

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

**REVENUE AND EXPENDITURE REPORT
July 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 7/31/19

	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	\$0	\$676,511	\$0	\$676,511	0.0%
Services and Supplies	(51,952)	458,750	(51,952)	510,702	-11.3%
Other Charges	0	10,000	0	10,000	0.0%
Transfers Out	0	108,000	0	108,000	0.0%
Total Expenditures	(\$51,952)	\$1,253,261	(\$51,952)	\$1,305,213	-4.1%
Total Special Accounting	\$51,952	(\$91,261)	\$51,952	(\$143,213)	-56.9%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 7/31/19

	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	(21,847)	68,000	(21,847)	89,847	-32.1%
Transfers In	906,760	4,499,000	906,760	3,592,240	20.2%
Total Revenues	\$884,913	\$9,388,201	\$884,913	\$8,503,288	9.4%
Expenditures					
Salaries and Benefits	\$1,082,027	\$3,548,035	\$1,082,027	\$2,466,008	30.5%
Services and Supplies	227,063	5,462,593	227,063	5,235,530	4.2%
Capital Outlay	0	55,882	0	55,882	0.0%
Total Expenditures	\$1,309,090	\$9,066,510	\$1,309,090	\$7,757,420	14.4%
Total Flood Administration	(\$424,177)	\$321,691	(\$424,177)	\$745,868	-131.9%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 7/31/19

	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	(173,104)	266,753	(173,104)	439,857	-64.9%
Use of Assets	0	155,000	0	155,000	0.0%
Transfers In	0	19,443	0	19,443	0.0%
Total Revenues	(\$173,104)	\$11,875,701	(\$173,104)	\$12,048,805	-1.5%
Expenditures					
Salaries and Benefits	\$723,305	\$4,106,811	\$723,305	\$3,383,506	17.6%
Services and Supplies	49,415	16,118,444	49,415	16,069,029	0.3%
Other Charges	0	263,688	0	263,688	0.0%
Capital Outlay	0	930,362	0	930,362	0.0%
Transfers Out	123,480	1,663,232	123,480	1,539,752	7.4%
Total Expenditures	\$896,200	\$23,082,537	\$896,200	\$22,186,337	3.9%
Total Zone 1 Const-Maint-Misc	(\$1,069,304)	(\$11,206,836)	(\$1,069,304)	(\$10,137,532)	9.5%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 7/31/19

	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	(414,601)	520,200	(414,601)	934,801	-79.7%
Use of Assets	0	100	0	100	0.0%
Total Revenues	(\$414,601)	\$18,136,336	(\$414,601)	\$18,550,937	-2.3%
Expenditures					
Salaries and Benefits	\$1,093,630	\$4,787,157	\$1,093,630	\$3,693,527	22.8%
Services and Supplies	375,466	4,873,110	375,466	4,497,644	7.7%
Other Charges	0	6,238,861	0	6,238,861	0.0%
Capital Outlay	0	18,856,799	0	18,856,799	0.0%
Transfers Out	131,070	2,144,163	131,070	2,013,093	6.1%
Total Expenditures	\$1,600,166	\$36,900,090	\$1,600,166	\$35,299,924	4.3%
Total Zone 2 Const-Maint-Misc	(\$2,014,766)	(\$18,763,754)	(\$2,014,766)	(\$16,748,988)	10.7%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 7/31/19

	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	(31,957)	114,137	(31,957)	146,094	-28.0%
Total Revenues	(31,957)	\$3,002,285	(31,957)	\$3,034,242	-1.1%
Expenditures					
Salaries and Benefits	\$180,760	\$2,627,490	\$180,760	\$2,446,730	6.9%
Services and Supplies	442,496	1,353,560	442,496	911,064	32.7%
Other Charges	0	58,528	0	58,528	0.0%
Capital Outlay	0	8,044,989	0	8,044,989	0.0%
Transfers Out	42,130	513,837	42,130	471,707	8.2%
Total Expenditures	\$665,386	\$12,598,404	\$665,386	\$11,933,018	5.3%
Total Zone 3 Const-Maint-Misc	(\$697,344)	(\$9,596,119)	(\$697,344)	(\$8,898,775)	7.3%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 7/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$0	\$16,328,967	\$0	\$16,328,967	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	122,090	0	122,090	(122,090)	N/A
Investment Earnings	(207,518)	400,500	(207,518)	608,018	-51.8%
Use of Assets	300	7,800	300	7,500	3.8%
Total Revenues	(\$85,127)	\$19,160,735	(\$85,127)	\$19,245,862	-0.4%
Expenditures					
Salaries and Benefits	\$1,165,496	\$6,979,881	\$1,165,496	\$5,814,385	16.7%
Services and Supplies	20,498	9,130,814	20,498	9,110,316	0.2%
Other Charges	0	256,020	0	256,020	0.0%
Capital Outlay	5,526	500,000	5,526	494,474	1.1%
Transfers Out	206,240	6,958,454	206,240	6,752,214	3.0%
Total Expenditures	\$1,397,760	\$23,825,169	\$1,397,760	\$22,427,409	5.9%
Total Zone 4 Const-Maint-Misc	(\$1,482,888)	(\$4,664,434)	(\$1,482,888)	(\$3,181,546)	31.8%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 7/31/19

	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%
Investment Earnings	(83,858)	141,009	(83,858)	224,867	-59.5%
Total Revenues	(83,858)	\$4,241,442	(83,858)	\$4,325,300	-2.0%
Expenditures					
Salaries and Benefits	\$253,300	\$1,359,453	\$253,300	\$1,106,153	18.6%
Services and Supplies	8,282	1,739,929	8,282	1,731,647	0.5%
Other Charges	0	50,036	0	50,036	0.0%
Capital Outlay	0	3,030,368	0	3,030,368	0.0%
Transfers Out	37,470	526,072	37,470	488,602	7.1%
Total Expenditures	\$299,052	\$6,705,858	\$299,052	\$6,406,806	4.5%
Total Zone 5 Const-Maint-Misc	(\$382,910)	(\$2,464,416)	(\$382,910)	(\$2,081,506)	15.5%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25160 -- Zone 6 Const-Maint-Misc

As Of 7/31/19

	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	60	195	60	135	30.8%
Investment Earnings	(92,745)	147,072	(92,745)	239,817	-63.1%
Use of Assets	0	3,600	0	3,600	0.0%
Total Revenues	(\$92,685)	\$6,001,156	(\$92,685)	\$6,093,841	-1.5%
Expenditures					
Salaries and Benefits	\$368,700	\$2,255,615	\$368,700	\$1,886,915	16.3%
Services and Supplies	16,630	2,879,560	16,630	2,862,930	0.6%
Other Charges	0	50,000	0	50,000	0.0%
Capital Outlay	0	8,162,902	0	8,162,902	0.0%
Transfers Out	77,270	877,327	77,270	800,057	8.8%
Total Expenditures	\$462,600	\$14,225,404	\$462,600	\$13,762,804	3.3%
Total Zone Transfers Out	(\$555,285)	(\$8,224,248)	(\$555,285)	(\$7,668,963)	6.8%

Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 7/31/19

	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	0	10,000	0	10,000	0.0%
Area Drainage Plan Fees	7,015	100,000	7,015	92,985	7.0%
Investment Earnings	(127,417)	215,454	(127,417)	342,871	-59.1%
Total Revenues	(\$120,402)	\$6,094,984	(\$120,402)	\$6,215,386	-2.0%
Expenditures					
Salaries and Benefits	\$352,650	\$2,333,156	\$352,650	\$1,980,506	15.1%
Services and Supplies	20,613	3,799,315	20,613	3,778,702	0.5%
Other Charges	0	74,000	0	74,000	0.0%
Capital Outlay	0	100	0	100	0.0%
Transfers Out	74,110	829,140	74,110	755,030	8.9%
Total Expenditures	\$447,373	\$7,035,711	\$447,373	\$6,588,338	6.4%
Total Zone 7 Const-Maint-Misc	(\$567,774)	(\$940,727)	(\$567,774)	(\$372,953)	60.4%

Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 7/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$310,000	\$0	\$310,000	0.0%
Intergovernmental	0	412,737	0	412,737	0.0%
Investment Earnings	(9,063)	36,000	(9,063)	45,063	-25.2%
Total Revenues	(9,063)	\$758,737	(9,063)	\$767,800	-1.2%
Expenditures					
Salaries and Benefits	\$0	\$323,908	\$0	\$323,908	0.0%
Services and Supplies	2,422	301,470	2,422	299,048	0.8%
Other Charges	0	100	0	100	0.0%
Transfers Out	11,200	43,280	11,200	32,080	25.9%
Total Expenditures	\$13,622	\$668,758	\$13,622	\$655,136	2.0%
Total NPDES White Water Assessment	(22,685)	\$89,979	(22,685)	\$112,664	-25.2%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 7/31/19

	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	(29,667)	135,000	(29,667)	164,667	-22.0%
Total Revenues	(\$29,667)	\$3,003,462	(\$29,667)	\$3,033,129	-1.0%
Expenditures					
Salaries and Benefits	\$0	\$1,033,162	\$0	\$1,033,162	0.0%
Services and Supplies	44,048	1,786,963	44,048	1,742,915	2.5%
Other Charges	0	100	0	100	0.0%
Transfers Out	38,280	147,360	38,280	109,080	26.0%
Total Expenditures	\$82,328	\$2,967,585	\$82,328	\$2,885,257	2.8%
Total NPDES White Water Assessment	(\$111,995)	\$35,877	(\$111,995)	\$147,872	-312.2%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 7/31/19

	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	(5,381)	21,000	(5,381)	26,381	-25.6%
Total Revenues	(\$5,381)	\$1,869,841	(\$5,381)	\$1,875,222	-0.3%
Expenditures					
Salaries and Benefits	\$0	\$539,355	\$0	\$539,355	0.0%
Services and Supplies	31,067	1,244,390	31,067	1,213,323	2.5%
Other Charges	0	100	0	100	0.0%
Transfers Out	27,080	104,290	27,080	77,210	26.0%
Total Expenditures	\$58,147	\$1,888,135	\$58,147	\$1,829,988	3.1%
Total NPDES Santa Margarita Assmt	(\$63,528)	(\$18,294)	(\$63,528)	\$45,234	347.3%