

**RIVERSIDE COUNTY FLOOD CONTROL  
AND WATER CONSERVATION DISTRICT  
FISCAL YEAR 2025-26**

**REVENUE AND EXPENDITURE REPORT  
May 31, 2026**

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**Revenue and Expenditure Report**  
**Fund 15000 -- Special Accounting**  
**As Of 5/31/26**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Charges For Services	\$88,461	\$2,000,000	\$811,431	\$1,188,569	40.6%
<b>Total Revenues</b>	<b>\$88,461</b>	<b>\$2,000,000</b>	<b>\$811,431</b>	<b>\$1,188,570</b>	<b>40.6%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$115,297	\$2,075,682	\$1,474,530	\$601,152	71.0%
Services and Supplies	90,045	(48,617)	(246,003)	197,386	506.0%
Other Charges	0	1,000	0	1,000	0.0%
<b>Total Expenditures</b>	<b>\$205,342</b>	<b>\$2,028,065</b>	<b>\$1,228,527</b>	<b>\$799,538</b>	<b>60.6%</b>
<b>Total Special Accounting</b>	<b>(\$116,881)</b>	<b>(\$28,065)</b>	<b>(\$417,097)</b>	<b>\$389,032</b>	<b>1486.2%</b>

This unaudited report is provided for informational purposes only.

**Revenue and Expenditure Report**  
**Fund 15100 -- Flood Administration**  
**As Of 5/31/26**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$1,952,305	\$6,416,546	\$6,329,027	\$87,519	98.6%
Redevelopment	0	2,154,605	1,050,052	1,104,553	48.7%
Intergovernmental	13,610	42,422	33,054	9,368	77.9%
Charges For Services	8,624	120,001	52,171	67,830	43.5%
Charges For Administrative Services	0	2,363,926	(61)	2,363,987	0.0%
Investment Earnings	0	258,500	157,054	101,446	60.8%
Transfers In	38,970	573,162	383,981	189,181	67.0%
<b>Total Revenues</b>	<b>\$2,013,510</b>	<b>\$11,929,162</b>	<b>\$8,005,276</b>	<b>\$3,923,886</b>	<b>67.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$608,085	\$11,618,810	\$9,081,207	\$2,537,603	78.2%
Services and Supplies	589,335	2,192,826	1,001,409	1,191,417	45.7%
Other Charges	0	1,000	0	1,000	0.0%
Capital Outlay	64,292	173,464	64,292	109,172	37.1%
Transfers Out	0	1,000	0	1,000	0.0%
<b>Total Expenditures</b>	<b>\$1,261,712</b>	<b>\$13,987,100</b>	<b>\$10,146,908</b>	<b>\$3,840,192</b>	<b>72.5%</b>
<b>Total Flood Administration</b>	<b>\$751,797</b>	<b>(\$2,057,938)</b>	<b>(\$2,141,632)</b>	<b>\$83,694</b>	<b>104.1%</b>

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**Revenue and Expenditure Report**  
**Fund 25110 -- Zone 1 Const-Maint-Misc**  
**As Of 5/31/26**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$3,785,907	\$12,808,296	\$12,227,418	\$580,878	95.5%
Redevelopment	0	9,082,410	4,384,366	4,698,044	48.3%
Intergovernmental	26,162	77,651	98,651	(21,000)	127.0%
Area Drainage Plan Fees	818,483	0	818,483	(818,483)	N/A
Investment Earnings	0	772,500	1,278,108	(505,608)	165.5%
Use of Assets	3,267	228,304	134,909	93,395	59.1%
<b>Total Revenues</b>	<b>\$4,633,819</b>	<b>\$22,969,161</b>	<b>\$18,941,935</b>	<b>\$4,027,226</b>	<b>82.5%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$426,367	\$10,439,633	\$4,330,094	\$6,109,539	41.5%
Services and Supplies	244,561	12,345,884	3,744,427	8,601,457	30.3%
Other Charges	190,807	10,515,096	8,444,275	2,070,821	80.3%
Capital Outlay	76,189	2,895,126	245,043	2,650,083	8.5%
Transfers Out	8,058	797,840	125,871	671,969	15.8%
<b>Total Expenditures</b>	<b>\$945,982</b>	<b>\$36,993,579</b>	<b>\$16,889,711</b>	<b>\$20,103,868</b>	<b>45.7%</b>
<b>Total Zone 1 Const-Maint-Misc</b>	<b>\$3,687,838</b>	<b>(\$14,024,418)</b>	<b>\$2,052,224</b>	<b>(\$16,076,642)</b>	<b>-14.6%</b>

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**Revenue and Expenditure Report**  
**Fund 25120 -- Zone 2 Const-Maint-Misc**  
**As Of 5/31/26**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$6,903,367	\$23,312,441	\$22,442,654	\$869,787	96.3%
Redevelopment	0	5,328,961	2,633,848	2,695,113	49.4%
Intergovernmental	48,375	1,132,383	117,482	1,014,901	10.4%
Charges For Services	0	0	14,641	(14,641)	N/A
Investment Earnings	0	1,030,000	1,555,824	(525,824)	151.1%
Use of Assets	2,459	300	74,172	(73,872)	24724.0%
<b>Total Revenues</b>	<b>\$6,954,200</b>	<b>\$30,804,085</b>	<b>\$26,838,620</b>	<b>\$3,965,465</b>	<b>87.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$415,916	\$9,414,136	\$5,148,145	\$4,265,991	54.7%
Services and Supplies	164,695	14,406,149	3,575,004	10,831,145	24.8%
Other Charges	2,304	32,702,927	24,865,601	7,837,326	76.0%
Capital Outlay	471,216	12,264,826	7,187,754	5,077,072	58.6%
Transfers Out	7,864	1,028,788	154,431	874,357	15.0%
<b>Total Expenditures</b>	<b>\$1,061,995</b>	<b>\$69,816,826</b>	<b>\$40,930,936</b>	<b>\$28,885,890</b>	<b>58.6%</b>
<b>Total Zone 2 Const-Maint-Misc</b>	<b>\$5,892,205</b>	<b>(\$39,012,741)</b>	<b>(\$14,092,316)</b>	<b>(\$24,920,425)</b>	<b>36.1%</b>

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**Revenue and Expenditure Report**  
**Fund 25130 -- Zone 3 Const-Maint-Misc**  
**As Of 5/31/26**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$906,821	\$3,013,942	\$2,931,355	\$82,587	97.3%
Redevelopment	0	1,647,337	873,425	773,912	53.0%
Special Assessments	0	0	29	(29)	N/A
Intergovernmental	6,288	188,692	15,271	173,421	8.1%
Investment Earnings	0	118,450	36,259	82,191	30.6%
<b>Total Revenues</b>	<b>\$913,109</b>	<b>\$4,968,421</b>	<b>\$3,856,339</b>	<b>\$1,112,082</b>	<b>77.6%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$29,197	\$2,483,119	\$743,620	\$1,739,499	29.9%
Services and Supplies	30,823	1,262,695	485,794	776,901	38.5%
Other Charges	174	97,195	51,977	45,218	53.5%
Capital Outlay	0	9,000	0	9,000	0.0%
Transfers Out	551	134,464	13,793	120,671	10.3%
<b>Total Expenditures</b>	<b>\$60,745</b>	<b>\$3,986,473</b>	<b>\$1,295,184</b>	<b>\$2,691,289</b>	<b>32.5%</b>
<b>Total Zone 3 Const-Maint-Misc</b>	<b>\$852,364</b>	<b>\$981,948</b>	<b>\$2,561,154</b>	<b>(\$1,579,206)</b>	<b>260.8%</b>

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**Revenue and Expenditure Report**  
**Fund 25140 -- Zone 4 Const-Maint-Misc**  
**As Of 5/31/26**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$8,365,017	\$26,094,569	\$27,089,424	(\$994,855)	103.8%
Redevelopment	0	8,859,308	4,495,396	4,363,912	50.7%
Intergovernmental	437,537	15,266,936	520,783	14,746,153	3.4%
Charges For Services	417	0	6,102	(6,102)	N/A
Area Drainage Plan Fees	124,869	200,000	441,235	(241,235)	220.6%
Investment Earnings	0	772,500	1,514,201	(741,701)	196.0%
Use of Assets	600	14,411	114,201	(99,790)	792.5%
<b>Total Revenues</b>	<b>\$8,928,440</b>	<b>\$51,207,724</b>	<b>\$34,181,342</b>	<b>\$17,026,382</b>	<b>66.8%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$613,059	\$18,107,837	\$12,961,499	\$5,146,338	71.6%
Services and Supplies	199,461	15,721,974	6,785,871	8,936,103	43.2%
Other Charges	20,555	11,437,579	3,489,998	7,947,581	30.5%
Capital Outlay	1,467,875	31,878,052	6,454,535	25,423,517	20.2%
Transfers Out	11,667	1,267,335	196,588	1,070,747	15.5%
<b>Total Expenditures</b>	<b>\$2,312,617</b>	<b>\$78,412,777</b>	<b>\$29,888,492</b>	<b>\$48,524,285</b>	<b>38.1%</b>
<b>Total Zone 4 Const-Maint-Misc</b>	<b>\$6,615,823</b>	<b>(\$27,205,053)</b>	<b>\$4,292,850</b>	<b>(\$31,497,903)</b>	<b>-15.8%</b>

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**Revenue and Expenditure Report**  
**Fund 25150 -- Zone 5 Const-Maint-Misc**  
**As Of 5/31/26**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$2,077,447	\$6,242,615	\$6,750,828	(\$508,213)	108.1%
Redevelopment	0	1,326,421	642,310	684,111	48.4%
Intergovernmental	14,546	1,258,787	35,326	1,223,461	2.8%
Charges For Services	6,692	0	35,108	(35,108)	N/A
Investment Earnings	0	206,000	407,309	(201,309)	197.7%
Use of Assets	0	0	11,800	(11,800)	N/A
<b>Total Revenues</b>	<b>\$2,098,685</b>	<b>\$9,033,823</b>	<b>\$7,882,682</b>	<b>\$1,151,141</b>	<b>87.3%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$84,503	\$3,216,925	\$1,012,944	\$2,203,981	31.5%
Services and Supplies	(5,318)	3,251,598	747,319	2,504,279	23.0%
Other Charges	4,850	9,019,491	849,892	8,169,599	9.4%
Capital Outlay	55,315	490,000	159,546	330,454	32.6%
Transfers Out	1,598	282,825	31,659	3,340	11.2%
<b>Total Expenditures</b>	<b>\$140,948</b>	<b>\$16,260,839</b>	<b>\$2,801,360</b>	<b>\$13,459,479</b>	<b>17.2%</b>
<b>Total Zone 5 Const-Maint-Misc</b>	<b>\$1,957,737</b>	<b>(\$7,227,016)</b>	<b>\$5,081,322</b>	<b>(\$12,308,338)</b>	<b>-70.3%</b>

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**Revenue and Expenditure Report**  
**Fund 25160 -- Zone 6 Const-Maint-Misc**  
**As Of 5/31/26**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$2,237,749	\$7,338,071	\$7,198,226	\$139,845	98.1%
Redevelopment	0	3,321,064	1,629,286	1,691,778	49.1%
Intergovernmental	15,341	3,967,793	147,341	3,820,452	3.7%
Investment Earnings	0	180,250	214,864	(34,614)	119.2%
Use of Assets	0	6,000	6,000	0	100.0%
<b>Total Revenues</b>	<b>\$2,253,090</b>	<b>\$14,813,178</b>	<b>\$9,195,717</b>	<b>\$5,617,461</b>	<b>62.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$131,227	\$3,321,344	\$1,595,844	\$1,725,500	48.0%
Services and Supplies	88,807	4,101,799	828,720	3,273,079	20.2%
Other Charges	522	2,359,561	522	2,359,039	0.0%
Capital Outlay	10,237	50,000	10,237	39,763	20.5%
Transfers Out	2,491	381,550	31,769	349,781	8.3%
<b>Total Expenditures</b>	<b>\$233,284</b>	<b>\$10,214,254</b>	<b>\$2,467,091</b>	<b>\$7,747,163</b>	<b>24.2%</b>
<b>Total Zone 6 Const-Maint-Misc</b>	<b>\$2,019,805</b>	<b>\$4,598,924</b>	<b>\$6,728,626</b>	<b>(\$2,129,702)</b>	<b>146.3%</b>

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**Revenue and Expenditure Report**  
**Fund 25170 -- Zone 7 Const-Maint-Misc**  
**As Of 5/31/26**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$2,395,579	\$7,900,428	\$7,795,193	\$105,235	98.7%
Redevelopment	0	698,195	395,585	302,610	56.7%
Intergovernmental	(2,204,111)	48,764	20,029,320	(19,980,556)	41074.0%
Charges For Services	0	50,000	74,294	(24,294)	148.6%
Area Drainage Plan Fees	12,898	30,000	150,503	(120,503)	501.7%
Investment Earnings	0	463,500	257,285	206,215	55.5%
Use of Assets	6,000	0	6,000	(6,000)	N/A
<b>Total Revenues</b>	<b>\$210,367</b>	<b>\$9,190,887</b>	<b>\$28,708,180</b>	<b>(\$19,517,293)</b>	<b>312.4%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$182,331	\$3,965,003	\$3,123,315	\$841,688	78.8%
Services and Supplies	65,429	5,304,961	2,717,224	2,587,737	51.2%
Other Charges	17,477	509,879	164,739	345,140	32.3%
Capital Outlay	41,148	13,054,527	9,326,665	3,727,862	71.4%
Transfers Out	3,466	317,700	82,641	235,059	26.0%
<b>Total Expenditures</b>	<b>\$309,851</b>	<b>\$23,152,070</b>	<b>\$15,414,584</b>	<b>\$7,737,486</b>	<b>66.6%</b>
<b>Total Zone 7 Const-Maint-Misc</b>	<b>(\$99,485)</b>	<b>(\$13,961,183)</b>	<b>\$13,293,595</b>	<b>(\$27,254,778)</b>	<b>-95.2%</b>

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**Revenue and Expenditure Report**  
**Fund 25180 -- NPDES White Water Assessment**  
**As Of 5/31/26**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$139,216	\$330,000	\$329,278	\$722	99.8%
Intergovernmental	0	500,000	587,046	(87,046)	117.4%
Investment Earnings	0	113,300	71,868	41,432	63.4%
<b>Total Revenues</b>	<b>\$139,216</b>	<b>\$943,300</b>	<b>\$988,193</b>	<b>(\$44,893)</b>	<b>104.8%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$32,772	\$518,950	\$246,157	\$272,793	47.4%
Services and Supplies	7,439	640,578	314,577	326,001	49.1%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	621	6,849	3,934	2,915	57.4%
<b>Total Expenditures</b>	<b>\$40,831</b>	<b>\$1,167,377</b>	<b>\$564,668</b>	<b>\$602,709</b>	<b>48.4%</b>
<b>Total NPDES White Water Assessment</b>	<b>\$98,385</b>	<b>(\$224,077)</b>	<b>\$423,524</b>	<b>(\$647,601)</b>	<b>-189.0%</b>

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**Revenue and Expenditure Report**  
**Fund 25190 -- NPDES Santa Ana Assessment**  
**As Of 5/31/26**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$1,265,001	\$2,655,000	\$2,760,319	(\$105,319)	104.0%
Intergovernmental	0	500,000	500,000	0	100.0%
Investment Earnings	0	144,200	86,134	58,066	59.7%
<b>Total Revenues</b>	<b>\$1,265,001</b>	<b>\$3,299,200</b>	<b>\$3,346,453</b>	<b>(\$47,253)</b>	<b>101.4%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$98,210	\$1,771,180	\$1,105,322	\$665,858	62.4%
Services and Supplies	69,183	5,391,950	1,614,556	3,777,394	29.9%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	1,871	23,428	16,725	6,703	71.4%
<b>Total Expenditures</b>	<b>\$169,263</b>	<b>\$7,187,558</b>	<b>\$2,736,603</b>	<b>\$4,450,955</b>	<b>38.1%</b>
<b>Total NPDES White Water Assessment</b>	<b>\$1,095,738</b>	<b>(\$3,888,358)</b>	<b>\$609,850</b>	<b>(\$4,498,208)</b>	<b>-15.7%</b>

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**Revenue and Expenditure Report**  
**Fund 25200 -- NPDES Santa Margarita Assmt**  
**As Of 5/31/26**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$271,300	\$540,000	\$573,437	(\$33,437)	106.2%
Intergovernmental	(40,347)	2,092,084	2,200,000	(107,916)	105.2%
Investment Earnings	0	103,000	53,914	49,086	52.3%
<b>Total Revenues</b>	<b>\$230,954</b>	<b>\$2,735,084</b>	<b>\$2,827,351</b>	<b>(\$92,267)</b>	<b>103.4%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$41,519	\$922,773	\$692,563	\$230,210	75.1%
Services and Supplies	39,375	1,734,176	847,040	887,136	48.8%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	784	12,424	9,902	2,522	79.7%
<b>Total Expenditures</b>	<b>\$81,678</b>	<b>\$2,670,373</b>	<b>\$1,549,505</b>	<b>\$1,120,868</b>	<b>58.0%</b>
<b>Total NPDES Santa Margarita Assmt</b>	<b>\$149,276</b>	<b>\$64,711</b>	<b>\$1,277,846</b>	<b>(\$1,213,135)</b>	<b>1974.7%</b>

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