

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

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

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 8/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$11,695	\$841,550	\$19,875	\$821,675	2.4%
Total Revenues	\$11,695	\$841,550	\$19,875	\$821,675	2.4%
Expenditures					
Salaries and Benefits	\$8,192	\$629,057	\$8,192	\$620,865	1.3%
Services and Supplies	3,940	211,400	3,940	207,460	1.9%
Transfers Out	0	1,000	0	1,000	0.0%
Total Expenditures	\$12,132	\$841,457	\$12,132	\$829,325	1.4%
Total Special Accounting	(\$437)	\$93	\$7,743	(\$7,650)	8325.6%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 8/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$63,896	\$3,963,175	\$63,896	\$3,899,279	1.6%
Redevelopment	0	594,420	0	594,420	0.0%
Intergovernmental	0	38,353	0	38,353	0.0%
Charges For Services	4,936	92,300	4,951	87,349	5.4%
Charges For Administrative Services	399	8,000	399	7,601	5.0%
Investment Earnings	31,244	40,000	12,455	27,545	31.1%
Transfers In	5,715	1,482,360	1,407,548	74,812	95.0%
Total Revenues	\$106,190	\$6,218,608	\$1,489,249	\$4,729,359	23.9%
Expenditures					
Salaries and Benefits	\$2,455,186	\$9,010,078	\$2,717,940	\$6,292,138	30.2%
Services and Supplies	290,420	(3,558,646)	468,773	(4,027,419)	-13.2%
Capital Outlay	0	71,450	0	71,450	0.0%
Total Expenditures	\$2,745,606	\$5,522,882	\$3,186,713	\$2,336,169	57.7%
Total Flood Administration	(\$2,639,416)	\$695,726	(\$1,697,465)	\$2,393,191	-244.0%

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Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 8/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$134,910	\$8,722,325	\$134,910	\$8,587,415	1.5%
Redevelopment	0	2,257,956	0	2,257,956	0.0%
Intergovernmental	0	81,998	11,346	70,652	13.8%
Charges For Services	0	9,500	195	9,305	2.1%
Area Drainage Plan Fees	0	5,000	0	5,000	0.0%
Investment Earnings	166,821	204,000	67,056	136,944	32.9%
Use of Assets	80,367	145,000	80,367	64,633	55.4%
Transfers In	0	19,443	0	19,443	0.0%
Total Revenues	\$382,098	\$11,445,222	\$293,874	\$11,151,348	2.6%
Expenditures					
Salaries and Benefits	\$22,404	\$3,025,851	\$594,414	\$2,431,437	19.6%
Services and Supplies	68,879	4,928,458	67,789	4,860,669	1.4%
Other Charges	0	259,688	0	259,688	0.0%
Capital Outlay	98,230	660,561	98,230	562,331	14.9%
Transfers Out	864	1,275,671	211,984	1,063,687	16.6%
Total Expenditures	\$190,378	\$10,150,229	\$972,418	\$9,177,811	9.6%
Total Zone 1 Const-Maint-Misc	\$191,720	\$1,294,993	(\$678,543)	\$1,973,536	-52.4%

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Revenue and Expenditure Report
Fund 25120 -- Zone 2 Const-Maint-Misc
As Of 8/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$239,345	\$14,896,469	\$239,345	\$14,657,124	1.6%
Redevelopment	0	1,953,932	0	1,953,932	0.0%
Intergovernmental	0	152,611	0	152,611	0.0%
Charges For Services	0	1,500	0	1,500	0.0%
Area Drainage Plan Fees	0	100,000	0	100,000	0.0%
Investment Earnings	448,567	510,000	167,994	342,006	32.9%
Use of Assets	0	100	0	100	0.0%
Total Revenues	\$687,912	\$17,614,612	\$407,339	\$17,207,273	2.3%
Expenditures					
Salaries and Benefits	\$23,394	\$4,541,321	\$923,694	\$3,617,627	20.3%
Services and Supplies	(6,100)	6,915,697	50,681	6,865,016	0.7%
Other Charges	0	7,302,234	0	7,302,234	0.0%
Capital Outlay	0	21,167,279	0	21,167,279	0.0%
Transfers Out	906	1,607,284	224,916	1,382,368	14.0%
Total Expenditures	\$18,200	\$41,533,815	\$1,199,291	\$40,334,524	2.9%
Total Zone 2 Const-Maint-Misc	\$669,712	(\$23,919,203)	(\$791,952)	(\$23,127,251)	3.3%

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Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 8/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$31,499	\$1,975,635	\$31,499	\$1,944,136	1.6%
Redevelopment	0	772,389	0	772,389	0.0%
Intergovernmental	0	20,083	0	20,083	0.0%
Charges For Services	0	195	0	195	0.0%
Investment Earnings	65,779	86,700	25,618	61,082	29.5%
Transfers In	0	22,545	0	22,545	0.0%
Total Revenues	\$97,279	\$2,877,547	\$57,117	\$2,820,430	2.0%
Expenditures					
Salaries and Benefits	\$7,383	\$1,652,498	\$155,483	\$1,497,015	9.4%
Services and Supplies	(720,343)	1,811,694	(714,412)	2,526,106	-39.4%
Other Charges	0	593,528	0	593,528	0.0%
Capital Outlay	0	5,726,551	730,000	4,996,551	12.7%
Transfers Out	285	490,605	74,865	415,740	15.3%
Total Expenditures	(\$712,676)	\$10,274,876	\$245,935	\$10,028,941	2.4%
Total Zone 3 Const-Maint-Misc	\$809,954	(\$7,397,329)	(\$188,818)	(\$7,208,511)	2.6%

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Revenue and Expenditure Report
Fund 25140 -- Zone 4 Const-Maint-Misc
As Of 8/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$248,129	\$15,367,080	\$248,129	\$15,118,951	1.6%
Redevelopment	0	2,126,729	0	2,126,729	0.0%
Intergovernmental	0	669,779	0	669,779	0.0%
Charges For Services	780	500	780	(280)	156.0%
Area Drainage Plan Fees	416,948	0	416,948	(416,948)	N/A
Investment Earnings	252,592	409,000	88,946	320,054	21.7%
Use of Assets	0	7,800	300	7,500	3.8%
Transfers In	0	276,250	0	276,250	0.0%
Total Revenues	\$918,449	\$18,857,138	\$755,103	\$18,102,035	4.0%
Expenditures					
Salaries and Benefits	\$38,823	\$6,385,539	\$973,235	\$5,412,304	15.2%
Services and Supplies	438,155	9,161,228	423,449	8,737,779	4.6%
Other Charges	52,260	559,760	52,260	507,500	9.3%
Capital Outlay	87,825	18,471,188	2,448,958	16,022,230	13.3%
Transfers Out	2,475,250	5,714,122	2,865,233	2,848,889	50.1%
Total Expenditures	\$3,092,313	\$40,291,837	\$6,763,134	\$33,528,703	16.8%
Total Zone 4 Const-Maint-Misc	(\$2,173,864)	(\$21,434,699)	(\$6,008,031)	(\$15,426,668)	28.0%

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Revenue and Expenditure Report
Fund 25150 -- Zone 5 Const-Maint-Misc
As Of 8/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$53,927	\$3,303,788	\$53,927	\$3,249,861	1.6%
Redevelopment	0	514,438	0	514,438	0.0%
Intergovernmental	0	35,068	0	35,068	0.0%
Charges For Services	3,600	695	3,600	(2,905)	518.0%
Investment Earnings	83,068	100,000	32,142	67,858	32.1%
Total Revenues	\$140,595	\$3,953,989	\$89,669	\$3,864,320	2.3%
Expenditures					
Salaries and Benefits	\$18,344	\$1,605,305	\$222,274	\$1,383,031	13.8%
Services and Supplies	29,992	1,909,895	18,085	1,891,810	0.9%
Other Charges	670	76,036	670	75,366	0.9%
Capital Outlay	0	8,216,378	0	8,216,378	0.0%
Transfers Out	709	427,570	61,409	366,161	14.4%
Total Expenditures	\$49,715	\$12,235,184	\$302,438	\$11,932,746	2.5%
Total Zone 5 Const-Maint-Misc	\$90,880	(\$8,281,195)	(\$212,769)	(\$8,068,426)	2.6%

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Revenue and Expenditure Report
Fund 25160 -- Zone 6 Const-Maint-Misc
As Of 8/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$70,200	\$4,431,611	\$70,200	\$4,361,411	1.6%
Redevelopment	0	1,099,781	0	1,099,781	0.0%
Intergovernmental	0	45,661	0	45,661	0.0%
Charges For Services	195	390	195	195	50.0%
Investment Earnings	93,884	102,000	36,918	65,082	36.2%
Use of Assets	0	3,600	0	3,600	0.0%
Total Revenues	\$164,279	\$5,683,043	\$107,313	\$5,575,730	1.9%
Expenditures					
Salaries and Benefits	\$7,122	\$2,292,167	\$303,652	\$1,988,515	13.2%
Services and Supplies	42,886	3,055,408	31,016	3,024,392	1.0%
Other Charges	0	92,000	0	92,000	0.0%
Capital Outlay	0	6,444,176	0	6,444,176	0.0%
Transfers Out	274	696,981	107,794	589,187	15.5%
Total Expenditures	\$50,282	\$12,580,732	\$442,462	\$12,138,270	3.5%
Total Zone Transfers Out	\$113,998	(\$6,897,689)	(\$335,149)	(\$6,562,540)	4.9%

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Revenue and Expenditure Report
Fund 25170 -- Zone 7 Const-Maint-Misc
As Of 8/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$81,734	\$5,013,358	\$81,734	\$4,931,624	1.6%
Redevelopment	0	387,980	0	387,980	0.0%
Intergovernmental	0	53,159	0	53,159	0.0%
Charges For Services	0	10,000	0	10,000	0.0%
Area Drainage Plan Fees	0	30,000	0	30,000	0.0%
Investment Earnings	132,863	204,000	50,048	153,952	24.5%
Transfers In	0	97,310	0	97,310	0.0%
Total Revenues	\$214,597	\$5,795,807	\$131,782	\$5,664,025	2.3%
Expenditures					
Salaries and Benefits	\$16,621	\$3,015,208	\$304,461	\$2,710,747	10.1%
Services and Supplies	29,103	2,316,623	17,524	2,299,099	0.8%
Other Charges	14,070	112,000	14,070	97,930	12.6%
Capital Outlay	0	2,445,288	0	2,445,288	0.0%
Transfers Out	642	790,511	122,742	667,769	15.5%
Total Expenditures	\$60,437	\$8,679,630	\$458,797	\$8,220,833	5.3%
Total Zone 7 Const-Maint-Misc	\$154,161	(\$2,883,823)	(\$327,015)	(\$2,556,808)	11.3%

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 8/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$7,888	\$310,000	\$7,888	\$302,112	2.5%
Intergovernmental	(81,960)	393,946	(81,960)	475,906	-20.8%
Investment Earnings	10,472	27,000	4,348	22,652	16.1%
Total Revenues	(\$63,600)	\$730,946	(\$69,724)	\$800,670	-9.5%
Expenditures					
Salaries and Benefits	\$2,136	\$344,834	\$2,136	\$342,698	0.6%
Services and Supplies	13,999	292,940	11,387	281,553	3.9%
Transfers Out	84	63,510	13,264	50,246	20.9%
Total Expenditures	\$16,219	\$701,284	\$26,787	\$674,497	3.8%
Total NPDES White Water Assessment	(\$79,818)	\$29,662	(\$96,511)	\$126,173	-325.4%

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 8/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$38,079	\$2,600,000	\$38,079	\$2,561,921	1.5%
Investment Earnings	38,980	92,000	15,146	76,854	16.5%
Total Revenues	\$77,059	\$2,692,000	\$53,225	\$2,638,775	2.0%
Expenditures					
Salaries and Benefits	\$8,837	\$880,844	\$8,837	\$872,007	1.0%
Services and Supplies	156,761	1,578,780	173,061	1,405,719	11.0%
Transfers Out	343	291,560	63,283	228,277	21.7%
Total Expenditures	\$165,942	\$2,751,184	\$245,182	\$2,506,002	8.9%
Total NPDES White Water Assessment	(\$88,883)	(\$59,184)	(\$191,957)	\$132,773	324.3%

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 8/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$5,257	\$550,000	\$5,257	\$544,743	1.0%
Intergovernmental	0	1,320,630	0	1,320,630	0.0%
Investment Earnings	6,922	27,000	3,732	23,268	13.8%
Total Revenues	\$12,179	\$1,897,630	\$8,989	\$1,888,641	0.5%
Expenditures					
Salaries and Benefits	\$2,793	\$528,321	\$2,793	\$525,528	0.5%
Services and Supplies	10,044	1,068,890	(6,382)	1,075,272	-0.6%
Transfers Out	108	247,550	53,238	194,312	21.5%
Total Expenditures	\$12,945	\$1,844,761	\$49,650	\$1,795,111	2.7%
Total NPDES Santa Margarita Assmt	(\$766)	\$52,869	(\$40,661)	\$93,530	-76.9%

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