

**RIVERSIDE COUNTY FLOOD CONTROL
AND WATER CONSERVATION DISTRICT
FISCAL YEAR 2020-21**

**REVENUE AND EXPENDITURE REPORT
February 28, 2021**

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 2/28/21

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|---------------------------------|-------------------------|------------------------|------------------------|---------------------------|-------|
| Revenues | | | | | |
| Charges For Services | \$82,939 | \$1,110,000 | \$530,070 | \$579,930 | 47.8% |
| Total Revenues | \$82,939 | \$1,110,000 | \$530,070 | \$579,930 | 47.8% |
| Expenditures | | | | | |
| Salaries and Benefits | \$41,753 | \$1,065,495 | \$653,410 | \$412,085 | 61.3% |
| Services and Supplies | 7,979 | 222,227 | (6,826) | 229,053 | -3.1% |
| Other Charges | 0 | 10,000 | 0 | 10,000 | 0.0% |
| Transfers Out | 0 | 1,000 | 0 | 1,000 | 0.0% |
| Total Expenditures | \$49,732 | \$1,298,722 | \$646,584 | \$652,138 | 49.8% |
| Total Special Accounting | \$33,207 | (\$188,722) | (\$116,513) | (\$72,209) | 61.7% |

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 2/28/21

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|-------------------------------------|-------------------------|------------------------|------------------------|---------------------------|----------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$4,334,344 | \$2,549,102 | \$1,785,242 | 58.8% |
| Redevelopment | 38 | 778,332 | 575,157 | 203,175 | 73.9% |
| Intergovernmental | 19,877 | 38,549 | 19,877 | 18,672 | 51.6% |
| Charges For Services | 1,648 | 99,463 | 38,910 | 60,553 | 39.1% |
| Charges For Administrative Services | 1,698 | 9,000 | 10,551 | (1,551) | 117.2% |
| Investment Earnings | 0 | 142,512 | (15,098) | 157,610 | -10.6% |
| Transfers In | 98,831 | 4,700,000 | 1,395,288 | 3,304,712 | 29.7% |
| Total Revenues | \$122,091 | \$10,102,200 | \$4,573,787 | \$5,528,413 | 45.3% |
| Expenditures | | | | | |
| Salaries and Benefits | \$155,778 | \$4,019,622 | \$3,343,710 | \$675,912 | 83.2% |
| Services and Supplies | 174,061 | 5,345,771 | 3,491,220 | 1,854,551 | 65.3% |
| Other Charges | 0 | 1,000 | 0 | 1,000 | 0.0% |
| Capital Outlay | 5,518 | 90,113 | 88,919 | 1,194 | 98.7% |
| Transfers Out | 0 | 1,000 | 0 | 1,000 | 0.0% |
| Total Expenditures | \$335,357 | \$9,457,506 | \$6,923,849 | \$2,533,657 | 73.2% |
| Total Flood Administration | (\$213,266) | \$644,694 | (\$2,350,061) | \$2,994,755 | -364.5% |

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Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 2/28/21

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$9,267,284 | \$5,294,129 | \$3,973,155 | 57.1% |
| Redevelopment | 275 | 3,221,618 | 2,347,159 | 874,459 | 72.9% |
| Intergovernmental | 41,145 | 81,932 | 41,145 | 40,787 | 50.2% |
| Charges For Services | 0 | 0 | 65,421 | (65,421) | N/A |
| Area Drainage Plan Fees | 0 | 5,000 | 0 | 5,000 | 0.0% |
| Investment Earnings | 0 | 382,615 | (94,836) | 477,451 | -24.8% |
| Use of Assets | 2,958 | 155,000 | 117,261 | 37,739 | 75.7% |
| Total Revenues | \$44,377 | \$13,113,449 | \$7,770,279 | \$5,343,170 | 59.3% |
| Expenditures | | | | | |
| Salaries and Benefits | \$255,755 | \$6,343,943 | \$4,567,902 | \$1,776,041 | 72.0% |
| Services and Supplies | 142,779 | 3,832,272 | 1,058,421 | 2,773,851 | 27.6% |
| Other Charges | 0 | 12,197,687 | 4,832 | 12,192,855 | 0.0% |
| Capital Outlay | 0 | 2,217,038 | 0 | 2,217,038 | 0.0% |
| Transfers Out | 3,939 | 1,491,834 | 226,686 | 1,265,148 | 15.2% |
| Total Expenditures | \$402,474 | \$26,082,774 | \$5,857,842 | \$20,224,932 | 22.5% |
| Total Zone 1 Const-Maint-Misc | (\$358,097) | (\$12,969,325) | \$1,912,436 | (\$14,881,761) | -14.7% |

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Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 2/28/21

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$15,812,556 | \$9,419,575 | \$6,392,981 | 59.6% |
| Redevelopment | 65 | 2,164,120 | 1,589,620 | 574,500 | 73.5% |
| Intergovernmental | 73,757 | 284,389 | 73,757 | 210,632 | 25.9% |
| Charges For Services | 0 | 500 | 5,000 | (4,500) | 1000.0% |
| Area Drainage Plan Fees | 0 | 1,000 | 3,815 | (2,815) | 381.5% |
| Investment Earnings | 32 | 956,500 | (172,777) | 1,129,277 | -18.1% |
| Use of Assets | 149,568 | 300 | 159,568 | (159,268) | 53189.3% |
| Total Revenues | \$223,421 | \$19,219,365 | \$11,078,558 | \$8,140,807 | 57.6% |
| Expenditures | | | | | |
| Salaries and Benefits | \$321,716 | \$5,678,867 | \$4,819,343 | \$859,524 | 84.9% |
| Services and Supplies | 203,555 | 5,802,890 | 1,330,636 | 4,472,254 | 22.9% |
| Other Charges | 280,355 | 16,593,509 | 1,305,234 | 15,288,275 | 7.9% |
| Capital Outlay | 376,191 | 15,150,409 | 2,955,306 | 12,195,103 | 19.5% |
| Transfers Out | 4,958 | 2,069,711 | 484,238 | 1,585,473 | 23.4% |
| Total Expenditures | \$1,186,775 | \$45,295,386 | \$10,894,757 | \$34,400,629 | 24.1% |
| Total Zone 2 Const-Maint-Misc | (\$963,354) | (\$26,076,021) | \$183,801 | (\$26,259,822) | -0.7% |

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Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 2/28/21

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$2,191,242 | \$1,238,705 | \$952,537 | 56.5% |
| Redevelopment | 23 | 859,183 | 542,400 | 316,783 | 63.1% |
| Special Assessments | 422 | 0 | 422 | (422) | N/A |
| Intergovernmental | 9,638 | 4,710,007 | 835,384 | 3,874,623 | 17.7% |
| Charges For Services | 0 | 0 | 9,081 | (9,081) | N/A |
| Investment Earnings | 0 | 90,000 | (15,556) | 105,556 | -17.3% |
| Total Revenues | \$10,083 | \$7,850,432 | \$2,610,435 | \$5,239,997 | 33.3% |
| Expenditures | | | | | |
| Salaries and Benefits | \$31,344 | \$1,507,407 | \$492,783 | \$1,014,624 | 32.7% |
| Services and Supplies | 13,885 | 1,509,799 | 405,945 | 1,103,854 | 26.9% |
| Other Charges | 22,500 | 336,450 | 25,433 | 311,017 | 7.6% |
| Capital Outlay | 496,012 | 7,753,137 | 496,012 | 7,257,125 | 6.4% |
| Transfers Out | 482 | 695,955 | 41,852 | 654,103 | 6.0% |
| Total Expenditures | \$564,223 | \$11,802,748 | \$1,462,025 | \$10,340,723 | 12.4% |
| Total Zone 3 Const-Maint-Misc | (\$554,140) | (\$3,952,316) | \$1,148,410 | (\$5,100,726) | -29.1% |

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Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 2/28/21

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$16,657,077 | \$10,185,648 | \$6,471,429 | 61.1% |
| Redevelopment | 110 | 2,764,067 | 2,173,622 | 590,445 | 78.6% |
| Intergovernmental | 79,228 | 1,029,868 | 79,228 | 950,640 | 7.7% |
| Charges For Services | 390 | 0 | 20,186 | (20,186) | N/A |
| Area Drainage Plan Fees | 64,342 | 1,000 | 384,439 | (383,439) | 38443.9% |
| Investment Earnings | 21 | 549,759 | (123,077) | 672,836 | -22.4% |
| Use of Assets | 600 | 7,800 | 11,100 | (3,300) | 142.3% |
| Transfers In | 0 | 5,898,309 | 0 | 5,898,309 | 0.0% |
| Total Revenues | \$144,692 | \$26,907,880 | \$12,731,146 | \$14,176,734 | 47.3% |
| Expenditures | | | | | |
| Salaries and Benefits | \$358,600 | \$6,967,538 | \$5,731,229 | \$1,236,309 | 82.3% |
| Services and Supplies | 153,094 | 7,095,547 | 1,782,697 | 5,312,850 | 25.1% |
| Other Charges | 0 | 8,655,000 | 588,305 | 8,066,695 | 6.8% |
| Capital Outlay | 0 | 2,821,635 | 0 | 2,821,635 | 0.0% |
| Transfers Out | 5,525 | 4,245,940 | 3,107,114 | 1,138,826 | 73.2% |
| Total Expenditures | \$517,219 | \$29,785,660 | \$11,209,345 | \$18,576,315 | 37.6% |
| Total Zone 4 Const-Maint-Misc | (\$372,527) | (\$2,877,780) | \$1,521,801 | (\$4,399,581) | -52.9% |

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Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 2/28/21

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$3,799,006 | \$2,328,220 | \$1,470,786 | 61.3% |
| Redevelopment | 27 | 563,980 | 477,197 | 86,783 | 84.6% |
| Intergovernmental | 18,152 | 2,873,523 | 80,312 | 2,793,211 | 2.8% |
| Investment Earnings | 0 | 192,274 | (43,700) | 235,974 | -22.7% |
| Total Revenues | \$18,179 | \$7,428,783 | \$2,842,028 | \$4,586,755 | 38.3% |
| Expenditures | | | | | |
| Salaries and Benefits | \$152,744 | \$2,019,431 | \$1,839,301 | \$180,130 | 91.1% |
| Services and Supplies | 114,965 | 2,540,599 | 1,132,288 | 1,408,311 | 44.6% |
| Other Charges | 0 | 3,113,254 | 600 | 3,112,654 | 0.0% |
| Capital Outlay | 892,113 | 5,327,360 | 3,483,270 | 1,844,090 | 65.4% |
| Transfers Out | 2,401 | 452,526 | 118,235 | 334,291 | 26.1% |
| Total Expenditures | \$1,162,222 | \$13,453,170 | \$6,573,694 | \$6,879,476 | 48.9% |
| Total Zone 5 Const-Maint-Misc | (\$1,144,043) | (\$6,024,387) | (\$3,731,666) | (\$2,292,721) | 61.9% |

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Revenue and Expenditure Report

Fund 25160 -- Zone 6 Const-Maint-Misc

As Of 2/28/21

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$4,896,773 | \$2,775,383 | \$2,121,390 | 56.7% |
| Redevelopment | 21 | 1,304,957 | 923,046 | 381,911 | 70.7% |
| Intergovernmental | 21,377 | 4,474,677 | 347,157 | 4,127,520 | 7.8% |
| Charges For Services | 0 | 345 | 5,059 | (4,714) | 1466.4% |
| Investment Earnings | 0 | 208,096 | (32,103) | 240,199 | -15.4% |
| Use of Assets | 0 | 6,000 | 6,000 | 0 | 100.0% |
| Total Revenues | \$21,398 | \$10,890,848 | \$4,024,541 | \$6,866,307 | 37.0% |
| Expenditures | | | | | |
| Salaries and Benefits | \$142,369 | \$2,637,757 | \$1,362,302 | \$1,275,455 | 51.6% |
| Services and Supplies | 61,007 | 3,351,353 | 512,925 | 2,838,428 | 15.3% |
| Other Charges | 0 | 58,000 | 0 | 58,000 | 0.0% |
| Capital Outlay | 0 | 7,139,308 | 3,552,551 | 3,586,757 | 49.8% |
| Transfers Out | 2,194 | 846,146 | 118,341 | 727,805 | 14.0% |
| Total Expenditures | \$205,570 | \$14,032,564 | \$5,546,120 | \$8,486,444 | 39.5% |
| Total Zone 6 Const-Maint-Misc | (\$184,172) | (\$3,141,716) | (\$1,521,578) | (\$1,620,138) | 48.4% |

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Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 2/28/21

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Property Taxes | \$0 | \$5,596,793 | \$3,209,510 | \$2,387,283 | 57.3% |
| Redevelopment | 3 | 385,779 | 232,782 | 152,997 | 60.3% |
| Intergovernmental | 25,156 | 53,892 | 25,156 | 28,736 | 46.7% |
| Charges For Services | 0 | 50,000 | 24,728 | 25,272 | 49.5% |
| Area Drainage Plan Fees | 14,501 | 100,000 | 62,816 | 37,184 | 62.8% |
| Investment Earnings | 0 | 294,738 | (60,905) | 355,643 | -20.7% |
| Total Revenues | \$39,661 | \$6,481,202 | \$3,494,087 | \$2,987,115 | 53.9% |
| Expenditures | | | | | |
| Salaries and Benefits | \$166,996 | \$2,690,584 | \$1,243,137 | \$1,447,447 | 46.2% |
| Services and Supplies | 58,062 | 3,554,803 | 653,315 | 2,901,488 | 18.4% |
| Other Charges | 0 | 1,070,000 | 12,600 | 1,057,400 | 1.2% |
| Capital Outlay | 0 | 4,428,110 | 0 | 4,428,110 | 0.0% |
| Transfers Out | 2,577 | 740,037 | 148,291 | 591,746 | 20.0% |
| Total Expenditures | \$227,636 | \$12,483,534 | \$2,057,342 | \$10,426,192 | 16.5% |
| Total Zone 7 Const-Maint-Misc | (\$187,975) | (\$6,002,332) | \$1,436,745 | (\$7,439,077) | -23.9% |

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 2/28/21

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|-------------------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Special Assessments | \$0 | \$310,000 | \$161,003 | \$148,997 | 51.9% |
| Intergovernmental | 0 | 292,906 | 0 | 292,906 | 0.0% |
| Investment Earnings | 0 | 17,000 | (4,927) | 21,927 | -29.0% |
| Total Revenues | \$0 | \$619,906 | \$156,075 | \$463,831 | 25.2% |
| Expenditures | | | | | |
| Salaries and Benefits | \$20,875 | \$354,795 | \$192,131 | \$162,664 | 54.2% |
| Services and Supplies | 3,858 | 309,600 | 65,527 | 244,073 | 21.2% |
| Other Charges | 0 | 1,000 | 0 | 1,000 | 0.0% |
| Transfers Out | 324 | 50,000 | 10,789 | 39,211 | 21.6% |
| Total Expenditures | \$25,056 | \$715,395 | \$268,447 | \$446,948 | 37.5% |
| Total NPDES White Water Assessment | (\$25,056) | (\$95,489) | (\$112,372) | \$16,883 | 117.7% |

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 2/28/21

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|-------------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Special Assessments | \$74 | \$2,450,000 | \$1,273,279 | \$1,176,721 | 52.0% |
| Investment Earnings | 0 | 100,000 | (11,852) | 111,852 | -11.9% |
| Total Revenues | \$74 | \$2,550,000 | \$1,261,427 | \$1,288,573 | 49.5% |
| Expenditures | | | | | |
| Salaries and Benefits | \$63,501 | \$1,108,647 | \$721,104 | \$387,543 | 65.0% |
| Services and Supplies | 27,813 | 1,849,531 | 675,697 | 1,173,834 | 36.5% |
| Other Charges | 0 | 1,000 | 0 | 1,000 | 0.0% |
| Transfers Out | 985 | 163,170 | 33,876 | 129,294 | 20.8% |
| Total Expenditures | \$92,298 | \$3,122,348 | \$1,430,676 | \$1,691,672 | 45.8% |
| Total NPDES White Water Assessment | (\$92,224) | (\$572,348) | (\$169,249) | (\$403,099) | 29.6% |

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 2/28/21

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|------------------------------------------|-------------------------|------------------------|------------------------|---------------------------|----------------|
| Revenues | | | | | |
| Special Assessments | \$0 | \$530,000 | \$277,633 | \$252,367 | 52.4% |
| Intergovernmental | 0 | 1,832,045 | 73 | 1,831,972 | 0.0% |
| Investment Earnings | 0 | 16,000 | (3,807) | 19,807 | -23.8% |
| Total Revenues | \$0 | \$2,378,045 | \$273,899 | \$2,104,146 | 11.5% |
| Expenditures | | | | | |
| Salaries and Benefits | \$47,840 | \$592,240 | \$400,820 | \$191,420 | 67.7% |
| Services and Supplies | 304,615 | 1,543,900 | 732,280 | 811,620 | 47.4% |
| Other Charges | 0 | 1,000 | 0 | 1,000 | 0.0% |
| Transfers Out | 742 | 66,000 | 14,223 | 51,777 | 21.6% |
| Total Expenditures | \$353,197 | \$2,203,140 | \$1,147,323 | \$1,055,817 | 52.1% |
| Total NPDES Santa Margarita Assmt | (\$353,197) | \$174,905 | (\$873,423) | \$1,048,328 | -499.4% |

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