

**RIVERSIDE COUNTY FLOOD CONTROL
AND WATER CONSERVATION DISTRICT
FISCAL YEAR 2021-22**

**REVENUE AND EXPENDITURE REPORT
February 28, 2022**

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 2/28/22

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$122,317	\$1,150,000	\$350,870	\$799,130	30.5%
Total Revenues	<u>\$122,317</u>	<u>\$1,150,000</u>	<u>\$350,870</u>	<u>\$799,130</u>	<u>30.5%</u>
Expenditures					
Salaries and Benefits	\$55,876	\$789,400	\$658,600	\$130,800	83.4%
Services and Supplies	(15,657)	493,607	(171,545)	665,152	-34.8%
Other Charges	0	45,000	35,071	9,929	77.9%
Transfers Out	0	1,000	0	1,000	0.0%
Total Expenditures	<u>\$40,219</u>	<u>\$1,329,007</u>	<u>\$522,126</u>	<u>\$806,881</u>	<u>39.3%</u>
Total Special Accounting	<u><u>\$82,098</u></u>	<u><u>(\$179,007)</u></u>	<u><u>(\$171,256)</u></u>	<u><u>(\$7,751)</u></u>	<u><u>95.7%</u></u>

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 2/28/22

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$107,005	\$4,607,207	\$2,773,879	\$1,833,328	60.2%
Redevelopment	0	900,000	635,010	264,990	70.6%
Intergovernmental	0	42,000	20,011	21,989	47.6%
Charges For Services	12,823	25,275	73,993	(48,718)	292.8%
Charges For Administrative Services	841	10,000	13,689	(3,689)	136.9%
Investment Earnings	0	94,191	5,441	88,750	5.8%
Transfers In	24,267	535,000	184,116	350,884	34.4%
Total Revenues	\$144,936	\$6,213,673	\$3,706,140	\$2,507,533	59.6%
Expenditures					
Salaries and Benefits	\$401,110	\$7,029,506	\$4,932,712	\$2,096,794	70.2%
Services and Supplies	181,784	289,892	(1,154,555)	1,444,447	-398.3%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	0	1,000	0	1,000	0.0%
Total Expenditures	\$582,895	\$7,321,398	\$3,778,157	\$3,543,241	51.6%
Total Flood Administration	(\$437,959)	(\$1,107,725)	(\$72,017)	(\$1,035,708)	6.5%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 2/28/22

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$238,534	\$9,547,558	\$5,758,394	\$3,789,164	60.3%
Redevelopment	0	3,694,075	2,564,995	1,129,080	69.4%
Intergovernmental	0	79,180	41,423	37,757	52.3%
Charges For Services	3,313	0	28,295	(28,295)	N/A
Area Drainage Plan Fees	0	5,000	343,869	(338,869)	6877.4%
Investment Earnings	0	523,284	20,098	503,186	3.8%
Use of Assets	3,016	267,097	267,417	(320)	100.1%
Total Revenues	\$244,863	\$14,116,194	\$9,024,490	\$5,091,704	63.9%
Expenditures					
Salaries and Benefits	\$223,781	\$6,063,347	\$2,727,280	\$3,336,067	45.0%
Services and Supplies	197,058	4,653,265	2,017,260	2,636,005	43.4%
Other Charges	0	7,479,877	65,832	7,414,045	0.9%
Capital Outlay	63,300	2,414,920	703,275	1,711,645	29.1%
Transfers Out	4,101	812,722	33,168	779,554	4.1%
Total Expenditures	\$488,241	\$21,424,131	\$5,546,815	\$15,877,316	25.9%
Total Zone 1 Const-Maint-Misc	(\$243,378)	(\$7,307,937)	\$3,477,676	(\$10,785,613)	-47.6%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 2/28/22

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$358,119	\$16,380,878	\$10,254,510	\$6,126,368	62.6%
Redevelopment	0	2,394,496	1,764,722	629,774	73.7%
Intergovernmental	0	146,023	137,527	8,496	94.2%
Charges For Services	0	0	20	(20)	N/A
Area Drainage Plan Fees	0	1,000	3,815	(2,815)	381.5%
Investment Earnings	0	1,214,639	37,991	1,176,648	3.1%
Use of Assets	0	300	600	(300)	200.0%
Total Revenues	\$358,119	\$20,137,336	\$12,199,186	\$7,938,150	60.6%
Expenditures					
Salaries and Benefits	\$230,990	\$9,904,079	\$3,845,384	\$6,058,695	38.8%
Services and Supplies	144,559	7,235,485	2,505,639	4,729,846	34.6%
Other Charges	148,423	15,151,226	173,278	14,977,948	1.1%
Capital Outlay	95,000	12,694,301	438,605	12,255,696	3.5%
Transfers Out	4,246	1,147,856	30,634	1,117,222	2.7%
Total Expenditures	\$623,219	\$46,132,947	\$6,993,540	\$39,139,407	15.2%
Total Zone 2 Const-Maint-Misc	(\$265,099)	(\$25,995,611)	\$5,205,646	(\$31,201,257)	-20.0%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 2/28/22

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$54,394	\$2,256,883	\$1,347,250	\$909,633	59.7%
Redevelopment	0	989,687	540,721	448,966	54.6%
Special Assessments	701	0	701	(701)	N/A
Intergovernmental	0	262,601	9,703	252,898	3.7%
Charges For Services	5,317	0	5,377	(5,377)	N/A
Area Drainage Plan Fees	61,763	0	61,763	(61,763)	N/A
Investment Earnings	0	108,433	3,558	104,875	3.3%
Total Revenues	\$122,176	\$3,617,604	\$1,969,073	\$1,648,531	54.4%
Expenditures					
Salaries and Benefits	\$23,816	\$1,541,649	\$499,476	\$1,042,173	32.4%
Services and Supplies	405,878	1,552,606	917,289	635,317	59.1%
Other Charges	0	18,195	0	18,195	0.0%
Capital Outlay	0	4,019,332	0	4,019,332	0.0%
Transfers Out	437	239,105	4,829	234,276	2.0%
Total Expenditures	\$430,131	\$7,370,887	\$1,421,594	\$5,949,293	19.3%
Total Zone 3 Const-Maint-Misc	(\$307,955)	(\$3,753,283)	\$547,478	(\$4,300,761)	-14.6%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 2/28/22

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$451,916	\$17,569,841	\$11,082,302	\$6,487,539	63.1%
Redevelopment	0	3,073,901	2,453,965	619,936	79.8%
Intergovernmental	0	492,663	405,563	87,100	82.3%
Charges For Services	8,150	0	215,329	(215,329)	N/A
Area Drainage Plan Fees	184,860	100,000	876,971	(776,971)	877.0%
Investment Earnings	0	682,146	26,229	655,917	3.8%
Use of Assets	600	14,700	12,900	1,800	87.8%
Total Revenues	\$645,526	\$21,933,251	\$15,073,259	\$6,859,993	68.7%
Expenditures					
Salaries and Benefits	\$315,680	\$11,966,343	\$6,616,487	\$5,349,856	55.3%
Services and Supplies	266,725	9,280,674	2,443,422	6,837,252	26.3%
Other Charges	40,364	8,465,366	1,605,588	6,859,778	19.0%
Capital Outlay	795,032	7,635,208	4,359,617	3,275,591	57.1%
Transfers Out	197,798	4,114,973	2,872,433	1,242,540	69.8%
Total Expenditures	\$1,615,599	\$41,462,564	\$17,897,547	\$23,565,017	43.2%
Total Zone 4 Const-Maint-Misc	(\$970,074)	(\$19,529,313)	(\$2,824,288)	(\$16,705,025)	14.5%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 2/28/22

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$98,846	\$3,999,939	\$2,535,095	\$1,464,844	63.4%
Redevelopment	0	628,334	543,551	84,783	86.5%
Intergovernmental	0	4,082,769	1,067,175	3,015,594	26.1%
Investment Earnings	0	257,172	8,005	249,167	3.1%
Total Revenues	\$98,846	\$8,968,214	\$4,153,826	\$4,814,388	46.3%
Expenditures					
Salaries and Benefits	\$200,185	\$2,351,508	\$1,174,371	\$1,177,137	49.9%
Services and Supplies	260,175	2,635,397	1,108,483	1,526,914	42.1%
Other Charges	3,621	3,890,362	4,712	3,885,650	0.1%
Capital Outlay	0	6,594,020	0	6,594,020	0.0%
Transfers Out	3,817	293,412	10,276	283,136	3.5%
Total Expenditures	\$467,798	\$15,764,699	\$2,297,841	\$13,466,858	14.6%
Total Zone 5 Const-Maint-Misc	(\$368,952)	(\$6,796,485)	\$1,855,986	(\$8,652,471)	-27.3%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25160 -- Zone 6 Const-Maint-Misc

As Of 2/28/22

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$148,310	\$5,028,203	\$3,015,780	\$2,012,423	60.0%
Redevelopment	0	1,348,784	1,066,399	282,385	79.1%
Intergovernmental	0	3,962,140	21,521	3,940,619	0.5%
Charges For Services	5,561	346	5,561	(5,215)	1607.2%
Investment Earnings	0	260,800	6,375	254,425	2.4%
Use of Assets	0	6,000	11,438	(5,438)	190.6%
Total Revenues	\$153,871	\$10,606,273	\$4,127,074	\$6,479,199	38.9%
Expenditures					
Salaries and Benefits	\$76,585	\$3,125,259	\$1,311,828	\$1,813,431	42.0%
Services and Supplies	31,891	2,426,685	1,128,753	1,297,932	46.5%
Other Charges	0	539,180	0	539,180	0.0%
Capital Outlay	0	8,903,123	0	8,903,123	0.0%
Transfers Out	1,404	420,338	14,213	406,125	3.4%
Total Expenditures	\$109,880	\$15,414,585	\$2,454,795	\$12,959,790	15.9%
Total Zone 6 Const-Maint-Misc	\$43,991	(\$4,808,312)	\$1,672,280	(\$6,480,592)	-34.8%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 2/28/22

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$118,885	\$5,769,348	\$3,494,130	\$2,275,218	60.6%
Redevelopment	0	444,523	250,492	194,031	56.4%
Intergovernmental	0	50,527	25,326	25,201	50.1%
Charges For Services	0	50,000	472,473	(422,473)	944.9%
Area Drainage Plan Fees	1,297	100,000	431,476	(331,476)	431.5%
Investment Earnings	0	382,376	14,549	367,827	3.8%
Total Revenues	\$120,182	\$6,796,774	\$4,688,447	\$2,108,327	69.0%
Expenditures					
Salaries and Benefits	\$107,188	\$2,713,127	\$1,690,678	\$1,022,449	62.3%
Services and Supplies	62,876	3,861,927	1,149,952	2,711,975	29.8%
Other Charges	26,415	3,150,479	532,448	2,618,031	16.9%
Capital Outlay	0	5,682,783	0	5,682,783	0.0%
Transfers Out	1,959	376,238	20,933	355,305	5.6%
Total Expenditures	\$198,438	\$15,784,554	\$3,394,011	\$12,390,543	21.5%
Total Zone 7 Const-Maint-Misc	(\$78,256)	(\$8,987,780)	\$1,294,436	(\$10,282,216)	-14.4%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 2/28/22

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$310,000	\$167,833	\$142,167	54.1%
Intergovernmental	0	387,018	0	387,018	0.0%
Investment Earnings	0	17,000	1,192	15,808	7.0%
Total Revenues	\$0	\$714,018	\$169,026	\$544,992	23.7%
Expenditures					
Salaries and Benefits	\$19,279	\$328,118	\$163,039	\$165,079	49.7%
Services and Supplies	10,455	401,890	109,491	292,399	27.2%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	354	7,000	2,227	4,773	31.8%
Total Expenditures	\$30,088	\$738,008	\$274,756	\$463,252	37.2%
Total NPDES White Water Assessment	(\$30,088)	(\$23,990)	(\$105,731)	\$81,741	440.7%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 2/28/22

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$341	\$2,718,160	\$1,397,048	\$1,321,112	51.4%
Investment Earnings	0	72,000	2,370	69,630	3.3%
Total Revenues	\$341	\$2,790,160	\$1,399,417	\$1,390,743	50.2%
Expenditures					
Salaries and Benefits	\$69,324	\$1,069,685	\$726,912	\$342,773	68.0%
Services and Supplies	91,125	2,136,364	698,272	1,438,092	32.7%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	1,257	25,000	10,754	14,246	43.0%
Total Expenditures	\$161,706	\$3,232,049	\$1,435,938	\$1,796,111	44.4%
Total NPDES White Water Assessment	(\$161,365)	(\$441,889)	(\$36,521)	(\$405,368)	8.3%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 2/28/22

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$139	\$540,000	\$251,730	\$288,270	46.6%
Intergovernmental	0	1,852,988	0	1,852,988	0.0%
Investment Earnings	0	16,000	678	15,322	4.2%
Total Revenues	\$139	\$2,408,988	\$252,408	\$2,156,580	10.5%
Expenditures					
Salaries and Benefits	\$48,638	\$635,343	\$540,909	\$94,434	85.1%
Services and Supplies	280,694	1,567,846	778,003	789,843	49.6%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	894	17,000	8,149	8,851	47.9%
Total Expenditures	\$330,225	\$2,221,189	\$1,327,061	\$894,128	59.7%
Total NPDES Santa Margarita Assmt	(\$330,086)	\$187,799	(\$1,074,653)	\$1,262,452	-572.2%

This unaudited report is provided for informational purposes only.