

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

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

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 05/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$75,850	\$841,550	\$603,533	\$238,017	71.7%
Total Revenues	<u>\$75,850</u>	<u>\$841,550</u>	<u>\$603,533</u>	<u>\$238,017</u>	<u>71.7%</u>
Expenditures					
Salaries and Benefits	\$29,077	\$629,057	\$427,087	\$201,970	67.9%
Services and Supplies	8,919	211,400	122,586	88,814	58.0%
Other Charges	0	35,071	0	35,071	0.0%
Transfers Out	0	1,000	0	1,000	0.0%
Total Expenditures	<u>\$37,996</u>	<u>\$876,528</u>	<u>\$549,672</u>	<u>\$326,856</u>	<u>62.7%</u>
Total Special Accounting	<u><u>\$37,854</u></u>	<u><u>(\$34,978)</u></u>	<u><u>\$53,861</u></u>	<u><u>(\$88,839)</u></u>	<u><u>-154.0%</u></u>

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 05/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,270,461	\$3,963,175	\$3,928,851	\$34,324	99.1%
Redevelopment	0	594,420	386,066	208,354	64.9%
Intergovernmental	14,491	38,353	35,191	3,162	91.8%
Charges For Services	3,663	92,300	41,906	50,394	45.4%
Charges For Administrative Services	373	8,000	6,459	1,541	80.7%
Investment Earnings	0	40,000	72,055	(32,055)	180.1%
Transfers In	48,119	1,482,360	5,085,315	(3,602,955)	343.1%
Total Revenues	\$1,337,106	\$6,218,608	\$9,555,843	(\$3,337,235)	153.7%
Expenditures					
Salaries and Benefits	\$560,067	\$9,010,078	\$6,698,003	\$2,312,075	74.3%
Services and Supplies	305,215	(3,558,646)	3,600,789	(7,159,435)	-101.2%
Capital Outlay	0	71,450	71,171	279	99.6%
Total Expenditures	\$865,282	\$5,522,882	\$10,369,962	(\$4,847,080)	187.8%
Total Flood Administration	\$471,825	\$695,726	(\$814,119)	\$1,509,845	-117.0%

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Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 05/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$2,672,520	\$8,722,325	\$8,248,960	\$473,365	94.6%
Redevelopment	0	2,257,956	1,461,757	796,199	64.7%
Intergovernmental	30,295	81,998	84,918	(2,920)	103.6%
Charges For Services	0	9,500	(137,311)	146,811	-1445.4%
Area Drainage Plan Fees	0	5,000	0	5,000	0.0%
Investment Earnings	0	204,000	471,013	(267,013)	230.9%
Use of Assets	1,270	145,000	154,331	(9,331)	106.4%
Transfers In	0	19,443	0	19,443	0.0%
Total Revenues	\$2,704,085	\$11,445,222	\$10,283,667	\$1,161,555	89.9%
Expenditures					
Salaries and Benefits	\$109,754	\$3,025,851	\$2,054,581	\$971,270	67.9%
Services and Supplies	213,421	4,928,458	1,162,370	3,766,088	23.6%
Other Charges	13,562	259,688	75,247	184,441	29.0%
Capital Outlay	0	660,561	119,930	540,631	18.2%
Transfers Out	4,899	1,275,671	752,247	523,424	59.0%
Total Expenditures	\$341,636	\$10,150,229	\$4,164,374	\$5,985,855	41.0%
Total Zone 1 Const-Maint-Misc	\$2,362,449	\$1,294,993	\$6,119,293	(\$4,824,300)	472.5%

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Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 05/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$4,716,607	\$14,896,469	\$14,628,314	\$268,155	98.2%
Redevelopment	0	1,953,932	1,087,005	866,927	55.6%
Intergovernmental	54,247	152,611	275,740	(123,129)	180.7%
Charges For Services	0	1,500	270	1,230	18.0%
Area Drainage Plan Fees	0	100,000	7,630	92,370	7.6%
Investment Earnings	0	510,000	1,271,550	(761,550)	249.3%
Use of Assets	0	100	0	100	0.0%
Total Revenues	\$4,770,854	\$17,614,612	\$17,270,509	\$344,103	98.0%
Expenditures					
Salaries and Benefits	\$203,952	\$4,541,321	\$3,092,766	\$1,448,555	68.1%
Services and Supplies	218,954	6,915,697	3,505,875	3,409,822	50.7%
Other Charges	20,343	7,302,234	2,514,854	4,787,380	34.4%
Capital Outlay	660,672	21,167,279	1,394,962	19,772,317	6.6%
Transfers Out	9,439	1,607,284	823,437	783,847	51.2%
Total Expenditures	\$1,113,361	\$41,533,815	\$11,331,893	\$30,201,922	27.3%
Total Zone 2 Const-Maint-Misc	\$3,657,493	(\$23,919,203)	\$5,938,616	(\$29,857,819)	-24.8%

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Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 05/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$631,403	\$1,975,635	\$1,950,555	\$25,080	98.7%
Redevelopment	0	772,389	432,986	339,403	56.1%
Intergovernmental	7,180	20,083	17,438	2,645	86.8%
Charges For Services	0	195	0	195	0.0%
Investment Earnings	0	86,700	174,343	(87,643)	201.1%
Special Assessments	0	0	19	(19)	N/A
Transfers In	2,000,000	22,545	2,000,000	(1,977,455)	8871.1%
Total Revenues	\$2,638,584	\$2,877,547	\$4,575,341	(\$1,697,794)	159.0%
Expenditures					
Salaries and Benefits	\$156,800	\$2,164,498	\$2,017,213	\$147,285	93.2%
Services and Supplies	1,320,189	8,511,694	6,553,625	1,958,069	77.0%
Other Charges	3,391	593,528	19,086	574,442	3.2%
Capital Outlay	0	1,014,551	0	1,014,551	0.0%
Transfers Out	7,280	490,605	320,661	169,944	65.4%
Total Expenditures	\$1,487,659	\$12,774,876	\$8,910,585	\$3,864,291	69.8%
Total Zone 3 Const-Maint-Misc	\$1,150,925	(\$9,897,329)	(\$4,335,244)	(\$5,562,085)	43.8%

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Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 05/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$4,995,646	\$15,367,080	\$15,415,769	(\$48,689)	100.3%
Redevelopment	0	2,126,729	1,426,648	700,081	67.1%
Intergovernmental	56,660	669,779	137,602	532,177	20.5%
Charges For Services	3,648	500	30,041	(29,541)	6008.2%
Area Drainage Plan Fees	0	0	1,135,810	(1,135,810)	N/A
Investment Earnings	85	409,000	644,517	(235,517)	157.6%
Use of Assets	0	7,800	7,800	0	100.0%
Transfers In	0	276,250	0	276,250	0.0%
Total Revenues	\$5,056,040	\$18,857,138	\$18,798,187	\$58,951	99.7%
Expenditures					
Salaries and Benefits	\$195,509	\$6,385,539	\$3,675,872	\$2,709,667	57.6%
Services and Supplies	187,613	9,161,228	2,709,265	6,451,963	29.6%
Other Charges	13,562	559,760	166,580	393,180	29.8%
Capital Outlay	7,065	18,471,188	6,727,140	11,744,048	36.4%
Transfers Out	8,672	5,714,122	4,225,587	1,488,535	73.9%
Total Expenditures	\$412,421	\$40,291,837	\$17,504,444	\$22,787,393	43.4%
Total Zone 4 Const-Maint-Misc	\$4,643,619	(\$21,434,699)	\$1,293,743	(\$22,728,442)	-6.0%

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Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 05/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,095,197	\$3,303,788	\$3,382,088	(\$78,300)	102.4%
Redevelopment	0	514,438	294,461	219,977	57.2%
Intergovernmental	12,449	35,068	65,825	(30,757)	187.7%
Charges For Services	0	695	13,898	(13,203)	1999.7%
Investment Earnings	0	100,000	235,649	(135,649)	235.6%
Total Revenues	\$1,107,646	\$3,953,989	\$3,991,921	(\$37,932)	101.0%
Expenditures					
Salaries and Benefits	\$23,821	\$1,605,305	\$584,941	\$1,020,364	36.4%
Services and Supplies	52,263	1,909,895	333,232	1,576,663	17.4%
Other Charges	3,391	76,036	30,454	45,582	40.1%
Capital Outlay	0	8,216,378	5,277	8,211,101	0.1%
Transfers Out	1,108	427,570	214,523	213,047	50.2%
Total Expenditures	\$80,582	\$12,235,184	\$1,168,427	\$11,066,757	9.5%
Total Zone 5 Const-Maint-Misc	\$1,027,064	(\$8,281,195)	\$2,823,494	(\$11,104,689)	-34.1%

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Revenue and Expenditure Report

Fund 25160 -- Zone 6 Const-Maint-Misc

As Of 05/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,420,601	\$4,431,611	\$4,360,623	\$70,988	98.4%
Redevelopment	0	1,099,781	668,770	431,011	60.8%
Intergovernmental	15,845	45,661	38,481	7,180	84.3%
Charges For Services	11,113	390	11,308	(10,918)	2899.5%
Investment Earnings	0	102,000	265,643	(163,643)	260.4%
Use of Assets	0	3,600	3,600	0	100.0%
Total Revenues	\$1,447,559	\$5,683,043	\$5,348,426	\$334,617	94.1%
Expenditures					
Salaries and Benefits	\$190,628	\$2,292,167	\$1,529,698	\$762,469	66.7%
Services and Supplies	283,024	3,055,408	811,349	2,244,059	26.6%
Other Charges	6,781	92,000	39,850	52,150	43.3%
Capital Outlay	307,687	6,444,176	307,687	6,136,489	4.8%
Transfers Out	8,809	696,981	402,527	294,454	57.8%
Total Expenditures	\$796,928	\$12,580,732	\$3,091,112	\$9,489,620	24.6%
Total Zone 6 Const-Maint-Misc	\$650,631	(\$6,897,689)	\$2,257,314	(\$9,155,003)	-32.7%

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Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 05/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,604,529	\$5,013,358	\$4,980,088	\$33,270	99.3%
Redevelopment	0	387,980	215,397	172,583	55.5%
Intergovernmental	18,493	53,159	44,910	8,249	84.5%
Charges For Services	0	10,000	78,562	(68,562)	785.6%
Area Drainage Plan Fees	0	30,000	162,365	(132,365)	541.2%
Investment Earnings	0	204,000	375,298	(171,298)	184.0%
Transfers In	0	97,310	0	97,310	0.0%
Total Revenues	\$1,623,022	\$5,795,807	\$5,856,620	(\$60,813)	101.0%
Expenditures					
Salaries and Benefits	\$81,546	\$3,015,208	\$1,314,605	\$1,700,603	43.6%
Services and Supplies	40,179	2,316,623	653,469	1,663,154	28.2%
Other Charges	6,781	112,000	51,730	60,270	46.2%
Capital Outlay	0	2,445,288	385,547	2,059,741	15.8%
Transfers Out	3,671	790,511	441,613	348,898	55.9%
Total Expenditures	\$132,177	\$8,679,630	\$2,846,964	\$5,832,666	32.8%
Total Zone 7 Const-Maint-Misc	\$1,490,845	(\$2,883,823)	\$3,009,656	(\$5,893,479)	-104.4%

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 05/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$140,353	\$310,000	\$299,039	\$10,961	96.5%
Intergovernmental	270,057	393,946	209,694	184,252	53.2%
Investment Earnings	0	27,000	29,342	(2,342)	108.7%
Total Revenues	\$410,410	\$730,946	\$538,075	\$192,871	73.6%
Expenditures					
Salaries and Benefits	\$16,733	\$344,834	\$194,649	\$150,185	56.4%
Services and Supplies	38,654	292,940	100,869	192,071	34.4%
Other Charges	0	21,596	0	21,596	0.0%
Transfers Out	800	63,510	50,992	12,518	80.3%
Total Expenditures	\$56,186	\$722,880	\$346,510	\$376,369	47.9%
Total NPDES White Water Assessment	\$354,224	\$8,066	\$191,564	(\$183,498)	2375.0%

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 05/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$1,146,283	\$2,600,000	\$2,404,477	\$195,523	92.5%
Charges for Services	0	0	0	0	N/A
Investment Earnings	0	92,000	107,274	(15,274)	116.6%
Total Revenues	\$1,146,283	\$2,692,000	\$2,511,751	\$180,249	93.3%
Expenditures					
Salaries and Benefits	\$48,446	\$880,844	\$643,438	\$237,406	73.0%
Services and Supplies	270,853	1,578,780	1,077,190	501,590	68.2%
Other Charges	0	2,610	2,608	2	99.9%
Transfers Out	2,002,145	2,291,560	2,232,514	59,047	97.4%
Total Expenditures	\$2,321,444	\$4,753,794	\$3,955,750	\$798,044	83.2%
Total NPDES White Water Assessment	(\$1,175,161)	(\$2,061,794)	(\$1,444,000)	(\$617,794)	70.0%

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 05/31/19

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$260,096	\$550,000	\$521,525	\$28,475	94.8%
Intergovernmental	902,793	1,320,630	902,793	417,837	68.4%
Investment Earnings	0	27,000	20,748	6,252	76.8%
Total Revenues	\$1,162,890	\$1,897,630	\$1,445,067	\$452,563	76.2%
Expenditures					
Salaries and Benefits	\$28,245	\$528,321	\$262,636	\$265,685	49.7%
Services and Supplies	64,934	1,068,890	427,185	641,705	40.0%
Other Charges	0	15	14	1	93.3%
Transfers Out	1,297	247,550	185,294	62,256	74.9%
Total Expenditures	\$94,476	\$1,844,776	\$875,129	\$969,647	47.4%
Total NPDES Santa Margarita Assmt	\$1,068,414	\$52,854	\$569,938	(\$517,084)	1078.3%

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