

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

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

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 12/31/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|---------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------|
| Revenues | | | | | |
| Charges For Services | \$71,909 | \$841,550 | \$300,972 | \$540,578 | 35.8% |
| Total Revenues | \$71,909 | \$841,550 | \$300,972 | \$540,578 | 35.8% |
| Expenditures | | | | | |
| Salaries and Benefits | \$46,109 | \$629,057 | \$237,629 | \$391,428 | 37.8% |
| Services and Supplies | 11,382 | 211,400 | 57,525 | 153,875 | 27.2% |
| Transfers Out | 0 | 1,000 | 0 | 1,000 | 0.0% |
| Total Expenditures | \$57,491 | \$841,457 | \$295,154 | \$546,303 | 35.1% |
| Total Special Accounting | \$14,418 | \$93 | \$5,818 | (\$5,725) | 6255.9% |

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 12/31/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|-------------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Property Taxes | \$1,146,369 | \$3,963,175 | \$1,362,641 | \$2,600,534 | 34.4% |
| Redevelopment | 0 | 594,420 | 0 | 594,420 | 0.0% |
| Intergovernmental | 6,210 | 38,353 | 6,210 | 32,143 | 16.2% |
| Charges For Services | 2,187 | 92,300 | 24,997 | 67,303 | 27.1% |
| Charges For Administrative Services | 334 | 8,000 | 3,581 | 4,419 | 44.8% |
| Investment Earnings | 0 | 40,000 | 32,217 | 7,783 | 80.5% |
| Transfers In | 49,091 | 1,482,360 | 3,680,609 | (2,198,249) | 248.3% |
| Total Revenues | \$1,204,192 | \$6,218,608 | \$5,110,256 | \$1,108,352 | 82.2% |
| Expenditures | | | | | |
| Salaries and Benefits | \$441,635 | \$9,010,078 | \$3,543,915 | \$5,466,163 | 39.3% |
| Services and Supplies | 421,159 | (3,558,646) | 2,118,466 | (5,677,112) | -59.5% |
| Capital Outlay | 0 | 71,450 | 71,171 | 279 | 99.6% |
| Total Expenditures | \$862,793 | \$5,522,882 | \$5,733,551 | (\$210,669) | 103.8% |
| Total Flood Administration | \$341,399 | \$695,726 | (\$623,296) | \$1,319,022 | -89.6% |

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Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 12/31/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$2,396,652 | \$8,722,325 | \$2,850,126 | \$5,872,199 | 32.7% |
| Redevelopment | 0 | 2,257,956 | 0 | 2,257,956 | 0.0% |
| Intergovernmental | 12,983 | 81,998 | 24,329 | 57,669 | 29.7% |
| Charges For Services | 0 | 9,500 | (144,355) | 153,855 | -1519.5% |
| Area Drainage Plan Fees | 0 | 5,000 | 0 | 5,000 | 0.0% |
| Investment Earnings | 0 | 204,000 | 173,509 | 30,491 | 85.1% |
| Use of Assets | 1,270 | 145,000 | 145,871 | (871) | 100.6% |
| Transfers In | 0 | 19,443 | 0 | 19,443 | 0.0% |
| Total Revenues | \$2,410,905 | \$11,445,222 | \$3,049,480 | \$8,395,742 | 26.6% |
| Expenditures | | | | | |
| Salaries and Benefits | \$126,647 | \$3,025,851 | \$1,346,043 | \$1,679,808 | 44.5% |
| Services and Supplies | 136,593 | 4,928,458 | 575,572 | 4,352,886 | 11.7% |
| Other Charges | 0 | 259,688 | 0 | 259,688 | 0.0% |
| Capital Outlay | 0 | 660,561 | 98,230 | 562,331 | 14.9% |
| Transfers Out | 4,806 | 1,275,671 | 550,932 | 724,739 | 43.2% |
| Total Expenditures | \$268,046 | \$10,150,229 | \$2,570,778 | \$7,579,451 | 25.3% |
| Total Zone 1 Const-Maint-Misc | \$2,142,858 | \$1,294,993 | \$478,703 | \$816,290 | 37.0% |

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Revenue and Expenditure Report
Fund 25120 -- Zone 2 Const-Maint-Misc
As Of 12/31/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$4,291,528 | \$14,896,469 | \$5,101,305 | \$9,795,164 | 34.2% |
| Redevelopment | 0 | 1,953,932 | 0 | 1,953,932 | 0.0% |
| Intergovernmental | 23,248 | 152,611 | 23,248 | 129,363 | 15.2% |
| Charges For Services | 0 | 1,500 | 144,130 | (142,630) | 9608.7% |
| Area Drainage Plan Fees | 0 | 100,000 | 3,815 | 96,185 | 3.8% |
| Investment Earnings | 0 | 510,000 | 466,742 | 43,258 | 91.5% |
| Use of Assets | 0 | 100 | 0 | 100 | 0.0% |
| Total Revenues | \$4,314,776 | \$17,614,612 | \$5,739,241 | \$11,875,371 | 32.6% |
| Expenditures | | | | | |
| Salaries and Benefits | \$206,589 | \$4,541,321 | \$1,954,966 | \$2,586,355 | 43.0% |
| Services and Supplies | 1,502,493 | 6,915,697 | 2,061,740 | 4,853,957 | 29.8% |
| Other Charges | 0 | 7,302,234 | 205,985 | 7,096,249 | 2.8% |
| Capital Outlay | 0 | 21,167,279 | 475,000 | 20,692,279 | 2.2% |
| Transfers Out | 7,856 | 1,607,284 | 593,686 | 1,013,598 | 36.9% |
| Total Expenditures | \$1,716,939 | \$41,533,815 | \$5,291,378 | \$36,242,437 | 12.7% |
| Total Zone 2 Const-Maint-Misc | \$2,597,837 | (\$23,919,203) | \$447,863 | (\$24,367,066) | -1.9% |

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Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 12/31/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$568,051 | \$1,975,635 | \$675,056 | \$1,300,579 | 34.2% |
| Redevelopment | 0 | 772,389 | 0 | 772,389 | 0.0% |
| Intergovernmental | 3,077 | 20,083 | 3,077 | 17,006 | 15.3% |
| Charges For Services | 0 | 195 | 0 | 195 | 0.0% |
| Investment Earnings | 0 | 86,700 | 68,282 | 18,418 | 78.8% |
| Transfers In | 0 | 22,545 | 0 | 22,545 | 0.0% |
| Total Revenues | \$571,128 | \$2,877,547 | \$746,415 | \$2,131,132 | 25.9% |
| Expenditures | | | | | |
| Salaries and Benefits | \$254,761 | \$1,652,498 | \$932,929 | \$719,569 | 56.5% |
| Services and Supplies | 169,103 | 3,811,694 | 872,854 | 2,938,840 | 22.9% |
| Other Charges | 0 | 593,528 | 0 | 593,528 | 0.0% |
| Capital Outlay | 0 | 3,726,551 | 0 | 3,726,551 | 0.0% |
| Transfers Out | 10,036 | 490,605 | 215,143 | 275,462 | 43.9% |
| Total Expenditures | \$433,900 | \$10,274,876 | \$2,020,926 | \$8,253,950 | 19.7% |
| Total Zone 3 Const-Maint-Misc | \$137,228 | (\$7,397,329) | (\$1,274,511) | (\$6,122,818) | 17.2% |

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Revenue and Expenditure Report
Fund 25140 -- Zone 4 Const-Maint-Misc
As Of 12/31/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$4,482,470 | \$15,367,080 | \$5,326,411 | \$10,040,669 | 34.7% |
| Redevelopment | 0 | 2,126,729 | 0 | 2,126,729 | 0.0% |
| Intergovernmental | 24,282 | 669,779 | 24,282 | 645,497 | 3.6% |
| Charges For Services | 0 | 500 | 854 | (354) | 170.8% |
| Area Drainage Plan Fees | 16,933 | 0 | 1,039,268 | (1,039,268) | N/A |
| Investment Earnings | 0 | 409,000 | 262,022 | 146,978 | 64.1% |
| Use of Assets | 7,500 | 7,800 | 7,800 | 0 | 100.0% |
| Transfers In | 0 | 276,250 | 0 | 276,250 | 0.0% |
| Total Revenues | \$4,531,186 | \$18,857,138 | \$6,660,637 | \$12,196,501 | 35.3% |
| Expenditures | | | | | |
| Salaries and Benefits | \$348,513 | \$6,385,539 | \$2,425,896 | \$3,959,643 | 38.0% |
| Services and Supplies | 223,420 | 9,161,228 | 1,780,747 | 7,380,481 | 19.4% |
| Other Charges | 0 | 559,760 | 52,260 | 507,500 | 9.3% |
| Capital Outlay | 318,541 | 18,471,188 | 5,677,340 | 12,793,848 | 30.7% |
| Transfers Out | 13,241 | 5,714,122 | 3,493,642 | 2,220,480 | 61.1% |
| Total Expenditures | \$903,715 | \$40,291,837 | \$13,429,886 | \$26,861,951 | 33.3% |
| Total Zone 4 Const-Maint-Misc | \$3,627,471 | (\$21,434,699) | (\$6,769,249) | (\$14,665,450) | 31.6% |

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Revenue and Expenditure Report
Fund 25150 -- Zone 5 Const-Maint-Misc
As Of 12/31/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$984,846 | \$3,303,788 | \$1,169,679 | \$2,134,109 | 35.4% |
| Redevelopment | 0 | 514,438 | 0 | 514,438 | 0.0% |
| Intergovernmental | 5,335 | 35,068 | 40,927 | (5,859) | 116.7% |
| Charges For Services | 0 | 695 | 3,600 | (2,905) | 518.0% |
| Investment Earnings | 0 | 100,000 | 86,416 | 13,584 | 86.4% |
| Total Revenues | \$990,181 | \$3,953,989 | \$1,300,623 | \$2,653,366 | 32.9% |
| Expenditures | | | | | |
| Salaries and Benefits | \$20,853 | \$1,605,305 | \$373,998 | \$1,231,307 | 23.3% |
| Services and Supplies | 22,196 | 1,909,895 | 167,449 | 1,742,446 | 8.8% |
| Other Charges | 0 | 76,036 | 670 | 75,366 | 0.9% |
| Capital Outlay | 0 | 8,216,378 | 5,277 | 8,211,101 | 0.1% |
| Transfers Out | 792 | 427,570 | 156,366 | 271,204 | 36.6% |
| Total Expenditures | \$43,841 | \$12,235,184 | \$703,760 | \$11,531,424 | 5.8% |
| Total Zone 5 Const-Maint-Misc | \$946,339 | (\$8,281,195) | \$596,863 | (\$8,878,058) | -7.2% |

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Revenue and Expenditure Report
Fund 25160 -- Zone 6 Const-Maint-Misc
As Of 12/31/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$1,253,537 | \$4,431,611 | \$1,490,357 | \$2,941,254 | 33.6% |
| Redevelopment | 0 | 1,099,781 | 0 | 1,099,781 | 0.0% |
| Intergovernmental | 6,791 | 45,661 | 6,791 | 38,870 | 14.9% |
| Charges For Services | 0 | 390 | 195 | 195 | 50.0% |
| Investment Earnings | 0 | 102,000 | 97,655 | 4,345 | 95.7% |
| Use of Assets | 0 | 3,600 | 3,600 | 0 | 100.0% |
| Total Revenues | \$1,260,327 | \$5,683,043 | \$1,598,598 | \$4,084,445 | 28.1% |
| Expenditures | | | | | |
| Salaries and Benefits | \$83,774 | \$2,292,167 | \$645,008 | \$1,647,159 | 28.1% |
| Services and Supplies | 39,127 | 3,055,408 | 195,977 | 2,859,431 | 6.4% |
| Other Charges | 0 | 92,000 | 0 | 92,000 | 0.0% |
| Capital Outlay | 0 | 6,444,176 | 0 | 6,444,176 | 0.0% |
| Transfers Out | 3,180 | 696,981 | 278,800 | 418,181 | 40.0% |
| Total Expenditures | \$126,081 | \$12,580,732 | \$1,119,785 | \$11,460,947 | 8.9% |
| Total Zone 6 Const-Maint-Misc | \$1,134,246 | (\$6,897,689) | \$478,813 | (\$7,376,502) | -6.9% |

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25170 -- Zone 7 Const-Maint-Misc
As Of 12/31/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$1,462,976 | \$5,013,358 | \$1,739,170 | \$3,274,188 | 34.7% |
| Redevelopment | 0 | 387,980 | 0 | 387,980 | 0.0% |
| Intergovernmental | 7,925 | 53,159 | 7,925 | 45,234 | 14.9% |
| Charges For Services | 0 | 10,000 | 22,379 | (12,379) | 223.8% |
| Area Drainage Plan Fees | 0 | 30,000 | 161,186 | (131,186) | 537.3% |
| Investment Earnings | 0 | 204,000 | 138,230 | 65,770 | 67.8% |
| Transfers In | 0 | 97,310 | 0 | 97,310 | 0.0% |
| Total Revenues | \$1,470,901 | \$5,795,807 | \$2,068,890 | \$3,726,917 | 35.7% |
| Expenditures | | | | | |
| Salaries and Benefits | \$123,434 | \$3,015,208 | \$849,833 | \$2,165,375 | 28.2% |
| Services and Supplies | 97,037 | 2,316,623 | 353,457 | 1,963,166 | 15.3% |
| Other Charges | 0 | 112,000 | 14,070 | 97,930 | 12.6% |
| Capital Outlay | 0 | 2,445,288 | 378,346 | 2,066,942 | 15.5% |
| Transfers Out | 4,693 | 790,511 | 322,915 | 467,596 | 40.8% |
| Total Expenditures | \$225,164 | \$8,679,630 | \$1,918,621 | \$6,761,009 | 22.1% |
| Total Zone 7 Const-Maint-Misc | \$1,245,737 | (\$2,883,823) | \$150,269 | (\$3,034,092) | -5.2% |

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 12/31/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|---|-------------------------|------------------------|------------------------|---------------------------|----------------|
| Revenues | | | | | |
| Special Assessments | \$16 | \$310,000 | \$8,098 | \$301,902 | 2.6% |
| Intergovernmental | 0 | 393,946 | (81,960) | 475,906 | -20.8% |
| Investment Earnings | 0 | 27,000 | 10,898 | 16,102 | 40.4% |
| Total Revenues | \$16 | \$730,946 | (\$62,964) | \$793,910 | -8.6% |
| Expenditures | | | | | |
| Salaries and Benefits | \$16,655 | \$344,834 | \$83,909 | \$260,925 | 24.3% |
| Services and Supplies | 7,980 | 292,940 | 33,025 | 259,915 | 11.3% |
| Transfers Out | 649 | 63,510 | 35,773 | 27,737 | 56.3% |
| Total Expenditures | \$25,284 | \$701,284 | \$152,707 | \$548,577 | 21.8% |
| Total NPDES White Water Assessment | (\$25,268) | \$29,662 | (\$215,671) | \$245,333 | -727.1% |

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 12/31/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|---|-------------------------|------------------------|------------------------|---------------------------|---------|
| Revenues | | | | | |
| Special Assessments | \$1,468 | \$2,600,000 | \$41,012 | \$2,558,988 | 1.6% |
| Charges for Services | (2,608) | 0 | (2,608) | 2,608 | #DIV/0! |
| Investment Earnings | 0 | 92,000 | 40,537 | 51,463 | 44.1% |
| Total Revenues | (\$1,140) | \$2,692,000 | \$78,941 | \$2,613,059 | 2.9% |
| Expenditures | | | | | |
| Salaries and Benefits | \$71,474 | \$880,844 | \$296,430 | \$584,414 | 33.7% |
| Services and Supplies | 109,951 | 1,578,780 | 441,213 | 1,137,567 | 27.9% |
| Transfers Out | 2,888 | 291,560 | 166,927 | 124,633 | 57.3% |
| Total Expenditures | \$184,313 | \$2,751,184 | \$904,570 | \$1,846,614 | 32.9% |
| Total NPDES White Water Assessment | (\$185,453) | (\$59,184) | (\$825,629) | \$766,445 | 1395.0% |

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 12/31/18

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--|-------------------------|------------------------|------------------------|---------------------------|----------------|
| Revenues | | | | | |
| Special Assessments | \$720 | \$550,000 | \$6,383 | \$543,617 | 1.2% |
| Intergovernmental | (14) | 1,320,630 | (14) | 1,320,644 | 0.0% |
| Investment Earnings | 0 | 27,000 | 7,260 | 19,740 | 26.9% |
| Total Revenues | \$706 | \$1,897,630 | \$13,629 | \$1,884,001 | 0.7% |
| Expenditures | | | | | |
| Salaries and Benefits | \$24,670 | \$528,321 | \$129,885 | \$398,436 | 24.6% |
| Services and Supplies | 111,999 | 1,068,890 | 221,283 | 847,607 | 20.7% |
| Transfers Out | 949 | 247,550 | 136,234 | 111,316 | 55.0% |
| Total Expenditures | \$137,618 | \$1,844,761 | \$487,401 | \$1,357,360 | 26.4% |
| Total NPDES Santa Margarita Assmt | (\$136,912) | \$52,869 | (\$473,772) | \$526,641 | -896.1% |

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