

**RIVERSIDE COUNTY FLOOD CONTROL  
AND WATER CONSERVATION DISTRICT  
FISCAL YEAR 2013-14**

**REVENUE AND EXPENDITURE REPORT  
August 31, 2013**

**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 8/31/13**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Charges For Services	\$10	\$602,000	\$10	\$601,990	0.0%
<b>Total Revenues</b>	\$10	\$602,000	\$10	\$601,990	0.0%
<b>Expenditures</b>					
Salaries and Benefits	\$444	\$287,900	\$8,339	\$279,561	2.9%
Services and Supplies	22,505	258,800	24,741	234,059	9.6%
<b>Total Expenditures</b>	\$22,948	\$546,700	\$33,080	\$513,620	6.1%
<b>Total Special Accounting</b>	(\$22,938)	\$55,300	(\$33,070)	\$88,370	-59.8%

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

### Fund 15100 -- Flood Administration

As Of 8/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$77,185	\$3,032,000	\$77,185	\$2,954,815	2.5%
Redevelopment	767	350,000	767	349,233	0.2%
Intergovernmental	0	45,500	0	45,500	0.0%
Charges For Services	10	53,000	4,513	48,487	8.5%
Charges For Administrative Services	0	5,000	0	5,000	0.0%
Interest Income	0	20,000	0	20,000	0.0%
Use of Assets	0	68,576	0	68,576	0.0%
Transfers In	0	15,000	0	15,000	0.0%
<b>Total Revenues</b>	<b>\$77,962</b>	<b>\$3,589,076</b>	<b>\$82,465</b>	<b>\$3,506,611</b>	<b>2.3%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$1,910,187	\$5,197,092	\$1,889,393	\$3,307,699	36.4%
Services and Supplies	(1,007,498)	(771,411)	(895,038)	123,627	116.0%
Capital Outlay	14,622	15,000	14,622	378	97.5%
<b>Total Expenditures</b>	<b>\$917,311</b>	<b>\$4,440,681</b>	<b>\$1,008,977</b>	<b>\$3,431,704</b>	<b>22.7%</b>
<b>Total Flood Administration</b>	<b>(\$839,349)</b>	<b>(\$851,605)</b>	<b>(\$926,512)</b>	<b>\$74,907</b>	<b>108.8%</b>

This unaudited report is provided for informational purposes only.

**Revenue and Expenditure Report**  
**Fund 25110 -- Zone 1 Const-Maint-Misc**  
**As Of 8/31/13**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$175,206	\$6,332,000	\$175,206	\$6,156,794	2.8%
Redevelopment	0	1,236,000	0	1,236,000	0.0%
Intergovernmental	0	98,000	0	98,000	0.0%
Charges For Services	0	302,000	293,400	8,600	97.2%
Area Drainage Plan Fees	0	5,000	0	5,000	0.0%
Interest Income	0	80,000	0	80,000	0.0%
Use of Assets	15,803	95,608	17,073	78,535	17.9%
Transfers In	0	269,360	0	269,360	0.0%
<b>Total Revenues</b>	<b>\$191,010</b>	<b>\$8,417,968</b>	<b>\$485,680</b>	<b>\$7,932,288</b>	<b>5.8%</b>
<b>Expenditures</b>					
Salaries and Benefits	(\$25,243)	\$3,901,180	\$99,903	\$3,801,277	2.6%
Services and Supplies	548,880	13,495,470	575,608	12,919,862	4.3%
Other Charges	0	1,327,000	0	1,327,000	0.0%
Capital Outlay	0	403,000	0	403,000	0.0%
Transfers Out	0	756,880	0	756,880	0.0%
<b>Total Expenditures</b>	<b>\$523,637</b>	<b>\$19,883,530</b>	<b>\$675,511</b>	<b>\$19,208,019</b>	<b>3.4%</b>
<b>Total Zone 1 Const-Maint-Misc</b>	<b>(\$332,627)</b>	<b>(\$11,465,562)</b>	<b>(\$189,832)</b>	<b>(\$11,275,730)</b>	<b>1.7%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 8/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$293,731	\$10,363,000	\$293,731	\$10,069,269	2.8%
Redevelopment	0	1,143,000	0	1,143,000	0.0%
Intergovernmental	0	171,000	0	171,000	0.0%
Charges For Services	0	1,600,000	0	1,600,000	0.0%
Area Drainage Plan Fees	0	5,000	0	5,000	0.0%
Interest Income	0	226,000	0	226,000	0.0%
Use of Assets	1,064	7,181	1,596	5,585	22.2%
<b>Total Revenues</b>	<b>\$294,795</b>	<b>\$13,515,181</b>	<b>\$295,327</b>	<b>\$13,219,854</b>	<b>2.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	(\$23,148)	\$3,623,905	\$74,688	\$3,549,217	2.1%
Services and Supplies	193,986	23,552,090	167,535	23,384,555	0.7%
Other Charges	0	6,732,000	0	6,732,000	0.0%
Capital Outlay	0	5,480,000	0	5,480,000	0.0%
Transfers Out	0	1,101,180	0	1,101,180	0.0%
<b>Total Expenditures</b>	<b>\$170,837</b>	<b>\$40,489,175</b>	<b>\$242,223</b>	<b>\$40,246,952</b>	<b>0.6%</b>
<b>Total Zone 2 Const-Maint-Misc</b>	<b>\$123,958</b>	<b>(\$26,973,994)</b>	<b>\$53,104</b>	<b>(\$27,027,098)</b>	<b>-0.2%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 8/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$38,793	\$1,404,000	\$38,793	\$1,365,207	2.8%
Redevelopment	0	585,000	0	585,000	0.0%
Intergovernmental	0	23,000	0	23,000	0.0%
Charges For Services	20	1,221,740	20	1,221,720	0.0%
Interest Income	0	48,000	0	48,000	0.0%
<b>Total Revenues</b>	<b>\$38,813</b>	<b>\$3,281,740</b>	<b>\$38,813</b>	<b>\$3,242,927</b>	<b>1.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	(\$7,760)	\$1,064,000	\$21,311	\$1,042,689	2.0%
Services and Supplies	88,834	7,802,600	94,351	7,708,249	1.2%
Other Charges	0	131,000	0	131,000	0.0%
Capital Outlay	0	150,000	0	150,000	0.0%
Transfers Out	0	192,920	0	192,920	0.0%
<b>Total Expenditures</b>	<b>\$81,075</b>	<b>\$9,340,520</b>	<b>\$115,662</b>	<b>\$9,224,858</b>	<b>1.2%</b>
<b>Total Zone 3 Const-Maint-Misc</b>	<b>(\$42,262)</b>	<b>(\$6,058,780)</b>	<b>(\$76,850)</b>	<b>(\$5,981,930)</b>	<b>1.3%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 8/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$287,576	\$10,327,000	\$287,576	\$10,039,424	2.8%
Redevelopment	0	1,405,000	0	1,405,000	0.0%
Intergovernmental	0	157,000	0	157,000	0.0%
Special Assessments	(957)	0	0	0	N/A
Area Drainage Plan Fees	0	141,000	0	141,000	0.0%
Interest Income	0	258,000	0	258,000	0.0%
Use of Assets	0	7,800	300	7,500	3.8%
<b>Total Revenues</b>	<b>\$286,619</b>	<b>\$12,295,800</b>	<b>\$287,876</b>	<b>\$12,007,924</b>	<b>2.3%</b>
<b>Expenditures</b>					
Salaries and Benefits	(\$53,247)	\$5,489,898	\$106,638	\$5,383,260	1.9%
Services and Supplies	248,524	28,975,460	317,543	28,657,917	1.1%
Other Charges	0	2,115,000	0	2,115,000	0.0%
Capital Outlay	0	1,995,000	39,509	1,955,491	2.0%
Transfers Out	0	1,090,870	0	1,090,870	0.0%
<b>Total Expenditures</b>	<b>\$195,277</b>	<b>\$39,666,228</b>	<b>\$463,690</b>	<b>\$39,202,538</b>	<b>1.2%</b>
<b>Total Zone 4 Const-Maint-Misc</b>	<b>\$91,343</b>	<b>(\$27,370,428)</b>	<b>(\$175,814)</b>	<b>(\$27,194,614)</b>	<b>0.6%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 8/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$61,466	\$2,149,300	\$61,466	\$2,087,834	2.9%
Redevelopment	0	356,000	0	356,000	0.0%
Intergovernmental	0	34,000	0	34,000	0.0%
Interest Income	0	50,000	0	50,000	0.0%
<b>Total Revenues</b>	<b>\$61,466</b>	<b>\$2,589,300</b>	<b>\$61,466</b>	<b>\$2,527,834</b>	<b>2.4%</b>
<b>Expenditures</b>					
Salaries and Benefits	(\$4,916)	\$1,055,717	\$12,260	\$1,043,457	1.2%
Services and Supplies	45,831	6,389,820	49,025	6,340,795	0.8%
Other Charges	0	131,000	0	131,000	0.0%
Capital Outlay	0	75,000	0	75,000	0.0%
Transfers Out	0	233,340	0	233,340	0.0%
<b>Total Expenditures</b>	<b>\$40,915</b>	<b>\$7,884,877</b>	<b>\$61,285</b>	<b>\$7,823,592</b>	<b>0.8%</b>
<b>Total Zone 5 Const-Maint-Misc</b>	<b>\$20,551</b>	<b>(\$5,295,577)</b>	<b>\$181</b>	<b>(\$5,295,758)</b>	<b>0.0%</b>

This unaudited report is provided for informational purposes only.



## Revenue and Expenditure Report

Fund 25160 -- Zone 6 Const-Maint-Misc

As Of 8/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$87,872	\$3,179,000	\$87,872	\$3,091,128	2.8%
Redevelopment	11,951	550,000	11,951	538,049	2.2%
Intergovernmental	0	49,000	0	49,000	0.0%
Charges For Services	64,529	2,000,000	65,902	1,934,098	3.3%
Interest Income	0	82,000	0	82,000	0.0%
Use of Assets	0	49,000	0	49,000	0.0%
<b>Total Revenues</b>	<b>\$164,352</b>	<b>\$5,909,000</b>	<b>\$165,725</b>	<b>\$5,743,275</b>	<b>2.8%</b>
<b>Expenditures</b>					
Salaries and Benefits	(\$18,161)	\$2,542,445	\$35,004	\$2,507,441	1.4%
Services and Supplies	498,101	16,828,210	385,485	16,442,725	2.3%
Other Charges	0	149,000	0	149,000	0.0%
Capital Outlay	0	100,000	0	100,000	0.0%
Transfers Out	0	336,700	0	336,700	0.0%
<b>Total Expenditures</b>	<b>\$479,940</b>	<b>\$19,956,355</b>	<b>\$420,490</b>	<b>\$19,535,865</b>	<b>2.1%</b>
<b>Total Zone 6 Const-Maint-Misc</b>	<b>(\$315,588)</b>	<b>(\$14,047,355)</b>	<b>(\$254,765)</b>	<b>(\$13,792,590)</b>	<b>1.8%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

### Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 8/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$95,350	\$3,396,000	\$95,350	\$3,300,650	2.8%
Redevelopment	0	404,500	0	404,500	0.0%
Intergovernmental	0	55,000	0	55,000	0.0%
Area Drainage Plan Fees	0	257,000	4,716	252,284	1.8%
Interest Income	0	126,000	0	126,000	0.0%
<b>Total Revenues</b>	<b>\$95,350</b>	<b>\$4,238,500</b>	<b>\$100,066</b>	<b>\$4,138,434</b>	<b>2.4%</b>
<b>Expenditures</b>					
Salaries and Benefits	(\$23,493)	\$1,480,283	\$23,106	\$1,457,177	1.6%
Services and Supplies	75,168	24,346,960	90,994	24,255,966	0.4%
Other Charges	0	145,000	0	145,000	0.0%
Capital Outlay	0	3,000,000	0	3,000,000	0.0%
Transfers Out	0	353,110	0	353,110	0.0%
<b>Total Expenditures</b>	<b>\$51,675</b>	<b>\$29,325,353</b>	<b>\$114,100</b>	<b>\$29,211,253</b>	<b>0.4%</b>
<b>Total Zone 7 Const-Maint-Misc</b>	<b>\$43,675</b>	<b>(\$25,086,853)</b>	<b>(\$14,034)</b>	<b>(\$25,072,819)</b>	<b>0.1%</b>

This unaudited report is provided for informational purposes only.

**Revenue and Expenditure Report**  
**Fund 25180 -- NPDES White Water Assessment**  
**As Of 8/31/13**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$16,728	\$291,000	\$16,728	\$274,272	5.7%
Charges For Services	0	579,720	0	579,720	0.0%
Interest Income	0	2,600	0	2,600	0.0%
<b>Total Revenues</b>	<b>\$16,728</b>	<b>\$873,320</b>	<b>\$16,728</b>	<b>\$856,592</b>	<b>1.9%</b>
<b>Expenditures</b>					
Salaries and Benefits	(\$6,143)	\$450,750	\$6,123	\$444,627	1.4%
Services and Supplies	33,478	660,400	17,265	643,135	2.6%
<b>Total Expenditures</b>	<b>\$27,335</b>	<b>\$1,111,150</b>	<b>\$23,389</b>	<b>\$1,087,761</b>	<b>2.1%</b>
<b>Total NPDES White Water Assessment</b>	<b>(\$10,608)</b>	<b>(\$237,830)</b>	<b>(\$6,661)</b>	<b>(\$231,169)</b>	<b>2.8%</b>

This unaudited report is provided for informational purposes only.

**Revenue and Expenditure Report**  
**Fund 25190 -- NPDES Santa Ana Assessment**  
**As Of 8/31/13**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$60,186	\$2,265,000	\$60,186	\$2,204,814	2.7%
Charges For Services	0	500,000	(1,800)	501,800	-0.4%
Interest Income	0	17,000	0	17,000	0.0%
<b>Total Revenues</b>	<b>\$60,186</b>	<b>\$2,782,000</b>	<b>\$58,386</b>	<b>\$2,723,614</b>	<b>2.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	(\$11,313)	\$693,500	\$24,802	\$668,698	3.6%
Services and Supplies	134,765	2,867,690	53,714	2,813,976	1.9%
<b>Total Expenditures</b>	<b>\$123,452</b>	<b>\$3,561,190</b>	<b>\$78,516</b>	<b>\$3,482,674</b>	<b>2.2%</b>
<b>Total NPDES Santa Ana Assessment</b>	<b>(\$63,266)</b>	<b>(\$779,190)</b>	<b>(\$20,130)</b>	<b>(\$759,060)</b>	<b>2.6%</b>

This unaudited report is provided for informational purposes only.

**Revenue and Expenditure Report**  
**Fund 25200 -- NPDES Santa Margarita Assmt**  
**As Of 8/31/13**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$17,070	\$476,000	\$17,070	\$458,930	3.6%
Charges For Services	0	1,248,620	0	1,248,620	0.0%
Interest Income	0	4,000	0	4,000	0.0%
<b>Total Revenues</b>	<b>\$17,070</b>	<b>\$1,728,620</b>	<b>\$17,070</b>	<b>\$1,711,550</b>	<b>1.0%</b>
<b>Expenditures</b>					
Salaries and Benefits	(\$13,728)	\$492,700	\$10,093	\$482,607	2.0%
Services and Supplies	21,274	1,527,380	(16,607)	1,543,987	-1.1%
<b>Total Expenditures</b>	<b>\$7,546</b>	<b>\$2,020,080</b>	<b>(\$6,514)</b>	<b>\$2,026,594</b>	<b>-0.3%</b>
<b>Total NPDES Santa Margarita Assmt</b>	<b>\$9,523</b>	<b>(\$291,460)</b>	<b>\$23,584</b>	<b>(\$315,044)</b>	<b>-8.1%</b>

This unaudited report is provided for informational purposes only.