

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

**REVENUE AND EXPENDITURE REPORT  
May 31, 2024**

**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 5/31/24**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Charges For Services	\$92,144	\$986,495	\$723,207	\$263,288	73.3%
<b>Total Revenues</b>	\$92,144	\$986,495	\$723,207	\$263,288	73.3%
<b>Expenditures</b>					
Salaries and Benefits	\$123,782	\$1,310,397	\$1,029,772	\$280,625	78.6%
Services and Supplies	(58,974)	(158,600)	(33,542)	(125,058)	21.1%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	0	1,000	0	1,000	0.0%
<b>Total Expenditures</b>	\$64,808	\$1,153,797	\$996,230	\$157,567	86.3%
<b>Total Special Accounting</b>	\$27,336	(\$167,302)	(\$273,024)	\$105,722	163.2%

This unaudited report is provided for informational purposes only.

**Revenue and Expenditure Report**  
**Fund 15100 -- Flood Administration**  
**As Of 5/31/24**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$1,761,903	\$5,275,108	\$5,638,362	(\$363,254)	106.9%
Redevelopment	0	1,476,596	912,474	564,122	61.8%
Intergovernmental	13,671	63,292	33,202	30,090	52.5%
Charges For Services	2,549	140,762	49,058	91,704	34.9%
Charges For Administrative Services	498	23,000	2,306	20,694	10.0%
Investment Earnings	9,723	266,512	571,493	(304,981)	214.4%
Transfers In	36,559	400,000	336,426	63,574	84.1%
<b>Total Revenues</b>	<b>\$1,824,904</b>	<b>\$7,645,270</b>	<b>\$7,543,321</b>	<b>\$101,949</b>	<b>98.7%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$1,353,460	\$3,947,005	\$7,566,701	(\$3,619,696)	191.7%
Services and Supplies	312,813	2,300,510	1,780,585	519,925	77.4%
Other Charges	0	1,000	0	1,000	0.0%
Capital Outlay	0	132,750	115,017	17,733	86.6%
Transfers Out	0	1,000	0	1,000	0.0%
<b>Total Expenditures</b>	<b>\$1,666,272</b>	<b>\$6,382,265</b>	<b>\$9,462,303</b>	<b>(\$3,080,038)</b>	<b>148.3%</b>
<b>Total Flood Administration</b>	<b>\$158,631</b>	<b>\$1,263,005</b>	<b>(\$1,918,982)</b>	<b>\$3,181,987</b>	<b>-151.9%</b>

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**Revenue and Expenditure Report**  
**Fund 25110 -- Zone 1 Const-Maint-Misc**  
**As Of 5/31/24**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$3,525,229	\$10,862,695	\$11,251,295	(\$388,600)	103.6%
Redevelopment	0	5,994,031	3,799,935	2,194,096	63.4%
Intergovernmental	27,178	82,848	66,003	16,845	79.7%
Charges For Services	0	0	7,359	(7,359)	N/A
Area Drainage Plan Fees	0	0	1,223,375	(1,223,375)	N/A
Investment Earnings	61,082	499,955	2,287,129	(1,787,174)	457.5%
Use of Assets	53,859	188,500	245,918	(57,418)	130.5%
<b>Total Revenues</b>	<b>\$3,667,348</b>	<b>\$17,628,029</b>	<b>\$18,881,014</b>	<b>(\$1,252,985)</b>	<b>107.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$296,813	\$6,340,337	\$3,540,165	\$2,800,172	55.8%
Services and Supplies	214,554	5,686,589	2,512,810	3,173,779	44.2%
Other Charges	212,519	5,036,685	942,843	4,093,842	18.7%
Capital Outlay	9,585	1,158,000	564,262	593,738	48.7%
Transfers Out	5,741	414,666	51,487	363,179	12.4%
<b>Total Expenditures</b>	<b>\$739,212</b>	<b>\$18,636,277</b>	<b>\$7,611,567</b>	<b>\$11,024,710</b>	<b>40.8%</b>
<b>Total Zone 1 Const-Maint-Misc</b>	<b>\$2,928,136</b>	<b>(\$1,008,248)</b>	<b>\$11,269,447</b>	<b>(\$12,277,695)</b>	<b>-1117.7%</b>

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**Revenue and Expenditure Report**  
**Fund 25120 -- Zone 2 Const-Maint-Misc**  
**As Of 5/31/24**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$6,386,078	\$19,444,470	\$20,490,586	(\$1,046,116)	105.4%
Redevelopment	0	3,845,480	2,415,590	1,429,890	62.8%
Intergovernmental	49,834	898,516	146,026	752,490	16.3%
Charges For Services	0	0	2,440	(2,440)	N/A
Area Drainage Plan Fees	0	0	11,521	(11,521)	N/A
Investment Earnings	85,547	1,121,606	3,686,235	(2,564,629)	328.7%
Use of Assets	0	300	300	0	100.0%
<b>Total Revenues</b>	<b>\$6,521,459</b>	<b>\$25,310,372</b>	<b>\$26,752,697</b>	<b>(\$1,442,325)</b>	<b>105.7%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$433,786	\$6,768,789	\$5,913,545	\$855,244	87.4%
Services and Supplies	182,204	7,693,168	3,267,063	4,426,105	42.5%
Other Charges	1,002,689	26,915,087	5,070,994	21,844,093	18.8%
Capital Outlay	265,070	20,840,020	14,370,083	6,469,937	69.0%
Transfers Out	8,383	559,649	73,576	486,073	13.1%
<b>Total Expenditures</b>	<b>\$1,892,131</b>	<b>\$62,776,713</b>	<b>\$28,695,261</b>	<b>\$34,081,452</b>	<b>45.7%</b>
<b>Total Zone 2 Const-Maint-Misc</b>	<b>\$4,629,328</b>	<b>(\$37,466,341)</b>	<b>(\$1,942,564)</b>	<b>(\$35,523,777)</b>	<b>5.2%</b>

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**Revenue and Expenditure Report**  
**Fund 25130 -- Zone 3 Const-Maint-Misc**  
**As Of 5/31/24**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$828,862	\$3,041,760	\$2,647,804	\$393,956	87.0%
Redevelopment	0	1,252,887	704,404	548,483	56.2%
Intergovernmental	6,406	188,881	712,171	(523,290)	377.0%
Charges For Services	160	0	251	(251)	N/A
Investment Earnings	3,036	113,029	235,606	(122,577)	208.4%
<b>Total Revenues</b>	<b>\$838,463</b>	<b>\$4,596,557</b>	<b>\$4,300,237</b>	<b>\$296,320</b>	<b>93.6%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$68,282	\$1,509,874	\$1,240,758	\$269,116	82.2%
Services and Supplies	52,850	1,365,252	874,621	490,631	64.1%
Other Charges	239	45,695	239	45,456	0.5%
Capital Outlay	997,966	6,719,628	6,515,718	203,910	97.0%
Transfers Out	1,338	30,184	18,132	12,052	60.1%
<b>Total Expenditures</b>	<b>\$1,120,676</b>	<b>\$9,670,633</b>	<b>\$8,649,468</b>	<b>\$1,021,165</b>	<b>89.4%</b>
<b>Total Zone 3 Const-Maint-Misc</b>	<b>(\$282,213)</b>	<b>(\$5,074,076)</b>	<b>(\$4,349,231)</b>	<b>(\$724,845)</b>	<b>85.7%</b>

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**Revenue and Expenditure Report**  
**Fund 25140 -- Zone 4 Const-Maint-Misc**  
**As Of 5/31/24**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$7,311,878	\$21,616,462	\$23,371,032	(\$1,754,570)	108.1%
Redevelopment	0	5,424,207	3,906,813	1,517,394	72.0%
Intergovernmental	56,608	15,372,471	137,478	15,234,993	0.9%
Charges For Services	1,330	0	2,350	(2,350)	N/A
Area Drainage Plan Fees	216,882	200,000	1,024,047	(824,047)	512.0%
Investment Earnings	78,204	607,933	2,952,597	(2,344,664)	485.7%
Use of Assets	600	14,700	14,700	0	100.0%
<b>Total Revenues</b>	<b>\$7,665,502</b>	<b>\$43,235,773</b>	<b>\$31,409,017</b>	<b>\$11,826,756</b>	<b>72.6%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$520,965	\$10,945,262	\$8,504,492	\$2,440,770	77.7%
Services and Supplies	324,551	8,280,630	6,882,845	1,397,785	83.1%
Other Charges	140,376	10,413,344	435,805	9,977,539	4.2%
Capital Outlay	7,625	1,339,937	44,210	1,295,727	3.3%
Transfers Out	10,079	3,485,248	2,906,969	578,279	83.4%
<b>Total Expenditures</b>	<b>\$1,003,595</b>	<b>\$34,464,421</b>	<b>\$18,774,319</b>	<b>\$15,690,102</b>	<b>54.5%</b>
<b>Total Zone 4 Const-Maint-Misc</b>	<b>\$6,661,907</b>	<b>\$8,771,352</b>	<b>\$12,634,698</b>	<b>(\$3,863,346)</b>	<b>144.0%</b>

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**Revenue and Expenditure Report**  
**Fund 25150 -- Zone 5 Const-Maint-Misc**  
**As Of 5/31/24**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$1,748,324	\$5,143,885	\$5,592,298	(\$448,413)	108.7%
Redevelopment	0	1,245,594	582,549	663,045	46.8%
Intergovernmental	13,576	36,552	1,812,294	(1,775,742)	4958.1%
Charges For Services	0	0	10	(10)	N/A
Investment Earnings	15,702	231,055	611,974	(380,919)	264.9%
<b>Total Revenues</b>	<b>\$1,777,602</b>	<b>\$6,657,086</b>	<b>\$8,599,125</b>	<b>(\$1,942,039)</b>	<b>129.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$97,263	\$1,971,819	\$1,261,654	\$710,165	64.0%
Services and Supplies	44,874	2,576,577	740,994	1,835,583	28.8%
Other Charges	239	4,289,521	3,017,474	1,272,047	70.3%
Capital Outlay	0	1,301,000	1,000,023	300,977	76.9%
Transfers Out	1,874	147,336	16,804	3,340	11.4%
<b>Total Expenditures</b>	<b>\$144,250</b>	<b>\$10,286,253</b>	<b>\$6,036,948</b>	<b>\$4,249,305</b>	<b>58.7%</b>
<b>Total Zone 5 Const-Maint-Misc</b>	<b>\$1,633,351</b>	<b>(\$3,629,167)</b>	<b>\$2,562,177</b>	<b>(\$6,191,344)</b>	<b>-70.6%</b>

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**Revenue and Expenditure Report**  
**Fund 25160 -- Zone 6 Const-Maint-Misc**  
**As Of 5/31/24**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$1,990,236	\$5,816,480	\$6,322,218	(\$505,738)	108.7%
Redevelopment	0	2,466,091	1,420,847	1,045,244	57.6%
Intergovernmental	15,199	3,962,043	86,912	3,875,131	2.2%
Investment Earnings	9,853	231,566	395,686	(164,120)	170.9%
Use of Assets	0	6,000	6,000	0	100.0%
<b>Total Revenues</b>	<b>\$2,015,288</b>	<b>\$12,482,180</b>	<b>\$8,231,663</b>	<b>\$4,250,517</b>	<b>65.9%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$98,622	\$2,694,781	\$1,852,824	\$841,957	68.8%
Services and Supplies	48,658	4,045,478	2,465,950	1,579,528	61.0%
Other Charges	1,704	13,210,205	5,001,704	8,208,501	37.9%
Capital Outlay	1,065	6,620,768	2,113,077	4,507,691	31.9%
Transfers Out	1,896	221,953	26,436	195,517	11.9%
<b>Total Expenditures</b>	<b>\$151,945</b>	<b>\$26,793,185</b>	<b>\$11,459,992</b>	<b>\$15,333,193</b>	<b>42.8%</b>
<b>Total Zone 6 Const-Maint-Misc</b>	<b>\$1,863,343</b>	<b>(\$14,311,005)</b>	<b>(\$3,228,329)</b>	<b>(\$11,082,676)</b>	<b>22.6%</b>

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**Revenue and Expenditure Report**  
**Fund 25170 -- Zone 7 Const-Maint-Misc**  
**As Of 5/31/24**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$2,183,307	\$6,701,078	\$7,011,448	(\$310,370)	104.6%
Redevelopment	0	525,780	326,622	199,158	62.1%
Intergovernmental	17,067	50,654	41,449	9,205	81.8%
Charges For Services	0	50,000	0	50,000	0.0%
Area Drainage Plan Fees	0	30,000	202,623	(172,623)	675.4%
Investment Earnings	39,711	350,394	1,529,167	(1,178,773)	436.4%
<b>Total Revenues</b>	<b>\$2,240,085</b>	<b>\$7,707,906</b>	<b>\$9,111,308</b>	<b>(\$1,403,402)</b>	<b>118.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$197,423	\$3,232,473	\$2,117,610	\$1,114,863	65.5%
Services and Supplies	67,983	4,791,673	1,526,992	3,264,681	31.9%
Other Charges	479	6,160,879	46,927	6,113,952	0.8%
Capital Outlay	0	8,153,863	31,500	8,122,363	0.4%
Transfers Out	3,836	203,829	31,793	172,036	15.6%
<b>Total Expenditures</b>	<b>\$269,720</b>	<b>\$22,542,717</b>	<b>\$3,754,822</b>	<b>\$18,787,895</b>	<b>16.7%</b>
<b>Total Zone 7 Const-Maint-Misc</b>	<b>\$1,970,365</b>	<b>(\$14,834,811)</b>	<b>\$5,356,486</b>	<b>(\$20,191,297)</b>	<b>-36.1%</b>

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**Revenue and Expenditure Report**  
**Fund 25180 -- NPDES White Water Assessment**  
**As Of 5/31/24**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$138,540	\$324,632	\$318,633	\$5,999	98.2%
Intergovernmental	90,600	414,000	551,325	(137,325)	133.2%
Investment Earnings	3,030	2,000	127,189	(125,189)	6359.5%
<b>Total Revenues</b>	<b>\$232,170</b>	<b>\$740,632</b>	<b>\$997,147</b>	<b>(\$256,515)</b>	<b>134.6%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$20,238	\$316,941	\$272,520	\$44,421	86.0%
Services and Supplies	6,444	562,438	219,334	343,104	39.0%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	392	6,000	4,018	1,982	67.0%
<b>Total Expenditures</b>	<b>\$27,074</b>	<b>\$886,379</b>	<b>\$495,871</b>	<b>\$390,508</b>	<b>55.9%</b>
<b>Total NPDES White Water Assessment</b>	<b>\$205,096</b>	<b>(\$145,747)</b>	<b>\$501,275</b>	<b>(\$647,022)</b>	<b>-343.9%</b>

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**Revenue and Expenditure Report**  
**Fund 25190 -- NPDES Santa Ana Assessment**  
**As Of 5/31/24**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$1,217,216	\$2,605,000	\$2,620,267	(\$15,267)	100.6%
Intergovernmental	60,966	600,207	500,000	100,207	83.3%
Investment Earnings	4,480	4,000	192,227	(188,227)	4805.7%
<b>Total Revenues</b>	<b>\$1,282,662</b>	<b>\$3,209,207</b>	<b>\$3,312,494</b>	<b>(\$103,287)</b>	<b>103.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$99,327	\$1,625,618	\$1,086,040	\$539,578	66.8%
Services and Supplies	101,513	3,665,963	1,515,937	2,150,026	41.4%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	1,923	24,000	17,114	6,886	71.3%
<b>Total Expenditures</b>	<b>\$202,763</b>	<b>\$5,316,581</b>	<b>\$2,619,091</b>	<b>\$2,697,490</b>	<b>49.3%</b>
<b>Total NPDES White Water Assessment</b>	<b>\$1,079,898</b>	<b>(\$2,107,374)</b>	<b>\$693,403</b>	<b>(\$2,800,777)</b>	<b>-32.9%</b>

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**Revenue and Expenditure Report**  
**Fund 25200 -- NPDES Santa Margarita Assmt**  
**As Of 5/31/24**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$261,634	\$555,000	\$538,613	\$16,387	97.0%
Intergovernmental	457,108	2,069,083	1,963,744	105,339	94.9%
Investment Earnings	1,901	1,200	102,459	(101,259)	8538.3%
<b>Total Revenues</b>	<b>\$720,643</b>	<b>\$2,625,283</b>	<b>\$2,604,816</b>	<b>\$20,467</b>	<b>99.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$56,198	\$910,658	\$523,432	\$387,226	57.5%
Services and Supplies	27,010	1,836,002	847,966	988,036	46.2%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	1,097	17,000	8,473	8,527	49.8%
<b>Total Expenditures</b>	<b>\$84,305</b>	<b>\$2,764,660</b>	<b>\$1,379,871</b>	<b>\$1,384,789</b>	<b>49.9%</b>
<b>Total NPDES Santa Margarita Assmt</b>	<b>\$636,338</b>	<b>(\$139,377)</b>	<b>\$1,224,945</b>	<b>(\$1,364,322)</b>	<b>-878.9%</b>

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