

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

**REVENUE AND EXPENDITURE REPORT
January 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 01/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$39,800	\$841,550	\$340,772	\$500,778	40.5%
Total Revenues	\$39,800	\$841,550	\$340,772	\$500,778	40.5%
Expenditures					
Salaries and Benefits	\$37,141	\$629,057	\$274,770	\$354,287	43.7%
Services and Supplies	9,832	211,400	67,357	144,043	31.9%
Transfers Out	0	1,000	0	1,000	0.0%
Total Expenditures	\$46,974	\$841,457	\$342,127	\$499,330	40.7%
Total Special Accounting	(\$7,174)	\$93	(\$1,355)	\$1,448	-1457.0%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 01/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$851,540	\$3,963,175	\$2,214,181	\$1,748,994	55.9%
Redevelopment	385,343	594,420	385,343	209,077	64.8%
Intergovernmental	14,490	38,353	20,700	17,653	54.0%
Charges For Services	7,417	92,300	32,414	59,886	35.1%
Charges For Administrative Services	0	8,000	3,581	4,419	44.8%
Investment Earnings	19,188	40,000	51,405	(11,405)	128.5%
Transfers In	22,936	1,482,360	3,703,545	(2,221,185)	249.8%
Total Revenues	\$1,300,914	\$6,218,608	\$6,411,170	(\$192,562)	103.1%
Expenditures					
Salaries and Benefits	\$1,911,159	\$9,010,078	\$5,455,073	\$3,555,005	60.5%
Services and Supplies	240,537	(3,558,646)	2,359,003	(5,917,649)	-66.3%
Capital Outlay	0	71,450	71,171	279	99.6%
Total Expenditures	\$2,151,695	\$5,522,882	\$7,885,247	(\$2,362,365)	142.8%
Total Flood Administration	(\$850,781)	\$695,726	(\$1,474,077)	\$2,169,803	-211.9%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 01/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,780,433	\$8,722,325	\$4,630,559	\$4,091,766	53.1%
Redevelopment	1,456,572	2,257,956	1,456,572	801,384	64.5%
Intergovernmental	30,294	81,998	54,623	27,375	66.6%
Charges For Services	66	9,500	(144,289)	153,789	-1518.8%
Area Drainage Plan Fees	0	5,000	0	5,000	0.0%
Investment Earnings	132,438	204,000	305,948	(101,948)	150.0%
Use of Assets	0	145,000	145,871	(871)	100.6%
Transfers In	0	19,443	0	19,443	0.0%
Total Revenues	\$3,399,804	\$11,445,222	\$6,449,284	\$4,995,938	56.3%
Expenditures					
Salaries and Benefits	\$132,865	\$3,025,851	\$1,478,908	\$1,546,943	48.9%
Services and Supplies	63,741	4,928,458	639,313	4,289,145	13.0%
Other Charges	0	259,688	0	259,688	0.0%
Capital Outlay	0	660,561	98,230	562,331	14.9%
Transfers Out	3,424	1,275,671	554,356	721,315	43.5%
Total Expenditures	\$200,029	\$10,150,229	\$2,770,807	\$7,379,422	27.3%
Total Zone 1 Const-Maint-Misc	\$3,199,775	\$1,294,993	\$3,678,477	(\$2,383,484)	284.1%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25120 -- Zone 2 Const-Maint-Misc
As Of 01/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$3,188,930	\$14,896,469	\$8,290,236	\$6,606,233	55.7%
Redevelopment	1,085,681	1,953,932	1,085,681	868,251	55.6%
Intergovernmental	54,246	152,611	221,494	(68,883)	145.1%
Charges For Services	0	1,500	130	1,370	8.7%
Area Drainage Plan Fees	3,815	100,000	7,630	92,370	7.6%
Investment Earnings	359,902	510,000	826,644	(316,644)	162.1%
Use of Assets	0	100	0	100	0.0%
Total Revenues	\$4,692,574	\$17,614,612	\$10,431,814	\$7,182,798	59.2%
Expenditures					
Salaries and Benefits	\$146,722	\$4,541,321	\$2,101,689	\$2,439,632	46.3%
Services and Supplies	627,181	6,915,697	2,688,922	4,226,775	38.9%
Other Charges	13,654	7,302,234	219,639	7,082,595	3.0%
Capital Outlay	0	21,167,279	475,000	20,692,279	2.2%
Transfers Out	3,280	1,607,284	596,967	1,010,317	37.1%
Total Expenditures	\$790,838	\$41,533,815	\$6,082,216	\$35,451,599	14.6%
Total Zone 2 Const-Maint-Misc	\$3,901,735	(\$23,919,203)	\$4,349,598	(\$28,268,801)	-18.2%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 01/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$422,020	\$1,975,635	\$1,097,076	\$878,559	55.5%
Redevelopment	432,560	772,389	432,560	339,829	56.0%
Intergovernmental	7,180	20,083	10,258	9,825	51.1%
Charges For Services	0	195	0	195	0.0%
Investment Earnings	49,456	86,700	117,738	(31,038)	135.8%
Transfers In	0	22,545	0	22,545	0.0%
Total Revenues	\$911,216	\$2,877,547	\$1,657,631	\$1,219,916	57.6%
Expenditures					
Salaries and Benefits	\$217,096	\$1,652,498	\$1,150,024	\$502,474	69.6%
Services and Supplies	241,046	3,811,694	1,113,900	2,697,794	29.2%
Other Charges	0	593,528	0	593,528	0.0%
Capital Outlay	0	3,726,551	0	3,726,551	0.0%
Transfers Out	5,375	490,605	220,518	270,087	44.9%
Total Expenditures	\$463,516	\$10,274,876	\$2,484,442	\$7,790,434	24.2%
Total Zone 3 Const-Maint-Misc	\$447,700	(\$7,397,329)	(\$826,811)	(\$6,570,518)	11.2%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25140 -- Zone 4 Const-Maint-Misc
As Of 01/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$3,327,394	\$15,367,080	\$8,653,805	\$6,713,275	56.3%
Redevelopment	1,424,570	2,126,729	1,424,570	702,159	67.0%
Intergovernmental	56,659	669,779	80,942	588,837	12.1%
Charges For Services	13,753	500	14,607	(14,107)	2921.4%
Area Drainage Plan Fees	0	0	1,039,268	(1,039,268)	N/A
Investment Earnings	184,386	409,000	446,407	(37,407)	109.1%
Use of Assets	0	7,800	7,800	0	100.0%
Transfers In	0	276,250	0	276,250	0.0%
Total Revenues	\$5,006,762	\$18,857,138	\$11,667,399	\$7,189,739	61.9%
Expenditures					
Salaries and Benefits	\$187,290	\$6,385,539	\$2,613,186	\$3,772,353	40.9%
Services and Supplies	122,206	9,161,228	1,902,953	7,258,275	20.8%
Other Charges	0	559,760	52,260	507,500	9.3%
Capital Outlay	359,567	18,471,188	6,036,907	12,434,281	32.7%
Transfers Out	4,032	5,714,122	3,497,674	2,216,448	61.2%
Total Expenditures	\$673,095	\$40,291,837	\$14,102,980	\$26,188,857	35.0%
Total Zone 4 Const-Maint-Misc	\$4,333,667	(\$21,434,699)	(\$2,435,581)	(\$18,999,118)	11.4%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25150 -- Zone 5 Const-Maint-Misc
As Of 01/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$731,662	\$3,303,788	\$1,901,341	\$1,402,447	57.6%
Redevelopment	293,897	514,438	293,897	220,541	57.1%
Intergovernmental	12,449	35,068	53,376	(18,308)	152.2%
Charges For Services	0	695	3,600	(2,905)	518.0%
Investment Earnings	66,322	100,000	152,739	(52,739)	152.7%
Total Revenues	\$1,104,330	\$3,953,989	\$2,404,953	\$1,549,036	60.8%
Expenditures					
Salaries and Benefits	\$34,477	\$1,605,305	\$408,474	\$1,196,831	25.4%
Services and Supplies	11,690	1,909,895	179,139	1,730,756	9.4%
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	855	427,570	157,221	270,349	36.8%
Total Expenditures	\$47,022	\$12,235,184	\$750,782	\$11,484,402	6.1%
Total Zone 5 Const-Maint-Misc	\$1,057,308	(\$8,281,195)	\$1,654,171	(\$9,935,366)	-20.0%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25160 -- Zone 6 Const-Maint-Misc
As Of 01/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$930,959	\$4,431,611	\$2,421,317	\$2,010,294	54.6%
Redevelopment	668,303	1,099,781	668,303	431,478	60.8%
Intergovernmental	15,845	45,661	22,636	23,025	49.6%
Charges For Services	0	390	195	195	50.0%
Investment Earnings	74,673	102,000	172,328	(70,328)	168.9%
Use of Assets	0	3,600	3,600	0	100.0%
Total Revenues	\$1,689,781	\$5,683,043	\$3,288,379	\$2,394,664	57.9%
Expenditures					
Salaries and Benefits	\$81,709	\$2,292,167	\$726,717	\$1,565,450	31.7%
Services and Supplies	41,448	3,055,408	237,426	2,817,982	7.8%
Other Charges	0	92,000	0	92,000	0.0%
Capital Outlay	0	6,444,176	0	6,444,176	0.0%
Transfers Out	1,771	696,981	280,571	416,410	40.3%
Total Expenditures	\$124,928	\$12,580,732	\$1,244,714	\$11,336,018	9.9%
Total Zone 6 Const-Maint-Misc	\$1,564,852	(\$6,897,689)	\$2,043,665	(\$8,941,354)	-29.6%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25170 -- Zone 7 Const-Maint-Misc
As Of 01/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,087,142	\$5,013,358	\$2,826,312	\$2,187,046	56.4%
Redevelopment	215,330	387,980	215,330	172,650	55.5%
Intergovernmental	18,492	53,159	26,417	26,742	49.7%
Charges For Services	10	10,000	22,389	(12,389)	223.9%
Area Drainage Plan Fees	1,179	30,000	162,365	(132,365)	541.2%
Investment Earnings	106,252	204,000	244,481	(40,481)	119.8%
Transfers In	0	97,310	0	97,310	0.0%
Total Revenues	\$1,428,405	\$5,795,807	\$3,497,295	\$2,298,512	60.3%
Expenditures					
Salaries and Benefits	\$84,345	\$3,015,208	\$934,178	\$2,081,030	31.0%
Services and Supplies	103,554	2,316,623	457,011	1,859,612	19.7%
Other Charges	0	112,000	14,070	97,930	12.6%
Capital Outlay	7,202	2,445,288	385,547	2,059,741	15.8%
Transfers Out	1,986	790,511	324,901	465,610	41.1%
Total Expenditures	\$197,086	\$8,679,630	\$2,115,707	\$6,563,923	24.4%
Total Zone 7 Const-Maint-Misc	\$1,231,319	(\$2,883,823)	\$1,381,588	(\$4,265,411)	-47.9%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 01/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$150,312	\$310,000	\$158,409	\$151,591	51.1%
Intergovernmental	0	393,946	(81,960)	475,906	-20.8%
Investment Earnings	8,426	27,000	19,324	7,676	71.6%
Total Revenues	\$158,738	\$730,946	\$95,774	\$635,172	13.1%
Expenditures					
Salaries and Benefits	\$14,211	\$344,834	\$98,120	\$246,714	28.5%
Services and Supplies	6,089	292,940	39,114	253,826	13.4%
Transfers Out	323	63,510	36,096	27,414	56.8%
Total Expenditures	\$20,622	\$701,284	\$173,329	\$527,955	24.7%
Total NPDES White Water Assessment	\$138,115	\$29,662	(\$77,555)	\$107,217	-261.5%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 01/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$1,213,798	\$2,600,000	\$1,254,810	\$1,345,190	48.3%
Charges for Services	0	0	(2,608)	2,608	#DIV/0!
Investment Earnings	30,768	92,000	71,304	20,696	77.5%
Total Revenues	\$1,244,565	\$2,692,000	\$1,323,506	\$1,368,494	49.2%
Expenditures					
Salaries and Benefits	\$60,826	\$880,844	\$357,256	\$523,588	40.6%
Services and Supplies	80,039	1,578,780	521,252	1,057,528	33.0%
Transfers Out	1,428	291,560	168,355	123,205	57.7%
Total Expenditures	\$142,293	\$2,751,184	\$1,046,864	\$1,704,320	38.1%
Total NPDES White Water Assessment	\$1,102,272	(\$59,184)	\$276,643	(\$335,827)	-467.4%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 01/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$254,515	\$550,000	\$260,898	\$289,102	47.4%
Intergovernmental	0	1,320,630	(14)	1,320,644	0.0%
Investment Earnings	6,651	27,000	13,910	13,090	51.5%
Total Revenues	\$261,166	\$1,897,630	\$274,795	\$1,622,835	14.5%
Expenditures					
Salaries and Benefits	\$19,311	\$528,321	\$149,196	\$379,125	28.2%
Services and Supplies	67,129	1,068,890	288,412	780,478	27.0%
Transfers Out	463	247,550	136,696	110,854	55.2%
Total Expenditures	\$86,903	\$1,844,761	\$574,304	\$1,270,457	31.1%
Total NPDES Santa Margarita Assmt	\$174,263	\$52,869	(\$299,509)	\$352,378	-566.5%

This unaudited report is provided for informational purposes only.