

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

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

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**Revenue and Expenditure Report**  
**Fund 15000 -- Special Accounting**  
**As Of 10/31/18**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Charges For Services	\$107,277	\$841,550	\$137,960	\$703,590	16.4%
<b>Total Revenues</b>	<u>\$107,277</u>	<u>\$841,550</u>	<u>\$137,960</u>	<u>\$703,590</u>	<u>16.4%</u>
<b>Expenditures</b>					
Salaries and Benefits	\$74,134	\$629,057	\$142,506	\$486,551	22.7%
Services and Supplies	20,485	211,400	36,794	174,606	17.4%
Transfers Out	0	1,000	0	1,000	0.0%
<b>Total Expenditures</b>	<u>\$94,619</u>	<u>\$841,457</u>	<u>\$179,300</u>	<u>\$662,157</u>	<u>21.3%</u>
<b>Total Special Accounting</b>	<u><u>\$12,658</u></u>	<u><u>\$93</u></u>	<u><u>(\$41,340)</u></u>	<u><u>\$41,433</u></u>	<u><u>-44451.2%</u></u>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 10/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$0	\$3,963,175	\$216,272	\$3,746,903	5.5%
Redevelopment	0	594,420	0	594,420	0.0%
Intergovernmental	0	38,353	0	38,353	0.0%
Charges For Services	(6,977)	92,300	17,787	74,513	19.3%
Charges For Administrative Services	2,430	8,000	2,829	5,171	35.4%
Investment Earnings	973	40,000	32,217	7,783	80.5%
Transfers In	90,945	1,482,360	2,426,331	(943,971)	163.7%
<b>Total Revenues</b>	<b>\$87,372</b>	<b>\$6,218,608</b>	<b>\$2,695,436</b>	<b>\$3,523,172</b>	<b>43.3%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$121,984	\$9,010,078	\$3,218,932	\$5,791,146	35.7%
Services and Supplies	635,727	(3,558,646)	1,396,597	(4,955,243)	-39.2%
Capital Outlay	0	71,450	71,171	279	99.6%
<b>Total Expenditures</b>	<b>\$757,711</b>	<b>\$5,522,882</b>	<b>\$4,686,700</b>	<b>\$836,182</b>	<b>84.9%</b>
<b>Total Flood Administration</b>	<b>(\$670,339)</b>	<b>\$695,726</b>	<b>(\$1,991,264)</b>	<b>\$2,686,990</b>	<b>-286.2%</b>

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## Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 10/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$0	\$8,722,325	\$453,474	\$8,268,851	5.2%
Redevelopment	0	2,257,956	0	2,257,956	0.0%
Intergovernmental	0	81,998	11,346	70,652	13.8%
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	6,688	204,000	173,509	30,491	85.1%
Use of Assets	18,864	145,000	143,331	1,669	98.8%
Transfers In	0	19,443	0	19,443	0.0%
<b>Total Revenues</b>	<b>\$25,552</b>	<b>\$11,445,222</b>	<b>\$637,305</b>	<b>\$10,807,917</b>	<b>5.6%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$240,072	\$3,025,851	\$979,538	\$2,046,313	32.4%
Services and Supplies	173,922	4,928,458	312,985	4,615,473	6.4%
Other Charges	0	259,688	0	259,688	0.0%
Capital Outlay	0	660,561	98,230	562,331	14.9%
Transfers Out	14,316	1,275,671	365,236	910,435	28.6%
<b>Total Expenditures</b>	<b>\$428,311</b>	<b>\$10,150,229</b>	<b>\$1,755,988</b>	<b>\$8,394,241</b>	<b>17.3%</b>
<b>Total Zone 1 Const-Maint-Misc</b>	<b>(\$402,759)</b>	<b>\$1,294,993</b>	<b>(\$1,118,683)</b>	<b>\$2,413,676</b>	<b>-86.4%</b>

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**Revenue and Expenditure Report**  
**Fund 25120 -- Zone 2 Const-Maint-Misc**  
**As Of 10/31/18**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$0	\$14,896,469	\$809,777	\$14,086,692	5.4%
Redevelopment	0	1,953,932	0	1,953,932	0.0%
Intergovernmental	0	152,611	144,000	8,611	94.4%
Charges For Services	120	1,500	130	1,370	8.7%
Area Drainage Plan Fees	0	100,000	0	100,000	0.0%
Investment Earnings	18,175	510,000	466,742	43,258	91.5%
Use of Assets	0	100	0	100	0.0%
<b>Total Revenues</b>	<b>\$18,295</b>	<b>\$17,614,612</b>	<b>\$1,420,649</b>	<b>\$16,193,963</b>	<b>8.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$246,158	\$4,541,321	\$1,390,238	\$3,151,083	30.6%
Services and Supplies	218,282	6,915,697	391,564	6,524,133	5.7%
Other Charges	521,286	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	16,407	1,607,284	390,354	1,216,930	24.3%
<b>Total Expenditures</b>	<b>\$1,002,132</b>	<b>\$41,533,815</b>	<b>\$2,853,141</b>	<b>\$38,680,674</b>	<b>6.9%</b>
<b>Total Zone 2 Const-Maint-Misc</b>	<b>(\$983,837)</b>	<b>(\$23,919,203)</b>	<b>(\$1,432,491)</b>	<b>(\$22,486,712)</b>	<b>6.0%</b>

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## Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 10/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$0	\$1,975,635	\$107,005	\$1,868,630	5.4%
Redevelopment	0	772,389	0	772,389	0.0%
Intergovernmental	0	20,083	0	20,083	0.0%
Charges For Services	0	195	0	195	0.0%
Investment Earnings	2,503	86,700	68,282	18,418	78.8%
Transfers In	0	22,545	0	22,545	0.0%
<b>Total Revenues</b>	<b>\$2,503</b>	<b>\$2,877,547</b>	<b>\$175,287</b>	<b>\$2,702,260</b>	<b>6.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$160,355	\$1,652,498	\$413,120	\$1,239,378	25.0%
Services and Supplies	849,567	1,811,694	202,227	1,609,467	11.2%
Other Charges	0	593,528	0	593,528	0.0%
Capital Outlay	(730,000)	5,726,551	0	5,726,551	0.0%
Transfers Out	9,259	490,605	134,247	356,358	27.4%
<b>Total Expenditures</b>	<b>\$289,182</b>	<b>\$10,274,876</b>	<b>\$749,594</b>	<b>\$9,525,282</b>	<b>7.3%</b>
<b>Total Zone 3 Const-Maint-Misc</b>	<b>(\$286,679)</b>	<b>(\$7,397,329)</b>	<b>(\$574,307)</b>	<b>(\$6,823,022)</b>	<b>7.8%</b>

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**Revenue and Expenditure Report**  
**Fund 25140 -- Zone 4 Const-Maint-Misc**  
**As Of 10/31/18**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$0	\$15,367,080	\$843,941	\$14,523,139	5.5%
Redevelopment	0	2,126,729	0	2,126,729	0.0%
Intergovernmental	0	669,779	0	669,779	0.0%
Charges For Services	0	500	780	(280)	156.0%
Area Drainage Plan Fees	135,964	0	1,188,659	(1,188,659)	N/A
Investment Earnings	9,357	409,000	261,948	147,052	64.0%
Use of Assets	0	7,800	300	7,500	3.8%
Transfers In	0	276,250	0	276,250	0.0%
<b>Total Revenues</b>	<b>\$145,321</b>	<b>\$18,857,138</b>	<b>\$2,295,629</b>	<b>\$16,561,509</b>	<b>12.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$426,895	\$6,385,539	\$1,728,894	\$4,656,645	27.1%
Services and Supplies	582,710	9,161,228	1,198,678	7,962,550	13.1%
Other Charges	0	559,760	52,260	507,500	9.3%
Capital Outlay	1,122,120	18,471,188	4,931,486	13,539,702	26.7%
Transfers Out	26,388	5,714,122	3,149,332	2,564,790	55.1%
<b>Total Expenditures</b>	<b>\$2,158,113</b>	<b>\$40,291,837</b>	<b>\$11,060,650</b>	<b>\$29,231,187</b>	<b>27.5%</b>
<b>Total Zone 4 Const-Maint-Misc</b>	<b>(\$2,012,792)</b>	<b>(\$21,434,699)</b>	<b>(\$8,765,021)</b>	<b>(\$12,669,678)</b>	<b>40.9%</b>

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**Revenue and Expenditure Report**  
**Fund 25150 -- Zone 5 Const-Maint-Misc**  
**As Of 10/31/18**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$0	\$3,303,788	\$184,833	\$3,118,955	5.6%
Redevelopment	0	514,438	0	514,438	0.0%
Intergovernmental	0	35,068	35,592	(524)	101.5%
Charges For Services	0	695	3,600	(2,905)	518.0%
Investment Earnings	3,349	100,000	86,416	13,584	86.4%
<b>Total Revenues</b>	<b>\$3,349</b>	<b>\$3,953,989</b>	<b>\$310,442</b>	<b>\$3,643,547</b>	<b>7.9%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$29,774	\$1,605,305	\$324,647	\$1,280,658	20.2%
Services and Supplies	44,121	1,909,895	105,081	1,804,814	5.5%
Other Charges	0	76,036	670	75,366	0.9%
Capital Outlay	0	8,216,378	0	8,216,378	0.0%
Transfers Out	1,949	427,570	104,683	322,887	24.5%
<b>Total Expenditures</b>	<b>\$75,845</b>	<b>\$12,235,184</b>	<b>\$535,081</b>	<b>\$11,700,103</b>	<b>4.4%</b>
<b>Total Zone 5 Const-Maint-Misc</b>	<b>(\$72,496)</b>	<b>(\$8,281,195)</b>	<b>(\$224,639)</b>	<b>(\$8,056,556)</b>	<b>2.7%</b>

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**Revenue and Expenditure Report**  
**Fund 25160 -- Zone 6 Const-Maint-Misc**  
**As Of 10/31/18**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$0	\$4,431,611	\$236,821	\$4,194,790	5.3%
Redevelopment	0	1,099,781	0	1,099,781	0.0%
Intergovernmental	0	45,661	0	45,661	0.0%
Charges For Services	0	390	195	195	50.0%
Investment Earnings	3,771	102,000	97,655	4,345	95.7%
Use of Assets	3,300	3,600	3,600	0	100.0%
<b>Total Revenues</b>	<b>\$7,071</b>	<b>\$5,683,043</b>	<b>\$338,271</b>	<b>\$5,344,772</b>	<b>6.0%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$88,472	\$2,292,167	\$459,335	\$1,832,832	20.0%
Services and Supplies	61,316	3,055,408	122,737	2,932,671	4.0%
Other Charges	0	92,000	0	92,000	0.0%
Capital Outlay	0	6,444,176	0	6,444,176	0.0%
Transfers Out	5,477	696,981	184,258	512,723	26.4%
<b>Total Expenditures</b>	<b>\$155,265</b>	<b>\$12,580,732</b>	<b>\$766,331</b>	<b>\$11,814,401</b>	<b>6.1%</b>
<b>Total Zone Transfers Out</b>	<b>(\$148,195)</b>	<b>(\$6,897,689)</b>	<b>(\$428,060)</b>	<b>(\$6,469,629)</b>	<b>6.2%</b>

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## Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 10/31/18

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$0	\$5,013,358	\$276,194	\$4,737,164	5.5%
Redevelopment	0	387,980	0	387,980	0.0%
Intergovernmental	0	53,159	0	53,159	0.0%
Charges For Services	17,196	10,000	22,379	(12,379)	223.8%
Area Drainage Plan Fees	161,186	30,000	161,186	(131,186)	537.3%
Investment Earnings	5,367	204,000	138,230	65,770	67.8%
Transfers In	0	97,310	0	97,310	0.0%
<b>Total Revenues</b>	<b>\$183,748</b>	<b>\$5,795,807</b>	<b>\$597,989</b>	<b>\$5,197,818</b>	<b>10.3%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$141,916	\$3,015,208	\$556,115	\$2,459,093	18.4%
Services and Supplies	84,724	2,316,623	155,743	2,160,880	6.7%
Other Charges	0	112,000	14,070	97,930	12.6%
Capital Outlay	186,375	2,445,288	186,375	2,258,913	7.6%
Transfers Out	9,359	790,511	212,723	577,788	26.9%
<b>Total Expenditures</b>	<b>\$422,374</b>	<b>\$8,679,630</b>	<b>\$1,125,026</b>	<b>\$7,554,604</b>	<b>13.0%</b>
<b>Total Zone 7 Const-Maint-Misc</b>	<b>(\$238,625)</b>	<b>(\$2,883,823)</b>	<b>(\$527,037)</b>	<b>(\$2,356,786)</b>	<b>18.3%</b>

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**Revenue and Expenditure Report**  
**Fund 25180 -- NPDES White Water Assessment**  
**As Of 10/31/18**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$0	\$310,000	\$7,888	\$302,112	2.5%
Intergovernmental	0	393,946	(81,960)	475,906	-20.8%
Investment Earnings	426	27,000	10,898	16,102	40.4%
<b>Total Revenues</b>	<b>\$426</b>	<b>\$730,946</b>	<b>(\$63,174)</b>	<b>\$794,120</b>	<b>-8.6%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$21,060	\$344,834	\$42,440	\$302,394	12.3%
Services and Supplies	3,869	292,940	19,341	273,599	6.6%
Transfers Out	1,335	63,510	23,490	40,020	37.0%
<b>Total Expenditures</b>	<b>\$26,263</b>	<b>\$701,284</b>	<b>\$85,270</b>	<b>\$616,014</b>	<b>12.2%</b>
<b>Total NPDES White Water Assessment</b>	<b>(\$25,837)</b>	<b>\$29,662</b>	<b>(\$148,444)</b>	<b>\$178,106</b>	<b>-500.5%</b>

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**Revenue and Expenditure Report**  
**Fund 25190 -- NPDES Santa Ana Assessment**  
**As Of 10/31/18**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$0	\$2,600,000	\$38,079	\$2,561,921	1.5%
Investment Earnings	1,557	92,000	40,537	51,463	44.1%
<b>Total Revenues</b>	<b>\$1,557</b>	<b>\$2,692,000</b>	<b>\$78,615</b>	<b>\$2,613,385</b>	<b>2.9%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$64,997	\$880,844	\$138,446	\$742,398	15.7%
Services and Supplies	60,829	1,578,780	253,246	1,325,534	16.0%
Transfers Out	4,344	291,560	109,581	181,979	37.6%
<b>Total Expenditures</b>	<b>\$130,170</b>	<b>\$2,751,184</b>	<b>\$501,272</b>	<b>\$2,249,912</b>	<b>18.2%</b>
<b>Total NPDES White Water Assessment</b>	<b>(\$128,613)</b>	<b>(\$59,184)</b>	<b>(\$422,657)</b>	<b>\$363,473</b>	<b>714.1%</b>

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**Revenue and Expenditure Report**  
**Fund 25200 -- NPDES Santa Margarita Assmt**  
**As Of 10/31/18**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$0	\$550,000	\$5,257	\$544,743	1.0%
Intergovernmental	0	1,320,630	0	1,320,630	0.0%
Investment Earnings	338	27,000	7,260	19,740	26.9%
<b>Total Revenues</b>	<b>\$338</b>	<b>\$1,897,630</b>	<b>\$12,517</b>	<b>\$1,885,113</b>	<b>0.7%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$30,858	\$528,321	\$63,336	\$464,985	12.0%
Services and Supplies	43,927	1,068,890	58,210	1,010,680	5.4%
Transfers Out	2,111	247,550	90,218	157,332	36.4%
<b>Total Expenditures</b>	<b>\$76,896</b>	<b>\$1,844,761</b>	<b>\$211,764</b>	<b>\$1,632,997</b>	<b>11.5%</b>
<b>Total NPDES Santa Margarita Assmt</b>	<b>(\$76,559)</b>	<b>\$52,869</b>	<b>(\$199,247)</b>	<b>\$252,116</b>	<b>-376.9%</b>

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