

Riverside County Flood Control and Water Conservation District Internal Service Funds

Hydrology Services Fund: This fund was established to account for revenues and expenses related to hydrological information services performed by the Hydrology section. These services are provided to support zone projects and are charged to the special revenue funds on a cost reimbursement basis.

Garage Fund: This fund was established to account for revenue and expenses related to the operation and maintenance of the District's vehicles. Garage services are provided to support the fleet of vehicles and heavy equipment needed to maintain flood control facilities. These services are charged to all District funds on a cost reimbursement basis.

Project Maintenance Fund: This fund was established to account for revenues and expenses related to the maintenance of the District's flood control facilities. Project maintenance services include weed abatement, repair and preventative maintenance of flood control facilities. These services are charged to the special revenue funds on a cost reimbursement basis.

Mapping Services Fund: This fund was established to account for revenues and expenses related to mapping services performed by the Mapping section. These services are provided to support zone projects and are charged to the special revenue funds of the District.

Data Processing Fund: This fund was established to account for revenues and expenses related to data processing services performed by the Information Technology section. Data processing services include software system support for the computer network, data structure design and organization of the District computer systems. These services are charged to all District funds on a cost reimbursement basis.

Riverside County Flood Control and Water Conservation District
Combining Statement of Net Position
Internal Service Funds

June 30, 2013

(Amounts Expressed in Thousands)

	Hydrology Services	Garage	Project Maintenance
ASSETS			
Current Assets:			
Cash and Investments	\$ 85	\$ 5,102	\$ 936
Receivables:			
Accounts Receivable	-	-	-
Interest Receivable	-	2	1
Due from Other Funds	-	24	2
Inventories	-	85	151
	<u>85</u>	<u>5,213</u>	<u>1,090</u>
Total Current Assets			
	<u>85</u>	<u>5,213</u>	<u>1,090</u>
Noncurrent Assets:			
Capital Assets:			
Depreciable, Net	99	2,332	-
	<u>99</u>	<u>2,332</u>	<u>-</u>
Total Assets	<u>\$ 184</u>	<u>\$ 7,545</u>	<u>\$ 1,090</u>
LIABILITIES AND NET POSITION			
Liabilities:			
Current Liabilities:			
Accounts Payable	\$ 55	\$ 79	\$ 3
Salaries and Benefits Payable	6	4	-
Due to Other Funds	5	15	1
Compensated Absences - Current Portion	5	12	1
	<u>71</u>	<u>110</u>	<u>5</u>
Total Current Liabilities			
	<u>71</u>	<u>110</u>	<u>5</u>
Noncurrent Portion of Long-Term Liabilities:			
Compensated Absences	26	54	4
	<u>26</u>	<u>54</u>	<u>4</u>
Total Noncurrent Liabilities			
	<u>26</u>	<u>54</u>	<u>4</u>
Total Liabilities	<u>97</u>	<u>164</u>	<u>9</u>
Net Position:			
Net Investment in Capital Assets	99	2,332	-
Unrestricted	(12)	5,049	1,081
	<u>87</u>	<u>7,381</u>	<u>1,081</u>
Total Net Position			
	<u>87</u>	<u>7,381</u>	<u>1,081</u>
Total Liabilities and Net Position	<u>\$ 184</u>	<u>\$ 7,545</u>	<u>\$ 1,090</u>

Mapping Services	Data Processing	Total
\$ 565	\$ 932	\$ 7,620
7	-	7
-	1	4
-	13	39
-	-	236
<u>572</u>	<u>946</u>	<u>7,906</u>
39	34	2,504
<u>\$ 611</u>	<u>\$ 980</u>	<u>\$ 10,410</u>
\$ 1	\$ 21	\$ 159
1	5	16
3	19	43
<u>3</u>	<u>16</u>	<u>37</u>
<u>8</u>	<u>61</u>	<u>255</u>
<u>14</u>	<u>73</u>	<u>171</u>
<u>14</u>	<u>73</u>	<u>171</u>
<u>22</u>	<u>134</u>	<u>426</u>
39	34	2,504
<u>550</u>	<u>812</u>	<u>7,480</u>
<u>589</u>	<u>846</u>	<u>9,984</u>
<u>\$ 611</u>	<u>\$ 980</u>	<u>\$ 10,410</u>

Riverside County Flood Control and Water Conservation District
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds

For the Year Ended June 30, 2013

(Amounts Expressed in Thousands)

	Hydrology Services	Garage	Project Maintenance
OPERATING REVENUES			
Charges for Services	\$ 753	\$ 3,367	\$ 394
OPERATING EXPENSES			
Personnel Services	328	649	5
Administrative Services	77	154	1
Services and Supplies	350	1,194	391
Depreciation	66	869	-
Total Operating Expenses	821	2,866	397
Operating Income (Loss)	(68)	501	(3)
NONOPERATING REVENUES			
Investment Earnings (Loss)	-	(5)	(1)
Gain (Loss) on Sale of Capital Assets	-	104	-
Total Nonoperating Revenues	-	99	(1)
Change in Net Position	(68)	600	(4)
Net Position, Beginning of Year	155	6,781	1,085
Net Position, End of Year	\$ 87	\$ 7,381	\$ 1,081

Mapping Services	Data Processing	Total
\$ 305	\$ 1,833	\$ 6,652
169	908	2,059
41	269	542
47	834	2,816
32	24	991
289	2,035	6,408
16	(202)	244
(1)	(1)	(8)
-	-	104
(1)	(1)	96
15	(203)	340
574	1,049	9,644
\$ 589	\$ 846	\$ 9,984

Riverside County Flood Control and Water Conservation District
Combining Statement of Cash Flows
Internal Service Funds

For the Year Ended June 30, 2013

(Amounts Expressed in Thousands)

	Hydrology Services	Garage	Project Maintenance
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Receipts from Interfund Services Provided	\$ 753	\$ 3,366	\$ 392
Cash Paid to Suppliers for Goods and Services	(421)	(1,308)	(395)
Cash Paid to Employees for Services	(337)	(680)	(6)
Net Cash Provided by (Used for) Operating Activities	<u>(5)</u>	<u>1,378</u>	<u>(9)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Proceeds from Sale of Capital Assets	-	104	-
Acquisition and Construction of Capital Assets	(19)	(994)	-
Net Cash Used in Capital and Related Financing Activities	<u>(19)</u>	<u>(890)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on Investments	-	(5)	(1)
Net Cash Provided by Investing Activities	<u>-</u>	<u>(5)</u>	<u>(1)</u>
Net Change in Cash and Cash Equivalents	(24)	483	(10)
Cash and Cash Equivalents, Beginning of Year	109	4,619	946
Cash and Cash Equivalents, End of Year	<u><u>\$ 85</u></u>	<u><u>\$ 5,102</u></u>	<u><u>\$ 936</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	\$ (68)	\$ 501	\$ (3)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation	66	869	-
Changes in Operating Assets and Liabilities:			
Decrease (Increase) in:			
Accounts Receivable	-	-	-
Due from Other Funds	-	(1)	(2)
Due from Other Governments	-	-	-
Inventories	-	(8)	5
Increase (Decrease) in:			
Accounts Payable	53	36	(9)
Salaries and Benefits Payable	(9)	(26)	(1)
Due to Other Funds	4	12	-
Compensated Absences	-	(5)	1
Due to Other Governments	(51)	-	-
Net Cash Provided by (Used for) Operating Activities	<u><u>\$ (5)</u></u>	<u><u>\$ 1,378</u></u>	<u><u>\$ (9)</u></u>

There were no significant noncash investing, financing, or capital activities.

Mapping Services	Data Processing	Total
\$ 306	\$ 1,837	\$ 6,654
(94)	(1,093)	(3,311)
(175)	(953)	(2,151)
<u>37</u>	<u>(209)</u>	<u>1,192</u>
-	-	104
<u>(12)</u>	<u>(28)</u>	<u>(1,053)</u>
<u>(12)</u>	<u>(28)</u>	<u>(949)</u>
<u>(1)</u>	<u>(1)</u>	<u>(8)</u>
<u>(1)</u>	<u>(1)</u>	<u>(8)</u>
24	(238)	235
<u>541</u>	<u>1,170</u>	<u>7,385</u>
<u>\$ 565</u>	<u>\$ 932</u>	<u>\$ 7,620</u>
\$ 16	\$ (202)	\$ 244
32	24	991
1	-	1
-	-	(3)
-	4	4
-	-	(3)
(8)	(6)	66
(5)	(33)	(74)
2	16	34
(1)	(12)	(17)
-	-	(51)
<u>\$ 37</u>	<u>\$ (209)</u>	<u>\$ 1,192</u>

Riverside County Flood Control and Water Conservation District Agency Funds

Special assessment/improvement districts with debt without government obligation:

Elsinore Valley Assessment District – Zone 3: The bonds issued are for the purpose of providing funds for certain public improvements to a benefit assessment area of approximately 52 square miles within Zone 3. The phased improvements include the acquisition of real property and construction of certain storm and flood control facilities, together, with appurtenances and rights of way.

Other Agency Funds

Flood Stop Notices Fund: This fund was established to account for “stop notice” payment funds withheld from vendors under contract (primary contractor) with the District to construct flood control facilities. The primary contractor retains sub-contractors to provide services and materials to complete a construction project. A sub-contractor will file “stop notices” against a primary contractor when a primary contractor fails to make payment on an invoice. The District holds payment to the primary contractor until such a time when the primary contractor makes payment on outstanding invoices to the sub-contractor.

Special Subdivision Fund: This fund was established to account for funds placed on deposit by developers to ensure developer constructed flood control facilities are constructed in accordance with the conditions set forth by the District. The funds are released to the developer once the flood control facility has been inspected, approved and accepted into the District maintenance system pursuant to the terms of a Board of Supervisors executed agreement between the developer and the District.

Riverside County Flood Control and Water Conservation District
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds

June 30, 2013

(Amounts Expressed in Thousands)

Flood Stop Notices	Beginning Balance	Additions	Deletions	Ending Balance
ASSETS				
Cash and Investments	\$ 46	\$ 14	\$ 7	\$ 53
Total Assets	<u>\$ 46</u>	<u>\$ 14</u>	<u>\$ 7</u>	<u>\$ 53</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 156	\$ 103	\$ 53
Due to Other Funds	\$ 46	\$ -	\$ 46	\$ -
Total Liabilities	<u>\$ 46</u>	<u>\$ 156</u>	<u>\$ 149</u>	<u>\$ 53</u>
Special Subdivision				
ASSETS				
Cash and Investments	\$ 2,775	\$ 9	\$ 20	\$ 2,764
Total Assets	<u>\$ 2,775</u>	<u>\$ 9</u>	<u>\$ 20</u>	<u>\$ 2,764</u>
LIABILITIES				
Accounts Payable	\$ 2,775	\$ -	\$ 11	\$ 2,764
Total Liabilities	<u>\$ 2,775</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ 2,764</u>

Riverside County Flood Control and Water Conservation District
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds

June 30, 2013

(Amounts Expressed in Thousands)

	Beginning Balance	Additions	Deletions	Ending Balance
<hr/>				
Elsinore Valley Benefit District - Zone 3				
<hr/>				
ASSETS				
Cash and Investments with Fiscal Agents	\$ 2,039	\$ 109	\$ 451	\$ 1,697
Total Assets	<u>\$ 2,039</u>	<u>\$ 109</u>	<u>\$ 451</u>	<u>\$ 1,697</u>
LIABILITIES				
Due to Bondholders	\$ 2,039	\$ 109	\$ 451	\$ 1,697
Total Liabilities	<u>\$ 2,039</u>	<u>\$ 109</u>	<u>\$ 451</u>	<u>\$ 1,697</u>
<hr/>				
Total Agency Funds				
<hr/>				
ASSETS				
Cash and Investments	\$ 2,821	\$ 23	\$ 27	\$ 2,817
Cash and Investments with Fiscal Agents	2,039	109	451	1,697
Total Assets	<u>\$ 4,860</u>	<u>\$ 132</u>	<u>\$ 478</u>	<u>\$ 4,514</u>
LIABILITIES				
Accounts Payable	\$ 2,775	\$ 156	\$ 114	\$ 2,817
Due to Bondholders	2,039	109	451	1,697
Due to Other Funds	46	-	46	-
Total Liabilities	<u>\$ 4,860</u>	<u>\$ 265</u>	<u>\$ 611</u>	<u>\$ 4,514</u>

STATISTICAL SECTION

CONTENTS

- Financial Trends* 86
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.
- Revenue Capacity* 95
These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.
- Debt Capacity* 101
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.
- Demographic and Economic Information* 106
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.
- Operating Information* 109
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.



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Riverside County Flood Control and Water Conservation District
Net Position by Component
Last Ten Fiscal Years

(Amounts Expressed in Thousands - Accrual Basis of Accounting)

Page 1

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Governmental Activities					
Net Investment in Capital Assets	\$ 495,570	\$ 547,589	\$ 598,366	\$ 638,773	\$ 658,848
Restricted	-	118,694	133,481	162,709	195,493
Unrestricted	128,365	10,124	9,242	10,000	10,124
Total governmental activities net position	<u>\$ 623,935</u>	<u>\$ 676,407</u>	<u>\$ 741,089</u>	<u>\$ 811,482</u>	<u>\$ 864,465</u>
Business - type activities					
Net Investment in Capital Assets	\$ 126	\$ 92	\$ 71	\$ 54	\$ 39
Unrestricted	800	1,014	1,500	2,448	3,286
Total business-type activities net position	<u>\$ 926</u>	<u>\$ 1,106</u>	<u>\$ 1,571</u>	<u>\$ 2,502</u>	<u>\$ 3,325</u>
Primary government					
Net Investment in Capital Assets	\$ 495,696	\$ 547,681	\$ 598,437	\$ 638,827	\$ 658,887
Restricted	-	118,694	133,481	162,709	195,493
Unrestricted	129,165	11,138	10,742	12,448	13,410
Total primary government net position	<u>\$ 624,861</u>	<u>\$ 677,513</u>	<u>\$ 742,660</u>	<u>\$ 813,984</u>	<u>\$ 867,790</u>

Source: CAFR - Statement of Net Position for the Government-wide Financial Statements

Riverside County Flood Control and Water Conservation District
Net Position by Component
Last Ten Fiscal Years

(Amounts Expressed in Thousands - Accrual Basis of Accounting)

Page 2

Fiscal Year					
2009	2010	2011	2012	2013	
					Governmental Activities
\$ 704,139	\$ 723,372	\$ 756,970	\$ 804,107	\$ 827,905	Net Investment in Capital Assets
223,886	237,211	251,826	256,317	252,220	Restricted
10,610	15,014	9,459	7,773	10,534	Unrestricted
<u>\$ 938,635</u>	<u>\$ 975,597</u>	<u>\$1,018,255</u>	<u>\$1,068,197</u>	<u>\$1,090,659</u>	Total governmental activities net position
					Business - type activities
\$ 36	\$ 13	\$ 23	\$ 16	\$ 7	Net Investment in Capital Assets
3,691	3,452	2,263	2,613	2,601	Unrestricted
<u>\$ 3,727</u>	<u>\$ 3,465</u>	<u>\$ 2,286</u>	<u>\$ 2,629</u>	<u>\$ 2,608</u>	Total business-type activities net position
					Primary government
\$ 704,175	\$ 723,385	\$ 756,993	\$ 804,123	\$ 827,912	Net Investment in Capital Assets
223,886	237,211	251,826	256,317	252,220	Restricted
14,301	18,466	11,722	10,386	13,135	Unrestricted
<u>\$ 942,362</u>	<u>\$ 979,062</u>	<u>\$1,020,541</u>	<u>\$1,070,826</u>	<u>\$1,093,267</u>	Total primary government net position

Riverside County Flood Control and Water Conservation District
Changes in Net Position
Last Ten Fiscal Years

(Amounts Expressed in Thousands - Accrual Basis of Accounting)

Page 1

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Expenses					
Governmental Activities:					
General government	\$ 6,670	\$ 8,002	\$ 9,725	\$ 8,988	\$ 9,195
Public ways and facilities	34,225	29,964	31,517	34,806	35,384
Interest on long-term debt	28	18	3	-	-
Total governmental activities expenses	<u>40,923</u>	<u>37,984</u>	<u>41,245</u>	<u>43,794</u>	<u>44,579</u>
Business-type activities:					
Subdivision operations	2,914	4,136	4,719	5,169	3,833
Photogrammetry operations	196	183	338	145	202
Enroachment permits	122	216	250	164	135
Total business-type activities expenses	<u>3,232</u>	<u>4,535</u>	<u>5,307</u>	<u>5,478</u>	<u>4,170</u>
Total primary government expenses	<u>\$ 44,155</u>	<u>\$ 42,519</u>	<u>\$ 46,552</u>	<u>\$ 49,272</u>	<u>\$ 48,749</u>
Program Revenues					
Governmental Activities					
Charges for services:					
General government	\$ 4,589	\$ 7,041	\$ 8,470	\$ 5,861	\$ 4,248
Public ways and facilities	10,598	16,478	11,399	11,753	4,770
Capital grants and contributions	7,037	31,756	38,156	37,635	23,565
Total governmental activities program revenues	<u>22,224</u>	<u>55,275</u>	<u>58,025</u>	<u>55,249</u>	<u>32,583</u>
Business-type activities					
Charges for services:					
Subdivision operations	2,364	4,249	4,865	5,703	4,204
Photogrammetry operations	145	164	389	142	282
Enroachment permits	147	211	307	187	175
Total business-type activities program revenues	<u>2,656</u>	<u>4,624</u>	<u>5,561</u>	<u>6,032</u>	<u>4,661</u>
Total primary government program revenues	<u>\$ 24,880</u>	<u>\$ 59,899</u>	<u>\$ 63,586</u>	<u>\$ 61,281</u>	<u>\$ 37,244</u>
Net (expense)/revenue					
Governmental activities	\$ (18,699)	\$ 17,291	\$ 16,780	\$ 11,455	\$ (11,996)
Business-type activities	(576)	89	254	554	491
Total primary government net (expense)/revenue	<u>\$ (19,275)</u>	<u>\$ 17,380</u>	<u>\$ 17,034</u>	<u>\$ 12,009</u>	<u>\$ (11,505)</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes:					
Property Taxes	\$ 28,620	\$ 32,306	\$ 42,701	\$ 51,035	\$ 56,791
Redevelopment pass-thru	-	-	-	-	-
Unrestricted interest and investment earnings	941	2,771	4,583	7,842	8,349
Gain on sale of capital assets	15	61	618	61	(161)
Other	7	43	-	-	-
Total governmental activities	<u>29,583</u>	<u>35,181</u>	<u>47,902</u>	<u>58,938</u>	<u>64,979</u>
Business-type activities:					
Unrestricted interest and investment earnings	34	91	211	377	332
Total business-type activities	<u>34</u>	<u>91</u>	<u>211</u>	<u>377</u>	<u>332</u>
Total primary government	<u>\$ 29,617</u>	<u>\$ 35,272</u>	<u>\$ 48,113</u>	<u>\$ 59,315</u>	<u>\$ 65,311</u>
Change in Net Position					
Governmental activities	\$ 10,884	\$ 52,472	\$ 64,682	\$ 70,393	\$ 52,983
Business-type activities	(542)	180	465	931	823
Total primary government	<u>\$ 10,342</u>	<u>\$ 52,652</u>	<u>\$ 65,147</u>	<u>\$ 71,324</u>	<u>\$ 53,806</u>

Source: CAFR - Statement of Activities for the Government-wide Financial Statements

Riverside County Flood Control and Water Conservation District
Changes in Net Position
Last Ten Fiscal Years

(Amounts Expressed in Thousands - Accrual Basis of Accounting)

Page 2

Fiscal Year				
2009	2010	2011	2012	2013
\$ 9,660	\$ 5,928	\$ 5,572	\$ 4,244	\$ 4,017
39,712	41,769	39,192	42,219	45,046
-	-	-	-	-
<u>49,372</u>	<u>47,697</u>	<u>44,764</u>	<u>46,463</u>	<u>49,063</u>
2,340	1,520	2,298	1,329	1,428
246	93	285	112	234
237	167	157	154	100
<u>2,823</u>	<u>1,780</u>	<u>2,740</u>	<u>1,595</u>	<u>1,762</u>
<u>\$ 52,195</u>	<u>\$ 49,477</u>	<u>\$ 47,504</u>	<u>\$ 48,058</u>	<u>\$ 50,825</u>
\$ 5,742	\$ 1,149	\$ 915	\$ 1,179	\$ 600
9,087	5,215	4,508	3,838	8,128
45,798	21,538	35,479	44,895	13,057
<u>60,627</u>	<u>27,902</u>	<u>40,902</u>	<u>49,912</u>	<u>21,785</u>
2,490	1,082	992	1,506	1,375
288	171	342	228	247
248	183	181	171	114
<u>3,026</u>	<u>1,436</u>	<u>1,515</u>	<u>1,905</u>	<u>1,736</u>
<u>\$ 63,653</u>	<u>\$ 29,338</u>	<u>\$ 42,417</u>	<u>\$ 51,817</u>	<u>\$ 23,521</u>
\$ 11,255	\$ (19,795)	\$ (3,862)	\$ 3,449	\$ (27,278)
203	(344)	(1,225)	310	(26)
<u>\$ 11,458</u>	<u>\$ (20,139)</u>	<u>\$ (5,087)</u>	<u>\$ 3,759</u>	<u>\$ (27,304)</u>
\$ 55,791	\$ 46,280	\$ 39,836	\$ 39,258	\$ 40,042
-	8,111	5,136	6,040	9,811
5,835	2,324	1,425	1,173	(224)
1,289	42	123	22	111
-	-	-	-	-
<u>62,915</u>	<u>56,757</u>	<u>46,520</u>	<u>46,493</u>	<u>49,740</u>
199	82	46	33	5
199	82	46	33	5
<u>\$ 63,114</u>	<u>\$ 56,839</u>	<u>\$ 46,566</u>	<u>\$ 46,526</u>	<u>\$ 49,745</u>
\$ 74,170	\$ 36,962	\$ 42,658	\$ 49,942	\$ 22,462
402	(262)	(1,179)	343	(21)
<u>\$ 74,572</u>	<u>\$ 36,700</u>	<u>\$ 41,479</u>	<u>\$ 50,285</u>	<u>\$ 22,441</u>

Expenses

Governmental Activities:
 General government
 Public ways and facilities
 Interest on long-term debt
 Total governmental activities expenses
 Business-type activities:
 Subdivision operations
 Photogrammetry operations
 Enroachment permits
 Total business-type activities expenses
 Total primary government expenses

Program Revenues

Governmental Activities
 Charges for services:
 General government
 Public ways and facilities
 Capital grants and contributions
 Total governmental activities program revenues
 Business-type activities
 Charges for services:
 Subdivision operations
 Photogrammetry operations
 Enroachment permits
 Total business-type activities program revenues
 Total primary government program revenues
 Net (expense)/revenue
 Governmental activities
 Business-type activities
 Total primary government net (expense)/revenue

General Revenues and Other Changes in Net Position

Governmental activities:
 Taxes:
 Property Taxes
 Redevelopment pass-thru
 Unrestricted interest and investment earnings
 Gain on sale of capital assets
 Other
 Total governmental activities
 Business-type activities:
 Unrestricted interest and investment earnings
 Total business-type activities
 Total primary government
Change in Net Position
 Governmental activities
 Business-type activities
 Total primary government

Riverside County Flood Control and Water Conservation District
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years

(Amounts Expressed in Thousands - Accrual Basis of Accounting)

Fiscal Year	Property Taxes	Total
2003-04	28,620	28,620
2004-05	32,306	32,306
2005-06	42,701	42,701
2006-07	51,035	51,035
2007-08	56,791	56,791
2008-09	55,791	55,791
2009-10	46,280	46,280
2010-11	39,836	39,836
2011-12	39,258	39,258
2012-13	40,042	40,042

Source: CAFR - Statement of Activities for the Government-wide Financial Statements

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Riverside County Flood Control and Water Conservation District
Fund Balances of Governmental Funds
Last Ten Fiscal Years

(Amounts Expressed in Thousands - Modified Accrual Basis of Accounting)

Page 1

	Fiscal Year				
	2004	2005	2006	2007	2008
General Fund					
Nonspendable for:					
Imprest Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned to:					
Compensated absences	1,531	819	1,755	1,755	1,755
Restricted for:					
Encumbrances	-	-	20	-	-
Unassigned	1,047	542	1,715	2,657	2,178
Total general fund	<u>\$ 2,578</u>	<u>\$ 1,361</u>	<u>\$ 3,490</u>	<u>\$ 4,412</u>	<u>\$ 3,933</u>
All other governmental funds					
Restricted for:					
Encumbrances	\$ 19,051	\$ 3,913	\$ 1,017	\$ -	\$ -
Public ways and facilities	104,904	118,699	133,481	162,709	195,493
Capital project fund	105	88	143	104	23
Total all other governmental funds	<u>\$ 124,060</u>	<u>\$ 122,700</u>	<u>\$ 134,641</u>	<u>\$ 162,813</u>	<u>\$ 195,516</u>

Source: CAFR - Balance Sheet for the Governmental Funds

Riverside County Flood Control and Water Conservation District
Fund Balances of Governmental Funds
Last Ten Fiscal Years

(Amounts Expressed in Thousands - Modified Accrual Basis of Accounting)

		Fiscal Year			
2009	2010	2011	2012	2013	
					General Fund
					Nonspendable for:
\$ -	\$ -	\$ -	\$ -	\$ 1	Imprest Cash
					Assigned to:
1,755	1,195	1,402	1,600	1,807	Compensated absences
					Restricted for:
-	-	-	-	-	Encumbrances
3,275	3,518	2,290	2,530	2,708	Unassigned
<u>\$ 5,030</u>	<u>\$ 4,713</u>	<u>\$ 3,692</u>	<u>\$ 4,130</u>	<u>\$ 4,516</u>	Total general fund
					All other governmental funds
					Restricted for:
\$ -	\$ -	\$ -	\$ -	\$ -	Encumbrances
223,886	237,211	251,826	252,128	250,410	Public ways and facilities
167	356	421	44	151	Capital project fund
<u>\$ 224,053</u>	<u>\$ 237,567</u>	<u>\$ 252,247</u>	<u>\$ 252,172</u>	<u>\$ 250,561</u>	Total all other governmental funds

Riverside County Flood Control and Water Conservation District
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

(Amounts Expressed in Thousands - Modified Accrual Basis of Accounting)

Page 1

	Fiscal Year				
	2004	2005	2006	2007	2008
Revenues					
Property taxes	\$ 28,620	\$ 32,306	\$ 42,701	\$ 51,035	\$ 56,791
Redevelopment pass-thru	-	-	-	-	-
Special assessments	2,464	2,347	2,436	2,620	2,705
Inter-governmental	-	-	887	4,920	463
Charges for services	7,489	18,469	11,175	8,497	6,703
Area drainage fees	7,027	4,629	7,541	3,847	1,406
Interest income	913	2,703	4,463	7,629	8,095
Contributions	-	-	-	-	-
Use of assets	671	121	73	188	818
Total revenues	<u>47,184</u>	<u>60,575</u>	<u>69,276</u>	<u>78,736</u>	<u>76,981</u>
Expenditures					
General government	6,793	10,169	9,139	8,545	8,601
Public ways and facilities	36,285	51,680	42,699	39,143	34,437
Capital outlay	596	655	3,528	1,230	1,230
Debt service:					
Principal	295	310	325	-	-
Interest	39	24	8	-	-
Total expenditures	<u>44,008</u>	<u>62,838</u>	<u>55,699</u>	<u>48,918</u>	<u>44,268</u>
Excess of revenues over (under) expenditures	3,176	(2,263)	13,577	29,818	32,713
Other financing sources (uses)					
Proceeds from bond issuance	-	-	-	-	-
Transfers in	374	369	1,945	339	-
Transfers out	(406)	(683)	(2,151)	(1,063)	(489)
Sale of Capital Assets	-	-	699	-	-
Total other financing sources (uses)	<u>(32)</u>	<u>(314)</u>	<u>493</u>	<u>(724)</u>	<u>(489)</u>
Net change in fund balances	<u>\$ 3,144</u>	<u>\$ (2,577)</u>	<u>\$ 14,070</u>	<u>\$ 29,094</u>	<u>\$ 32,224</u>
Debt service as a percentage of noncapital expenditures	0.78%	0.54%	0.64%	0.00%	0.00%

Source: CAFR - Statement of Revenues, Expenditures and Changes in Fund Balance - Government Funds

Riverside County Flood Control and Water Conservation District
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

(Amounts Expressed in Thousands - Modified Accrual Basis of Accounting)

Page 2

<u>2009</u>	<u>2010</u>	<u>Fiscal Year</u>			
		<u>2011</u>	<u>2012</u>	<u>2013</u>	
					Revenues
\$ 55,791	\$ 43,534	\$ 40,814	\$ 39,726	\$ 40,225	Property taxes
-	6,229	5,173	7,885	9,811	Redevelopment pass-thru
2,893	3,155	3,002	3,022	3,048	Special assessments
645	795	711	627	619	Inter-governmental
13,034	4,631	4,029	3,716	7,586	Charges for services
1,000	662	524	299	408	Area drainage fees
5,680	2,265	1,389	1,143	(216)	Interest income
-	2,415	-	-	-	Contributions
1,422	179	123	264	211	Use of assets
<u>80,465</u>	<u>63,865</u>	<u>55,765</u>	<u>56,682</u>	<u>61,692</u>	Total revenues
					Expenditures
8,371	4,638	4,931	3,734	3,527	General government
36,029	42,085	38,540	43,061	56,415	Public ways and facilities
6,342	3,835	3,125	4,952	2,975	Capital outlay
-	-	-	-	-	Debt service:
-	-	-	-	-	Principal
-	-	-	-	-	Interest
<u>50,742</u>	<u>50,558</u>	<u>46,596</u>	<u>51,747</u>	<u>62,917</u>	Total expenditures
29,723	13,307	9,169	4,935	(1,225)	Excess of revenues over (under) expenditures
					Other financing sources (uses)
-	-	-	-	-	Proceeds from bond issuance
619	881	1,409	1,303	7,262	Transfers in
(708)	(991)	(1,485)	(1,309)	(7,262)	Transfers out
-	-	-	-	-	Sale of Capital Assets
<u>(89)</u>	<u>(110)</u>	<u>(76)</u>	<u>(6)</u>	<u>-</u>	Total other financing sources (uses)
<u>\$ 29,634</u>	<u>\$ 13,197</u>	<u>\$ 9,093</u>	<u>\$ 4,929</u>	<u>\$ (1,225)</u>	Net change in fund balances
0.00%	0.00%	0.00%	0.00%	0.00%	Debt service as a percentage of noncapital expenditures

Riverside County Flood Control and Water Conservation District
General Governmental Tax Revenues by Source
Last Ten Fiscal Years

(Amounts Expressed in Thousands - Modified Accrual Basis of Accounting)

Fiscal Year	Property Taxes	Total
2003-04	28,620	28,620
2004-05	32,306	32,306
2005-06	42,701	42,701
2006-07	51,305	51,305
2007-08	56,791	56,791
2008-09	55,791	55,791
2009-10	43,534	43,534
2010-11	40,814	40,814
2011-12	39,726	39,726
2012-13	40,225	40,225

Source: CAFR - Combined Statement of Revenues, Expenditures and
Changes in Fund Balances All Governmental Fund Types

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**Riverside County Flood Control and Water Conservation District
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years**

(Amounts Expressed in Thousands)

Page 1

Fiscal Year Ended June 30	Real Property			Personal Property
	Residential Property	Commercial Property	Other	Other
2004-05	\$ 80,794,268	\$ 27,502,556	\$ 27,699,681	\$ 4,151,837
2005-06	124,594,705	33,091,453	42,964,130	4,704,815
2006-07	147,032,777	38,971,178	48,341,171	5,163,074
2007-08	144,017,064	43,619,731	49,753,730	5,589,865
2008-09	120,318,983	46,176,540	45,510,406	5,433,642
2009-10	116,703,601	45,282,612	41,029,947	5,189,101
2010-11	116,682,034	44,399,930	39,131,300	4,974,428
2011-12	118,450,628	41,196,648	40,365,897	4,875,338
2012-13	125,539,662	41,735,886	40,917,312	4,782,681

Source: Assessor Annual Report - County of Riverside. Assessed Valuations are reported for all of Riverside County.

Notes: Property in the county is reassessed annually. The county assesses property at 100 percent of actual value, subject to the limitations of Prop 13, for all types of real and personal property.

Estimated actual value is calculated by dividing assessed value by those percentages. Tax rates are per \$1,000 of assessed value.

The District implemented GASB 44 in fiscal year 2004-2005.

¹ Includes tax exempt property

Riverside County Flood Control and Water Conservation District
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(Amounts Expressed in Thousands)

Page 2

Less: Tax Exempt Real Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage Actual Value ¹
\$ 4,657,680	\$ 135,490,662	1.00000	\$ 140,148,342	100%
5,109,755	200,245,348	1.00000	205,355,103	100%
5,529,547	233,978,653	1.00000	239,508,200	100%
6,109,816	236,870,574	1.00000	242,980,390	100%
6,154,324	211,285,247	1.00000	217,439,571	100%
6,591,002	201,614,259	1.00000	208,205,261	100%
6,800,011	198,387,681	1.00000	205,187,692	100%
7,098,792	197,789,719	1.00000	204,888,511	100%
7,285,965	205,689,576	1.00000	212,975,541	100%

**Riverside County Flood Control and Water Conservation District
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years**

Fiscal Year	Overlapping Rates						Total Direct & Overlapping Rates
	Flood Control Zone 1	County		School District	City of Riverside	Metro Water West	
		Riverside County General	County Wide				
2003-04	0.00000	-	1.00000	0.04993	0.00000	0.00610	1.05603
2004-05	0.00000	-	1.00000	0.05848	0.01092	0.00580	1.07520
2005-06	0.00000	-	1.00000	0.05854	0.00861	0.00520	1.07235
2006-07	0.00000	-	1.00000	0.05315	0.00821	0.00470	1.06606
2007-08	0.00000	-	1.00000	0.04775	0.00627	0.00450	1.05852
2008-09	0.00000	-	1.00000	0.43068	0.14552	0.00000	1.57620
2009-10	0.00000	-	1.00000	0.43068	0.14552	0.00000	1.57620
2010-11	0.00000	-	1.00000	0.43068	0.14552	0.00000	1.57620
2011-12	0.00000	-	1.00000	0.43068	0.14552	0.00000	1.57620
2012-13	0.00000	-	1.00000	0.04273	0.01331	0.00000	1.05604

Source: Auditor-Controller - County of Riverside, Auditor-Controller's Office

Riverside County Flood Control and Water Conservation District
Principal Property Taxpayers
June 30, 2013

(Amounts Expressed in Thousands)

Taxpayer	2013			2005		
	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
Southern CA Edison	\$ 23,532	1	0.83%	\$ 7,276	2	0.42%
Verizon California Inc	9,205	2	0.33%	7,461	1	0.43%
Southern CA Gas Company	6,789	3	0.24%	3,621	5	0.21%
Inland Empire Energy Ctr LLC	5,994	4	0.21%			
Federal Natl Mortgage Assn	3,416	5	0.12%			
Tyler Mall LTD Partnership	2,899	6	0.10%	2,221	12	0.13%
Abbott Vascular Inc	2,898	7	0.10%			
Blythe Energy LLC	2,739	8	0.10%	3,099	7	0.18%
Bank of New York Mellon	2,726	9	0.10%			
Chelsea GCA Realty Partnership	2,525	10	0.09%			
Roripaugh Valley Restoration	2,508	11	0.09%			
Standard Pacific Corp	2,459	12	0.09%			
Wal Mart Real Estate Business Trust	2,444	13	0.09%			
Lowes HIW Inc	2,402	14	0.09%			
Costco Wholesale Corporation	2,388	15	0.08%	1,634	14	0.09%
Centex Homes				5,252	3	0.30%
KB Home Coastal Inc.				3,924	4	0.22%
Pulte Home Corp.				3,221	6	0.18%
Pardee Grossman Cottonwood Canyon				2,907	8	0.17%
KSL Desert Resorts Inc.				2,449	9	0.14%
Murdy S.P.				2,339	10	0.13%
DS Hotel				2,303	11	0.13%
Western Pacific Housing				2,174	13	0.12%
Starwood Mission Hills CMBS I				1,621	15	0.09%
	<u>\$ 74,925</u>		<u>2.66%</u>	<u>\$ 51,502</u>		<u>2.94%</u>

Source: County Treasurer-Tax Collector

Note: The District implemented GASB 44 in fiscal year 2004-2005.

Riverside County Flood Control and Water Conservation District
Property Tax Levies and Collections
Last Ten Fiscal Years
(Amounts Expressed in Thousands)

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year¹	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2003-04	\$ 27,437.00	\$ 23,168.00	84.4%	-	\$ 23,168.00	84.4%
2004-05	33,125	26,882	81.2%	-	26,882	81.2%
2005-06	41,048	31,566	76.9%	-	31,566	76.9%
2006-07	47,333	41,672	88.0%	-	41,672	88.0%
2007-08	46,491	48,072	103.4%	-	48,072	103.4%
2008-09	39,817	49,638	124.7%	-	49,638	124.7%
2009-10	38,469	40,690	105.8%	-	40,690	105.8%
2010-11	38,469	38,417	99.9%	-	38,417	99.9%
2011-12	38,352	37,387	97.5%	-	37,387	97.5%
2012-13	38,336	37,878	98.8%	-	37,878	98.8%

Notes:

¹ Source: Auditor-Controller - County of Riverside, Auditor-Controller's Office

Riverside County Flood Control and Water Conservation District
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Amounts Expressed in Thousands)

Fiscal Year	Government Activities		Total Primary Government	Percentage of Personal Income	Per Capita ²
	General Obligation Bonds	Special Assessment Bonds ¹			
2005	\$ 325	\$ 6,635	\$ 6,960	0.02%	\$ 4
2006	-	5,775	5,775	0.01%	3
2007	-	4,695	4,695	0.01%	2
2008	-	4,180	4,180	0.01%	2
2009	-	3,720	3,720	0.01%	2
2010	-	2,965	2,965	0.00%	1
2011	-	2,685	2,685	0.00%	1
2012	-	2,380	2,380	0.00%	1
2013	-	2,055	2,055	0.00%	1

Sources: CAFR - Long-term Debt Schedule
Assessor, County of Riverside - Assessed valuations are reported for the District only.

Notes: Special Assessment Data is reflected in the Agency Fund Financial Statements.
The District implemented GASB 44 in fiscal year 2004-2005.

¹ Zone 3 Elsinore Valley Benefit Assessment

² Amounts expressed in thousands, except Per Capita amount.

Riverside County Flood Control and Water Conservation District
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(Amounts Expressed in Thousands)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property¹	Per Capita²
2003-04	\$ 635.00	\$ 242.00	\$ 393.00	0.00%	0.22
2004-05	325	242	83	0.00%	0.04
2005-06	-	-	-	-	-
2006-07	-	-	-	-	-
2007-08	-	-	-	-	-
2008-09	-	-	-	-	-
2009-10	-	-	-	-	-
2010-11	-	-	-	-	-
2011-12	-	-	-	-	-
2012-13	-	-	-	-	-

Sources: State of California, Department of Finance

Notes:

¹ Calculation based on assessed valuations reported for the District only.

² Population data can be found in the Schedule of Demographic and Economic Statistics.

² Amounts expressed in thousands, except Per Capita amount.

Riverside County Flood Control and Water Conservation District
Direct and Overlapping Governmental Activities Debt
As of June 30, 2013
(Amounts Expressed in Thousands)

<u>Government Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Overlapping debt	\$ -	0%	\$ -
Flood Control direct debt			-
Total direct and overlapping debt			\$ -

Source: CAFR - Notes to Basic Financial Statements, Note 7 Long-term Obligations

Riverside County Flood Control and Water Conservation District
Legal Debt Margin Information
Last Ten Fiscal Years
(Amounts Expressed in Thousands)

	<u>Fiscal Year</u> <u>2005</u>	<u>Fiscal Year</u> <u>2006</u>	<u>Fiscal Year</u> <u>2007</u>	<u>Fiscal Year</u> <u>2008</u>	<u>Fiscal Year</u> <u>2009</u>	<u>Fiscal Year</u> <u>2010</u>	<u>Fiscal Year</u> <u>2011</u>	<u>Fiscal Year</u> <u>2012</u>	<u>Fiscal Year</u> <u>2013</u>
Debt Limit	\$ 4,620,140	\$ 5,715,651	\$ 6,711,008	\$ 6,711,008	\$ 5,877,766	\$ 5,877,766	\$ 5,651,236	\$ 5,615,081	\$ 5,600,219
Total net debt applicable to limit	325	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 4,619,815</u>	<u>\$ 5,715,651</u>	<u>\$ 6,711,008</u>	<u>\$ 6,711,008</u>	<u>\$ 5,877,766</u>	<u>\$ 5,877,766</u>	<u>\$ 5,651,236</u>	<u>\$ 5,615,081</u>	<u>\$ 5,600,219</u>
Total net debt applicable to the limit as a percentage of debt limit	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2012

Assessed Value	\$ 149,339,186
Add back: exempt real property	-
Total assessed value	<u>\$ 149,339,186</u>
Debt limit (lesser of 3.75% of assessed valuation or \$21,000)	21,000
Debt applicable to limit:	-
General obligation debt	-
Less: Amount set aside for repayment of general obligation debt	-
Total net debt applicable to limit	<u>\$ 21,000</u>
Legal debt margin	

Source: Assessor, County of Riverside - District only assesses valuation note.

Notes: Excludes voter approved, land based and special assessments debt and up to \$475 debt for administrative facilities.

Debt limit (lesser of 3.75% of assessed valuation or \$21,000).

The District implemented GASB 44 in fiscal year 2004-2005.

Riverside County Flood Control and Water Conservation District
Pledged-Revenue Coverage
Last Ten Fiscal Years
(Dollars Expressed in Thousands)

Special Assessment Bonds					
Fiscal Year	Special Assessment Collections	Debt Service		Coverage	
		Principal	Interest		
2005	\$ 1,192	\$ 605	\$ 302	1.31	
2006	1,046	663	479	0.92	
2007	892	840	453	0.69	
2008	744	435	345	0.95	
2009	906	460	330	1.15	
2010	353	260	244	0.70	
2011	323	280	222	0.64	
2012	330	305	106	0.80	
2013	166	325	175	0.33	

Source: U.S. Bank Statements & Debt Service Schedule for 4-3.

Note: The District implemented GASB 44 in fiscal year 2004-2005.

Riverside County Flood Control and Water Conservation District
Demographic and Economics Statistics
Last Ten Fiscal Years
(Dollars Expressed in Thousands)

Page 1

Fiscal Year	Population¹	Personal Income²	Per Capita Personal Income¹	Median Age¹	Education Level in Years of Formal Schooling¹
2003-04	1,776,700	\$ -	\$ 24,814		
2004-05	1,871,950	44,627,329	25,032	32	16.6
2005-06	1,911,281	49,443,185	23,478	32	16.6
2006-07	2,031,625	52,850,398	22,737	32	16.6
2007-08	2,073,571	57,666,983	24,885	31	20.1
2008-09	2,100,516	61,023,518	24,301	32	20.1
2009-10	2,125,440	64,503,728	22,657	33	19.7
2010-11	2,203,332	63,228,086	22,373	34	20.3
2011-12	2,239,620	64,376,498	22,359	34	20.4
2012-13	2,268,783	67,024,780	29,927	34	20.5

Sources:

¹ U.S. Census Bureau

² U.S. Department of Commerce - Bureau of Economic Analysis

³ State of California, Labor Market Information

Notes:

The District implemented GASB 44 in fiscal year 2004-2005.

Personal Income, Median Age, Education Level in Years of Formal Schooling categories added in fiscal year 2004-2005.

Riverside County Flood Control and Water Conservation District
Demographic and Economics Statistics
Last Ten Fiscal Years
(Dollars Expressed in Thousands)

Page 2

School Enrollment¹	Unemployment Rate Percent³
364,857	5.8%
380,964	5.4%
395,183	4.9%
413,059	5.1%
596,645	9.5%
593,029	14.0%
622,914	15.3%
660,725	15.0%
651,554	13.0%
664,724	11.1%

**Riverside County Flood Control and Water Conservation District
Principal Employers
Current Year**

Employer	2013			2005		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
County of Riverside	17,766	1	2.14%	15,740	1	1.95%
March Air Reserve Base	9,000	2	1.08%	6,800	2	0.84%
Stater Bros Markets	6,900	3	0.83%			
Wal-Mart	5,681	4	0.68%	2,650	6	0.33%
University of California, Riverside	5,497	5	0.66%	5,336	3	0.66%
Riverside Unified School District	5,000	6	0.60%	3,553	4	0.44%
Corona-Norco Unified School District	4,633	7	0.56%			
Kaiser Permanente Riverside Medical Center	4,500	8	0.54%	1,700	10	0.21%
Moreno Valley Unified School District	3,355	9	0.40%			
Hemet Unified School District	3,270	10	0.39%			
Lake Elsinore Unified School District	3,028	11	0.36%			
Abbot Vascular	3,000	12	0.36%			
Eisenhower Medical Center	2,729	13	0.33%			
Temecula Valley Unified School District	2,600	14	0.31%			
Agua Caliente Band of Cahuilla Indians	2,328	15	0.28%			
Countywide Ralphs Grocery Company				2,720	5	0.34%
City of Riverside				2,642	7	0.33%
Riverside County Regional Medical Center				2,400	8	0.30%
SBC/ Pacific Bell				1,800	9	0.22%
Riverside County Office of Education				1,521	11	0.19%
Riverside Community College				1,477	12	0.18%
The Press Enterprise Co.				1,300	13	0.16%
Alvord Unified School District				1,200	14	0.15%
Riverside Community Hospital				1,053	15	0.13%
Total	79,287		9.55%	51,892		6.43%

Source: Riverside County Economic Development Agency
Note: The District implemented GASB 44 in fiscal year 2004-2005.

Riverside County Flood Control and Water Conservation District
Full-Time Equivalent Government Employees by Function
Last Ten Fiscal Years

Function	Full-time Equivalent Employees as of June 30								
	2005	2006	2007	2008	2009	2010	2011	2012	2013
General government									
Inspection	8	9	9	11	9	16	12	10	2
Administration	44	34	35	43	41	49	54	61	13
Public ways & facilities									
Engineering	65	70	68	70	73	111	112	113	158
Maintenance	50	56	55	58	59	74	68	69	90
NPDES	11	12	11	9	11	16	17	20	19
Photogrammetry operations	1	2	1	1	1	-	2	1	1
Subdivision operations	21	23	23	18	10	8	10	10	6
Encroachment permits	3	2	2	2	2	1	2	2	-
Hydrology services	3	4	4	4	3	5	4	5	4
Garage-Fleet operations	5	6	8	8	7	10	9	10	15
Mapping services	2	2	2	2	3	5	2	2	1
Data processing	10	10	9	9	11	16	15	14	9
Photography	1	1	1	1	-	-	-	-	-
Total	224	231	228	236	230	311	307	317	318

Source: The District

Note: The District implemented GASB 44 in fiscal year 2004-2005.

**Riverside County Flood Control and Water Conservation District
Operating Indicators by Function
Last Ten Fiscal Years**

Function	Fiscal Year								
	2005	2006	2007	2008	2009	2010	2011	2012	2013
General government									
Inspection services	200	256	249	218	135	105	89	150	49
Public ways and facilities									
Maintenance projects	1,032	969	1,081	1,095	1,121	1,172	1,169	1,198	1,141
Construction projects	293	152	244	235	230	272	322	371	373
NPDES - Santa Ana									
Public Education Outreach events	30	34	39	45	75	72	66	27	35
NPDES - Santa Margarita									
Public Education Outreach events	6	4	4	8	28	5	2	2	3
NPDES - Whitewater									
Public Education Outreach events	4	8	11	15	15	18	6	5	4
Photogrammetry operations	16	36	18	14	18	7	7	7	11
Subdivision operations									
Plan check cases processed	549	590	628	787	429	271	312	518	233
Flood plain cases processed	562	470	212	105	85	73	7	115	50
Enroachment permits									
Permits - Issuance and Inspection	49	161	154	146	214	93	441	142	165

Source: The District

Note: The District implemented GASB 44 in fiscal year 2004-2005.

Riverside County Flood Control and Water Conservation District
Capital Asset Statistics by Function
Last Ten Fiscal Years

	Fiscal Year								
	2005	2006	2007	2008	2009	2010	2011	2012	2013
Function									
General Government									
Buildings and improvements	1	2	-	-	-	-	-	-	-
Equipment	39	28	10	12	30	10	16	24	22
Public ways and facilities									
Infrastructure									
Basins	6	-	-	-	1	2	-	-	-
Channels	14	15	5	3	1	9	6	6	3
Levees	2	1	1	-	-	-	-	-	-
Storm Drains	34	87	52	28	58	21	43	35	16

Source: The District

Note: The District implemented GASB 44 in fiscal year 2004-2005.

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