

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

**REVENUE AND EXPENDITURE REPORT
June 30, 2014**

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 6/30/14

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|---------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------|
| Revenues | | | | | |
| Charges For Services | (\$13,889) | \$602,000 | \$364,830 | \$237,170 | 60.6% |
| Transfers In | 0 | 1,982 | 1,982 | 0 | 100.0% |
| Total Revenues | (\$13,889) | \$603,982 | \$366,812 | \$237,170 | 60.7% |
| Expenditures | | | | | |
| Salaries and Benefits | \$38,747 | \$432,900 | \$397,098 | \$35,802 | 91.7% |
| Services and Supplies | (254,896) | 74,800 | 24,573 | 50,227 | 32.9% |
| Other Charges | 0 | 39,000 | 23,015 | 15,985 | 59.0% |
| Total Expenditures | (\$216,149) | \$546,700 | \$444,685 | \$102,015 | 81.3% |
| Total Special Accounting | \$202,260 | \$57,282 | (\$77,873) | \$135,155 | -135.9% |

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 6/30/14

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|-------------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Property Taxes | \$90,877 | \$3,032,000 | \$2,943,679 | \$88,321 | 97.1% |
| Redevelopment | 260,187 | 350,000 | 509,013 | (159,013) | 145.4% |
| Intergovernmental | 6,622 | 45,500 | 41,849 | 3,651 | 92.0% |
| Charges For Services | 5,264 | 53,000 | 57,879 | (4,879) | 109.2% |
| Charges For Administrative Services | 1,805 | 5,000 | 6,671 | (1,671) | 133.4% |
| Interest Income | 2,271 | 20,000 | 15,366 | 4,634 | 76.8% |
| Use of Assets | 0 | 68,576 | 0 | 68,576 | 0.0% |
| Transfers In | 216,334 | 182,306 | 383,640 | (201,334) | 210.4% |
| Total Revenues | \$583,362 | \$3,756,382 | \$3,958,098 | (\$201,716) | 105.4% |
| Expenditures | | | | | |
| Salaries and Benefits | (\$177,980) | \$5,197,092 | \$4,623,168 | \$573,925 | 89.0% |
| Services and Supplies | 389,754 | (779,411) | (618,078) | (161,333) | 79.3% |
| Capital Outlay | 5,913 | 31,000 | 28,900 | 2,100 | 93.2% |
| Total Expenditures | \$217,688 | \$4,448,681 | \$4,033,989 | \$414,692 | 90.7% |
| Total Flood Administration | \$365,674 | (\$692,299) | (\$75,891) | (\$616,408) | 11.0% |

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Revenue and Expenditure Report
Fund 25110 -- Zone 1 Const-Maint-Misc
As Of 6/30/14

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Property Taxes | \$204,956 | \$6,332,000 | \$6,620,144 | (\$288,144) | 104.6% |
| Redevelopment | 969,682 | 1,236,000 | 1,804,236 | (568,236) | 146.0% |
| Intergovernmental | 14,839 | 98,000 | 93,771 | 4,229 | 95.7% |
| Charges For Services | 165,827 | 302,000 | 465,151 | (163,151) | 154.0% |
| Area Drainage Plan Fees | 0 | 5,000 | 0 | 5,000 | 0.0% |
| Interest Income | 8,101 | 80,000 | 53,994 | 26,006 | 67.5% |
| Use of Assets | 0 | 95,608 | 85,470 | 10,138 | 89.4% |
| Transfers In | 200,129 | 858,599 | 789,368 | 69,231 | 91.9% |
| Total Revenues | \$1,563,535 | \$9,007,207 | \$9,912,133 | (\$904,926) | 110.0% |
| Expenditures | | | | | |
| Salaries and Benefits | \$350,523 | \$3,901,180 | \$2,398,037 | \$1,503,143 | 61.5% |
| Services and Supplies | 625,647 | 13,495,470 | 3,549,962 | 9,945,508 | 26.3% |
| Other Charges | 85,410 | 1,327,000 | 85,410 | 1,241,590 | 6.4% |
| Capital Outlay | 0 | 403,000 | 16,900 | 386,100 | 4.2% |
| Transfers Out | 252,788 | 756,880 | 428,993 | 327,887 | 56.7% |
| Total Expenditures | \$1,314,368 | \$19,883,530 | \$6,479,303 | \$13,404,227 | 32.6% |
| Total Zone 1 Const-Maint-Misc | \$249,167 | (\$10,876,323) | \$3,432,831 | (\$14,309,154) | -31.6% |

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Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 6/30/14

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$346,234 | \$10,363,000 | \$11,153,817 | (\$790,817) | 107.6% |
| Redevelopment | 664,922 | 1,143,000 | 1,264,110 | (121,110) | 110.6% |
| Intergovernmental | 25,248 | 171,000 | 159,553 | 11,447 | 93.3% |
| Charges For Services | 31,363 | 1,600,000 | 243,541 | 1,356,459 | 15.2% |
| Area Drainage Plan Fees | 15,000 | 5,000 | 434,965 | (429,965) | 8699.3% |
| Interest Income | 25,194 | 226,000 | 178,791 | 47,209 | 79.1% |
| Use of Assets | 0 | 7,181 | 6,483 | 698 | 90.3% |
| Transfers In | 0 | 416,439 | 416,439 | 0 | 100.0% |
| Total Revenues | \$1,107,962 | \$13,931,620 | \$13,857,699 | \$73,921 | 99.5% |
| Expenditures | | | | | |
| Salaries and Benefits | \$411,031 | \$3,623,905 | \$2,465,171 | \$1,158,734 | 68.0% |
| Services and Supplies | 1,068,320 | 23,552,090 | 4,409,874 | 19,142,216 | 18.7% |
| Other Charges | 1,458,635 | 6,732,000 | 1,990,112 | 4,741,888 | 29.6% |
| Capital Outlay | 0 | 5,480,000 | 2,887,671 | 2,592,329 | 52.7% |
| Transfers Out | 61,994 | 1,101,180 | 318,297 | 782,883 | 28.9% |
| Total Expenditures | \$2,999,979 | \$40,489,175 | \$12,071,125 | \$28,418,050 | 29.8% |
| Total Zone 2 Const-Maint-Misc | (\$1,892,017) | (\$26,557,555) | \$1,786,574 | (\$28,344,129) | -6.7% |

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Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 6/30/14

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$45,633 | \$1,404,000 | \$1,483,226 | (\$79,226) | 105.6% |
| Redevelopment | 303,523 | 585,000 | 587,249 | (2,249) | 100.4% |
| Intergovernmental | 3,332 | 23,000 | 21,054 | 1,946 | 91.5% |
| Charges For Services | 0 | 1,221,740 | 250,630 | 971,110 | 20.5% |
| Interest Income | 4,965 | 48,000 | 37,637 | 10,363 | 78.4% |
| Transfers In | 0 | 147,868 | 147,868 | 0 | 100.0% |
| Total Revenues | \$357,453 | \$3,429,608 | \$2,527,664 | \$901,944 | 73.7% |
| Expenditures | | | | | |
| Salaries and Benefits | \$155,767 | \$1,514,000 | \$1,312,513 | \$201,487 | 86.7% |
| Services and Supplies | 1,690,447 | 7,054,600 | 4,304,401 | 2,750,199 | 61.0% |
| Other Charges | 18,250 | 131,000 | 18,250 | 112,750 | 13.9% |
| Capital Outlay | 226,000 | 448,000 | 447,500 | 500 | 99.9% |
| Transfers Out | 23,394 | 192,920 | 68,344 | 124,576 | 35.4% |
| Total Expenditures | \$2,113,858 | \$9,340,520 | \$6,151,008 | \$3,189,512 | 65.9% |
| Total Zone 3 Const-Maint-Misc | (\$1,756,405) | (\$5,910,912) | (\$3,623,345) | (\$2,287,567) | 61.3% |

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Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 6/30/14

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Property Taxes | \$339,314 | \$10,327,000 | \$11,057,153 | (\$730,153) | 107.1% |
| Redevelopment | 877,406 | 1,405,000 | 1,685,065 | (280,065) | 119.9% |
| Intergovernmental | 24,758 | 157,000 | 156,453 | 547 | 99.7% |
| Charges For Services | 7,538 | 0 | 16,312 | (16,312) | N/A |
| Area Drainage Plan Fees | 0 | 141,000 | 758,338 | (617,338) | 537.8% |
| Interest Income | 27,482 | 258,000 | 192,963 | 65,037 | 74.8% |
| Use of Assets | 1,691 | 7,800 | 9,491 | (1,691) | 121.7% |
| Transfers In | 2,060,465 | 891,669 | 2,952,134 | (2,060,465) | 331.1% |
| Total Revenues | \$3,338,653 | \$13,187,469 | \$16,827,909 | (\$3,640,440) | 127.6% |
| Expenditures | | | | | |
| Salaries and Benefits | \$757,764 | \$5,489,898 | \$4,055,566 | \$1,434,332 | 73.9% |
| Services and Supplies | 2,581,613 | 27,424,460 | 6,134,315 | 21,290,145 | 22.4% |
| Other Charges | 85,045 | 2,115,000 | 85,045 | 2,029,955 | 4.0% |
| Capital Outlay | (87,500) | 2,295,000 | 2,077,509 | 217,491 | 90.5% |
| Transfers Out | 2,144,908 | 2,341,870 | 2,398,860 | (56,990) | 102.4% |
| Total Expenditures | \$5,481,829 | \$39,666,228 | \$14,751,295 | \$24,914,933 | 37.2% |
| Total Zone 4 Const-Maint-Misc | (\$2,143,175) | (\$26,478,759) | \$2,076,614 | (\$28,555,373) | -7.8% |

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Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 6/30/14

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Property Taxes | \$71,387 | \$2,149,300 | \$2,317,541 | (\$168,241) | 107.8% |
| Redevelopment | 218,934 | 356,000 | 425,495 | (69,495) | 119.5% |
| Intergovernmental | 5,182 | 34,000 | 32,747 | 1,253 | 96.3% |
| Charges For Services | 234 | 0 | 714 | (714) | N/A |
| Interest Income | 4,964 | 50,000 | 33,715 | 16,285 | 67.4% |
| Transfers In | 0 | 92,322 | 92,322 | 0 | 100.0% |
| Total Revenues | \$300,701 | \$2,681,622 | \$2,902,535 | (\$220,913) | 108.2% |
| Expenditures | | | | | |
| Salaries and Benefits | \$124,464 | \$1,055,717 | \$613,073 | \$442,644 | 58.1% |
| Services and Supplies | 184,261 | 6,389,820 | 538,784 | 5,851,036 | 8.4% |
| Other Charges | 18,250 | 131,000 | 18,250 | 112,750 | 13.9% |
| Capital Outlay | 5,000 | 75,000 | 6,000 | 69,000 | 8.0% |
| Transfers Out | 14,433 | 233,340 | 68,752 | 164,588 | 29.5% |
| Total Expenditures | \$346,408 | \$7,884,877 | \$1,244,859 | \$6,640,018 | 15.8% |
| Total Zone 5 Const-Maint-Misc | (\$45,706) | (\$5,203,255) | \$1,657,676 | (\$6,860,931) | -31.9% |

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Revenue and Expenditure Report

Fund 25160 -- Zone 6 Const-Maint-Misc

As Of 6/30/14

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Property Taxes | \$102,045 | \$3,179,000 | \$3,355,137 | (\$176,137) | 105.5% |
| Redevelopment | 475,211 | 550,000 | 1,079,216 | (529,216) | 196.2% |
| Intergovernmental | 7,432 | 49,000 | 46,964 | 2,036 | 95.8% |
| Charges For Services | 0 | 2,000,000 | 323,926 | 1,676,074 | 16.2% |
| Charges For Administrative Services | 0 | 0 | 15 | (15) | N/A |
| Interest Income | 7,503 | 82,000 | 57,946 | 24,054 | 70.7% |
| Use of Assets | 3,600 | 49,000 | 3,600 | 45,400 | 7.3% |
| Transfers In | 0 | 305,080 | 305,080 | 0 | 100.0% |
| Total Revenues | \$595,791 | \$6,214,080 | \$5,171,884 | \$1,042,196 | 83.2% |
| Expenditures | | | | | |
| Salaries and Benefits | \$232,212 | \$2,542,445 | \$1,782,534 | \$759,911 | 70.1% |
| Services and Supplies | 1,428,517 | 16,828,210 | 6,789,734 | 10,038,476 | 40.3% |
| Other Charges | 36,500 | 149,000 | 95,963 | 53,037 | 64.4% |
| Capital Outlay | 0 | 100,000 | 0 | 100,000 | 0.0% |
| Transfers Out | 33,664 | 336,700 | 112,019 | 224,681 | 33.3% |
| Total Expenditures | \$1,730,893 | \$19,956,355 | \$8,780,250 | \$11,176,105 | 44.0% |
| Total Zone 6 Const-Maint-Misc | (\$1,135,102) | (\$13,742,275) | (\$3,608,365) | (\$10,133,910) | 26.3% |

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Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 6/30/14

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|--------------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Property Taxes | \$113,268 | \$3,396,000 | \$3,653,478 | (\$257,478) | 107.6% |
| Redevelopment | 181,872 | 404,500 | 379,331 | 25,169 | 93.8% |
| Intergovernmental | 8,284 | 55,000 | 52,352 | 2,648 | 95.2% |
| Charges For Services | 3,636 | 0 | 39,404 | (39,404) | N/A |
| Area Drainage Plan Fees | 9,899 | 257,000 | 72,688 | 184,312 | 28.3% |
| Interest Income | 13,962 | 126,000 | 98,796 | 27,204 | 78.4% |
| Use of Assets | 0 | 0 | 8,400 | (8,400) | N/A |
| Transfers In | 1,418,559 | 286,618 | 1,705,177 | (1,418,559) | 16.8 % |
| Total Revenues | \$1,749,481 | \$4,525,118 | \$6,009,626 | (\$1,484,508) | 132.8% |
| Expenditures | | | | | |
| Salaries and Benefits | \$141,122 | \$1,480,283 | \$1,119,014 | \$361,269 | 75.6% |
| Services and Supplies | 633,891 | 23,189,960 | 1,662,398 | 21,527,562 | 7.2% |
| Other Charges | 36,500 | 145,000 | 36,500 | 108,500 | 25.2% |
| Capital Outlay | 0 | 3,000,000 | 0 | 3,000,000 | 0.0% |
| Transfers Out | 1,443,163 | 1,510,110 | 1,525,398 | (15,288) | 101.0% |
| Total Expenditures | \$2,254,676 | \$29,325,353 | \$4,343,310 | \$24,982,043 | 14.8% |
| Total Zone 7 Const-Maint-Misc | (\$505,195) | (\$24,800,235) | \$1,666,316 | (\$26,466,551) | -6.7% |

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 6/30/14

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|-------------------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Special Assessments | \$14,286 | \$291,000 | \$304,131 | (\$13,131) | 104.5% |
| Charges For Services | 93,549 | 579,720 | 499,614 | 80,106 | 86.2% |
| Interest Income | 453 | 2,600 | 2,883 | (283) | 110.9% |
| Transfers In | 0 | 4,379 | 4,379 | 0 | 100.0% |
| Total Revenues | \$108,289 | \$877,699 | \$811,006 | \$66,693 | 92.4% |
| Expenditures | | | | | |
| Salaries and Benefits | \$28,828 | \$450,750 | \$231,914 | \$218,836 | 51.5% |
| Services and Supplies | 140,181 | 655,400 | 386,091 | 269,309 | 58.9% |
| Transfers Out | 3,331 | 5,000 | 3,331 | 1,669 | 66.6% |
| Total Expenditures | \$172,339 | \$1,111,150 | \$621,336 | \$489,814 | 55.9% |
| Total NPDES White Water Assessment | (\$64,051) | (\$233,451) | \$189,669 | (\$423,120) | -81.2% |

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 6/30/14

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|-----------------------------------------|-------------------------|------------------------|------------------------|---------------------------|--------------|
| Revenues | | | | | |
| Special Assessments | \$46,137 | \$2,265,000 | \$2,273,944 | (\$8,944) | 100.4% |
| Charges For Services | (231,391) | 500,000 | 159,802 | 340,198 | 32.0% |
| Interest Income | 2,074 | 17,000 | 13,907 | 3,093 | 81.8% |
| Transfers In | 0 | 11,900 | 11,900 | 0 | 100.0% |
| Total Revenues | (\$183,180) | \$2,793,900 | \$2,459,553 | \$334,347 | 88.0% |
| Expenditures | | | | | |
| Salaries and Benefits | \$139,072 | \$878,500 | \$870,471 | \$8,029 | 99.1% |
| Services and Supplies | 620,954 | 2,669,690 | 1,720,251 | 949,439 | 64.4% |
| Transfers Out | 12,484 | 13,000 | 12,484 | 516 | 96.0% |
| Total Expenditures | \$772,510 | \$3,561,190 | \$2,603,207 | \$957,983 | 73.1% |
| Total NPDES Santa Ana Assessment | (\$955,691) | (\$767,290) | (\$143,653) | (\$623,637) | 18.7% |

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 6/30/14

| | Month-To-Date Actual | Year-To-Date Budget | Year-To-Date Actual | Bdgt. to Act. Variance | Pct. |
|------------------------------------------|-------------------------|------------------------|------------------------|---------------------------|---------------|
| Revenues | | | | | |
| Special Assessments | \$7,211 | \$476,000 | \$494,082 | (\$18,082) | 103.8% |
| Charges For Services | 137,842 | 1,248,620 | 600,206 | 648,414 | 48.1% |
| Interest Income | 525 | 4,000 | 4,159 | (159) | 104.0% |
| Transfers In | 0 | 17,684 | 17,684 | 0 | 100.0% |
| Total Revenues | \$145,577 | \$1,746,304 | \$1,116,130 | \$630,174 | 63.9% |
| Expenditures | | | | | |
| Salaries and Benefits | \$72,367 | \$492,700 | \$374,909 | \$117,791 | 76.1% |
| Services and Supplies | 314,276 | 1,521,380 | 1,060,928 | 460,452 | 69.7% |
| Transfers Out | 5,330 | 6,000 | 5,330 | 670 | 88.8% |
| Total Expenditures | \$391,972 | \$2,020,080 | \$1,441,167 | \$578,913 | 71.3% |
| Total NPDES Santa Margarita Assmt | (\$246,394) | (\$273,776) | (\$325,036) | \$51,260 | 118.7% |

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