

**RIVERSIDE COUNTY FLOOD CONTROL
AND WATER CONSERVATION DISTRICT
FISCAL YEAR 2019-20**

**REVENUE AND EXPENDITURE REPORT
August 31, 2019**

TABLE OF CONTENTS

GOVERNMENTAL FUNDS

GENERAL FUNDS

Special Accounting – 15000	01
Administration – 15100	02

SPECIAL REVENUE FUNDS

Zone 1 Const / Maint / Misc. – 25110	03
Zone 2 Const / Maint / Misc. – 25120	04
Zone 3 Const / Maint / Misc. – 25130	05
Zone 4 Const / Maint / Misc. – 25140	06
Zone 5 Const / Maint / Misc. – 25150	07
Zone 6 Const / Maint / Misc. – 25160	08
Zone 7 Const / Maint / Misc. – 25170	09
NPDES Whitewater Assessment – 25180	10
NPDES Santa Ana Assessment – 25190	11
NPDES Santa Margarita Assessment – 25200	12

Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 8/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$0	\$1,162,000	\$0	\$1,162,000	0.0%
Total Revenues	\$0	\$1,162,000	\$0	\$1,162,000	0.0%
Expenditures					
Salaries and Benefits	\$15,766	\$676,511	\$15,766	\$660,745	2.3%
Services and Supplies	56,750	458,750	4,798	453,952	1.0%
Other Charges	0	10,000	0	10,000	0.0%
Transfers Out	0	108,000	0	108,000	0.0%
Total Expenditures	\$72,516	\$1,253,261	\$20,564	\$1,232,697	1.6%
Total Special Accounting	(\$72,516)	(\$91,261)	(\$20,564)	(\$70,697)	22.5%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 8/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$0	\$4,189,412	\$0	\$4,189,412	0.0%
Redevelopment	0	506,528	0	506,528	0.0%
Intergovernmental	0	40,061	0	40,061	0.0%
Charges For Services	0	76,200	0	76,200	0.0%
Charges For Administrative Services	0	9,000	0	9,000	0.0%
Investment Earnings	(25,505)	68,000	(47,352)	115,352	-69.6%
Transfers In	0	4,499,000	906,760	3,592,240	20.2%
Total Revenues	(\$25,505)	\$9,388,201	\$859,408	\$8,528,793	9.2%
Expenditures					
Salaries and Benefits	\$1,336,297	\$3,548,035	\$2,418,324	\$1,129,711	68.2%
Services and Supplies	162,645	5,462,593	389,707	5,072,886	7.1%
Capital Outlay	0	55,882	0	55,882	0.0%
Total Expenditures	\$1,498,942	\$9,066,510	\$2,808,031	\$6,258,479	31.0%
Total Flood Administration	(\$1,524,447)	\$321,691	(\$1,948,623)	\$2,270,314	-605.7%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 8/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$0	\$8,879,988	\$0	\$8,879,988	0.0%
Redevelopment	0	2,463,549	0	2,463,549	0.0%
Intergovernmental	0	85,968	0	85,968	0.0%
Area Drainage Plan Fees	0	5,000	0	5,000	0.0%
Investment Earnings	(151,638)	266,753	(324,742)	591,495	-121.7%
Use of Assets	18,553	155,000	18,553	136,447	12.0%
Transfers In	0	19,443	0	19,443	0.0%
Total Revenues	(\$133,086)	\$11,875,701	(\$306,190)	\$12,181,891	-2.6%
Expenditures					
Salaries and Benefits	\$62,769	\$4,106,811	\$786,074	\$3,320,737	19.1%
Services and Supplies	50,864	16,118,444	100,278	16,018,166	0.6%
Other Charges	0	263,688	0	263,688	0.0%
Capital Outlay	0	930,362	0	930,362	0.0%
Transfers Out	0	1,663,232	123,480	1,539,752	7.4%
Total Expenditures	\$113,632	\$23,082,537	\$1,009,832	\$22,072,705	4.4%
Total Zone 1 Const-Maint-Misc	(\$246,718)	(\$11,206,836)	(\$1,316,022)	(\$9,890,814)	11.7%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 8/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$0	\$15,612,126	\$0	\$15,612,126	0.0%
Redevelopment	0	1,849,188	0	1,849,188	0.0%
Intergovernmental	0	153,222	0	153,222	0.0%
Charges For Services	0	500	0	500	0.0%
Area Drainage Plan Fees	0	1,000	0	1,000	0.0%
Investment Earnings	(350,502)	520,200	(765,102)	1,285,302	-147.1%
Use of Assets	0	100	0	100	0.0%
Total Revenues	(\$350,502)	\$18,136,336	(\$765,102)	\$18,901,438	-4.2%
Expenditures					
Salaries and Benefits	\$82,671	\$4,787,157	\$1,176,301	\$3,610,856	24.6%
Services and Supplies	127,378	4,873,110	502,844	4,370,266	10.3%
Other Charges	1,581,700	6,238,861	1,581,700	4,657,161	25.4%
Capital Outlay	23,595	18,856,799	23,595	18,833,204	0.1%
Transfers Out	0	2,144,163	131,070	2,013,093	6.1%
Total Expenditures	\$1,815,345	\$36,900,090	\$3,415,511	\$33,484,579	9.3%
Total Zone 2 Const-Maint-Misc	(\$2,165,846)	(\$18,763,754)	(\$4,180,613)	(\$14,583,141)	22.3%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 8/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$0	\$2,070,302	\$0	\$2,070,302	0.0%
Redevelopment	0	797,272	0	797,272	0.0%
Intergovernmental	0	20,574	0	20,574	0.0%
Investment Earnings	(27,371)	114,137	(59,328)	173,465	-52.0%
Total Revenues	(\$27,371)	\$3,002,285	(\$59,328)	\$3,061,613	-2.0%
Expenditures					
Salaries and Benefits	\$20,957	\$2,627,490	\$201,717	\$2,425,773	7.7%
Services and Supplies	27,216	1,353,560	469,713	883,847	34.7%
Other Charges	0	58,528	0	58,528	0.0%
Capital Outlay	0	8,044,989	0	8,044,989	0.0%
Transfers Out	0	513,837	42,130	471,707	8.2%
Total Expenditures	\$48,173	\$12,598,404	\$713,560	\$11,884,844	5.7%
Total Zone 3 Const-Maint-Misc	(\$75,544)	(\$9,596,119)	(\$772,888)	(\$8,823,231)	8.1%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 8/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$322	\$16,328,967	\$322	\$16,328,645	0.0%
Redevelopment	0	2,255,929	0	2,255,929	0.0%
Intergovernmental	0	162,039	0	162,039	0.0%
Charges For Services	0	5,500	0	5,500	0.0%
Area Drainage Plan Fees	0	0	122,090	(122,090)	N/A
Investment Earnings	(182,663)	400,500	(390,181)	790,681	-97.4%
Use of Assets	0	7,800	300	7,500	3.8%
Total Revenues	(\$182,341)	\$19,160,735	(\$267,469)	\$19,428,204	-1.4%
Expenditures					
Salaries and Benefits	\$78,047	\$6,979,881	\$1,243,543	\$5,736,338	17.8%
Services and Supplies	104,391	9,130,814	124,889	9,005,925	1.4%
Other Charges	0	256,020	0	256,020	0.0%
Capital Outlay	0	500,000	5,526	494,474	1.1%
Transfers Out	2,522,250	6,958,454	2,728,490	4,229,964	39.2%
Total Expenditures	\$2,704,688	\$23,825,169	\$4,102,448	\$19,722,721	17.2%
Total Zone 4 Const-Maint-Misc	(\$2,887,029)	(\$4,664,434)	(\$4,369,917)	(\$294,517)	93.7%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 8/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$0	\$3,543,278	\$0	\$3,543,278	0.0%
Redevelopment	0	521,235	0	521,235	0.0%
Intergovernmental	0	35,920	0	35,920	0.0%
Charges For Services	34,267	0	34,267	(34,267)	N/A
Investment Earnings	(71,823)	141,009	(155,681)	296,690	-110.4%
Total Revenues	(\$37,556)	\$4,241,442	(\$121,414)	\$4,362,856	-2.9%
Expenditures					
Salaries and Benefits	\$17,709	\$1,359,453	\$271,009	\$1,088,444	19.9%
Services and Supplies	3,810	1,739,929	12,092	1,727,837	0.7%
Other Charges	0	50,036	0	50,036	0.0%
Capital Outlay	0	3,030,368	0	3,030,368	0.0%
Transfers Out	0	526,072	37,470	488,602	7.1%
Total Expenditures	\$21,518	\$6,705,858	\$320,571	\$6,385,287	4.8%
Total Zone 5 Const-Maint-Misc	(\$59,075)	(\$2,464,416)	(\$441,985)	(\$2,022,431)	17.9%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25160 -- Zone 6 Const-Maint-Misc

As Of 8/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$0	\$4,671,149	\$0	\$4,671,149	0.0%
Redevelopment	0	1,128,870	0	1,128,870	0.0%
Intergovernmental	0	50,270	0	50,270	0.0%
Charges For Services	70	195	130	65	66.7%
Investment Earnings	(78,321)	147,072	(171,066)	318,138	-116.3%
Use of Assets	3,600	3,600	3,600	0	100.0%
Total Revenues	(\$74,651)	\$6,001,156	(\$167,336)	\$6,168,492	-2.8%
Expenditures					
Salaries and Benefits	\$69,551	\$2,255,615	\$438,251	\$1,817,364	19.4%
Services and Supplies	76,019	2,879,560	92,649	2,786,911	3.2%
Other Charges	0	50,000	0	50,000	0.0%
Capital Outlay	0	8,162,902	0	8,162,902	0.0%
Transfers Out	0	877,327	77,270	800,057	8.8%
Total Expenditures	\$145,570	\$14,225,404	\$608,170	\$13,617,234	4.3%
Total Zone Transfers Out	(\$220,221)	(\$8,224,248)	(\$775,506)	(\$7,448,742)	9.4%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 8/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$0	\$5,321,226	\$0	\$5,321,226	0.0%
Redevelopment	0	393,854	0	393,854	0.0%
Intergovernmental	0	54,450	0	54,450	0.0%
Charges For Services	44,800	10,000	44,800	(34,800)	448.0%
Area Drainage Plan Fees	13,743	100,000	20,758	79,242	20.8%
Investment Earnings	(108,025)	215,454	(235,442)	450,896	-109.3%
Total Revenues	(\$49,482)	\$6,094,984	(\$169,884)	\$6,264,868	-2.8%
Expenditures					
Salaries and Benefits	\$28,075	\$2,333,156	\$380,725	\$1,952,431	16.3%
Services and Supplies	56,087	3,799,315	76,699	3,722,616	2.0%
Other Charges	0	74,000	0	74,000	0.0%
Capital Outlay	0	100	0	100	0.0%
Transfers Out	0	829,140	74,110	755,030	8.9%
Total Expenditures	\$84,161	\$7,035,711	\$531,534	\$6,504,177	7.6%
Total Zone 7 Const-Maint-Misc	(\$133,643)	(\$940,727)	(\$701,418)	(\$239,309)	74.6%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 8/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$310,000	(\$16,661)	\$326,661	-5.4%
Intergovernmental	(21,596)	412,737	0	412,737	0.0%
Investment Earnings	(7,598)	36,000	(21,596)	57,596	-60.0%
Total Revenues	(\$29,193)	\$758,737	(\$38,257)	\$796,994	-5.0%
Expenditures					
Salaries and Benefits	\$5,061	\$323,908	\$5,061	\$318,847	1.6%
Services and Supplies	5,516	301,470	7,937	293,533	2.6%
Other Charges	0	100	0	100	0.0%
Transfers Out	0	43,280	11,200	32,080	25.9%
Total Expenditures	\$10,576	\$668,758	\$24,198	\$644,560	3.6%
Total NPDES White Water Assessment	(\$39,770)	\$89,979	(\$62,455)	\$152,434	-69.4%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 8/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$2,450,000	\$0	\$2,450,000	0.0%
Intergovernmental	0	\$418,462	0	418,462	0.0%
Investment Earnings	(21,638)	135,000	(51,304)	186,304	-38.0%
Total Revenues	(\$21,638)	\$3,003,462	(\$51,304)	\$3,054,766	-1.7%
Expenditures					
Salaries and Benefits	\$22,564	\$1,033,162	\$22,564	\$1,010,598	2.2%
Services and Supplies	52,435	1,786,963	96,483	1,690,480	5.4%
Other Charges	0	100	0	100	0.0%
Transfers Out	0	147,360	38,280	109,080	26.0%
Total Expenditures	\$74,999	\$2,967,585	\$157,327	\$2,810,258	5.3%
Total NPDES White Water Assessment	(\$96,636)	\$35,877	(\$208,631)	\$244,508	-581.5%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 8/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$530,000	\$0	\$530,000	0.0%
Intergovernmental	0	1,318,841	0	1,318,841	0.0%
Investment Earnings	(7,340)	21,000	(12,721)	33,721	-60.6%
Total Revenues	(7,340)	\$1,869,841	(\$12,721)	\$1,882,562	-0.7%
Expenditures					
Salaries and Benefits	\$10,250	\$539,355	\$10,250	\$529,105	1.9%
Services and Supplies	52,557	1,244,390	83,624	1,160,766	6.7%
Other Charges	0	100	0	100	0.0%
Transfers Out	0	104,290	27,080	77,210	26.0%
Total Expenditures	\$62,807	\$1,888,135	\$120,954	\$1,767,181	6.4%
Total NPDES Santa Margarita Assmt	(\$70,147)	(\$18,294)	(\$133,675)	\$115,381	730.7%

This unaudited report is provided for informational purposes only.