

SPECIAL REVENUE FUNDS

COUNTY OF RIVERSIDE

SPECIAL REVENUE FUNDS

These funds were established for the purpose of accounting for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted in expenditures for the specified purposes.

COMMUNITY SERVICES

This fund provides financing for public services. Public services provided by this fund group are: Housing and Urban Development (HUD) Community Services Grant, Economic Development Agency (EDA) Administration, Community Action Partnership, Job Training Partnership, Office on Aging, USEDA (United States Economic Development Administration) Grant, County Free Library, Structural Fire Protection, Homeless Housing Relief, Home Program, EDA U.S. Department of Agriculture Rural Development, Workforce Development, Healthy Kids, and Bio-terrorism Preparedness. The primary source of revenue for this fund is from State/Federal Grants.

COUNTY SERVICE AREAS

This county service area fund was established to provide authorized services such as road, park, lighting maintenance, fire protection, or water to specified areas in the County. They are financed by ad valorem property taxes in the area benefited, or by special assessments levied on specific properties.

REGIONAL PARK AND OPEN-SPACE

The Regional Park and Open-Space District is a special district established to provide legal authority and expanded opportunity for open space acquisition and management and transferred regional park responsibility from the County to the Regional Park and Open-Space District.

AIR QUALITY IMPROVEMENT

This fund accounts for Riverside County's portion of State of California motor vehicle fees restricted for the use of reducing air pollution.

IN-HOME SUPPORT SERVICES (IHSS)

The goal of the IHSS program is to enable elderly and/or disabled persons to remain safely in independent living as long as possible. This in-home assistance is designed to allow persons to remain in their home rather than be placed in an institutional setting. IHSS receives revenue for the following services: meal preparation and clean-up, food shopping, bathing, dressing, personal care, domestic services (cleaning), and assistance with medications.

PERRIS VALLEY CEMETERY DISTRICT

The Perris Valley Cemetery District is a public cemetery district operating under the provisions of the Health and Safety Code of the State of California. The Perris Valley Cemetery District was created in July 1927 for the purpose operating a public cemetery for the residents of the Perris Valley.

OTHER SPECIAL REVENUE

This fund provides financing to make services available to the public and governmental agencies. At the current time, the other special revenue fund accounts for the following services: Rideshare, Assessment District Community Facility District Administration, Aviation, Ladera Irrigation, National Date Festival, Cal-ID, Special Aviation, Supervisorial Road Districts, Multi-Species Habitat Conservation Agency, Riverside U.S. Grazing Fees, Mitigation Project Operations, Airport Land Use Commission, Proposition 10, and DNA Identification.

COUNTY OF RIVERSIDE

Combining Balance Sheet

Special Revenue Funds

June 30, 2017

(Dollars in Thousands)

	Community Services	County Service Areas	Regional Park and Open-Space	Air Quality Improvement
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:				
Assets:				
Cash and investments	\$ 57,327	\$ 23,020	\$ 11,702	\$ 168
Accounts receivable	1,961	-	143	-
Interest receivable	9	29	14	-
Taxes receivable	988	205	89	-
Due from other governments	11,525	69	187	139
Due from other funds	374	-	6,845	-
Prepaid items and deposits	7	-	-	-
Total assets	<u>72,191</u>	<u>23,323</u>	<u>18,980</u>	<u>307</u>
Deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 72,191</u>	<u>\$ 23,323</u>	<u>\$ 18,980</u>	<u>\$ 307</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:				
Liabilities:				
Accounts payable	\$ 3,116	\$ 401	\$ 277	\$ -
Salaries and benefits payable	3,724	194	546	-
Due to other governments	10,586	-	8	-
Due to other funds	3,519	-	6,845	-
Deposits payable	13	66	-	-
Advances from grantors and third parties	2,139	-	598	-
Total liabilities	<u>23,097</u>	<u>661</u>	<u>8,274</u>	<u>-</u>
Deferred inflows of resources	-	-	50	-
Fund balances (Note 16):				
Nonspendable	33	1	10	-
Restricted	47,274	22,650	6,711	307
Committed	408	-	3,935	-
Assigned	1,379	11	-	-
Total fund balances	<u>49,094</u>	<u>22,662</u>	<u>10,656</u>	<u>307</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 72,191</u>	<u>\$ 23,323</u>	<u>\$ 18,980</u>	<u>\$ 307</u>

In-Home Support Services	Perris Valley Cemetery District	Other Special Revenue	Total
\$ 460	\$ 710	\$ 20,884	\$ 114,271
-	-	41	2,145
-	1	18	71
-	4	12	1,298
1,718	-	692	14,330
-	-	-	7,219
-	-	-	7
<u>2,178</u>	<u>715</u>	<u>21,647</u>	<u>139,341</u>
-	-	-	-
<u>\$ 2,178</u>	<u>\$ 715</u>	<u>\$ 21,647</u>	<u>\$ 139,341</u>

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:

Assets:

Cash and investments	114,271
Accounts receivable	2,145
Interest receivable	71
Taxes receivable	1,298
Due from other governments	14,330
Due from other funds	7,219
Prepaid items and deposits	7
Total assets	139,341

Deferred outflows of resources

Total assets and deferred outflows of resources

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:

Liabilities:

Accounts payable	4,015
Salaries and benefits payable	5,332
Due to other governments	10,595
Due to other funds	10,364
Deposits payable	428
Advances from grantors and third parties	2,781
Total liabilities	33,515

Deferred inflows of resources

Fund balances (Note 16):

Nonspendable	61
Restricted	95,189
Committed	4,906
Assigned	5,616
Total fund balances	105,772
Total liabilities, deferred inflows of resources, and fund balances	139,341

COUNTY OF RIVERSIDE
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds
For the Fiscal Year Ended June 30, 2017
(Dollars in Thousands)

	Community Services	County Service Areas	Regional Park and Open-Space	Air Quality Improvement
REVENUES:				
Taxes	\$ 56,812	\$ 813	\$ 4,966	\$ -
Licenses, permits, and franchise fees	-	-	-	-
Fines, forfeitures, and penalties	337	-	-	104
Use of money and property:				
Investment earnings	6	79	33	-
Rents and concessions	1,163	-	1,025	-
Aid from other governmental agencies:				
Federal	62,485	-	-	-
State	17,950	9	305	485
Other	24,154	173	820	-
Charges for services	15,783	10,845	8,811	-
Other revenue	5,084	106	210	-
Total revenues	<u>183,774</u>	<u>12,025</u>	<u>16,170</u>	<u>589</u>
EXPENDITURES:				
Current:				
General government	11,782	-	-	350
Public protection	2,983	17	783	-
Public ways and facilities	202	8,217	-	-
Health and sanitation	42,895	1,068	-	-
Public assistance	61,298	-	-	-
Education	20,806	-	-	-
Recreation and cultural services	314	668	16,070	-
Total expenditures	<u>140,280</u>	<u>9,970</u>	<u>16,853</u>	<u>350</u>
Excess (deficiency) of revenues over (under) expenditures	<u>43,494</u>	<u>2,055</u>	<u>(683)</u>	<u>239</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	17,728	3,132	2,158	-
Transfers out	(65,702)	(5,029)	(1,049)	(265)
Proceeds on sale of capital assets	-	6	-	-
Total other financing sources (uses)	<u>(47,974)</u>	<u>(1,891)</u>	<u>1,109</u>	<u>(265)</u>
NET CHANGE IN FUND BALANCES	<u>(4,480)</u>	<u>164</u>	<u>426</u>	<u>(26)</u>
Fund balances, beginning of year	53,574	22,498	10,230	333
FUND BALANCES, END OF YEAR	<u>\$ 49,094</u>	<u>\$ 22,662</u>	<u>\$ 10,656</u>	<u>\$ 307</u>

In-Home Support Services	Perris Valley Cemetery District	Other Special Revenue	Total	
\$ -	\$ 229	\$ 672	\$ 63,492	REVENUES:
-	-	711	711	Taxes
-	-	669	1,110	Licenses, permits, and franchise fees
-	3	47	168	Fines, forfeitures, and penalties
-	-	5,978	8,166	Use of money and property:
				Investment earnings
				Rents and concessions
3,158	-	388	66,031	Aid from other governmental agencies:
3,361	3	507	22,620	Federal
-	24	1,775	26,946	State
41	278	13,257	49,015	Other
-	-	562	5,962	Charges for services
6,560	537	24,566	244,221	Other revenue
				Total revenues
				EXPENDITURES:
				Current:
-	-	7,295	19,427	General government
-	131	5,380	9,294	Public protection
-	-	7,468	15,887	Public ways and facilities
-	-	-	43,963	Health and sanitation
7,290	-	-	68,588	Public assistance
-	-	-	20,806	Education
-	-	-	17,052	Recreation and cultural services
7,290	131	20,143	195,017	Total expenditures
(730)	406	4,423	49,204	Excess (deficiency) of revenues over (under) expenditures
				OTHER FINANCING SOURCES (USES):
841	-	2,020	25,879	Transfers in
(497)	(334)	(5,315)	(78,191)	Transfers out
-	-	-	6	Proceeds on sale of capital assets
344	(334)	(3,295)	(52,306)	Total other financing sources (uses)
(386)	72	1,128	(3,102)	NET CHANGE IN FUND BALANCES
2,148	267	19,824	108,874	Fund balances, beginning of year
\$ 1,762	\$ 339	\$ 20,952	\$ 105,772	FUND BALANCES, END OF YEAR

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Community Services Special Revenue Fund
 For the Fiscal Year Ended June 30, 2017
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes	\$ 54,609	\$ 56,609	\$ 56,812	\$ 203
Fines, forfeitures, and penalties	400	400	337	(63)
Use of money and property:				
Investment earnings	7	7	6	(1)
Rents and concessions	1,323	1,323	1,163	(160)
Aid from other governmental agencies:				
Federal	69,501	76,633	62,485	(14,148)
State	8,753	8,994	17,950	8,956
Other	21,478	21,478	24,154	2,676
Charges for services	40,775	33,689	15,783	(17,906)
Other revenue	18,208	9,458	5,084	(4,374)
Total revenues	<u>215,054</u>	<u>208,591</u>	<u>183,774</u>	<u>(24,817)</u>
EXPENDITURES:				
Current:				
General government	15,070	15,284	11,782	(3,502)
Public protection	57,965	10,087	2,983	(7,104)
Public ways and facilities	-	206	202	(4)
Health and sanitation	47,033	44,643	42,895	(1,748)
Public assistance	74,741	73,492	61,298	(12,194)
Education	24,837	22,405	20,806	(1,599)
Recreation and cultural services	571	364	314	(50)
Total expenditures	<u>220,217</u>	<u>166,481</u>	<u>140,280</u>	<u>(26,201)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,163)</u>	<u>42,110</u>	<u>43,494</u>	<u>1,384</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	17,728	17,728	-
Transfers out	-	(65,702)	(65,702)	-
Total other financing sources (uses)	<u>-</u>	<u>(47,974)</u>	<u>(47,974)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(5,163)	(5,864)	(4,480)	1,384
Fund balance, beginning of year	53,574	53,574	53,574	-
FUND BALANCE, END OF YEAR	\$ 48,411	\$ 47,710	\$ 49,094	\$ 1,384

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 County Service Areas Special Revenue Fund
 For the Fiscal Year Ended June 30, 2017
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes	\$ 793	\$ 793	\$ 813	\$ 20
Use of money and property:				
Investment earnings	42	42	79	37
Rents and concessions	1	1	-	(1)
Aid from other governmental agencies:				
State	8	8	9	1
Other	156	156	173	17
Charges for services	12,991	11,008	10,845	(163)
Other revenue	46	(36)	106	142
Total revenues	<u>14,037</u>	<u>11,972</u>	<u>12,025</u>	<u>53</u>
EXPENDITURES:				
Current:				
Public protection	791	669	17	(652)
Public ways and facilities	14,221	11,887	8,217	(3,670)
Health and sanitation	800	1,101	1,068	(33)
Recreation and cultural services	2,223	1,987	668	(1,319)
Total expenditures	<u>18,035</u>	<u>15,644</u>	<u>9,970</u>	<u>(5,674)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,998)</u>	<u>(3,672)</u>	<u>2,055</u>	<u>5,727</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	3,132	3,132	-
Transfers out	-	(5,029)	(5,029)	-
Proceeds on sale of capital assets	-	-	6	6
Total other financing sources (uses)	<u>-</u>	<u>(1,897)</u>	<u>(1,891)</u>	<u>6</u>
NET CHANGE IN FUND BALANCE	(3,998)	(5,569)	164	5,733
Fund balance, beginning of year	22,498	22,498	22,498	-
FUND BALANCE, END OF YEAR	<u>\$ 18,500</u>	<u>\$ 16,929</u>	<u>\$ 22,662</u>	<u>\$ 5,733</u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Regional Park and Open-Space Special Revenue Fund
 For the Fiscal Year Ended June 30, 2017
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes	\$ 4,930	\$ 4,930	\$ 4,966	\$ 36
Use of money and property:				
Investment earnings	19	19	33	14
Rents and concessions	1,102	1,102	1,025	(77)
Aid from other governmental agencies:				
State	181	181	305	124
Other	730	730	820	90
Charges for services	11,024	13,722	8,811	(4,911)
Other revenue	4,182	3,234	210	(3,024)
Total revenues	<u>22,168</u>	<u>23,918</u>	<u>16,170</u>	<u>(7,748)</u>
EXPENDITURES:				
Current:				
Public protection	659	792	783	(9)
Public ways and facilities	-	-	-	-
Recreation and cultural services	26,321	29,295	16,070	(13,225)
Total expenditures	<u>26,980</u>	<u>30,087</u>	<u>16,853</u>	<u>(13,234)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,812)</u>	<u>(6,169)</u>	<u>(683)</u>	<u>5,486</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	2,158	2,158	-
Transfers out	-	(1,049)	(1,049)	-
Total other financing sources (uses)	<u>-</u>	<u>1,109</u>	<u>1,109</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(4,812)	(5,060)	426	5,486
Fund balance, beginning of year	10,230	10,230	10,230	-
FUND BALANCE, END OF YEAR	<u><u>\$ 5,418</u></u>	<u><u>\$ 5,170</u></u>	<u><u>\$ 10,656</u></u>	<u><u>\$ 5,486</u></u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Air Quality Improvement Special Revenue Fund
 For the Fiscal Year Ended June 30, 2017
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Fines, forfeitures and penalties	\$ 60	\$ 60	\$ 104	\$ 44
Use of money and property:				
Investment earnings	1	1	-	(1)
Aid from other governmental agencies:				
State	450	450	485	35
Total revenues	511	511	589	78
EXPENDITURES:				
Current:				
General government	586	354	350	(4)
Total expenditures	586	354	350	(4)
Excess (deficiency) of revenues over (under) expenditures	(75)	157	239	82
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(265)	(265)	-
Total other financing sources (uses)	-	(265)	(265)	-
NET CHANGE IN FUND BALANCE	(75)	(108)	(26)	82
Fund balance, beginning of year	333	333	333	-
FUND BALANCE, END OF YEAR	\$ 258	\$ 225	\$ 307	\$ 82

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 In-Home Support Services Special Revenue Fund
 For the Fiscal Year Ended June 30, 2017
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Aid from other governmental agencies:				
Federal	\$ 4,451	\$ 4,451	\$ 3,158	\$ (1,293)
State	4,591	4,591	3,361	(1,230)
Charges for services	870	29	41	12
Total revenues	<u>9,912</u>	<u>9,071</u>	<u>6,560</u>	<u>(2,511)</u>
EXPENDITURES:				
Current:				
Public assistance	9,912	9,415	7,290	(2,125)
Total expenditures	<u>9,912</u>	<u>9,415</u>	<u>7,290</u>	<u>(2,125)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(344)</u>	<u>(730)</u>	<u>(386)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	841	841	-
Transfers out	-	(497)	(497)	-
Total other financing sources (uses)	<u>-</u>	<u>344</u>	<u>344</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	(386)	(386)
Fund balance, beginning of year	2,148	2,148	2,148	-
FUND BALANCE, END OF YEAR	<u>\$ 2,148</u>	<u>\$ 2,148</u>	<u>\$ 1,762</u>	<u>\$ (386)</u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Perris Valley Cemetery District Special Revenue Fund
 For the Fiscal Year Ended June 30, 2017
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes	\$ 271	\$ 271	\$ 229	\$ (42)
Use of money and property:				
Investment earnings	1	1	3	2
Aid from other governmental agencies:				
State	3	3	3	-
Other	29	29	24	(5)
Charges for services	290	290	278	(12)
Total revenues	<u>594</u>	<u>594</u>	<u>537</u>	<u>(57)</u>
EXPENDITURES:				
Current:				
Public protection	666	339	131	(208)
Total expenditures	<u>666</u>	<u>339</u>	<u>131</u>	<u>(208)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(72)</u>	<u>255</u>	<u>406</u>	<u>151</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(334)	(334)	-
Total other financing sources (uses)	<u>-</u>	<u>(334)</u>	<u>(334)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(72)	(79)	72	151
Fund balance, beginning of year	267	267	267	-
FUND BALANCE, END OF YEAR	<u>\$ 195</u>	<u>\$ 188</u>	<u>\$ 339</u>	<u>\$ 151</u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Other Special Revenue Fund
 For the Fiscal Year Ended June 30, 2017
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes	\$ 626	\$ 626	\$ 672	\$ 46
License, permits, and franchise fees	700	700	711	11
Fines, forfeitures, and penalties	2	459	669	210
Use of money and property:				
Investment earnings	45	45	47	2
Rents and concessions	6,104	6,076	5,978	(98)
Aid from other governmental agencies:				
Federal	2,787	3,131	388	(2,743)
State	173	643	507	(136)
Other	1,699	1,699	1,775	76
Charges for services	13,917	14,201	13,257	(944)
Other revenue	1,744	1,076	562	(514)
Total revenues	<u>27,797</u>	<u>28,656</u>	<u>24,566</u>	<u>(4,090)</u>
EXPENDITURES:				
Current:				
General government	9,148	8,620	7,295	(1,325)
Public protection	6,506	6,281	5,380	(901)
Public ways and facilities	12,682	12,970	7,468	(5,502)
Total expenditures	<u>28,336</u>	<u>27,871</u>	<u>20,143</u>	<u>(7,728)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(539)</u>	<u>785</u>	<u>4,423</u>	<u>3,638</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	2,020	2,020	-
Transfers out	-	(5,315)	(5,315)	-
Total other financing sources (uses)	<u>-</u>	<u>(3,295)</u>	<u>(3,295)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(539)</u>	<u>(2,510)</u>	<u>1,128</u>	<u>3,638</u>
Fund balance, beginning of year	19,824	19,824	19,824	-
FUND BALANCE, END OF YEAR	<u>\$ 19,285</u>	<u>\$ 17,314</u>	<u>\$ 20,952</u>	<u>\$ 3,638</u>