

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

**REVENUE AND EXPENDITURE REPORT
September 30, 2017**

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 9/30/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$67,311	\$865,000	\$86,427	\$778,573	10.0%
Transfers In	0	5,000	0	5,000	0.0%
Total Revenues	\$67,311	\$870,000	\$86,427	\$783,573	9.9%
Expenditures					
Salaries and Benefits	\$62,893	\$485,026	\$98,198	\$386,828	20.2%
Services and Supplies	18,218	431,000	27,052	403,948	6.3%
Other Charges	0	2,000	0	2,000	0.0%
Transfers Out	0	1,000	0	1,000	0.0%
Total Expenditures	\$81,110	\$919,026	\$125,250	\$793,776	13.6%
Total Special Accounting	(\$13,800)	(\$49,026)	(\$38,823)	(\$10,203)	79.2%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 9/30/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$144,111	\$3,589,029	\$208,895	\$3,380,134	5.8%
Redevelopment	0	554,192	534	553,658	0.1%
Intergovernmental	0	49,830	0	49,830	0.0%
Charges For Services	871	115,200	1,472	113,728	1.3%
Charges For Administrative Services	666	8,000	1,590	6,410	19.9%
Investment Earnings	0	20,000	10,140	9,860	50.7%
Transfers In	48,305	1,525,612	77,956	1,447,656	5.1%
Total Revenues	\$193,954	\$5,861,863	\$300,587	\$5,561,276	5.1%
Expenditures					
Salaries and Benefits	(\$216,638)	\$9,385,002	\$1,904,666	\$7,480,336	20.3%
Services and Supplies	(1,016,880)	(3,845,852)	(1,930,122)	(1,915,730)	50.2%
Capital Outlay	0	28,252	0	28,252	0.0%
Transfers Out	0	400,000	0	400,000	0.0%
Total Expenditures	(\$1,233,518)	\$5,967,402	(\$25,456)	\$5,992,858	-0.4%
Total Flood Administration	\$1,427,472	(\$105,539)	\$326,043	(\$431,582)	-308.9%

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Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 9/30/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$304,284	\$8,062,451	\$441,315	\$7,621,136	5.5%
Redevelopment	0	1,788,518	0	1,788,518	0.0%
Intergovernmental	0	83,490	0	83,490	0.0%
Charges For Services	0	12,750	(1,132)	13,882	-8.9%
Area Drainage Plan Fees	9,725	5,000	497,122	(492,122)	9942.4%
Investment Earnings	0	162,400	56,264	106,136	34.6%
Use of Assets	57,522	148,000	75,095	72,905	50.7%
Transfers In	0	19,443	0	19,443	0.0%
Total Revenues	\$371,532	\$10,282,052	\$1,068,663	\$9,213,389	10.4%
Expenditures					
Salaries and Benefits	\$299,942	\$3,680,683	\$740,604	\$2,940,079	20.1%
Services and Supplies	388,016	8,481,517	960,877	7,520,640	11.3%
Other Charges	0	235,688	0	235,688	0.0%
Capital Outlay	0	146,000	0	146,000	0.0%
Transfers Out	8,181	293,539	11,770	281,769	4.0%
Total Expenditures	\$696,138	\$12,837,427	\$1,713,251	\$11,124,176	13.3%
Total Zone 1 Const-Maint-Misc	(\$324,606)	(\$2,555,375)	(\$644,588)	(\$1,910,787)	25.2%

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Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 9/30/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$539,886	\$14,214,754	\$784,870	\$13,429,884	5.5%
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	0	20,000	303,878	(283,878)	1519.4%
Investment Earnings	0	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	\$539,886	\$18,361,178	\$1,249,183	\$17,111,995	6.8%
Expenditures					
Salaries and Benefits	\$281,335	\$4,422,387	\$803,953	\$3,618,434	18.2%
Services and Supplies	4,280,208	20,367,620	4,563,121	15,804,499	22.4%
Other Charges	0	5,899,588	2,351,500	3,548,088	39.9%
Capital Outlay	5,002	2,673,100	239,852	2,433,248	9.0%
Transfers Out	7,934	454,749	13,394	441,355	2.9%
Total Expenditures	\$4,574,479	\$33,817,444	\$7,971,820	\$25,845,624	23.6%
Total Zone 2 Const-Maint-Misc	(\$4,034,593)	(\$15,456,266)	(\$6,722,638)	(\$8,733,628)	43.5%

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Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 9/30/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$71,052	\$1,899,927	\$103,265	\$1,796,662	5.4%
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	0	71,050	24,067	46,983	33.9%
Other Financing Sources	89,556	0	89,556	(89,556)	N/A
Transfers In	0	22,545	0	22,545	0.0%
Total Revenues	\$160,608	\$2,799,119	\$216,888	\$2,582,231	7.7%
Expenditures					
Salaries and Benefits	\$104,329	\$1,249,649	\$282,326	\$967,323	22.6%
Services and Supplies	93,059	3,118,335	190,006	2,928,329	6.1%
Other Charges	0	340,528	250,000	90,528	73.4%
Capital Outlay	0	200,000	(4,400)	204,400	-2.2%
Transfers Out	3,446	111,975	6,109	105,866	5.5%
Total Expenditures	\$200,835	\$5,020,487	\$724,041	\$4,296,446	14.4%
Total Zone 3 Const-Maint-Misc	(\$40,227)	(\$2,221,368)	(\$507,153)	(\$1,714,215)	22.8%

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Revenue and Expenditure Report
Fund 25140 -- Zone 4 Const-Maint-Misc
As Of 9/30/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$559,587	\$14,466,289	\$809,749	\$13,656,540	5.6%
Redevelopment	0	2,011,634	0	2,011,634	0.0%
Intergovernmental	0	664,463	55,000	609,463	8.3%
Charges For Services	0	7,000	60	6,940	0.9%
Area Drainage Plan Fees	377,799	100,000	759,007	(659,007)	759.0%
Investment Earnings	0	295,350	92,021	203,329	31.2%
Use of Assets	0	7,800	300	7,500	3.8%
Transfers In	0	852,855	0	852,855	0.0%
Total Revenues	\$937,386	\$18,405,391	\$1,716,137	\$16,689,254	9.3%
Expenditures					
Salaries and Benefits	\$470,299	\$6,659,986	\$1,441,207	\$5,218,779	21.6%
Services and Supplies	2,150,970	33,484,041	2,604,287	30,879,754	7.8%
Other Charges	24,910	635,760	0	635,760	0.0%
Capital Outlay	122,500	210,000	122,500	87,500	58.3%
Transfers Out	13,395	4,760,283	2,456,177	2,304,106	51.6%
Total Expenditures	\$2,782,073	\$45,750,070	\$6,624,172	\$39,125,898	14.5%
Total Zone 4 Const-Maint-Misc	(\$1,844,687)	(\$27,344,679)	(\$4,908,034)	(\$22,436,645)	17.9%

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Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 9/30/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$121,602	\$3,117,047	\$175,406	\$2,941,641	5.6%
Redevelopment	0	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	0	76,125	31,065	45,060	40.8%
Transfers In	0	5,863	0	5,863	0.0%
Total Revenues	\$121,602	\$3,702,945	\$217,618	\$3,485,327	5.9%
Expenditures					
Salaries and Benefits	\$96,300	\$1,761,502	\$243,973	\$1,517,529	13.9%
Services and Supplies	880,803	7,833,541	1,555,696	6,277,845	19.9%
Other Charges	0	46,036	0	46,036	0.0%
Capital Outlay	0	125,000	0	125,000	0.0%
Transfers Out	2,692	123,566	4,593	118,973	3.7%
Total Expenditures	\$979,795	\$9,889,645	\$1,804,262	\$8,085,383	18.2%
Total Zone 5 Const-Maint-Misc	(\$858,193)	(\$6,186,700)	(\$1,586,644)	(\$4,600,056)	25.6%

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Revenue and Expenditure Report
Fund 25160 -- Zone 6 Const-Maint-Misc
As Of 9/30/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$158,333	\$4,206,966	\$229,644	\$3,977,322	5.5%
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	0	81,200	29,669	51,531	36.5%
Use of Assets	0	3,600	3,600	0	100.0%
Transfers In	0	18,000	0	18,000	0.0%
Total Revenues	\$158,333	\$5,359,715	\$263,108	\$5,096,607	4.9%
Expenditures					
Salaries and Benefits	\$116,159	\$2,290,039	\$383,954	\$1,906,085	16.8%
Services and Supplies	168,536	6,157,215	273,966	5,883,249	4.4%
Other Charges	0	83,000	0	83,000	0.0%
Transfers Out	2,975	177,063	4,517	172,546	2.6%
Total Expenditures	\$287,671	\$8,707,317	\$662,437	\$8,044,880	7.6%
Total Zone Transfers Out	(\$129,338)	(\$3,347,602)	(\$399,329)	(\$2,948,273)	11.9%

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Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 9/30/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$184,334	\$4,759,790	\$266,891	\$4,492,899	5.6%
Redevelopment	0	439,581	0	439,581	0.0%
Intergovernmental	0	53,353	0	53,353	0.0%
Charges For Services	22,000	10,000	22,000	(12,000)	220.0%
Area Drainage Plan Fees	19,302	50,000	19,302	30,698	38.6%
Investment Earnings	0	131,950	43,673	88,277	33.1%
Transfers In	0	170,350	0	170,350	0.0%
Total Revenues	225,636	5,615,024	351,866	5,263,158	6.3%
Expenditures					
Salaries and Benefits	\$183,280	\$2,666,506	\$379,684	\$2,286,822	14.2%
Services and Supplies	157,690	4,614,357	267,390	4,346,967	5.8%
Other Charges	3,537	128,000	0	128,000	0.0%
Capital Outlay	0	83,000	0	83,000	0.0%
Transfers Out	4,529	216,742	6,430	210,312	3.0%
Total Expenditures	\$349,036	\$7,708,605	\$653,504	\$7,055,101	8.5%
Total Zone 7 Const-Maint-Misc	(\$123,400)	(\$2,093,581)	(\$301,638)	(\$1,791,943)	14.4%

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 9/30/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$300,000	\$8,787	\$291,213	2.9%
Intergovernmental	0	466,513	0	466,513	0.0%
Investment Earnings	0	8,000	3,624	4,376	45.3%
Total Revenues	\$0	\$774,513	\$12,411	\$762,102	1.6%
Expenditures					
Salaries and Benefits	\$21,560	\$221,207	\$46,721	\$174,486	21.1%
Services and Supplies	5,656	291,820	22,850	268,970	7.8%
Transfers Out	598	10,800	1,062	9,738	9.8%
Total Expenditures	\$27,814	\$523,827	\$70,633	\$453,194	13.5%
Total NPDES White Water Assessment	(\$27,814)	\$250,686	(\$58,221)	\$308,907	-23.2%

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 9/30/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$2,500,000	\$35,257	\$2,464,743	1.4%
Intergovernmental	0	500,000	0	500,000	0.0%
Investment Earnings	0	45,000	14,054	30,946	31.2%
Total Revenues	\$0	\$3,045,000	\$49,311	\$2,995,689	1.6%
Expenditures					
Salaries and Benefits	\$94,499	\$1,114,241	\$261,147	\$853,094	23.4%
Services and Supplies	153,010	1,884,940	242,118	1,642,822	12.8%
Transfers Out	2,589	80,000	4,213	75,787	5.3%
Total Expenditures	\$250,098	\$3,079,181	\$507,478	\$2,571,703	16.5%
Total NPDES White Water Assessment	(\$250,098)	(\$34,181)	(\$458,166)	\$423,985	1340.4%

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 9/30/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$550,000	\$6,784	\$543,216	1.2%
Intergovernmental	0	1,705,893	0	1,705,893	0.0%
Investment Earnings	0	5,144	4,556	588	88.6%
Total Revenues	\$0	\$2,261,037	\$11,339	\$2,249,698	0.5%
Expenditures					
Salaries and Benefits	\$68,461	\$874,301	\$183,818	\$690,483	21.0%
Services and Supplies	115,586	1,408,640	80,107	1,328,533	5.7%
Transfers Out	1,966	52,000	3,041	48,959	5.8%
Total Expenditures	\$186,013	\$2,334,941	\$266,966	\$2,067,975	11.4%
Total NPDES Santa Margarita Assmt	(\$186,013)	(\$73,904)	(\$255,627)	\$181,723	345.9%

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