

# **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, EDA Administration, Community Action Partnership, Job Training Partnership, Office on Aging, USED A (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, 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, Mitigation Project Operations, Airport Land Use Commission, Proposition 10, and DNA Identification.

**COUNTY OF RIVERSIDE**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**June 30, 2014**  
**(Dollars in Thousands)**

	Community Services	County Service Areas	Regional Park and Open-Space	Air Quality Improvement
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>				
Assets:				
Cash and investments	\$ 38,767	\$ 20,933	\$ 12,424	\$ 170
Accounts receivable	46	-	50	-
Interest receivable	3	9	4	-
Taxes receivable	1,058	168	96	-
Due from other governments	8,379	147	757	122
Due from other funds	-	-	-	-
Prepaid items	14	-	-	-
<b>Total assets</b>	<b>48,267</b>	<b>21,257</b>	<b>13,331</b>	<b>292</b>
Deferred outflows of resources	-	-	-	-
<b>Total assets and deferred outflows of resources</b>	<b>\$ 48,267</b>	<b>\$ 21,257</b>	<b>\$ 13,331</b>	<b>\$ 292</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:</b>				
Liabilities:				
Accounts payable	\$ 4,542	\$ 237	\$ 571	\$ 16
Salaries and benefits payable	1,124	225	606	-
Due to other governments	192	1	6	-
Due to other funds	222	-	-	-
Deposits payable	19	43	-	-
Advances from grantors and third parties	871	-	563	-
<b>Total liabilities</b>	<b>6,970</b>	<b>506</b>	<b>1,746</b>	<b>16</b>
Deferred inflows of resources	-	-	-	-
Fund balances (Note 16):				
Nonspendable	81	1	20	-
Restricted	36,001	20,744	-	276
Committed	4,932	-	3,860	-
Assigned	283	6	7,705	-
<b>Total fund balances</b>	<b>41,297</b>	<b>20,751</b>	<b>11,585</b>	<b>276</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 48,267</b>	<b>\$ 21,257</b>	<b>\$ 13,331</b>	<b>\$ 292</b>

In-Home Support Services	Perris Valley Cemetery District	Other Special Revenue	Total
\$ 1,037	\$ 612	\$ 22,902	\$ 96,845
-	-	26	122
1	-	8	25
-	5	13	1,340
862	-	288	10,555
-	-	2	2
-	-	-	14
<u>1,900</u>	<u>617</u>	<u>23,239</u>	<u>108,903</u>
-	-	-	-
<u>\$ 1,900</u>	<u>\$ 617</u>	<u>\$ 23,239</u>	<u>\$ 108,903</u>

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:

Assets:

Cash and investments	96,845
Accounts receivable	122
Interest receivable	25
Taxes receivable	1,340
Due from other governments	10,555
Due from other funds	2
Prepaid items	14
Total assets	108,903

Deferred outflows of resources

Total assets and deferred outflows of resources

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:

Liabilities:

Accounts payable	6,086
Salaries and benefits payable	2,340
Due to other governments	200
Due to other funds	222
Deposits payable	342
Advances from grantors and third parties	1,460
Total liabilities	10,650

Deferred inflows of resources

Fund balances (Note 16):

Nonspendable	120
Restricted	75,084
Committed	9,750
Assigned	13,299
Total fund balances	98,253
Total liabilities, deferred inflows of resources, and fund balances	108,903

**COUNTY OF RIVERSIDE**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Special Revenue Funds  
For the Fiscal Year Ended June 30, 2014  
(Dollars in Thousands)

	Community Services	County Service Areas	Regional Park and Open-Space	Air Quality Improvement
<b>REVENUES:</b>				
Taxes	\$ 49,738	\$ 659	\$ 4,136	\$ -
Licenses, permits, and franchise fees	-	-	-	-
Fines, forfeitures, and penalties	452	-	3	-
Use of money and property:				
Investment earnings (loss)	289	107	51	2
Rents and concessions	1,105	18	1,188	-
Aid from other governmental agencies:				
Federal	53,462	-	-	-
State	2,584	9	163	525
Other	17,773	126	614	-
Charges for services	1,206	9,257	7,264	-
Other revenue	8,593	21	420	-
Total revenues	<u>135,202</u>	<u>10,197</u>	<u>13,839</u>	<u>527</u>
<b>EXPENDITURES:</b>				
Current:				
General government	11,538	-	-	-
Public protection	-	38	424	335
Public ways and facilities	-	7,537	-	-
Health and sanitation	2,444	775	-	-
Public assistance	55,749	-	-	-
Education	18,884	-	-	-
Recreation and culture	200	895	13,674	-
Total expenditures	<u>88,815</u>	<u>9,245</u>	<u>14,098</u>	<u>335</u>
Excess (deficiency) of revenues over (under) expenditures	46,387	952	(259)	192
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	10,939	1,861	1,612	-
Transfers out	(60,154)	(2,657)	(1,091)	(367)
Total other financing sources (uses)	<u>(49,215)</u>	<u>(796)</u>	<u>521</u>	<u>(367)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(2,828)</b>	<b>156</b>	<b>262</b>	<b>(175)</b>
Fund balances, beginning of year, as previously reported	44,125	20,595	9,156	451
Adjustments to beginning fund balances	-	-	2,167	-
Fund balances, beginning of year, as restated	<u>44,125</u>	<u>20,595</u>	<u>11,323</u>	<u>451</u>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 41,297</b>	<b>\$ 20,751</b>	<b>\$ 11,585</b>	<b>\$ 276</b>

In-Home Support Services	Perris Valley Cemetery District	Other Special Revenue	Total	
\$ -	\$ 199	\$ 806	\$ 55,538	REVENUES:
-	-	675	675	Taxes
-	-	798	1,253	Licenses, permits, and franchise fees
7	3	110	569	Fines, forfeitures, and penalties
-	-	5,865	8,176	Use of money and property:
				Investment earnings (loss)
				Rents and concessions
1,090	-	314	54,866	Aid from other governmental agencies:
1,173	3	121	4,578	Federal
-	22	1,776	20,311	State
-	241	10,249	28,217	Other
-	-	419	9,453	Charges for services
2,270	468	21,133	183,636	Other revenue
				Total revenues
				EXPENDITURES:
				Current:
-	-	7,108	18,646	General government
-	400	5,874	7,071	Public protection
-	-	6,246	13,783	Public ways and facilities
2,270	-	-	5,489	Health and sanitation
3	-	-	55,752	Public assistance
-	-	-	18,884	Education
-	-	-	14,769	Recreation and culture
2,273	400	19,228	134,394	Total expenditures
				Excess (deficiency) of revenues
(3)	68	1,905	49,242	over (under) expenditures
				OTHER FINANCING SOURCES (USES):
162	-	2,574	17,148	Transfers in
(166)	(71)	(5,179)	(69,685)	Transfers out
(4)	(71)	(2,605)	(52,537)	Total other financing sources (uses)
(7)	(3)	(700)	(3,295)	NET CHANGE IN FUND BALANCES
				Fund balances, beginning of year,
1,822	321	22,911	99,381	as previously reported
-	-	-	2,167	Adjustments to beginning fund balances
1,822	321	22,911	101,548	Fund balances, beginning of year, as restated
\$ 1,815	\$ 318	\$ 22,211	\$ 98,253	FUND BALANCES, END OF YEAR

**COUNTY OF RIVERSIDE**  
**Budgetary Comparison Schedule**  
**Community Services Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2014**  
**(Dollars in Thousands)**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
<b>REVENUES:</b>				
Taxes	\$ 45,154	\$ 49,213	\$ 49,738	\$ 525
Fines, forfeitures, and penalties	350	350	452	102
Use of money and property:				
Investment earnings (loss)	7	8	289	281
Rents and concessions	1,235	1,235	1,105	(130)
Aid from other governmental agencies:				
Federal	68,121	70,305	53,462	(16,843)
State	2,236	2,574	2,584	10
Other	16,885	16,885	17,773	888
Charges for services	2,663	2,334	1,206	(1,128)
Other revenue	12,091	8,294	8,593	299
Total revenues	<u>148,742</u>	<u>151,198</u>	<u>135,202</u>	<u>(15,996)</u>
<b>EXPENDITURES:</b>				
Current:				
General government	5,770	13,698	11,538	(2,160)
Public protection	44,601	446	-	(446)
Health and sanitation	3,208	3,246	2,444	(802)
Public assistance	75,503	70,173	55,749	(14,424)
Education	20,991	20,158	18,884	(1,274)
Recreation and culture	339	364	200	(164)
Total expenditures	<u>150,412</u>	<u>108,085</u>	<u>88,815</u>	<u>(19,270)</u>
Excess (deficiency) of revenues over (under) expenditures	(1,670)	43,113	46,387	3,274
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	10,939	10,939	-
Transfers out	-	(60,154)	(60,154)	-
Total other financing sources (uses)	<u>-</u>	<u>(49,215)</u>	<u>(49,215)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,670)</b>	<b>(6,102)</b>	<b>(2,828)</b>	<b>3,274</b>
Fund balance, beginning of year	44,125	44,125	44,125	-
<b>FUND BALANCE, END OF YEAR</b>	<u><u>\$ 42,455</u></u>	<u><u>\$ 38,023</u></u>	<u><u>\$ 41,297</u></u>	<u><u>\$ 3,274</u></u>



**COUNTY OF RIVERSIDE**  
**Budgetary Comparison Schedule**  
**County Service Areas Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2014**  
**(Dollars in Thousands)**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
<b>REVENUES:</b>				
Taxes	\$ 670	\$ 670	\$ 659	\$ (11)
Use of money and property:				
Investment earnings (loss)	49	49	107	58
Rents and concessions	5	5	18	13
Aid from other governmental agencies:				
State	9	9	9	-
Other	45	45	126	81
Charges for services	11,600	9,911	9,257	(654)
Other revenue	1,131	1,651	21	(1,630)
Total revenues	<u>13,509</u>	<u>12,340</u>	<u>10,197</u>	<u>(2,143)</u>
<b>EXPENDITURES:</b>				
Current:				
Public protection	284	266	38	(228)
Public ways and facilities	11,318	11,270	7,537	(3,733)
Health and sanitation	800	800	775	(25)
Recreation and culture	1,106	2,768	895	(1,873)
Total expenditures	<u>13,508</u>	<u>15,104</u>	<u>9,245</u>	<u>(5,859)</u>
Excess (deficiency) of revenues over (under) expenditures	1	(2,764)	952	3,716
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	1,861	1,861	-
Transfers out	-	(2,657)	(2,657)	-
Total other financing sources (uses)	<u>-</u>	<u>(796)</u>	<u>(796)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	1	(3,560)	156	3,716
Fund balance, beginning of year	20,595	20,595	20,595	-
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 20,596</u>	<u>\$ 17,035</u>	<u>\$ 20,751</u>	<u>\$ 3,716</u>

**COUNTY OF RIVERSIDE**  
 Budgetary Comparison Schedule  
 Regional Park and Open-Space Special Revenue Fund  
 For the Fiscal Year Ended June 30, 2014  
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
<b>REVENUES:</b>				
Taxes	\$ 4,050	\$ 4,050	\$ 4,136	\$ 86
Fines, forfeitures and penalties	-	-	3	3
Use of money and property:				
Investment earnings (loss)	22	22	51	29
Rents and concessions	1,106	1,370	1,188	(182)
Aid from other governmental agencies:				
State	280	280	163	(117)
Other	-	425	614	189
Charges for services	7,648	8,274	7,264	(1,010)
Other revenue	1,308	404	420	16
Total revenues	<u>14,414</u>	<u>14,825</u>	<u>13,839</u>	<u>(986)</u>
<b>EXPENDITURES:</b>				
Current:				
Public protection	496	454	424	(30)
Recreation and culture	14,652	15,698	13,674	(2,024)
Total expenditures	<u>15,148</u>	<u>16,152</u>	<u>14,098</u>	<u>(2,054)</u>
Excess (deficiency) of revenues over (under) expenditures	(734)	(1,327)	(259)	1,068
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	1,612	1,612	-
Transfers out	-	(1,091)	(1,091)	-
Total other financing sources (uses)	<u>-</u>	<u>521</u>	<u>521</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(734)</b>	<b>(806)</b>	<b>262</b>	<b>1,068</b>
Fund balance, beginning of year, as previously reported	9,156	9,156	9,156	-
Adjustments to beginning fund balance	-	-	2,167	2,167
Fund balance, beginning of year	<u>9,156</u>	<u>9,156</u>	<u>11,323</u>	<u>2,167</u>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 8,422</b>	<b>\$ 8,350</b>	<b>\$ 11,585</b>	<b>\$ 3,235</b>

**COUNTY OF RIVERSIDE**  
**Budgetary Comparison Schedule**  
**Air Quality Improvement Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2014**  
(Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
<b>REVENUES:</b>				
Investment earnings (loss)	\$ 2	\$ 2	\$ 2	\$ -
State	475	475	525	50
Total revenues	<u>477</u>	<u>477</u>	<u>527</u>	<u>50</u>
<b>EXPENDITURES:</b>				
Current:				
Public protection	682	426	335	(91)
Total expenditures	<u>682</u>	<u>426</u>	<u>335</u>	<u>(91)</u>
Excess (deficiency) of revenues over (under) expenditures	(205)	51	192	141
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	(367)	(367)	-
Total other financing sources (uses)	<u>-</u>	<u>(367)</u>	<u>(367)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(205)</b>	<b>(316)</b>	<b>(175)</b>	<b>141</b>
Fund balance, beginning of year	451	451	451	-
<b>FUND BALANCE, END OF YEAR</b>	<b><u>\$ 246</u></b>	<b><u>\$ 135</u></b>	<b><u>\$ 276</u></b>	<b><u>\$ 141</u></b>

**COUNTY OF RIVERSIDE**  
**Budgetary Comparison Schedule**  
**In-Home Support Services Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2014**  
**(Dollars in Thousands)**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
<b>REVENUES:</b>				
Use of money and property:				
Investment earnings (loss)	\$ -	\$ -	\$ 7	\$ 7
Aid from other governmental agencies:				
Federal	1,327	1,567	1,090	(477)
State	1,382	1,642	1,173	(469)
Charges for services	162	-	-	-
Total revenues	<u>2,871</u>	<u>3,209</u>	<u>2,270</u>	<u>(939)</u>
<b>EXPENDITURES:</b>				
Current:				
Health and sanitation	2,871	3,205	2,270	(935)
Public assistance	-	-	3	3
Total expenditures	<u>2,871</u>	<u>3,205</u>	<u>2,273</u>	<u>(932)</u>
Excess (deficiency) of revenues over (under) expenditures	-	4	(3)	(7)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	162	162	-
Transfers out	-	(166)	(166)	-
Total other financing sources (uses)	<u>-</u>	<u>(4)</u>	<u>(4)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	(7)	(7)
Fund balance, beginning of year	1,822	1,822	1,822	-
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 1,822</u>	<u>\$ 1,822</u>	<u>\$ 1,815</u>	<u>\$ (7)</u>

**COUNTY OF RIVERSIDE**  
 Budgetary Comparison Schedule  
 Perris Valley Cemetery District Special Revenue Fund  
 For the Fiscal Year Ended June 30, 2014  
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
<b>REVENUES:</b>				
Taxes	\$ 210	\$ 210	\$ 199	\$ (11)
Use of money and property:				
Investment earnings (loss)	2	2	3	1
Aid from other governmental agencies:				
State	3	3	3	-
Other	-	-	22	22
Charges for services	265	265	241	(24)
Total revenues	<u>480</u>	<u>480</u>	<u>468</u>	<u>(12)</u>
<b>EXPENDITURES:</b>				
Current:				
Public protection	480	476	400	(76)
Total expenditures	<u>480</u>	<u>476</u>	<u>400</u>	<u>(76)</u>
Excess (deficiency) of revenues over (under) expenditures	-	4	68	64
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	(71)	(71)	-
Total other financing sources (uses)	<u>-</u>	<u>(71)</u>	<u>(71)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(67)	(3)	64
Fund balance, beginning of year	321	321	321	-
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 321</u>	<u>\$ 254</u>	<u>\$ 318</u>	<u>\$ 64</u>

**COUNTY OF RIVERSIDE**  
**Budgetary Comparison Schedule**  
**Other Special Revenue Fund**  
**For the Fiscal Year Ended June 30, 2014**  
**(Dollars in Thousands)**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
<b>REVENUES:</b>				
Taxes	\$ 706	\$ 706	\$ 806	\$ 100
License, permits, and franchise fees	32	673	675	2
Fines, forfeitures, and penalties	-	809	798	(11)
Use of money and property:				
Investment earnings (loss)	74	74	110	36
Rents and concessions	5,663	5,796	5,865	69
Aid from other governmental agencies:				
Federal	3,915	3,915	314	(3,601)
State	348	348	121	(227)
Other	1,393	1,468	1,776	308
Charges for services	12,345	11,657	10,249	(1,408)
Other revenue	1,231	369	419	50
Total revenues	<u>25,707</u>	<u>25,815</u>	<u>21,133</u>	<u>(4,682)</u>
<b>EXPENDITURES:</b>				
Current:				
General government	7,829	8,019	7,108	(911)
Public protection	6,516	6,367	5,874	(493)
Public ways and facilities	12,806	10,951	6,246	(4,705)
Total expenditures	<u>27,151</u>	<u>25,337</u>	<u>19,228</u>	<u>(6,109)</u>
Excess (deficiency) of revenues over (under) expenditures	(1,444)	478	1,905	1,427
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	2,574	2,574	-
Transfers out	-	(5,179)	(5,179)	-
Total other financing sources (uses)	<u>-</u>	<u>(2,605)</u>	<u>(2,605)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,444)	(2,127)	(700)	1,427
Fund balance, beginning of year	22,911	22,911	22,911	-
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 21,467</u>	<u>\$ 20,784</u>	<u>\$ 22,211</u>	<u>\$ 1,427</u>