9%
Expenditures					
Salaries and Benefits	\$370,873	\$6,659,986	\$3,997,256	\$2,662,730	60.0%
Services and Supplies	832,856	12,367,380	4,296,954	8,070,426	34.7%
Other Charges	82,332	635,760	204,040	431,720	32.1%
Capital Outlay	1,095,337	21,326,661	3,712,803	17,613,858	17.4%
Transfers Out	14,309	4,760,283	2,977,063	1,783,220	62.5%
Total Expenditures	\$2,395,708	\$45,750,070	\$15,188,116	\$30,561,954	33.2%
Total Zone 4 Const-Maint-Misc	\$3,521,215	(\$27,344,679)	\$4,668,681	(\$32,013,360)	-17.1%

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Revenue and Expenditure Report
Fund 25150 -- Zone 5 Const-Maint-Misc
As Of 5/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$998,381	\$3,117,047	\$3,173,008	(\$55,961)	101.8%
Redevelopment	278,038	462,799	551,322	(88,523)	119.1%
Intergovernmental	5,208	33,661	34,721	(1,060)	103.1%
Charges For Services	5,976	7,450	144,874	(137,424)	1944.6%
Investment Earnings	0	76,125	118,472	(42,347)	155.6%
Transfers In	0	5,863	0	5,863	0.0%
Total Revenues	\$1,287,604	\$3,702,945	\$4,022,397	(\$319,452)	108.6%
Expenditures					
Salaries and Benefits	\$28,639	\$1,761,502	\$661,212	\$1,100,290	37.5%
Services and Supplies	4,851	4,050,447	417,209	3,633,238	10.3%
Other Charges	1,056	46,036	28,120	17,916	61.1%
Capital Outlay	0	3,908,094	2,557,975	1,350,119	65.5%
Transfers Out	1,096	123,566	22,241	101,325	18.0%
Total Expenditures	\$35,641	\$9,889,645	\$3,686,758	\$6,202,887	37.3%
Total Zone 5 Const-Maint-Misc	\$1,251,963	(\$6,186,700)	\$335,640	(\$6,522,340)	-5.4%

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Revenue and Expenditure Report
Fund 25160 -- Zone 6 Const-Maint-Misc
As Of 5/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,325,351	\$4,206,966	\$4,184,450	\$22,516	99.5%
Redevelopment	637,428	996,632	1,260,037	(263,405)	126.4%
Intergovernmental	6,781	44,822	45,209	(387)	100.9%
Charges For Services	0	8,495	390	8,105	4.6%
Investment Earnings	0	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	\$1,969,560	\$5,359,715	\$5,615,855	(\$256,140)	104.8%
Expenditures					
Salaries and Benefits	\$135,585	\$2,290,039	\$1,551,980	\$738,059	67.8%
Services and Supplies	85,355	3,721,215	1,256,991	2,464,224	33.8%
Other Charges	0	83,000	43,544	39,456	52.5%
Capital Outlay	0	2,436,000	39,000	2,397,000	1.6%
Transfers Out	5,227	177,063	52,076	124,987	29.4%
Total Expenditures	\$226,168	\$8,707,317	\$2,943,591	\$5,763,726	33.8%
Total Zone Transfers Out	\$1,743,392	(\$3,347,602)	\$2,672,264	(\$6,019,866)	-79.8%

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Revenue and Expenditure Report
Fund 25170 -- Zone 7 Const-Maint-Misc
As Of 5/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,489,834	\$4,759,790	\$4,763,574	(\$3,784)	100.1%
Redevelopment	197,008	439,581	405,739	33,842	92.3%
Intergovernmental	7,895	53,353	52,633	720	98.7%
Charges For Services	11,951	10,000	120,282	(110,282)	1202.8%
Area Drainage Plan Fees	6,343	50,000	111,923	(61,923)	223.8%
Investment Earnings	0	131,950	181,199	(49,249)	137.3%
Transfers In	0	170,350	0	170,350	0.0%
Total Revenues	\$1,713,032	\$5,615,024	\$5,635,350	(\$20,326)	100.4%
Expenditures					
Salaries and Benefits	\$90,616	\$2,666,506	\$1,438,943	\$1,227,563	54.0%
Services and Supplies	93,615	3,614,357	1,115,143	2,499,214	30.9%
Other Charges	22,166	128,000	67,640	60,360	52.8%
Capital Outlay	0	1,083,000	0	1,083,000	0.0%
Transfers Out	3,504	216,742	51,148	165,594	23.6%
Total Expenditures	\$209,901	\$7,708,605	\$2,672,875	\$5,035,730	34.7%
Total Zone 7 Const-Maint-Misc	\$1,503,131	(\$2,093,581)	\$2,962,475	(\$5,056,056)	-141.5%

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 5/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$134,258	\$300,000	\$292,535	\$7,465	97.5%
Intergovernmental	0	466,513	233,198	233,315	50.0%
Investment Earnings	0	8,000	14,623	(6,623)	182.8%
Total Revenues	\$134,258	\$774,513	\$540,356	\$234,157	69.8%
Expenditures					
Salaries and Benefits	\$17,727	\$271,207	\$215,500	\$55,707	79.5%
Services and Supplies	27,016	241,820	153,604	88,216	63.5%
Transfers Out	693	10,800	7,939	2,861	73.5%
Total Expenditures	\$45,436	\$523,827	\$377,042	\$146,785	72.0%
Total NPDES White Water Assessment	\$88,822	\$250,686	\$163,314	\$87,372	65.1%

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 5/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$1,125,492	\$2,500,000	\$2,354,589	\$145,411	94.2%
Intergovernmental	0	500,000	0	500,000	0.0%
Investment Earnings	0	45,000	55,188	(10,188)	122.6%
Total Revenues	\$1,125,492	\$3,045,000	\$2,409,776	\$635,224	79.1%
Expenditures					
Salaries and Benefits	\$56,349	\$1,114,241	\$732,798	\$381,443	65.8%
Services and Supplies	86,899	1,884,940	1,247,890	637,050	66.2%
Transfers Out	2,182	80,000	23,898	56,102	29.9%
Total Expenditures	\$145,429	\$3,079,181	\$2,004,587	\$1,074,594	65.1%
Total NPDES White Water Assessment	\$980,062	(\$34,181)	\$405,189	(\$439,370)	-1185.4%

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 5/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$255,261	\$550,000	\$519,725	\$30,275	94.5%
Intergovernmental	0	1,705,893	797,230	908,663	46.7%
Investment Earnings	0	5,144	15,572	(10,428)	302.7%
Total Revenues	\$255,261	\$2,261,037	\$1,332,527	\$928,510	58.9%
Expenditures					
Salaries and Benefits	\$27,401	\$774,301	\$546,697	\$227,604	70.6%
Services and Supplies	68,042	1,508,640	1,244,255	264,385	82.5%
Transfers Out	1,070	52,000	18,014	33,986	34.6%
Total Expenditures	\$96,513	\$2,334,941	\$1,808,966	\$525,975	77.5%
Total NPDES Santa Margarita Assmt	\$158,748	(\$73,904)	(\$476,439)	\$402,535	644.7%

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