

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

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

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 12/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$13,953	\$602,000	\$154,272	\$447,728	25.6%
Total Revenues	<u>\$13,953</u>	<u>\$602,000</u>	<u>\$154,272</u>	<u>\$447,728</u>	<u>25.6%</u>
Expenditures					
Salaries and Benefits	\$24,387	\$287,900	\$180,523	\$107,377	62.7%
Services and Supplies	162,692	258,800	183,378	75,422	70.9%
Total Expenditures	<u>\$187,079</u>	<u>\$546,700</u>	<u>\$363,902</u>	<u>\$182,799</u>	<u>66.6%</u>
Total Special Accounting	<u>(\$173,126)</u>	<u>\$55,300</u>	<u>(\$209,629)</u>	<u>\$264,929</u>	<u>-379.1%</u>

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 12/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$828,267	\$3,032,000	\$1,039,545	\$1,992,455	34.3%
Redevelopment	228,760	350,000	241,534	108,466	69.0%
Intergovernmental	6,217	45,500	6,217	39,283	13.7%
Charges For Services	1,332	53,000	27,462	25,538	51.8%
Charges For Administrative Services	0	5,000	3,189	1,811	63.8%
Interest Income	0	20,000	4,669	15,331	23.3%
Use of Assets	0	68,576	0	68,576	0.0%
Transfers In	0	15,000	0	15,000	0.0%
Total Revenues	\$1,064,576	\$3,589,076	\$1,322,615	\$2,266,461	36.9%
Expenditures					
Salaries and Benefits	\$914,683	\$5,197,092	\$3,289,453	\$1,907,639	63.3%
Services and Supplies	327,069	(771,411)	(1,003,048)	231,637	130.0%
Capital Outlay	0	15,000	14,622	378	97.5%
Total Expenditures	\$1,241,752	\$4,440,681	\$2,301,027	\$2,139,654	51.8%
Total Flood Administration	(\$177,177)	(\$851,605)	(\$978,412)	\$126,807	114.9%

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Revenue and Expenditure Report
Fund 25110 -- Zone 1 Const-Maint-Misc
As Of 12/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,855,876	\$6,332,000	\$2,335,399	\$3,996,601	36.9%
Redevelopment	802,668	1,236,000	802,668	433,332	64.9%
Intergovernmental	13,929	98,000	13,929	84,071	14.2%
Charges For Services	590	302,000	293,990	8,010	97.3%
Area Drainage Plan Fees	0	5,000	0	5,000	0.0%
Interest Income	0	80,000	16,923	63,077	21.2%
Use of Assets	1,270	95,608	73,970	21,638	77.4%
Transfers In	0	269,360	0	269,360	0.0%
Total Revenues	\$2,674,334	\$8,417,968	\$3,536,880	\$4,881,088	42.0%
Expenditures					
Salaries and Benefits	\$113,515	\$3,901,180	\$1,158,157	\$2,743,023	29.7%
Services and Supplies	110,988	13,495,470	1,442,999	12,052,471	10.7%
Other Charges	0	1,327,000	0	1,327,000	0.0%
Capital Outlay	16,900	403,000	16,900	386,100	4.2%
Transfers Out	0	756,880	27,245	729,635	3.6%
Total Expenditures	\$241,403	\$19,883,530	\$2,645,301	\$17,238,229	13.3%
Total Zone 1 Const-Maint-Misc	\$2,432,931	(\$11,465,562)	\$891,579	(\$12,357,141)	-7.8%

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Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 12/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$3,157,794	\$10,363,000	\$3,961,797	\$6,401,203	38.2%
Redevelopment	590,906	1,143,000	590,906	552,094	51.7%
Intergovernmental	23,701	171,000	23,701	147,299	13.9%
Charges For Services	30	1,600,000	(319,970)	1,919,970	-20.0%
Area Drainage Plan Fees	0	5,000	419,965	(414,965)	8399.3%
Interest Income	0	226,000	57,926	168,074	25.6%
Use of Assets	632	7,181	3,823	3,358	53.2%
Total Revenues	\$3,773,062	\$13,515,181	\$4,738,148	\$8,777,033	35.1%
Expenditures					
Salaries and Benefits	\$120,713	\$3,623,905	\$941,841	\$2,682,064	26.0%
Services and Supplies	382,715	23,552,090	1,166,240	22,385,850	5.0%
Other Charges	531,477	6,732,000	531,477	6,200,523	7.9%
Capital Outlay	0	5,480,000	2,688,175	2,791,825	49.1%
Transfers Out	0	1,101,180	39,624	1,061,556	3.6%
Total Expenditures	\$1,034,905	\$40,489,175	\$5,367,356	\$35,121,819	13.3%
Total Zone 2 Const-Maint-Misc	\$2,738,157	(\$26,973,994)	(\$629,208)	(\$26,344,786)	2.3%

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Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 12/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$416,701	\$1,404,000	\$522,904	\$881,096	37.2%
Redevelopment	281,847	585,000	281,847	303,153	48.2%
Intergovernmental	3,128	23,000	3,128	19,872	13.6%
Charges For Services	0	1,221,740	250,630	971,110	20.5%
Interest Income	0	48,000	12,235	35,765	25.5%
Total Revenues	\$701,676	\$3,281,740	\$1,070,743	\$2,210,997	32.6%
Expenditures					
Salaries and Benefits	\$76,704	\$1,064,000	\$400,112	\$663,888	37.6%
Services and Supplies	23,083	7,802,600	323,178	7,479,422	4.1%
Other Charges	0	131,000	0	131,000	0.0%
Capital Outlay	0	150,000	34,000	116,000	22.7%
Transfers Out	0	192,920	6,950	185,970	3.6%
Total Expenditures	\$99,787	\$9,340,520	\$764,241	\$8,576,279	8.2%
Total Zone 3 Const-Maint-Misc	\$601,889	(\$6,058,780)	\$306,502	(\$6,365,282)	-5.1%

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Revenue and Expenditure Report
Fund 25140 -- Zone 4 Const-Maint-Misc
As Of 12/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$3,096,451	\$10,327,000	\$3,883,726	\$6,443,274	37.6%
Redevelopment	794,592	1,405,000	794,592	610,408	56.6%
Intergovernmental	23,240	157,000	23,240	133,760	14.8%
Charges For Services	0	0	800	(800)	N/A
Area Drainage Plan Fees	0	141,000	659,895	(518,895)	468.0%
Interest Income	0	258,000	61,146	196,854	23.7%
Use of Assets	7,500	7,800	7,800	0	100.0%
Total Revenues	\$3,921,783	\$12,295,800	\$5,431,200	\$6,864,600	44.2%
Expenditures					
Salaries and Benefits	\$150,858	\$5,489,898	\$1,339,574	\$4,150,324	24.4%
Services and Supplies	53,357	28,975,460	1,349,535	27,625,925	4.7%
Other Charges	0	2,115,000	0	2,115,000	0.0%
Capital Outlay	87,500	1,995,000	781,009	1,213,991	39.1%
Transfers Out	0	1,090,870	39,273	1,051,597	3.6%
Total Expenditures	\$291,715	\$39,666,228	\$3,509,391	\$36,156,837	8.8%
Total Zone 4 Const-Maint-Misc	\$3,630,068	(\$27,370,428)	\$1,921,809	(\$29,292,237)	-7.0%

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Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 12/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$648,123	\$2,149,300	\$816,314	\$1,332,986	38.0%
Redevelopment	202,649	356,000	202,649	153,351	56.9%
Intergovernmental	4,864	34,000	4,864	29,136	14.3%
Interest Income	0	50,000	10,464	39,536	20.9%
Total Revenues	\$855,637	\$2,589,300	\$1,034,291	\$1,555,009	39.9%
Expenditures					
Salaries and Benefits	\$19,486	\$1,055,717	\$168,623	\$887,094	16.0%
Services and Supplies	5,620	6,389,820	158,617	6,231,203	2.5%
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	8,399	224,941	3.6%
Total Expenditures	\$25,106	\$7,884,877	\$335,638	\$7,549,239	4.3%
Total Zone 5 Const-Maint-Misc	\$830,531	(\$5,295,577)	\$698,653	(\$5,994,230)	-13.2%

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Revenue and Expenditure Report
Fund 25160 -- Zone 6 Const-Maint-Misc
As Of 12/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$929,492	\$3,179,000	\$1,170,022	\$2,008,978	36.8%
Redevelopment	312,443	550,000	548,364	1,636	99.7%
Intergovernmental	6,976	49,000	6,976	42,024	14.2%
Charges For Services	0	2,000,000	307,858	1,692,142	15.4%
Charges For Administrative Services	15	0	15	(15)	N/A
Interest Income	0	82,000	19,115	62,885	23.3%
Use of Assets	0	49,000	0	49,000	0.0%
Total Revenues	\$1,248,926	\$5,909,000	\$2,052,350	\$3,856,650	34.7%
Expenditures					
Salaries and Benefits	\$114,899	\$2,542,445	\$680,634	\$1,861,811	26.8%
Services and Supplies	402,319	16,828,210	2,399,590	14,428,620	14.3%
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	12,115	324,585	3.6%
Total Expenditures	\$517,218	\$19,956,355	\$3,092,340	\$16,864,015	15.5%
Total Zone 6 Const-Maint-Misc	\$731,708	(\$14,047,355)	(\$1,039,990)	(\$13,007,365)	7.4%

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Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 12/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,036,128	\$3,396,000	\$1,297,151	\$2,098,849	38.2%
Redevelopment	197,069	404,500	197,069	207,431	48.7%
Intergovernmental	7,777	55,000	7,777	47,223	14.1%
Charges For Services	29,890	0	29,890	(29,890)	N/A
Area Drainage Plan Fees	4,952	257,000	9,798	247,202	3.8%
Interest Income	0	126,000	31,066	94,934	24.7%
Use of Assets	0	0	8,400	(8,400)	N/A
Total Revenues	\$1,275,815	\$4,238,500	\$1,581,150	\$2,657,350	37.3%
Expenditures					
Salaries and Benefits	\$53,587	\$1,480,283	\$500,794	\$979,489	33.8%
Services and Supplies	1,308	24,346,960	466,835	23,880,125	1.9%
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	12,715	340,395	3.6%
Total Expenditures	\$54,895	\$29,325,353	\$980,344	\$28,345,009	3.3%
Total Zone 7 Const-Maint-Misc	\$1,220,921	(\$25,086,853)	\$592,407	(\$25,679,260)	-2.4%

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 12/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$291,000	\$16,728	\$274,272	5.7%
Charges For Services	0	579,720	0	579,720	0.0%
Interest Income	0	2,600	969	1,631	37.3%
Total Revenues	\$0	\$873,320	\$17,697	\$855,623	2.0%
Expenditures					
Salaries and Benefits	\$11,658	\$450,750	\$82,295	\$368,455	18.3%
Services and Supplies	18,218	660,400	88,590	571,810	13.4%
Total Expenditures	\$29,877	\$1,111,150	\$170,885	\$940,265	15.4%
Total NPDES White Water Assessment	(\$29,877)	(\$237,830)	(\$153,188)	(\$84,642)	64.4%

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 12/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$267	\$2,265,000	\$61,692	\$2,203,308	2.7%
Charges For Services	0	500,000	(1,800)	501,800	-0.4%
Interest Income	0	17,000	4,590	12,410	27.0%
Total Revenues	\$267	\$2,782,000	\$64,482	\$2,717,518	2.3%
Expenditures					
Salaries and Benefits	\$40,467	\$693,500	\$330,641	\$362,859	47.7%
Services and Supplies	70,896	2,867,690	349,351	2,518,339	12.2%
Total Expenditures	\$111,363	\$3,561,190	\$679,992	\$2,881,198	19.1%
Total NPDES Santa Ana Assessment	(\$111,096)	(\$779,190)	(\$615,510)	(\$163,680)	79.0%

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 12/31/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$357	\$476,000	\$17,777	\$458,223	3.7%
Charges For Services	0	1,248,620	0	1,248,620	0.0%
Interest Income	0	4,000	1,606	2,394	40.2%
Total Revenues	\$357	\$1,728,620	\$19,384	\$1,709,236	1.1%
Expenditures					
Salaries and Benefits	\$19,586	\$492,700	\$165,850	\$326,850	33.7%
Services and Supplies	28,230	1,527,380	170,505	1,356,875	11.2%
Total Expenditures	\$47,816	\$2,020,080	\$336,355	\$1,683,725	16.7%
Total NPDES Santa Margarita Assmt	(\$47,460)	(\$291,460)	(\$316,971)	\$25,511	108.8%

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