

**RIVERSIDE COUNTY FLOOD CONTROL
AND WATER CONSERVATION DISTRICT
FISCAL YEAR 2018-19**

**REVENUE AND EXPENDITURE REPORT
April 30, 2019**

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 04/30/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$112,393	\$841,550	\$527,683	\$313,867	62.7%
Total Revenues	<u>\$112,393</u>	<u>\$841,550</u>	<u>\$527,683</u>	<u>\$313,867</u>	<u>62.7%</u>
Expenditures					
Salaries and Benefits	\$46,139	\$629,057	\$398,010	\$231,047	63.3%
Services and Supplies	12,574	211,400	113,666	97,734	53.8%
Other Charges	0	35,071	0	35,071	0.0%
Transfers Out	0	1,000	0	1,000	0.0%
Total Expenditures	<u>\$58,712</u>	<u>\$876,528</u>	<u>\$511,676</u>	<u>\$364,852</u>	<u>58.4%</u>
Total Special Accounting	<u><u>\$53,680</u></u>	<u><u>(\$34,978)</u></u>	<u><u>\$16,007</u></u>	<u><u>(\$50,985)</u></u>	<u><u>-45.8%</u></u>

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 04/30/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$379,568	\$3,963,175	\$2,658,390	\$1,304,785	67.1%
Redevelopment	723	594,420	386,066	208,354	64.9%
Intergovernmental	0	38,353	20,700	17,653	54.0%
Charges For Services	3,329	92,300	38,243	54,057	41.4%
Charges For Administrative Services	1,354	8,000	6,086	1,914	76.1%
Investment Earnings	2,403	40,000	72,055	(32,055)	180.1%
Transfers In	74,479	1,482,360	5,037,196	(3,554,836)	339.8%
Total Revenues	\$461,855	\$6,218,608	\$8,218,737	(\$2,000,129)	132.2%
Expenditures					
Salaries and Benefits	(\$427,757)	\$9,010,078	\$6,137,936	\$2,872,142	68.1%
Services and Supplies	258,371	(3,558,646)	3,295,574	(6,854,220)	-92.6%
Capital Outlay	0	71,450	71,171	279	99.6%
Total Expenditures	(\$169,386)	\$5,522,882	\$9,504,680	(\$3,981,798)	172.1%
Total Flood Administration	\$631,241	\$695,726	(\$1,285,943)	\$1,981,669	-184.8%

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Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 04/30/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$793,542	\$8,722,325	\$5,576,440	\$3,145,885	63.9%
Redevelopment	5,185	2,257,956	1,461,757	796,199	64.7%
Intergovernmental	0	81,998	54,623	27,375	66.6%
Charges For Services	538	9,500	(137,311)	146,811	-1445.4%
Area Drainage Plan Fees	0	5,000	0	5,000	0.0%
Investment Earnings	20,686	204,000	471,013	(267,013)	230.9%
Use of Assets	1,270	145,000	153,061	(8,061)	105.6%
Transfers In	0	19,443	0	19,443	0.0%
Total Revenues	\$821,220	\$11,445,222	\$7,579,583	\$3,865,639	66.2%
Expenditures					
Salaries and Benefits	\$217,857	\$3,025,851	\$1,944,827	\$1,081,024	64.3%
Services and Supplies	190,577	4,928,458	948,949	3,979,509	19.3%
Other Charges	0	259,688	61,685	198,003	23.8%
Capital Outlay	21,700	660,561	119,930	540,631	18.2%
Transfers Out	8,282	1,275,671	747,348	528,323	58.6%
Total Expenditures	\$438,416	\$10,150,229	\$3,822,738	\$6,327,491	37.7%
Total Zone 1 Const-Maint-Misc	\$382,804	\$1,294,993	\$3,756,845	(\$2,461,852)	290.1%

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Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 04/30/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,420,944	\$14,896,469	\$9,911,707	\$4,984,762	66.5%
Redevelopment	1,323	1,953,932	1,087,005	866,927	55.6%
Intergovernmental	0	152,611	221,494	(68,883)	145.1%
Charges For Services	0	1,500	270	1,230	18.0%
Area Drainage Plan Fees	0	100,000	7,630	92,370	7.6%
Investment Earnings	52,381	510,000	1,271,550	(761,550)	249.3%
Use of Assets	0	100	0	100	0.0%
Total Revenues	\$1,474,649	\$17,614,612	\$12,499,656	\$5,114,956	71.0%
Expenditures					
Salaries and Benefits	\$369,875	\$4,541,321	\$2,888,814	\$1,652,507	63.6%
Services and Supplies	204,862	6,915,697	3,286,921	3,628,776	47.5%
Other Charges	59,314	7,302,234	2,494,511	4,807,723	34.2%
Capital Outlay	332,053	21,167,279	734,290	20,432,989	3.5%
Transfers Out	14,417	1,607,284	813,997	793,287	50.6%
Total Expenditures	\$980,521	\$41,533,815	\$10,218,532	\$31,315,283	24.6%
Total Zone 2 Const-Maint-Misc	\$494,127	(\$23,919,203)	\$2,281,123	(\$26,200,326)	-9.5%

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Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 04/30/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$188,084	\$1,975,635	\$1,319,152	\$656,483	66.8%
Redevelopment	425	772,389	432,986	339,403	56.1%
Intergovernmental	0	20,083	10,258	9,825	51.1%
Charges For Services	0	195	0	195	0.0%
Investment Earnings	5,777	86,700	174,343	(87,643)	201.1%
Special Assessments	19	0	19	(19)	N/A
Transfers In	0	22,545	0	22,545	0.0%
Total Revenues	\$194,306	\$2,877,547	\$1,936,757	\$940,790	67.3%
Expenditures					
Salaries and Benefits	\$282,942	\$2,164,498	\$1,860,413	\$304,085	86.0%
Services and Supplies	758,988	7,511,694	5,233,436	2,278,258	69.7%
Other Charges	0	593,528	15,695	577,833	2.6%
Capital Outlay	0	1,014,551	0	1,014,551	0.0%
Transfers Out	11,406	490,605	313,381	177,224	63.9%
Total Expenditures	\$1,053,337	\$11,774,876	\$7,422,926	\$4,351,950	63.0%
Total Zone 3 Const-Maint-Misc	(\$859,031)	(\$8,897,329)	(\$5,486,169)	(\$3,411,160)	61.7%

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Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 04/30/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,484,166	\$15,367,080	\$10,420,123	\$4,946,957	67.8%
Redevelopment	2,078	2,126,729	1,426,648	700,081	67.1%
Intergovernmental	0	669,779	80,942	588,837	12.1%
Charges For Services	8,462	500	26,393	(25,893)	5278.6%
Area Drainage Plan Fees	46,960	0	1,135,810	(1,135,810)	N/A
Investment Earnings	24,706	409,000	644,431	(235,431)	157.6%
Use of Assets	0	7,800	7,800	0	100.0%
Transfers In	0	276,250	0	276,250	0.0%
Total Revenues	\$1,566,371	\$18,857,138	\$13,742,147	\$5,114,991	72.9%
Expenditures					
Salaries and Benefits	\$399,312	\$6,385,539	\$3,480,363	\$2,905,176	54.5%
Services and Supplies	374,813	9,161,228	2,521,652	6,639,576	27.5%
Other Charges	0	559,760	153,018	406,742	27.3%
Capital Outlay	96,132	18,471,188	6,720,074	11,751,114	36.4%
Transfers Out	15,312	5,714,122	4,216,915	1,497,207	73.8%
Total Expenditures	\$885,568	\$40,291,837	\$17,092,023	\$23,199,814	42.4%
Total Zone 4 Const-Maint-Misc	\$680,803	(\$21,434,699)	(\$3,349,876)	(\$18,084,823)	15.6%

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Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 04/30/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$326,087	\$3,303,788	\$2,286,891	\$1,016,897	69.2%
Redevelopment	564	514,438	294,461	219,977	57.2%
Intergovernmental	0	35,068	53,376	(18,308)	152.2%
Charges For Services	0	695	13,898	(13,203)	1999.7%
Investment Earnings	10,159	100,000	235,649	(135,649)	235.6%
Total Revenues	\$336,811	\$3,953,989	\$2,884,275	\$1,069,714	72.9%
Expenditures					
Salaries and Benefits	\$68,217	\$1,605,305	\$561,119	\$1,044,186	35.0%
Services and Supplies	68,358	1,909,895	280,969	1,628,926	14.7%
Other Charges	656	76,036	27,064	48,972	35.6%
Capital Outlay	0	8,216,378	5,277	8,211,101	0.1%
Transfers Out	2,597	427,570	213,415	214,155	49.9%
Total Expenditures	\$139,828	\$12,235,184	\$1,087,845	\$11,147,339	8.9%
Total Zone 5 Const-Maint-Misc	\$196,983	(\$8,281,195)	\$1,796,430	(\$10,077,625)	-21.7%

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Revenue and Expenditure Report

Fund 25160 -- Zone 6 Const-Maint-Misc

As Of 04/30/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$415,051	\$4,431,611	\$2,940,023	\$1,491,588	66.3%
Redevelopment	467	1,099,781	668,770	431,011	60.8%
Intergovernmental	0	45,661	22,636	23,025	49.6%
Charges For Services	0	390	195	195	50.0%
Investment Earnings	11,530	102,000	265,643	(163,643)	260.4%
Use of Assets	0	3,600	3,600	0	100.0%
Total Revenues	\$427,049	\$5,683,043	\$3,900,866	\$1,782,177	68.6%
Expenditures					
Salaries and Benefits	\$270,044	\$2,292,167	\$1,339,071	\$953,096	58.4%
Services and Supplies	102,916	3,055,408	528,325	2,527,083	17.3%
Other Charges	0	92,000	33,069	58,931	35.9%
Capital Outlay	0	6,444,176	0	6,444,176	0.0%
Transfers Out	10,371	696,981	393,719	303,262	56.5%
Total Expenditures	\$383,331	\$12,580,732	\$2,294,184	\$10,286,548	18.2%
Total Zone 6 Const-Maint-Misc	\$43,718	(\$6,897,689)	\$1,606,683	(\$8,504,372)	-23.3%

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Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 04/30/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$484,398	\$5,013,358	\$3,375,559	\$1,637,799	67.3%
Redevelopment	66	387,980	215,397	172,583	55.5%
Intergovernmental	0	53,159	26,417	26,742	49.7%
Charges For Services	0	10,000	78,562	(68,562)	785.6%
Area Drainage Plan Fees	0	30,000	162,365	(132,365)	541.2%
Investment Earnings	15,569	204,000	375,298	(171,298)	184.0%
Transfers In	0	97,310	0	97,310	0.0%
Total Revenues	\$500,033	\$5,795,807	\$4,233,598	\$1,562,209	73.0%
Expenditures					
Salaries and Benefits	\$134,874	\$3,015,208	\$1,233,059	\$1,782,149	40.9%
Services and Supplies	71,174	2,316,623	613,290	1,703,333	26.5%
Other Charges	0	112,000	44,949	67,051	40.1%
Capital Outlay	0	2,445,288	385,547	2,059,741	15.8%
Transfers Out	5,006	790,511	437,942	352,569	55.4%
Total Expenditures	\$211,053	\$8,679,630	\$2,714,787	\$5,964,843	31.3%
Total Zone 7 Const-Maint-Misc	\$288,980	(\$2,883,823)	\$1,518,811	(\$4,402,634)	-52.7%

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 04/30/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$310,000	\$158,686	\$151,314	51.2%
Intergovernmental	0	393,946	(60,364)	454,310	-15.3%
Investment Earnings	1,144	27,000	29,342	(2,342)	108.7%
Total Revenues	\$1,144	\$730,946	\$127,664	\$603,282	17.5%
Expenditures					
Salaries and Benefits	\$39,594	\$344,834	\$177,916	\$166,918	51.6%
Services and Supplies	8,904	292,940	62,216	230,724	21.2%
Other Charges	0	21,596	0	21,596	0.0%
Transfers Out	1,506	63,510	50,192	13,318	79.0%
Total Expenditures	\$50,004	\$722,880	\$290,324	\$432,556	40.2%
Total NPDES White Water Assessment	(\$48,860)	\$8,066	(\$162,660)	\$170,726	-2016.6%

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 04/30/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$192	\$2,600,000	\$1,258,194	\$1,341,806	48.4%
Charges for Services	0	0	0	0	N/A
Investment Earnings	4,249	92,000	107,274	(15,274)	116.6%
Total Revenues	\$4,440	\$2,692,000	\$1,365,468	\$1,326,532	50.7%
Expenditures					
Salaries and Benefits	\$107,502	\$880,844	\$594,993	\$285,851	67.5%
Services and Supplies	81,672	1,578,780	806,337	772,443	51.1%
Other Charges	0	2,610	2,608	2	99.9%
Transfers Out	4,157	291,560	230,368	61,192	79.0%
Total Expenditures	\$193,331	\$2,753,794	\$1,634,306	\$1,119,488	59.3%
Total NPDES White Water Assessment	(\$188,890)	(\$61,794)	(\$268,839)	\$207,045	435.1%

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 04/30/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$550,000	\$261,429	\$288,571	47.5%
Intergovernmental	0	1,320,630	0	1,320,630	0.0%
Investment Earnings	694	27,000	20,748	6,252	76.8%
Total Revenues	\$694	\$1,897,630	\$282,178	\$1,615,452	14.9%
Expenditures					
Salaries and Benefits	\$37,551	\$528,321	\$234,391	\$293,930	44.4%
Services and Supplies	31,800	1,068,890	362,251	706,639	33.9%
Other Charges	0	15	14	1	93.3%
Transfers Out	1,424	247,550	183,997	63,553	74.3%
Total Expenditures	\$70,775	\$1,844,776	\$780,653	\$1,064,123	42.3%
Total NPDES Santa Margarita Assmt	(\$70,081)	\$52,854	(\$498,476)	\$551,330	-943.1%

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