

**RIVERSIDE COUNTY FLOOD CONTROL
AND WATER CONSERVATION DISTRICT
FISCAL YEAR 2023-24**

**REVENUE AND EXPENDITURE REPORT
December 31, 2023**

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 12/31/23

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$123,227	\$986,495	\$317,369	\$669,126	32.2%
Total Revenues	\$123,227	\$986,495	\$317,369	\$669,126	32.2%
Expenditures					
Salaries and Benefits	\$51,442	\$1,033,397	\$526,715	\$506,682	51.0%
Services and Supplies	(29,157)	118,400	6,376	112,024	5.4%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	0	1,000	0	1,000	0.0%
Total Expenditures	\$22,284	\$1,153,797	\$533,091	\$620,706	46.2%
Total Special Accounting	\$100,943	(\$167,302)	(\$215,723)	\$48,421	128.9%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 15100 -- Flood Administration
As Of 12/31/23

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,573,818	\$5,275,108	\$1,899,749	\$3,375,359	36.0%
Redevelopment	0	1,476,596	30,750	1,445,846	2.1%
Intergovernmental	5,859	63,292	5,859	57,433	9.3%
Charges For Services	5,071	140,762	27,832	112,930	19.8%
Charges For Administrative Services	408	23,000	1,328	21,672	5.8%
Investment Earnings	142,525	266,512	455,268	(188,756)	170.8%
Transfers In	15,374	400,000	156,808	243,192	39.2%
Total Revenues	\$1,743,054	\$7,645,270	\$2,577,593	\$5,067,677	33.7%
Expenditures					
Salaries and Benefits	\$991,332	\$3,947,005	\$4,748,702	(\$801,697)	120.3%
Services and Supplies	296,240	2,300,510	(748,926)	3,049,436	-32.6%
Other Charges	0	1,000	0	1,000	0.0%
Capital Outlay	0	132,750	32,369	100,381	24.4%
Transfers Out	0	1,000	0	1,000	0.0%
Total Expenditures	\$1,287,572	\$6,382,265	\$4,032,146	\$2,350,119	63.2%
Total Flood Administration	\$455,483	\$1,263,005	(\$1,454,553)	\$2,717,558	-115.2%

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Revenue and Expenditure Report
Fund 25110 -- Zone 1 Const-Maint-Misc
As Of 12/31/23

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$3,128,027	\$10,862,695	\$3,776,991	\$7,085,704	34.8%
Redevelopment	0	5,994,031	234,388	5,759,643	3.9%
Intergovernmental	11,648	82,848	11,648	71,200	14.1%
Charges For Services	685	0	685	(685)	N/A
Area Drainage Plan Fees	0	0	2,115	(2,115)	N/A
Investment Earnings	456,523	499,955	1,650,236	(1,150,281)	330.1%
Use of Assets	3,077	188,500	176,254	12,246	93.5%
Total Revenues	\$3,599,959	\$17,628,029	\$5,852,316	\$11,775,713	33.2%
Expenditures					
Salaries and Benefits	\$225,294	\$6,340,337	\$2,092,058	\$4,248,279	33.0%
Services and Supplies	246,275	5,686,589	1,440,125	4,246,464	25.3%
Other Charges	0	5,036,685	417,040	4,619,645	8.3%
Capital Outlay	276,600	1,158,000	393,602	764,398	34.0%
Transfers Out	3,016	414,666	21,984	392,682	5.3%
Total Expenditures	\$751,185	\$18,636,277	\$4,364,810	\$14,271,467	23.4%
Total Zone 1 Const-Maint-Misc	\$2,848,774	(\$1,008,248)	\$1,487,506	(\$2,495,754)	-147.5%

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Revenue and Expenditure Report
Fund 25120 -- Zone 2 Const-Maint-Misc
As Of 12/31/23

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$5,736,163	\$19,444,470	\$6,925,430	\$12,519,040	35.6%
Redevelopment	0	3,845,480	39,943	3,805,537	1.0%
Intergovernmental	21,357	898,516	21,357	877,159	2.4%
Charges For Services	284	0	1,303	(1,303)	N/A
Investment Earnings	751,303	1,121,606	2,710,378	(1,588,772)	241.7%
Use of Assets	0	300	300	0	100.0%
Total Revenues	\$6,509,108	\$25,310,372	\$9,698,712	\$15,611,660	38.3%
Expenditures					
Salaries and Benefits	\$216,810	\$6,768,789	\$2,996,671	\$3,772,118	44.3%
Services and Supplies	245,806	7,693,168	2,256,612	5,436,556	29.3%
Other Charges	81,116	30,915,087	2,556,344	28,358,743	8.3%
Capital Outlay	3,452,655	16,840,020	9,437,282	7,402,738	56.0%
Transfers Out	2,693	559,649	34,893	524,756	6.2%
Total Expenditures	\$3,999,080	\$62,776,713	\$17,281,802	\$45,494,911	27.5%
Total Zone 2 Const-Maint-Misc	\$2,510,028	(\$37,466,341)	(\$7,583,090)	(\$29,883,251)	20.2%

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Revenue and Expenditure Report
Fund 25130 -- Zone 3 Const-Maint-Misc
As Of 12/31/23

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$737,323	\$3,041,760	\$889,987	\$2,151,773	29.3%
Redevelopment	0	1,252,887	15,425	1,237,462	1.2%
Intergovernmental	2,745	188,881	295,192	(106,311)	156.3%
Investment Earnings	47,729	113,029	193,292	(80,263)	171.0%
Total Revenues	\$787,797	\$4,596,557	\$1,393,896	\$3,202,661	30.3%
Expenditures					
Salaries and Benefits	\$56,105	\$1,804,874	\$876,030	\$928,844	48.5%
Services and Supplies	54,978	1,510,252	559,819	950,433	37.1%
Other Charges	0	45,695	0	45,695	0.0%
Capital Outlay	828,195	6,183,628	3,399,632	2,783,996	55.0%
Transfers Out	762	126,184	10,656	115,528	8.4%
Total Expenditures	\$940,040	\$9,670,633	\$4,846,136	\$4,824,497	50.1%
Total Zone 3 Const-Maint-Misc	(\$152,243)	(\$5,074,076)	(\$3,452,240)	(\$1,621,836)	68.0%

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Revenue and Expenditure Report
Fund 25140 -- Zone 4 Const-Maint-Misc
As Of 12/31/23

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$6,517,880	\$21,616,462	\$7,865,327	\$13,751,135	36.4%
Redevelopment	0	5,424,207	108,854	5,315,353	2.0%
Intergovernmental	24,261	15,372,471	24,261	15,348,210	0.2%
Area Drainage Plan Fees	8,503	200,000	329,093	(129,093)	164.5%
Investment Earnings	584,484	607,933	2,150,315	(1,542,382)	353.7%
Use of Assets	600	14,700	11,700	3,000	79.6%
Total Revenues	\$7,135,728	\$43,235,773	\$10,489,549	\$32,746,224	24.3%
Expenditures					
Salaries and Benefits	\$322,454	\$10,945,262	\$3,638,943	\$7,306,319	33.2%
Services and Supplies	296,236	8,280,630	4,365,788	3,914,842	52.7%
Other Charges	3,242	10,413,344	28,834	10,384,510	0.3%
Capital Outlay	0	1,339,937	18,907	1,321,030	1.4%
Transfers Out	3,861	3,485,248	2,794,847	690,401	80.2%
Total Expenditures	\$625,793	\$34,464,421	\$10,847,319	\$23,617,102	31.5%
Total Zone 4 Const-Maint-Misc	\$6,509,935	\$8,771,352	(\$357,770)	\$9,129,122	-4.1%

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Revenue and Expenditure Report
Fund 25150 -- Zone 5 Const-Maint-Misc
As Of 12/31/23

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,563,707	\$5,143,885	\$1,884,876	\$3,259,009	36.6%
Redevelopment	0	1,245,594	13,146	1,232,448	1.1%
Intergovernmental	5,818	36,552	5,818	30,734	15.9%
Charges For Services	0	0	10	(10)	N/A
Investment Earnings	116,692	231,055	452,781	(221,726)	196.0%
Total Revenues	\$1,686,217	\$6,657,086	\$2,356,631	\$4,300,455	35.4%
Expenditures					
Salaries and Benefits	\$59,456	\$1,971,819	\$823,850	\$1,147,969	41.8%
Services and Supplies	70,911	2,576,577	530,327	2,046,250	20.6%
Other Charges	564	5,089,521	4,212	5,085,309	0.1%
Capital Outlay	77,603	501,000	85,412	415,588	17.0%
Transfers Out	764	147,336	7,895	3,340	5.4%
Total Expenditures	\$209,297	\$10,286,253	\$1,451,697	\$8,834,556	14.1%
Total Zone 5 Const-Maint-Misc	\$1,476,919	(\$3,629,167)	\$904,934	(\$4,534,101)	-24.9%

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Revenue and Expenditure Report
Fund 25160 -- Zone 6 Const-Maint-Misc
As Of 12/31/23

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,750,091	\$5,816,480	\$2,111,334	\$3,705,146	36.3%
Redevelopment	0	2,466,091	10,517	2,455,574	0.4%
Intergovernmental	6,514	3,962,043	56,514	3,905,529	1.4%
Investment Earnings	74,960	231,566	308,418	(76,852)	133.2%
Use of Assets	0	6,000	6,000	0	100.0%
Total Revenues	\$1,831,565	\$12,482,180	\$2,492,783	\$9,989,397	20.0%
Expenditures					
Salaries and Benefits	\$118,319	\$2,694,781	\$1,303,238	\$1,391,543	48.4%
Services and Supplies	336,305	3,545,478	952,457	2,593,021	26.9%
Other Charges	0	13,710,205	0	13,710,205	0.0%
Capital Outlay	7,426	6,620,768	1,696,758	4,924,010	25.6%
Transfers Out	1,773	221,953	15,278	206,675	6.9%
Total Expenditures	\$463,823	\$26,793,185	\$3,967,731	\$22,825,454	14.8%
Total Zone 6 Const-Maint-Misc	\$1,367,741	(\$14,311,005)	(\$1,474,948)	(\$12,836,057)	10.3%

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Revenue and Expenditure Report
Fund 25170 -- Zone 7 Const-Maint-Misc
As Of 12/31/23

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,964,485	\$6,701,078	\$2,372,189	\$4,328,889	35.4%
Redevelopment	0	525,780	1,848	523,932	0.4%
Intergovernmental	7,315	50,654	7,315	43,339	14.4%
Charges For Services	0	50,000	0	50,000	0.0%
Area Drainage Plan Fees	0	30,000	184,429	(154,429)	614.8%
Investment Earnings	306,852	350,394	1,098,875	(748,481)	313.6%
Total Revenues	\$2,278,652	\$7,707,906	\$3,664,656	\$4,043,250	47.5%
Expenditures					
Salaries and Benefits	\$101,361	\$3,232,473	\$1,171,952	\$2,060,521	36.3%
Services and Supplies	100,785	4,791,673	1,062,460	3,729,213	22.2%
Other Charges	2,045	6,160,879	10,770	6,150,109	0.2%
Capital Outlay	0	8,153,863	31,500	8,122,363	0.4%
Transfers Out	1,095	203,829	12,411	191,418	6.1%
Total Expenditures	\$205,285	\$22,542,717	\$2,289,092	\$20,253,625	10.2%
Total Zone 7 Const-Maint-Misc	\$2,073,367	(\$14,834,811)	\$1,375,564	(\$16,210,375)	-9.3%

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 12/31/23

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$324,632	\$17,610	\$307,022	5.4%
Intergovernmental	0	414,000	0	414,000	0.0%
Investment Earnings	25,664	2,000	92,683	(90,683)	4634.2%
Total Revenues	\$25,664	\$740,632	\$110,293	\$630,339	14.9%
Expenditures					
Salaries and Benefits	\$14,246	\$283,941	\$158,659	\$125,282	55.9%
Services and Supplies	11,026	595,438	131,960	463,478	22.2%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	185	6,000	1,711	4,289	28.5%
Total Expenditures	\$25,457	\$886,379	\$292,331	\$594,048	33.0%
Total NPDES White Water Assessment	\$207	(\$145,747)	(\$182,037)	\$36,290	124.9%

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 12/31/23

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$472	\$2,605,000	\$55,434	\$2,549,566	2.1%
Intergovernmental	0	600,207	0	600,207	0.0%
Investment Earnings	37,966	4,000	145,765	(141,765)	3644.1%
Total Revenues	\$38,438	\$3,209,207	\$201,199	\$3,008,008	6.3%
Expenditures					
Salaries and Benefits	\$71,994	\$1,625,618	\$632,754	\$992,864	38.9%
Services and Supplies	130,767	3,665,963	812,474	2,853,489	22.2%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	951	24,000	7,803	16,197	32.5%
Total Expenditures	\$203,713	\$5,316,581	\$1,453,031	\$3,863,550	27.3%
Total NPDES White Water Assessment	(\$165,274)	(\$2,107,374)	(\$1,251,832)	(\$855,542)	59.4%

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 12/31/23

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$73	\$555,000	\$7,656	\$547,344	1.4%
Intergovernmental	0	2,069,083	0	2,069,083	0.0%
Investment Earnings	20,686	1,200	78,282	(77,082)	6523.5%
Total Revenues	\$20,760	\$2,625,283	\$85,938	\$2,539,345	3.3%
Expenditures					
Salaries and Benefits	\$23,375	\$910,658	\$293,507	\$617,151	32.2%
Services and Supplies	115,423	1,836,002	451,274	1,384,728	24.6%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	273	17,000	3,830	13,170	22.5%
Total Expenditures	\$139,071	\$2,764,660	\$748,611	\$2,016,049	27.1%
Total NPDES Santa Margarita Assmt	(\$118,312)	(\$139,377)	(\$662,673)	\$523,296	475.5%

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