

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

**REVENUE AND EXPENDITURE REPORT  
February 28, 2017**

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## Revenue and Expenditure Balances

### Fund 15000 -- Special Accounting

As of 02/28/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Fund 15000 -- Special Accounting</b>					
<b>Revenues</b>					
Charges For Services	\$68,234	\$785,000	\$463,416	\$321,584	59.0%
Transfers In	0	5,000	0	5,000	0.0%
<b>Total Revenues</b>	<b>\$68,234</b>	<b>\$790,000</b>	<b>\$463,416</b>	<b>\$326,584</b>	<b>58.7%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$38,353	\$488,291	\$338,132	\$150,159	69.2%
Services and Supplies	6,737	369,500	101,726	267,774	27.5%
Other Charges	0	2,000	0	2,000	0.0%
<b>Total Expenditures</b>	<b>\$45,089</b>	<b>\$859,791</b>	<b>\$439,858</b>	<b>\$419,933</b>	<b>51.2%</b>
<b>Total Special Accounting</b>	<b>\$23,144</b>	<b>(\$69,791)</b>	<b>\$23,558</b>	<b>(\$93,349)</b>	<b>-33.8%</b>

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## Revenue and Expenditure Balances

### Fund 15100 -- Flood Administration

As of 02/28/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Fund 15100 -- Flood Administration</b>					
<b>Revenues</b>					
Property Taxes	(\$362)	\$3,589,029	\$2,074,594	\$1,514,435	57.8%
Redevelopment	0	554,192	299,611	254,581	54.1%
Intergovernmental	0	49,830	20,496	29,334	41.1%
Charges For Services	4,102	114,200	22,930	91,270	20.1%
Charges For Administrative Services	195	8,000	3,991	4,009	49.9%
Investment Earnings	0	20,000	8,543	11,457	42.7%
Use of Assets	0	0	1,020	(1,020)	N/A
Transfers In	38,963	1,390,760	334,833	1,055,927	24.1%
<b>Total Revenues</b>	<b>\$42,898</b>	<b>\$5,726,011</b>	<b>\$2,766,018</b>	<b>\$2,959,993</b>	<b>48.3%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$703,625	\$7,386,221	\$4,972,378	\$2,413,843	67.3%
Services and Supplies	(402,355)	(1,505,110)	(1,877,090)	371,980	124.7%
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%
<b>Total Expenditures</b>	<b>\$301,271</b>	<b>\$6,381,511</b>	<b>\$3,137,645</b>	<b>\$3,243,866</b>	<b>49.2%</b>
<b>Total Flood Administration</b>	<b>(\$258,373)</b>	<b>(\$655,500)</b>	<b>(\$371,627)</b>	<b>(\$283,874)</b>	<b>56.7%</b>

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## Revenue and Expenditure Balances

### Fund 25110 -- Zone 1 Const-Maint-Misc

As of 02/28/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Fund 25110 -- Zone 1 Const-Maint-Misc</b>					
<b>Revenues</b>					
Property Taxes	\$0	\$7,670,622	\$4,407,782	\$3,262,840	57.5%
Redevelopment	0	1,656,247	1,001,310	654,937	60.5%
Intergovernmental	0	84,890	43,369	41,521	51.1%
Charges For Services	0	12,750	2,463	10,287	19.3%
Area Drainage Plan Fees	0	5,000	305,878	(300,878)	6117.6%
Investment Earnings	0	77,776	44,492	33,284	57.2%
Use of Assets	5,090	83,939	146,709	(62,770)	174.8%
Transfers In	0	19,443	0	19,443	0.0%
<b>Total Revenues</b>	<b>\$5,090</b>	<b>\$9,610,667</b>	<b>\$5,952,003</b>	<b>\$3,658,664</b>	<b>61.9%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$189,027	\$4,195,741	\$1,515,971	\$2,679,770	36.1%
Services and Supplies	114,399	11,516,922	1,474,699	10,042,223	12.8%
Other Charges	154,350	160,688	154,350	6,338	96.1%
Capital Outlay	68,423	225,000	85,223	139,777	37.9%
Transfers Out	6,523	343,171	54,277	288,894	15.8%
<b>Total Expenditures</b>	<b>\$532,723</b>	<b>\$16,441,522</b>	<b>\$3,284,521</b>	<b>\$13,157,001</b>	<b>20.0%</b>
<b>Total Zone 1 Const-Maint-Misc</b>	<b>(\$527,633)</b>	<b>(\$6,830,855)</b>	<b>\$2,667,482</b>	<b>(\$9,498,337)</b>	<b>-39.1%</b>

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## Revenue and Expenditure Balances

### Fund 25120 -- Zone 2 Const-Maint-Misc

As of 02/28/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Fund 25120 -- Zone 2 Const-Maint-Misc</b>					
<b>Revenues</b>					
Property Taxes	\$0	\$13,412,628	\$7,806,933	\$5,605,695	58.2%
Redevelopment	0	1,269,857	949,875	319,982	74.8%
Intergovernmental	0	159,532	77,525	82,007	48.6%
Charges For Services	0	1,500	420	1,080	28.0%
Area Drainage Plan Fees	0	1,000	92,857	(91,857)	9285.7%
Investment Earnings	0	192,098	125,050	67,048	65.1%
Use of Assets	0	100	100	0	100.0%
Transfers In	0	850,000	0	850,000	0.0%
<b>Total Revenues</b>	<b>\$0</b>	<b>\$15,886,715</b>	<b>\$9,052,759</b>	<b>\$6,833,956</b>	<b>57.0%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$206,839	\$4,277,538	\$1,540,399	\$2,737,139	36.0%
Services and Supplies	262,705	19,673,967	1,967,294	17,706,673	10.0%
Other Charges	158,220	10,013,588	1,090,320	8,923,268	10.9%
Capital Outlay	0	12,200,000	25,000	12,175,000	0.2%
Transfers Out	7,193	469,128	54,504	414,624	11.6%
<b>Total Expenditures</b>	<b>\$634,957</b>	<b>\$46,634,221</b>	<b>\$4,677,518</b>	<b>\$41,956,703</b>	<b>10.0%</b>
<b>Total Zone 2 Const-Maint-Misc</b>	<b>(\$634,957)</b>	<b>(\$30,747,506)</b>	<b>\$4,375,241</b>	<b>(\$35,122,747)</b>	<b>-14.2%</b>

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## Revenue and Expenditure Balances

### Fund 25130 -- Zone 3 Const-Maint-Misc

As of 02/28/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Fund 25130 -- Zone 3 Const-Maint-Misc</b>					
<b>Revenues</b>					
Property Taxes	\$0	\$1,794,594	\$1,034,573	\$760,021	57.6%
Redevelopment	0	596,135	383,934	212,201	64.4%
Intergovernmental	0	121,200	10,197	111,003	8.4%
Investment Earnings	0	43,281	19,170	24,111	44.3%
Transfers In	0	22,545	0	22,545	0.0%
<b>Total Revenues</b>	<b>\$0</b>	<b>\$2,577,755</b>	<b>\$1,447,874</b>	<b>\$1,129,881</b>	<b>56.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$64,931	\$1,200,869	\$359,330	\$841,539	29.9%
Services and Supplies	84,228	3,429,067	432,619	2,996,448	12.6%
Other Charges	28,485	40,528	27,783	12,745	68.6%
Capital Outlay	0	200,000	0	200,000	0.0%
Transfers Out	2,290	113,883	12,793	101,090	11.2%
<b>Total Expenditures</b>	<b>\$179,933</b>	<b>\$4,984,347</b>	<b>\$832,525</b>	<b>\$4,151,822</b>	<b>16.7%</b>
<b>Total Zone 3 Const-Maint-Misc</b>	<b>(\$179,933)</b>	<b>(\$2,406,592)</b>	<b>\$615,350</b>	<b>(\$3,021,942)</b>	<b>-25.6%</b>

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## Revenue and Expenditure Balances

### Fund 25140 -- Zone 4 Const-Maint-Misc

As of 02/28/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Fund 25140 -- Zone 4 Const-Maint-Misc</b>					
<b>Revenues</b>					
Property Taxes	\$0	\$14,837,847	\$8,034,866	\$6,802,981	54.2%
Redevelopment	0	1,621,602	1,063,320	558,282	65.6%
Intergovernmental	7,606,700	11,855,203	8,236,812	3,618,391	69.5%
Charges For Services	0	1,500	2,944	(1,444)	196.3%
Area Drainage Plan Fees	2,744	100,000	993,784	(893,784)	993.8%
Special Assessments	459	0	459	(459)	N/A
Investment Earnings	138	224,375	73,723	150,652	32.9%
Use of Assets	0	7,800	7,800	0	100.0%
Transfers In	0	852,855	0	852,855	0.0%
<b>Total Revenues</b>	<b>\$7,610,042</b>	<b>\$29,501,182</b>	<b>\$18,413,708</b>	<b>\$11,087,474</b>	<b>62.4%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$334,524	\$6,039,814	\$2,948,905	\$3,090,909	48.8%
Services and Supplies	1,025,884	38,106,331	10,989,513	27,116,818	28.8%
Other Charges	141,985	650,715	141,985	508,730	21.8%
Capital Outlay	0	200,000	23,280	176,720	11.6%
Transfers Out	463,837	4,766,795	2,959,667	1,807,128	62.1%
<b>Total Expenditures</b>	<b>\$1,966,231</b>	<b>\$49,763,655</b>	<b>\$17,063,350</b>	<b>\$32,700,305</b>	<b>34.3%</b>
<b>Total Zone 4 Const-Maint-Misc</b>	<b>\$5,643,811</b>	<b>(\$20,262,473)</b>	<b>\$1,350,358</b>	<b>(\$21,612,831)</b>	<b>-6.7%</b>

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## Revenue and Expenditure Balances

### Fund 25150 -- Zone 5 Const-Maint-Misc

As of 02/28/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Fund 25150 -- Zone 5 Const-Maint-Misc</b>					
<b>Revenues</b>					
Property Taxes	\$0	\$2,932,401	\$1,726,799	\$1,205,602	58.9%
Redevelopment	0	450,000	229,731	220,269	51.1%
Intergovernmental	0	2,034,424	17,018	2,017,406	0.8%
Charges For Services	0	0	260	(260)	0.0%
Investment Earnings	0	39,677	23,670	16,007	59.7%
Transfers In	0	5,863	0	5,863	0.0%
<b>Total Revenues</b>	<b>\$0</b>	<b>\$5,462,365</b>	<b>\$1,997,477</b>	<b>\$3,464,888</b>	<b>36.6%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$62,625	\$1,418,108	\$460,641	\$957,467	32.5%
Services and Supplies	161,053	10,873,675	539,550	10,334,125	5.0%
Other Charges	28,485	46,036	28,485	17,551	61.9%
Capital Outlay	0	125,000	0	125,000	0.0%
Transfers Out	2,103	129,072	16,393	112,679	12.7%
<b>Total Expenditures</b>	<b>\$254,266</b>	<b>\$12,591,891</b>	<b>\$1,045,070</b>	<b>\$11,546,821</b>	<b>8.3%</b>
<b>Total Zone 5 Const-Maint-Misc</b>	<b>(\$254,266)</b>	<b>(\$7,129,526)</b>	<b>\$952,408</b>	<b>(\$8,081,934)</b>	<b>-13.4%</b>

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## Revenue and Expenditure Balances

### Fund 25160 -- Zone 6 Const-Maint-Misc

As of 02/28/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Fund 25160 -- Zone 6 Const-Maint-Misc</b>					
<b>Revenues</b>					
Property Taxes	\$362	\$4,198,519	\$2,315,326	\$1,883,193	55.1%
Redevelopment	0	827,674	540,524	287,150	65.3%
Intergovernmental	0	42,943	22,560	20,383	52.5%
Charges For Services	195	300	7,344	(7,044)	2448.0%
Investment Earnings	0	62,460	21,840	40,620	35.0%
Use of Assets	0	3,600	3,600	0	100%
Transfers In	0	17,063	0	17,063	0.0%
<b>Total Revenues</b>	<b>\$558</b>	<b>\$5,152,559</b>	<b>\$2,911,195</b>	<b>\$2,241,364</b>	<b>56.5%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$104,260	\$2,501,198	\$763,036	\$1,738,162	30.5%
Services and Supplies	177,284	7,335,107	798,392	6,536,715	10.9%
Other Charges	68,970	139,500	68,970	70,530	49.4%
Capital Outlay	0	132,000	0	132,000	0.0%
Transfers Out	3,868	180,418	26,988	153,430	15.0%
<b>Total Expenditures</b>	<b>\$354,382</b>	<b>\$10,288,223</b>	<b>\$1,657,386</b>	<b>\$8,630,837</b>	<b>16.1%</b>
<b>Total Zone 6 Const-Maint-Misc</b>	<b>(\$353,825)</b>	<b>(\$5,135,664)</b>	<b>\$1,253,809</b>	<b>(\$6,389,473)</b>	<b>-24.4%</b>

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## Revenue and Expenditure Balances

### Fund 25170 -- Zone 7 Const-Maint-Misc

As of 02/28/17

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Fund 25170 -- Zone 7 Const-Maint-Misc</b>					
<b>Revenues</b>					
Property Taxes	\$0	\$4,573,678	\$2,626,028	\$1,947,650	57.4%
Redevelopment	0	364,215	198,580	165,635	54.5%
Intergovernmental	0	54,916	26,117	28,799	47.6%
Charges For Services	0	0	8,000	(8,000)	N/A
Area Drainage Plan Fees	2,793	100,000	12,829	87,171	12.8%
Investment Earnings	0	85,331	36,652	48,679	43.0%
Transfers In	0	10,710	0	10,710	0.0%
<b>Total Revenues</b>	<b>\$2,793</b>	<b>\$5,188,850</b>	<b>\$2,908,206</b>	<b>\$2,280,644</b>	<b>56.0%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$97,822	\$2,356,262	\$911,352	\$1,444,910	38.7%
Services and Supplies	109,834	5,437,694	2,436,417	3,001,277	44.8%
Other Charges	69,205	128,000	69,205	58,795	54.1%
Capital Outlay	0	83,000	0	83,000	0.0%
Transfers Out	3,158	212,873	32,569	180,304	15.3%
<b>Total Expenditures</b>	<b>\$280,019</b>	<b>\$8,217,829</b>	<b>\$3,449,543</b>	<b>\$4,768,286</b>	<b>42.0%</b>
<b>Total Zone 7 Const-Maint-Misc</b>	<b>(\$277,225)</b>	<b>(\$3,028,979)</b>	<b>(\$541,336)</b>	<b>(\$2,487,643)</b>	<b>17.9%</b>

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**Revenue and Expenditure Balances**  
**Fund 25180 -- NPDES White Water Assessment**  
**As of 02/28/17**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Fund 25180 -- NPDES White Water Assessment</b>					
<b>Revenues</b>					
Special Assessments	\$0	\$299,000	\$153,969	\$145,031	51.5%
Intergovernmental	0	400,000	0	400,000	0.0%
Investment Earnings	0	4,208	2,927	1,281	69.6%
<b>Total Revenues</b>	<b>\$0</b>	<b>\$703,208</b>	<b>\$156,897</b>	<b>\$546,311</b>	<b>22.3%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$12,326	\$209,783	\$54,060	\$155,723	25.8%
Services and Supplies	31,046	289,070	84,463	204,607	29.2%
Transfers Out	462	33,000	1,931	31,069	5.9%
<b>Total Expenditures</b>	<b>\$43,834</b>	<b>\$531,853</b>	<b>\$140,454</b>	<b>\$391,399</b>	<b>26.4%</b>
<b>Total NPDES White Water Assessment</b>	<b>(\$43,834)</b>	<b>\$171,355</b>	<b>\$16,442</b>	<b>\$154,913</b>	<b>9.6%</b>

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**Revenue and Expenditure Balances**  
**Fund 25190 -- NPDES Santa Ana Assessment Are**  
**As of 02/28/17**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Fund 25190 -- NPDES Santa Ana Assessment Are</b>					
<b>Revenues</b>					
Special Assessments	\$0	\$2,000,000	\$1,217,349	\$782,651	60.9%
Intergovernmental	0	1,000,000	0	1,000,000	0.0%
Investment Earnings	0	18,144	11,947	6,197	65.8%
<b>Total Revenues</b>	<b>\$0</b>	<b>\$3,018,144</b>	<b>\$1,229,296</b>	<b>\$1,788,848</b>	<b>40.7%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$58,826	\$1,158,174	\$446,492	\$711,682	38.6%
Services and Supplies	153,046	2,043,599	555,222	1,488,377	27.2%
Transfers Out	1,900	40,000	16,067	23,933	40.2%
<b>Total Expenditures</b>	<b>\$213,772</b>	<b>\$3,241,773</b>	<b>\$1,017,781</b>	<b>\$2,223,992</b>	<b>31.4%</b>
<b>Total NPDES Santa Ana Assessment Are</b>	<b>(\$213,772)</b>	<b>(\$223,629)</b>	<b>\$211,515</b>	<b>(\$435,144)</b>	<b>-94.6%</b>

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**Revenue and Expenditure Balances**  
**Fund 25200 -- NPDES Santa Margarita Assmt**  
**As of 02/28/17**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Fund 25200 -- NPDES Santa Margarita Assmt</b>					
<b>Revenues</b>					
Special Assessments	\$0	\$490,000	\$257,854	\$232,146	52.6%
Intergovernmental	0	1,806,545	0	1,806,545	0.0%
Investment Earnings	0	5,144	2,934	2,210	57.0%
<b>Total Revenues</b>	<b>\$0</b>	<b>\$2,301,689</b>	<b>\$260,789</b>	<b>\$2,040,900</b>	<b>11.3%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$41,973	\$719,187	\$425,839	\$293,348	59.2%
Services and Supplies	101,744	1,489,100	567,443	921,657	38.1%
Transfers Out	979	26,000	15,144	10,856	58.2%
<b>Total Expenditures</b>	<b>\$144,697</b>	<b>\$2,234,287</b>	<b>\$1,008,426</b>	<b>\$1,225,861</b>	<b>45.1%</b>
<b>Total NPDES Santa Margarita Assmt</b>	<b>(\$144,697)</b>	<b>\$67,402</b>	<b>(\$747,638)</b>	<b>\$815,040</b>	<b>-1109.2%</b>

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