

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

**REVENUE AND EXPENDITURE REPORT  
November 30, 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 11/30/13**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Charges For Services	\$51,666	\$602,000	\$140,319	\$461,681	23.3%
<b>Total Revenues</b>	\$51,666	\$602,000	\$140,319	\$461,681	23.3%
<b>Expenditures</b>					
Salaries and Benefits	\$51,088	\$287,900	\$156,137	\$131,763	54.2%
Services and Supplies	3,162	258,800	20,686	238,114	8.0%
<b>Total Expenditures</b>	\$54,250	\$546,700	\$176,823	\$369,877	32.3%
<b>Total Special Accounting</b>	(\$2,584)	\$55,300	(\$36,504)	\$91,804	-66.0%

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

### Fund 15100 -- Flood Administration

As Of 11/30/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$9,353	\$3,032,000	\$211,278	\$2,820,722	7.0%
Redevelopment	0	350,000	12,773	337,227	3.6%
Intergovernmental	0	45,500	0	45,500	0.0%
Charges For Services	14,438	53,000	26,130	26,870	49.3%
Charges For Administrative Services	1,017	5,000	3,189	1,811	63.8%
Interest Income	2,386	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%
<b>Total Revenues</b>	<b>\$27,194</b>	<b>\$3,589,076</b>	<b>\$258,040</b>	<b>\$3,331,036</b>	<b>7.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$120,452	\$5,197,092	\$2,374,769	\$2,822,323	45.7%
Services and Supplies	220,210	(771,411)	(1,330,117)	558,706	172.4%
Capital Outlay	0	15,000	14,622	378	97.5%
<b>Total Expenditures</b>	<b>\$340,661</b>	<b>\$4,440,681</b>	<b>\$1,059,274</b>	<b>\$3,381,407</b>	<b>23.9%</b>
<b>Total Flood Administration</b>	<b>(\$313,468)</b>	<b>(\$851,605)</b>	<b>(\$801,234)</b>	<b>(\$50,371)</b>	<b>94.1%</b>

This unaudited report is provided for informational purposes only.

**Revenue and Expenditure Report**  
**Fund 25110 -- Zone 1 Const-Maint-Misc**  
**As Of 11/30/13**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$21,225	\$6,332,000	\$479,523	\$5,852,477	7.6%
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	8,649	80,000	16,923	63,077	21.2%
Use of Assets	1,270	95,608	72,700	22,908	76.0%
Transfers In	0	269,360	0	269,360	0.0%
<b>Total Revenues</b>	<b>\$31,144</b>	<b>\$8,417,968</b>	<b>\$862,546</b>	<b>\$7,555,422</b>	<b>10.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$286,932	\$3,901,180	\$1,044,642	\$2,856,538	26.8%
Services and Supplies	133,569	13,495,470	1,332,011	12,163,459	9.9%
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	27,245	729,635	3.6%
<b>Total Expenditures</b>	<b>\$420,500</b>	<b>\$19,883,530</b>	<b>\$2,403,899</b>	<b>\$17,479,631</b>	<b>12.1%</b>
<b>Total Zone 1 Const-Maint-Misc</b>	<b>(\$389,356)</b>	<b>(\$11,465,562)</b>	<b>(\$1,541,352)</b>	<b>(\$9,924,210)</b>	<b>13.4%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 11/30/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$35,590	\$10,363,000	\$804,003	\$9,558,997	7.8%
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	(320,000)	1,920,000	-20.0%
Area Drainage Plan Fees	0	5,000	419,965	(414,965)	8399.3%
Interest Income	29,604	226,000	57,926	168,074	25.6%
Use of Assets	532	7,181	3,191	3,990	44.4%
<b>Total Revenues</b>	<b>\$65,726</b>	<b>\$13,515,181</b>	<b>\$965,086</b>	<b>\$12,550,095</b>	<b>7.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$229,172	\$3,623,905	\$821,128	\$2,802,777	22.7%
Services and Supplies	116,392	23,552,090	783,525	22,768,565	3.3%
Other Charges	0	6,732,000	0	6,732,000	0.0%
Capital Outlay	1,773,175	5,480,000	2,688,175	2,791,825	49.1%
Transfers Out	0	1,101,180	39,624	1,061,556	3.6%
<b>Total Expenditures</b>	<b>\$2,118,739</b>	<b>\$40,489,175</b>	<b>\$4,332,451</b>	<b>\$36,156,724</b>	<b>10.7%</b>
<b>Total Zone 2 Const-Maint-Misc</b>	<b>(\$2,053,013)</b>	<b>(\$26,973,994)</b>	<b>(\$3,367,365)</b>	<b>(\$23,606,629)</b>	<b>12.5%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 11/30/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$4,702	\$1,404,000	\$106,203	\$1,297,797	7.6%
Redevelopment	0	585,000	0	585,000	0.0%
Intergovernmental	0	23,000	0	23,000	0.0%
Charges For Services	0	1,221,740	250,630	971,110	20.5%
Interest Income	6,253	48,000	12,235	35,765	25.5%
<b>Total Revenues</b>	<b>\$10,954</b>	<b>\$3,281,740</b>	<b>\$369,068</b>	<b>\$2,912,672</b>	<b>11.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$90,330	\$1,064,000	\$323,408	\$740,592	30.4%
Services and Supplies	37,133	7,802,600	300,096	7,502,504	3.8%
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%
<b>Total Expenditures</b>	<b>\$127,463</b>	<b>\$9,340,520</b>	<b>\$664,454</b>	<b>\$8,676,066</b>	<b>7.1%</b>
<b>Total Zone 3 Const-Maint-Misc</b>	<b>(\$116,509)</b>	<b>(\$6,058,780)</b>	<b>(\$295,386)</b>	<b>(\$5,763,394)</b>	<b>4.9%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 11/30/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$34,852	\$10,327,000	\$787,276	\$9,539,724	7.6%
Redevelopment	0	1,405,000	0	1,405,000	0.0%
Intergovernmental	0	157,000	0	157,000	0.0%
Charges For Services	305	0	800	(800)	N/A
Area Drainage Plan Fees	148,296	141,000	659,895	(518,895)	468.0%
Interest Income	31,250	258,000	61,146	196,854	23.7%
Use of Assets	0	7,800	300	7,500	3.8%
<b>Total Revenues</b>	<b>\$214,703</b>	<b>\$12,295,800</b>	<b>\$1,509,417</b>	<b>\$10,786,383</b>	<b>12.3%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$282,633	\$5,489,898	\$1,188,716	\$4,301,182	21.7%
Services and Supplies	212,083	28,975,460	1,296,178	27,679,282	4.5%
Other Charges	0	2,115,000	0	2,115,000	0.0%
Capital Outlay	654,000	1,995,000	693,509	1,301,491	34.8%
Transfers Out	0	1,090,870	39,273	1,051,597	3.6%
<b>Total Expenditures</b>	<b>\$1,148,715</b>	<b>\$39,666,228</b>	<b>\$3,217,676</b>	<b>\$36,448,552</b>	<b>8.1%</b>
<b>Total Zone 4 Const-Maint-Misc</b>	<b>(\$934,012)</b>	<b>(\$27,370,428)</b>	<b>(\$1,708,259)</b>	<b>(\$25,662,169)</b>	<b>6.2%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 11/30/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$7,444	\$2,149,300	\$168,191	\$1,981,109	7.8%
Redevelopment	0	356,000	0	356,000	0.0%
Intergovernmental	0	34,000	0	34,000	0.0%
Interest Income	5,348	50,000	10,464	39,536	20.9%
<b>Total Revenues</b>	<b>\$12,791</b>	<b>\$2,589,300</b>	<b>\$178,655</b>	<b>\$2,410,645</b>	<b>6.9%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$42,914	\$1,055,717	\$149,137	\$906,580	14.1%
Services and Supplies	19,522	6,389,820	152,996	6,236,824	2.4%
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%
<b>Total Expenditures</b>	<b>\$62,436</b>	<b>\$7,884,877</b>	<b>\$310,532</b>	<b>\$7,574,345</b>	<b>3.9%</b>
<b>Total Zone 5 Const-Maint-Misc</b>	<b>(\$49,645)</b>	<b>(\$5,295,577)</b>	<b>(\$131,878)</b>	<b>(\$5,163,699)</b>	<b>2.5%</b>

This unaudited report is provided for informational purposes only.



## Revenue and Expenditure Report

Fund 25160 -- Zone 6 Const-Maint-Misc

As Of 11/30/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$10,647	\$3,179,000	\$240,530	\$2,938,470	7.6%
Redevelopment	0	550,000	235,921	314,079	42.9%
Intergovernmental	0	49,000	0	49,000	0.0%
Charges For Services	0	2,000,000	307,858	1,692,142	15.4%
Interest Income	9,769	82,000	19,115	62,885	23.3%
Use of Assets	0	49,000	0	49,000	0.0%
<b>Total Revenues</b>	<b>\$20,416</b>	<b>\$5,909,000</b>	<b>\$803,424</b>	<b>\$5,105,576</b>	<b>13.6%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$162,071	\$2,542,445	\$565,735	\$1,976,710	22.3%
Services and Supplies	430,963	16,828,210	1,997,271	14,830,939	11.9%
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%
<b>Total Expenditures</b>	<b>\$593,034</b>	<b>\$19,956,355</b>	<b>\$2,575,122</b>	<b>\$17,381,233</b>	<b>12.9%</b>
<b>Total Zone 6 Const-Maint-Misc</b>	<b>(\$572,618)</b>	<b>(\$14,047,355)</b>	<b>(\$1,771,698)</b>	<b>(\$12,275,657)</b>	<b>12.6%</b>

This unaudited report is provided for informational purposes only.

## Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 11/30/13

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Property Taxes	\$11,555	\$3,396,000	\$261,023	\$3,134,977	7.7%
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	4,846	252,154	1.9%
Interest Income	15,877	126,000	31,066	94,934	24.7%
Use of Assets	0	0	8,400	(8,400)	N/A
<b>Total Revenues</b>	<b>\$27,432</b>	<b>\$4,238,500</b>	<b>\$305,334</b>	<b>\$3,933,166</b>	<b>7.2%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$121,860	\$1,480,283	\$447,206	\$1,033,077	30.2%
Services and Supplies	122,525	24,346,960	465,527	23,881,433	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%
<b>Total Expenditures</b>	<b>\$244,385</b>	<b>\$29,325,353</b>	<b>\$925,449</b>	<b>\$28,399,904</b>	<b>3.2%</b>
<b>Total Zone 7 Const-Maint-Misc</b>	<b>(\$216,953)</b>	<b>(\$25,086,853)</b>	<b>(\$628,514)</b>	<b>(\$24,458,339)</b>	<b>2.5%</b>

This unaudited report is provided for informational purposes only.

**Revenue and Expenditure Report**  
**Fund 25180 -- NPDES White Water Assessment**  
**As Of 11/30/13**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$0	\$291,000	\$16,728	\$274,272	5.7%
Charges For Services	0	579,720	0	579,720	0.0%
Interest Income	495	2,600	969	1,631	37.3%
<b>Total Revenues</b>	<b>\$495</b>	<b>\$873,320</b>	<b>\$17,697</b>	<b>\$855,623</b>	<b>2.0%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$18,679	\$450,750	\$70,636	\$380,114	15.7%
Services and Supplies	334	660,400	70,372	590,028	10.7%
<b>Total Expenditures</b>	<b>\$19,014</b>	<b>\$1,111,150</b>	<b>\$141,008</b>	<b>\$970,142</b>	<b>12.7%</b>
<b>Total NPDES White Water Assessment</b>	<b>(\$18,518)</b>	<b>(\$237,830)</b>	<b>(\$123,312)</b>	<b>(\$114,518)</b>	<b>51.8%</b>

This unaudited report is provided for informational purposes only.

**Revenue and Expenditure Report**  
**Fund 25190 -- NPDES Santa Ana Assessment**  
**As Of 11/30/13**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$442	\$2,265,000	\$61,425	\$2,203,575	2.7%
Charges For Services	0	500,000	(1,800)	501,800	-0.4%
Interest Income	2,346	17,000	4,590	12,410	27.0%
<b>Total Revenues</b>	<b>\$2,787</b>	<b>\$2,782,000</b>	<b>\$64,215</b>	<b>\$2,717,785</b>	<b>2.3%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$79,344	\$693,500	\$290,174	\$403,326	41.8%
Services and Supplies	28,159	2,867,690	278,455	2,589,235	9.7%
<b>Total Expenditures</b>	<b>\$107,502</b>	<b>\$3,561,190</b>	<b>\$568,629</b>	<b>\$2,992,561</b>	<b>16.0%</b>
<b>Total NPDES Santa Ana Assessment</b>	<b>(\$104,715)</b>	<b>(\$779,190)</b>	<b>(\$504,414)</b>	<b>(\$274,776)</b>	<b>64.7%</b>

This unaudited report is provided for informational purposes only.

**Revenue and Expenditure Report**  
**Fund 25200 -- NPDES Santa Margarita Assmt**  
**As Of 11/30/13**

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
<b>Revenues</b>					
Special Assessments	\$0	\$476,000	\$17,421	\$458,579	3.7%
Charges For Services	0	1,248,620	0	1,248,620	0.0%
Interest Income	821	4,000	1,606	2,394	40.2%
<b>Total Revenues</b>	<b>\$821</b>	<b>\$1,728,620</b>	<b>\$19,027</b>	<b>\$1,709,593</b>	<b>1.1%</b>
<b>Expenditures</b>					
Salaries and Benefits	\$33,384	\$492,700	\$146,264	\$346,436	29.7%
Services and Supplies	20,302	1,527,380	142,275	1,385,105	9.3%
<b>Total Expenditures</b>	<b>\$53,686</b>	<b>\$2,020,080</b>	<b>\$288,539</b>	<b>\$1,731,541</b>	<b>14.3%</b>
<b>Total NPDES Santa Margarita Assmt</b>	<b>(\$52,865)</b>	<b>(\$291,460)</b>	<b>(\$269,511)</b>	<b>(\$21,949)</b>	<b>92.5%</b>

This unaudited report is provided for informational purposes only.