

COUNTY OF RIVERSIDE
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2012
(Dollars in Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
REVENUES:					
Taxes	\$ 63,275	\$ 36,048	\$ -	\$ -	\$ 99,323
Licenses, permits and franchise fees	1,865	-	-	-	1,865
Fines, forfeitures and penalties	1,184	-	-	-	1,184
Use of money and property:					
Interest	1,388	1,448	91	2	2,929
Rents and concessions	8,118	6,899	-	-	15,017
Aid from other governmental agencies:					
Federal	102,433	-	-	-	102,433
State	53,797	-	582	-	54,379
Other	43,167	-	-	-	43,167
Charges for services	76,019	1,898	2,127	24	80,068
Other revenue	33,241	9,476	1	-	42,718
Total revenues	<u>384,487</u>	<u>55,769</u>	<u>2,801</u>	<u>26</u>	<u>443,083</u>
EXPENDITURES:					
Current:					
General government	22,694	41,957	9,473	-	74,124
Public protection	11,376	-	-	-	11,376
Public ways and facilities	166,949	-	-	-	166,949
Health and sanitation	6,503	-	-	-	6,503
Public assistance	82,434	-	-	-	82,434
Education	18,363	-	-	-	18,363
Recreation and culture	14,244	-	652	-	14,896
Debt service:					
Principal	849	48,011	-	-	48,860
Interest	69	42,921	-	-	42,990
Cost of issuance	-	15	-	-	15
Capital outlay	-	1,459	18,453	-	19,912
Total expenditures	<u>323,481</u>	<u>134,363</u>	<u>28,578</u>	<u>-</u>	<u>486,422</u>
Excess (deficiency) of revenues Over (under) expenditures	61,006	(78,594)	(25,777)	26	(43,339)
OTHER FINANCING SOURCES (USES):					
Transfers in	50,335	114,883	15,631	-	180,849
Transfers out	(102,212)	(46,213)	(1,837)	-	(150,262)
Issuance of refunding bonds	-	30,360	3,000	-	33,360
Premium on long-term debt	-	2,840	-	-	2,840
Redemption of refunded debt	-	(32,797)	-	-	(32,797)
Total other financing sources (uses)	<u>(51,877)</u>	<u>69,073</u>	<u>16,794</u>	<u>-</u>	<u>33,990</u>
Net change in fund balances before extraordinary items	9,129	(9,521)	(8,983)	26	(9,349)
EXTRAORDINARY ITEMS					
RDA dissolution asset transfers	(30,827)	(66,968)	-	-	(97,795)
RDA dissolution liability transfers	39	3,320	-	-	3,359
Total extraordinary items	<u>(30,788)</u>	<u>(63,648)</u>	<u>-</u>	<u>-</u>	<u>(94,436)</u>
NET CHANGE IN FUND BALANCES	(21,659)	(73,169)	(8,983)	26	(103,785)
Fund balances, beginning of year, as previously reported	399,147	151,405	55,389	464	606,405
Adjustments to beginning fund balances	(4,541)	-	-	-	(4,541)
Fund balances, beginning of year, as restated	<u>394,606</u>	<u>151,405</u>	<u>55,389</u>	<u>464</u>	<u>601,864</u>
FUND BALANCES, END OF YEAR	\$ 372,947	\$ 78,236	\$ 46,406	\$ 490	\$ 498,079

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.

TRANSPORTATION

This fund was established to provide for maintenance and construction of roadways and for specialized engineering services to other governmental units and the public. Revenues consist primarily of the County's share of highway user taxes and are supplemented by Federal funds, vehicle code fines, and fees and reimbursements for engineering services provided.

COMMUNITY SERVICES

This fund provides financing for public services. Public services provided by this fund group are: HUD Community Services Grant, EDA Administration, Community Action Partnership, Job Training Partnership, Office on Aging, USEDA Grant, County Free Library, Structural Fire Protection, Homeless Housing Relief, Home Program, EDA US 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.

REDEVELOPMENT SUCCESSOR HOUSING AGENCY

This fund was established to account for administration and revenues/expenditures related to the low and moderate income housing set-aside program. 20% of the tax increments allocated to the former Redevelopment Agency are required to be placed in this fund.

COUNTY SERVICE AREAS

This county service areas 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 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 homes 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.

COUNTY OF RIVERSIDE

PERRIS VALLEY CEMETERY DISTRICT (the District)

The District is a public cemetery district operating under the provisions of the Health and Safety Code of the State of California. The 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, AD CFD Administration, Aviation, Ladera Irrigation, National Date Festival, Cal-ID, Special Aviation, Supervisorial Road Districts, Multi-Species Habitat Conservation Agency, Riverside U.S. Grazing Fees, Airport Land Use Commission, Prop 10, and DNA Identification.



(This Page Intentionally Left Blank)

COUNTY OF RIVERSIDE

Combining Balance Sheet

Special Revenue Funds

June 30, 2012

(Dollars in Thousands)

	Transportation	Community Services	RDA - Housing Successor Agency	County Service Areas	Regional Park and Open-Space
ASSETS:					
Cash and investments	\$ 158,480	\$ 47,163	\$ 77,198	\$ 20,240	\$ 10,712
Accounts receivable	797	92	-	-	196
Interest receivable	70	6	17	9	5
Taxes receivable	56	1,528	-	228	139
Due from other governments	14,747	11,593	66,041	312	197
Inventories	1,002	-	-	-	-
Due from other funds	328	396	-	-	-
Prepaid items	2,600	16	-	-	-
Advances to other funds	-	-	-	-	1,300
Land held for resale	-	-	34,368	-	-
Total assets	\$ 178,080	\$ 60,794	\$ 177,624	\$ 20,789	\$ 12,549
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts payable	\$ 23,823	\$ 3,170	\$ 197	\$ 132	\$ 355
Salaries and benefits payable	1,944	1,220	-	171	421
Due to other governments	1,528	37	13,185	1	5
Due to other funds	-	5,118	-	15	-
Deposits payable	-	1	-	35	-
Deferred revenue	47,220	1,474	-	-	352
Total liabilities	74,515	11,020	13,382	354	1,133
Fund balances (Note 13):					
Nonspendable	1,014	149	-	1	5
Restricted	95,805	37,629	164,242	19,483	26
Committed	1,811	8,402	-	945	3,626
Assigned	4,935	3,594	-	6	7,759
Total fund balances	103,565	49,774	164,242	20,435	11,416
Total liabilities and fund balances	\$ 178,080	\$ 60,794	\$ 177,624	\$ 20,789	\$ 12,549

Air Quality Improvement	In-Home Support Services	Perris Valley Cemetery District	Other Special Revenue	Total	
\$ 572	\$ 1,222	\$ 739	\$ 22,372	\$ 338,698	ASSETS:
-	-	-	62	1,147	Cash and investments
-	1	-	9	117	Accounts receivable
-	-	32	20	2,003	Interest receivable
121	947	-	524	94,482	Taxes receivable
-	-	-	-	1,002	Due from other governments
-	-	15	-	739	Inventories
-	-	-	-	2,616	Due from other funds
-	-	-	-	1,300	Prepaid items
-	-	-	-	1,300	Advances to other funds
-	-	-	-	34,368	Land held for resale
\$ 693	\$ 2,170	\$ 786	\$ 22,987	\$ 476,472	Total assets
					LIABILITIES AND FUND BALANCES:
					Liabilities:
\$ 5	\$ -	\$ 16	\$ 1,080	\$ 28,778	Accounts payable
-	80	-	223	4,059	Salaries and benefits payable
-	228	-	2	14,986	Due to other governments
-	-	-	13	5,146	Due to other funds
-	-	279	-	315	Deposits payable
-	-	20	1,175	50,241	Deferred revenue
5	308	315	2,493	103,525	Total liabilities
					Fund balances (Note 13):
-	5	-	26	1,200	Nonspendable
688	1,714	471	16,683	336,741	Restricted
-	-	-	-	14,784	Committed
-	143	-	3,785	20,222	Assigned
688	1,862	471	20,494	372,947	Total fund balances
\$ 693	\$ 2,170	\$ 786	\$ 22,987	\$ 476,472	Total liabilities and fund balances

COUNTY OF RIVERSIDE
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds
For the Fiscal Year Ended June 30, 2012
(Dollars in Thousands)

	Transportation	Community Services	Redevelopment Agency	RDA - Housing Successor Agency	County Service Areas
REVENUES:					
Taxes	\$ 5,015	\$ 43,490	\$ 9,012	\$ -	\$ 710
Licenses, permits, and franchise fees	1,835	-	-	-	-
Fines, forfeitures, and penalties	-	361	-	-	-
Use of money and property:					
Interest	596	56	239	233	81
Rents and concessions	24	798	107	55	6
Aid from other governmental agencies:					
Federal	28,678	70,797	-	-	-
State	48,668	2,742	-	-	10
Other	4,338	26,100	547	11,183	57
Charges for services	47,705	2,689	5	1,087	9,292
Other revenue	6,960	24,950	334	39	173
Total revenues	143,819	171,983	10,244	12,597	10,329
EXPENDITURES:					
Current:					
General government	-	15,717	2,171	7	-
Public protection	5,632	-	-	-	-
Public ways and facilities	154,268	-	-	-	6,447
Health and sanitation	-	3,003	-	-	773
Public assistance	-	82,434	-	-	-
Education	-	18,363	-	-	-
Recreation and culture	-	597	-	-	870
Debt service:					
Principal	849	-	-	-	-
Interest	69	-	-	-	-
Total expenditures	160,818	120,114	2,171	7	8,090
Excess (deficiency) of revenues over (under) expenditures	(16,999)	51,869	8,073	12,590	2,239
OTHER FINANCING SOURCES (USES):					
Transfers in	25,546	19,671	38	-	1,189
Transfers out	(13,631)	(67,890)	(10,309)	-	(2,482)
Total other financing sources (uses)	11,915	(48,219)	(10,271)	-	(1,293)
Net change in fund balances before extraordinary items	(5,084)	3,650	(2,198)	12,590	946
EXTRAORDINARY ITEMS					
RDA dissolution asset transfers	-	-	(182,479)	151,652	-
RDA dissolution liability transfers	-	-	39	-	-
Total extraordinary items	-	-	(182,440)	151,652	-
NET CHANGE IN FUND BALANCES	(5,084)	3,650	(184,638)	164,242	946
Fund balances, beginning of year, as previously reported	108,649	46,124	189,179	-	19,489
Adjustments to beginning fund balances	-	-	(4,541)	-	-
Fund balances, beginning of year, as restated	108,649	46,124	184,638	-	19,489
FUND BALANCES, END OF YEAR	\$ 103,565	\$ 49,774	\$ -	\$ 164,242	\$ 20,435

	Regional Park and Open-Space	Air Quality Improvement	In-Home Support Services	Perris Valley Cemetery District	Other Special Revenue	Total
REVENUES:						
Taxes	\$ 4,095	\$ -	\$ -	\$ 189	\$ 764	\$ 63,275
Licenses, permits, and franchise fees	-	-	-	-	30	1,865
Fines, forfeitures, and penalties	-	-	-	-	823	1,184
Use of money and property:						
Interest	47	3	6	4	123	1,388
Rents and concessions	938	-	-	-	6,190	8,118
Aid from other governmental agencies:						
Federal	88	-	1,142	-	1,728	102,433
State	273	512	456	3	1,133	53,797
Other	129	-	-	13	800	43,167
Charges for services	6,171	-	-	219	8,851	76,019
Other revenue	206	-	-	5	574	33,241
Total revenues	11,947	515	1,604	433	21,016	384,487
EXPENDITURES:						
Current:						
General government	-	269	-	-	4,530	22,694
Public protection	270	-	-	479	4,995	11,376
Public ways and facilities	-	-	-	-	6,234	166,949
Health and sanitation	-	-	1,959	-	768	6,503
Public assistance	-	-	-	-	-	82,434
Education	-	-	-	-	-	18,363
Recreation and culture	12,777	-	-	-	-	14,244
Debt service:						
Principal	-	-	-	-	-	849
Interest	-	-	-	-	-	69
Total expenditures	13,047	269	1,959	479	16,527	323,481
Excess (deficiency) of revenues over (under) expenditures	(1,100)	246	(355)	(46)	4,489	61,006
OTHER FINANCING SOURCES (USES):						
Transfers in	1,597	-	675	-	1,619	50,335
Transfers out	(1,791)	(539)	(177)	(70)	(5,323)	(102,212)
Total other financing sources (uses)	(194)	(539)	498	(70)	(3,704)	(51,877)
Net change in fund balances before extraordinary items	(1,294)	(293)	143	(116)	785	9,129
EXTRAORDINARY ITEMS						
RDA dissolution asset transfers	-	-	-	-	-	(30,827)
RDA dissolution liability transfers	-	-	-	-	-	39
Total extraordinary items	-	-	-	-	-	(30,788)
NET CHANGE IN FUND BALANCES	(1,294)	(293)	143	(116)	785	(21,659)
Fund balances, beginning of year, as previously reported	12,710	981	1,719	587	19,709	399,147
Adjustments to beginning fund balances	-	-	-	-	-	(4,541)
Fund balances, beginning of year, as restated	12,710	981	1,719	587	19,709	394,606
FUND BALANCES, END OF YEAR	\$ 11,416	\$ 688	\$ 1,862	\$ 471	\$ 20,494	\$ 372,947

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Transportation Special Revenue Fund
 For the Fiscal Year Ended June 30, 2012
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Taxes	\$ 22,960	\$ 22,960	\$ 5,015	\$ (17,945)
Licenses, permits, and franchise fees	1,348	1,348	1,835	487
Fines, forfeitures, and penalties	1	1	-	(1)
Use of money and property:				
Interest	886	886	596	(290)
Rents and concessions	24	24	24	-
Aid from other governmental agencies:				
Federal	24,767	24,767	28,678	3,911
State	27,469	27,469	48,668	21,199
Other	8,900	8,900	4,338	(4,562)
Charges for services	66,785	45,729	47,705	1,976
Other revenue	6,028	3,475	6,960	3,485
Total revenues	<u>159,168</u>	<u>135,559</u>	<u>143,819</u>	<u>8,260</u>
EXPENDITURES:				
Current:				
Public protection	7,834	6,328	5,632	(696)
Public ways and facilities	157,806	153,890	154,268	378
Debt service:				
Principal	999	999	849	(150)
Interest	119	119	69	(50)
Total expenditures	<u>166,758</u>	<u>161,336</u>	<u>160,818</u>	<u>(518)</u>
Excess (deficiency) of revenues over (under) expenditures	(7,590)	(25,777)	(16,999)	8,778
OTHER FINANCING SOURCES (USES):				
Transfers in	-	25,546	25,546	-
Transfers out	-	(13,631)	(13,631)	-
Total other financing sources (uses)	<u>-</u>	<u>11,915</u>	<u>11,915</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(7,590)	(13,862)	(5,084)	8,778
Fund balance, beginning of year	108,649	108,649	108,649	-
FUND BALANCE, END OF YEAR	<u>\$ 101,059</u>	<u>\$ 94,787</u>	<u>\$ 103,565</u>	<u>\$ 8,778</u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Community Services Special Revenue Fund
 For the Fiscal Year Ended June 30, 2012
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Taxes	\$ 47,582	\$ 47,582	\$ 43,490	\$ (4,092)
Fines, forfeitures, and penalties	808	425	361	(64)
Use of money and property:				
Interest	7	7	56	49
Rents and concessions	1,707	1,710	798	(912)
Aid from other governmental agencies:				
Federal	85,704	92,875	70,797	(22,078)
State	4,233	4,274	2,742	(1,532)
Other	12,544	12,544	26,100	13,556
Charges for services	17,397	4,800	2,689	(2,111)
Other revenue	30,904	27,120	24,950	(2,170)
Total revenues	<u>200,886</u>	<u>191,337</u>	<u>171,983</u>	<u>(19,354)</u>
EXPENDITURES:				
Current:				
General government	33,190	20,769	15,717	(5,052)
Public protection	48,257	-	-	-
Health and sanitation	3,438	3,769	3,003	(766)
Public assistance	105,122	103,198	82,434	(20,764)
Education	23,988	23,014	18,363	(4,651)
Recreation and culture	-	604	597	(7)
Debt service:				
Principal	1,859	-	-	-
Total expenditures	<u>215,854</u>	<u>151,354</u>	<u>120,114</u>	<u>(31,240)</u>
Excess (deficiency) of revenues over (under) expenditures	(14,968)	39,983	51,869	11,886
OTHER FINANCING SOURCES (USES):				
Transfers in	-	19,671	19,671	-
Transfers out	-	(67,890)	(67,890)	-
Total other financing sources (uses)	<u>-</u>	<u>(48,219)</u>	<u>(48,219)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(14,968)	(8,236)	3,650	11,886
Fund balance, beginning of year	46,124	46,124	46,124	-
FUND BALANCE, END OF YEAR	<u>\$ 31,156</u>	<u>\$ 37,888</u>	<u>\$ 49,774</u>	<u>\$ 11,886</u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Redevelopment Agency Special Revenue Fund
 For the Period Ended January 31, 2012
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Taxes	\$ 17,990	\$ 17,990	\$ 9,012	\$ (8,978)
Use of money and property:				
Interest	773	773	239	(534)
Rents and concessions	144	144	107	(37)
Aid from other governmental agencies:				
Other	749	749	547	(202)
Charges for services	-	-	5	5
Other revenue	10,064	61,497	334	(61,163)
Total revenues	<u>29,720</u>	<u>81,153</u>	<u>10,244</u>	<u>(70,909)</u>
EXPENDITURES:				
Current:				
General government	29,721	70,845	2,171	(68,674)
Total expenditures	<u>29,721</u>	<u>70,845</u>	<u>2,171</u>	<u>(68,674)</u>
Excess (deficiency) of revenues over (under) expenditures	(1)	10,308	8,073	(2,235)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	38	38
Transfers out	-	(10,309)	(10,309)	-
Total other financing sources (uses)	<u>-</u>	<u>(10,309)</u>	<u>(10,271)</u>	<u>38</u>
Net change in fund balance before extraordinary item	(1)	(1)	(2,198)	(2,197)
EXTRAORDINARY ITEM				
RDA dissolution transaction	-	-	(182,440)	(182,440)
NET CHANGE IN FUND BALANCE	<u>(1)</u>	<u>(1)</u>	<u>(184,638)</u>	<u>(184,637)</u>
Fund balance, beginning of year, as previously reported	189,179	189,179	189,179	-
Adjustments to beginning fund balance	-	-	(4,541)	(4,541)
Fund balance, beginning of year	<u>189,179</u>	<u>189,179</u>	<u>184,638</u>	<u>(4,541)</u>
FUND BALANCE, END OF PERIOD	<u>\$ 189,178</u>	<u>\$ 189,178</u>	<u>\$ -</u>	<u>\$ (189,178)</u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 County Service Areas Special Revenue Fund
 For the Fiscal Year Ended June 30, 2012
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Taxes	\$ 817	\$ 817	\$ 710	\$ (107)
Use of money and property:				
Interest	61	61	81	20
Rents and concessions	-	-	6	6
Aid from other governmental agencies:				
State	11	11	10	(1)
Other	2	2	57	55
Charges for services	9,527	9,682	9,292	(390)
Other revenue	6,394	6,898	173	(6,725)
Total revenues	<u>16,812</u>	<u>17,471</u>	<u>10,329</u>	<u>(7,142)</u>
EXPENDITURES:				
Current:				
Public protection	318	318	-	(318)
Public ways and facilities	14,257	13,889	6,447	(7,442)
Health and sanitation	800	800	773	(27)
Recreation and culture	1,435	1,500	870	(630)
Total expenditures	<u>16,810</u>	<u>16,507</u>	<u>8,090</u>	<u>(8,417)</u>
Excess (deficiency) of revenues over (under) expenditures	2	964	2,239	1,275
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,189	1,189	-
Transfers out	-	(2,482)	(2,482)	-
Total other financing sources (uses)	<u>-</u>	<u>(1,293)</u>	<u>(1,293)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	2	(329)	946	1,275
Fund balance, beginning of year	19,489	19,489	19,489	-
FUND BALANCE, END OF YEAR	<u>\$ 19,491</u>	<u>\$ 19,160</u>	<u>\$ 20,435</u>	<u>\$ 1,275</u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Regional Park and Open-Space Special Revenue Fund
 For the Fiscal Year Ended June 30, 2012
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Taxes	\$ 3,725	\$ 3,725	\$ 4,095	\$ 370
Use of money and property:				
Interest	42	42	47	5
Rents and concessions	1,001	1,001	938	(63)
Aid from other governmental agencies:				
Federal	67	67	88	21
State	210	210	273	63
Other	-	-	129	129
Charges for services	7,441	5,844	6,171	327
Other revenue	987	1,306	206	(1,100)
Total revenues	<u>13,473</u>	<u>12,195</u>	<u>11,947</u>	<u>(248)</u>
EXPENDITURES:				
Current:				
Public protection	272	279	270	(9)
Recreation and culture	16,114	15,085	12,777	(2,308)
Capital outlay	502	1,037	-	(1,037)
Total expenditures	<u>16,888</u>	<u>16,401</u>	<u>13,047</u>	<u>(3,354)</u>
Excess (deficiency) of revenues over (under) expenditures	(3,415)	(4,206)	(1,100)	3,106
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,597	1,597	-
Transfers out	-	(1,791)	(1,791)	-
Total other financing sources (uses)	<u>-</u>	<u>(194)</u>	<u>(194)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(3,415)	(4,400)	(1,294)	3,106
Fund balance, beginning of year	12,710	12,710	12,710	-
FUND BALANCE, END OF YEAR	<u>\$ 9,295</u>	<u>\$ 8,310</u>	<u>\$ 11,416</u>	<u>\$ 3,106</u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Air Quality Improvement Special Revenue Fund
 For the Fiscal Year Ended June 30, 2012
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Interest	\$ 20	\$ 20	\$ 3	\$ (17)
Aid from other governmental agencies:				
State	650	650	512	(138)
Total revenues	<u>670</u>	<u>670</u>	<u>515</u>	<u>(155)</u>
EXPENDITURES:				
Current:				
General government	1,225	686	269	(417)
Total expenditures	<u>1,225</u>	<u>686</u>	<u>269</u>	<u>(417)</u>
Excess (deficiency) of revenues over (under) expenditures	(555)	(16)	246	262
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(539)	(539)	-
Total other financing sources (uses)	<u>-</u>	<u>(539)</u>	<u>(539)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(555)	(555)	(293)	262
Fund balance, beginning of year	981	981	981	-
FUND BALANCE, END OF YEAR	<u>\$ 426</u>	<u>\$ 426</u>	<u>\$ 688</u>	<u>\$ 262</u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 In-Home Support Services Special Revenue Fund
 For the Fiscal Year Ended June 30, 2012
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Use of money and property:				
Interest	\$ -	\$ -	\$ 6	\$ 6
Aid from other governmental agencies:				
Federal	1,158	1,157	1,142	(15)
State	576	576	456	(120)
Charges for services	162	-	-	-
Other revenue	512	-	-	-
Total revenues	<u>2,408</u>	<u>1,733</u>	<u>1,604</u>	<u>(129)</u>
EXPENDITURES:				
Current:				
Health and sanitation	2,527	2,350	1,959	(391)
Total expenditures	<u>2,527</u>	<u>2,350</u>	<u>1,959</u>	<u>(391)</u>
Excess (deficiency) of revenues over (under) expenditures	(119)	(617)	(355)	262
OTHER FINANCING SOURCES (USES):				
Transfers in	-	675	675	-
Transfers out	-	(177)	(177)	-
Total other financing sources (uses)	<u>-</u>	<u>498</u>	<u>498</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(119)	(119)	143	262
Fund balance, beginning of year	1,600	1,719	1,719	-
FUND BALANCE, END OF YEAR	<u>\$ 1,481</u>	<u>\$ 1,600</u>	<u>\$ 1,862</u>	<u>\$ 262</u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Perris Valley Cemetery District Special Revenue Fund
 For the Fiscal Year Ended June 30, 2012
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Taxes	\$ 219	\$ 219	\$ 189	\$ (30)
Interest	3	3	4	1
Aid from other governmental agencies:				
State	3	3	3	-
Other	-	-	13	13
Charges for services	184	184	219	35
Other revenue	470	470	5	(465)
Total revenues	<u>879</u>	<u>879</u>	<u>433</u>	<u>(446)</u>
EXPENDITURES:				
Current:				
Public protection	629	559	479	(80)
Capital outlay	250	250	--	(250)
Total expenditures	<u>879</u>	<u>809</u>	<u>479</u>	<u>(330)</u>
Excess (deficiency) of revenues over (under) expenditures	-	70	(46)	(116)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(70)	(70)	-
Total other financing sources / (uses)	<u>-</u>	<u>(70)</u>	<u>(70)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	(116)	(116)
Fund balance, beginning of year	587	587	587	-
FUND BALANCE, END OF YEAR	<u>\$ 587</u>	<u>\$ 587</u>	<u>\$ 471</u>	<u>\$ (116)</u>