

SPECIAL REVENUE FUNDS



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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 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 Redevelopment Agency are required to be placed in this fund.

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 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

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.

COUNTY OF RIVERSIDE

SPECIAL REVENUE FUNDS

PERRIS VALLEY CEMETERY 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, Mitigation Project Operations, Airport Land Use Commission, Prop 10, and DNA Identification.



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COUNTY OF RIVERSIDE
Combining Balance Sheet
Special Revenue Funds
June 30, 2011
(Dollars in Thousands)

	<u>Transportation</u>	<u>Community Services</u>	<u>Redevelopment Agency</u>	<u>County Service Areas</u>	<u>Regional Park and Open-Space</u>
ASSETS:					
Cash and investments	\$ 149,619	\$ 43,411	\$ 106,951	\$ 18,984	\$ 11,573
Accounts receivable	262	413	4	-	252
Interest receivable	104	11	91	13	8
Taxes receivable	65	2,097	-	274	-
Due from other governments	11,316	12,435	-	460	434
Inventories	1,073	-	-	-	-
Due from other funds	770	150	160	-	50
Prepaid items	-	9	-	-	-
Advances to other funds	-	-	-	-	1,300
Notes receivable	-	-	44,357	-	-
Land held for resale	-	-	38,157	-	-
Total assets	<u>\$ 163,209</u>	<u>\$ 58,526</u>	<u>\$ 189,720</u>	<u>\$ 19,731</u>	<u>\$ 13,617</u>
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts payable	\$ 24,281	\$ 2,241	\$ 541	\$ 124	\$ 211
Salaries and benefits payable	2,048	1,353	-	110	382
Due to other governments	1,502	148	-	-	6
Due to other funds	9	6,963	-	-	-
Deposits payable	-	-	-	8	-
Deferred revenue	26,720	1,697	-	-	308
Total liabilities	<u>54,560</u>	<u>12,402</u>	<u>541</u>	<u>242</u>	<u>907</u>
Fund balances (Note 14):					
Nonspendable	1,085	133	82,514	1	5
Restricted	91,692	27,633	82,285	17,612	27
Committed	2,862	17,862	70	-	-
Assigned	13,010	496	24,310	1,876	12,678
Total fund balances	<u>108,649</u>	<u>46,124</u>	<u>189,179</u>	<u>19,489</u>	<u>12,710</u>
Total liabilities and fund balances	<u>\$ 163,209</u>	<u>\$ 58,526</u>	<u>\$ 189,720</u>	<u>\$ 19,731</u>	<u>\$ 13,617</u>

Air Quality Improvement	In-Home Support Services	Perris Valley Cemetery	Other Special Revenue	Total	
\$ 886	\$ 1,245	\$ 862	\$ 22,111	\$ 355,642	ASSETS:
-	-	-	65	996	Cash and investments
1	1	1	14	244	Accounts receivable
-	-	29	25	2,490	Interest receivable
139	549	-	141	25,474	Taxes receivable
-	-	-	-	1,073	Due from other governments
-	-	-	-	1,130	Inventories
-	-	-	-	9	Due from other funds
-	-	-	-	1,300	Prepaid items
-	-	-	-	44,357	Advances to other funds
-	-	-	-	38,157	Notes receivable
\$ 1,026	\$ 1,795	\$ 892	\$ 22,356	\$ 470,872	Land held for resale
					Total assets
					LIABILITIES AND FUND BALANCES:
					Liabilities:
\$ 45	\$ -	\$ 19	\$ 1,270	\$ 28,732	Accounts payable
-	76	-	188	4,157	Salaries and benefits payable
-	-	-	1	1,657	Due to other governments
-	-	-	-	6,972	Due to other funds
-	-	266	-	274	Deposits payable
-	-	20	1,188	29,933	Deferred revenue
45	76	305	2,647	71,725	Total liabilities
					Fund balances (Note 14):
-	5	-	25	83,768	Nonspendable
981	1,355	-	16,773	238,358	Restricted
-	-	587	-	21,381	Committed
-	359	-	2,911	55,640	Assigned
981	1,719	587	19,709	399,147	Total fund balances
\$ 1,026	\$ 1,795	\$ 892	\$ 22,356	\$ 470,872	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, 2011

(Dollars in Thousands)

	Transportation	Community Services	Redevelopment Agency	County Service Areas	Regional Park and Open-Space
REVENUES:					
Taxes	\$ 24,329	\$ 47,597	\$ 17,508	\$ 866	\$ 3,930
Licenses, permits, and franchise fees	2,075	-	-	-	-
Fines, forfeitures, and penalties	-	810	-	-	-
Use of money and property:					
Interest	949	48	300	93	60
Rents and concessions	23	1,181	144	2	824
Aid from other governmental agencies:					
Federal	24,721	89,266	-	-	19
State	48,744	7,324	-	12	343
Other	8,244	19,335	349	1	67
Charges for services	36,675	1,092	4	8,815	2,898
Other revenue	9,993	23,187	508	108	103
Total revenues	<u>155,753</u>	<u>189,840</u>	<u>18,813</u>	<u>9,897</u>	<u>8,244</u>
EXPENDITURES:					
Current:					
General government	-	17,870	6,767	-	-
Public protection	6,064	-	-	1	41
Public ways and facilities	161,490	-	-	5,107	-
Health and sanitation	-	3,933	-	777	-
Public assistance	-	93,453	-	-	-
Education	-	18,734	-	-	-
Recreation and culture	-	-	-	711	10,345
Debt service:					
Principal	955	-	-	-	-
Interest	100	-	-	-	-
Total expenditures	<u>168,609</u>	<u>133,990</u>	<u>6,767</u>	<u>6,596</u>	<u>10,386</u>
Excess (deficiency) of revenues over (under) expenditures	(12,856)	55,850	12,046	3,301	(2,142)
OTHER FINANCING SOURCES (USES):					
Transfers in	30,266	20,800	-	1,735	2,763
Transfers out	(13,759)	(64,490)	(11,917)	(3,165)	(2,530)
Issuance of debt	-	-	24,252	-	-
Proceeds on sale of capital assets	-	-	-	-	6
Total other financing sources (uses)	<u>16,507</u>	<u>(43,690)</u>	<u>12,335</u>	<u>(1,430)</u>	<u>239</u>
NET CHANGE IN FUND BALANCES	<u>3,651</u>	<u>12,160</u>	<u>24,381</u>	<u>1,871</u>	<u>(1,903)</u>
as previously reported	104,998	33,964	163,554	17,618	14,332
Adjustments to beginning fund balances	-	-	1,244	-	281
Fund balances, beginning of year, as restated	<u>104,998</u>	<u>33,964</u>	<u>164,798</u>	<u>17,618</u>	<u>14,613</u>
FUND BALANCES, END OF YEAR	<u>\$ 108,649</u>	<u>\$ 46,124</u>	<u>\$ 189,179</u>	<u>\$ 19,489</u>	<u>\$ 12,710</u>

Air Quality Improvement	In-Home Support Services	Perris Valley Cemetery	Other Special Revenue	Total	
\$ -	\$ -	\$ 207	\$ 805	\$ 95,242	REVENUES:
-	-	-	32	2,107	Taxes
-	-	-	952	1,762	Licenses, permits, and franchise fees
5	4	5	91	1,555	Fines, forfeitures, and penalties
-	-	-	5,876	8,050	Use of money and property:
-	1,310	-	3,232	118,548	Interest
611	585	3	2,243	59,865	Rents and concessions
-	-	-	2	27,998	Aid from other governmental agencies:
-	-	202	9,029	58,715	Federal
-	-	7	774	34,680	State
616	1,899	424	23,036	408,522	Other
					Charges for services
					Other revenue
					Total revenues
					EXPENDITURES:
					Current:
311	-	-	4,109	29,057	General government
-	-	377	4,173	10,656	Public protection
-	-	-	9,277	175,874	Public ways and facilities
-	2,084	-	1,461	8,255	Health and sanitation
-	1	-	-	93,454	Public assistance
-	-	-	-	18,734	Education
-	-	-	-	11,056	Recreation and culture
-	-	-	-	955	Debt service:
-	-	-	-	100	Principal
311	2,085	377	19,020	348,141	Interest
					Total expenditures
					Excess (deficiency) of revenues
305	(186)	47	4,016	60,381	over (under) expenditures
					OTHER FINANCING SOURCES (USES):
-	845	2	2,075	58,486	Transfers in
(382)	(300)	(51)	(6,082)	(102,676)	Transfers out
-	-	-	-	24,252	Issuance of debt
-	-	-	-	6	Proceeds on sale of capital assets
(382)	545	(49)	(4,007)	(19,932)	Total other financing sources (uses)
(77)	359	(2)	9	40,449	NET CHANGE IN FUND BALANCES
1,058	1,360	589	19,700	357,173	as previously reported
-	-	-	-	1,525	Adjustments to beginning fund balances
1,058	1,360	589	19,700	358,698	Fund balances, beginning of year, as restated
\$ 981	\$ 1,719	\$ 587	\$ 19,709	\$ 399,147	FUND BALANCES, END OF YEAR

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Transportation Special Revenue Fund
For the Fiscal Year Ended June 30, 2011
(Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Taxes	\$ 26,559	\$ 26,559	\$ 24,329	\$ (2,230)
License, permits, and franchise fees	1,730	1,730	2,075	345
Fines, forfeitures, and penalties	1	1	-	(1)
Use of money and property:				
Interest	1,810	1,810	949	(861)
Rents and concessions	22	22	23	1
Aid from other governmental agencies:				
Federal	20,049	20,049	24,721	4,672
State	28,307	28,307	48,744	20,437
Other	8,000	8,000	8,244	244
Charges for current services	70,999	42,904	36,675	(6,229)
Other revenue	9,448	7,277	9,993	2,716
Total revenues	166,925	136,659	155,753	19,094
EXPENDITURES:				
Current:				
Public protection	8,425	7,476	6,064	(1,412)
Public ways and facilities	172,293	161,521	161,490	(31)
Debt service:				
Principal	999	999	955	(44)
Interest	119	119	100	(19)
Total expenditures	181,836	170,115	168,609	(1,506)
Excess (deficiency) of revenues over (under) expenditures	(14,911)	(33,456)	(12,856)	20,600
OTHER FINANCING SOURCES (USES):				
Transfers in	-	30,266	30,266	-
Transfers out	-	(13,759)	(13,759)	-
Total other financing sources (uses)	-	16,507	16,507	-
NET CHANGE IN FUND BALANCE	(14,911)	(16,949)	3,651	20,600
Fund balance, beginning of year	104,998	104,998	104,998	-
FUND BALANCE, END OF YEAR	\$ 90,087	\$ 88,049	\$ 108,649	\$ 20,600

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Community Services Special Revenue Fund
For the Fiscal Year Ended June 30, 2011
(Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Taxes	\$ 59,839	\$ 46,525	\$ 47,597	\$ 1,072
Fines, forfeitures, and penalties	499	460	810	350
Use of money and property:				
Interest	15	11	48	37
Rents and concessions	657	644	1,181	537
Aid from other governmental agencies:				
Federal	104,313	130,778	89,266	(41,512)
State	4,676	5,154	7,324	2,170
Other	17,347	27,631	19,335	(8,296)
Charges for current services	16,678	1,204	1,092	(112)
Other revenue	15,677	12,956	23,187	10,231
Total revenues	<u>219,701</u>	<u>225,363</u>	<u>189,840</u>	<u>(35,523)</u>
EXPENDITURES:				
Current:				
General government	29,178	30,306	17,870	(12,436)
Public protection	48,730	5,400	-	(5,400)
Health and sanitation	3,962	5,080	3,933	(1,147)
Public assistance	108,125	125,577	93,453	(32,124)
Education	48,223	25,922	18,734	(7,188)
Debt service:				
Principal	1,859	1,754	-	(1,754)
Total expenditures	<u>240,077</u>	<u>194,039</u>	<u>133,990</u>	<u>(60,049)</u>
Excess (deficiency) of revenues over (under) expenditures	(20,376)	31,324	55,850	24,526
OTHER FINANCING SOURCES (USES):				
Transfers in	-	20,800	20,800	-
Transfers out	-	(64,490)	(64,490)	-
Total other financing sources (uses)	<u>-</u>	<u>(43,690)</u>	<u>(43,690)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(20,376)	(12,366)	12,160	24,526
Fund balance, beginning of year	33,964	33,964	33,964	-
FUND BALANCE, END OF YEAR	<u>\$ 13,588</u>	<u>\$ 21,598</u>	<u>\$ 46,124</u>	<u>\$ 24,526</u>

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Redevelopment Agency Special Revenue Fund
For the Fiscal Year Ended June 30, 2011
(Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Taxes	\$ 17,990	\$ 17,990	\$ 17,508	\$ (482)
Use of money and property:				
Interest	773	773	300	(473)
Rents and concessions	144	144	144	-
Aid from other governmental agencies:				
Other	749	749	349	(400)
Charges for current services	-	-	4	4
Other revenue	10,064	61,497	508	(60,989)
Total revenues	29,720	81,153	18,813	(62,340)
EXPENDITURES:				
Current:				
General government	29,721	69,237	6,767	(62,470)
Total expenditures	29,721	69,237	6,767	(62,470)
Excess (deficiency) of revenues over (under) expenditures	(1)	11,916	12,046	130
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(11,917)	(11,917)	-
Issuance of debt	-	-	24,252	24,252
Total other financing sources (uses)	-	(11,917)	12,335	24,252
NET CHANGE IN FUND BALANCE	(1)	(1)	24,381	24,382
Fund balance, beginning of year, as previously reported	163,554	163,554	163,554	-
Adjustments to beginning fund balance	-	-	1,244	1,244
Fund balance, beginning of year	163,554	163,554	164,798	1,244
FUND BALANCE, END OF YEAR	\$ 163,553	\$ 163,553	\$ 189,179	\$ 25,626

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 County Service Areas Special Revenue Fund
 For the Fiscal Year Ended June 30, 2011
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Taxes	\$ 797	\$ 797	\$ 866	\$ 69
Use of money and property:				
Interest	86	86	93	7
Rents and concessions	5	5	2	(3)
Aid from other governmental agencies:				
State	9	9	12	3
Other	-	-	1	1
Charges for current services	8,753	7,018	8,815	1,797
Other revenue	3,630	3,630	108	(3,522)
Total revenues	13,280	11,545	9,897	(1,648)
EXPENDITURES:				
Current:				
Public protection	338	338	1	(337)
Public ways and facilities	10,813	8,233	5,107	(3,126)
Health and sanitation	800	800	777	(23)
Recreation and cultural services	1,330	1,233	711	(522)
Total expenditures	13,281	10,604	6,596	(4,008)
Excess (deficiency) of revenues over (under) expenditures	(1)	941	3,301	2,360
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,735	1,735	-
Transfers out	-	(3,165)	(3,165)	-
Total other financing sources (uses)	-	(1,430)	(1,430)	-
NET CHANGE IN FUND BALANCE	(1)	(489)	1,871	2,360
Fund balance, beginning of year	17,618	17,618	17,618	-
FUND BALANCE, END OF YEAR	\$ 17,617	\$ 17,129	\$ 19,489	\$ 2,360

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Regional Park and Open-Space Special Revenue Fund
For the Fiscal Year Ended June 30, 2011
(Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Taxes	\$ 4,198	\$ 4,198	\$ 3,930	\$ (268)
Use of money and property:				
Interest	199	199	60	(139)
Rents and concessions	1,038	1,135	824	(311)
Aid from other governmental agencies:				
Federal	-	-	19	19
State	398	398	343	(55)
Other	90	90	67	(23)
Charges for current services	6,775	5,630	2,898	(2,732)
Other revenue	1,571	1,601	103	(1,498)
Total revenues	14,269	13,251	8,244	(5,007)
EXPENDITURES:				
Current:				
Public protection	329	329	41	(288)
Recreation and cultural services	15,391	15,285	10,345	(4,940)
Capital outlay	420	842	-	(842)
Total expenditures	16,140	16,456	10,386	(6,070)
Excess (deficiency) of revenues over (under) expenditures	(1,871)	(3,205)	(2,142)	1,063
OTHER FINANCING SOURCES (USES):				
Transfers in	-	2,763	2,763	-
Transfers out	-	(2,530)	(2,530)	-
Other long term obligations	-	-	6	6
Total other financing sources (uses)	-	233	239	6
NET CHANGE IN FUND BALANCE	(1,871)	(2,972)	(1,903)	1,063
Fund balance, beginning of year	14,332	14,332	14,613	281
FUND BALANCE, END OF YEAR	\$ 12,461	\$ 11,360	\$ 12,710	\$ 1,350

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Air Quality Improvement Special Revenue Fund
For the Fiscal Year Ended June 30, 2011
(Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Over (Under)
REVENUES:				
Interest	\$ 20	\$ 20	\$ 5	\$ (15)
Aid from other governmental agencies:				
State	650	650	611	(39)
Total revenues	<u>670</u>	<u>670</u>	<u>616</u>	<u>(54)</u>
EXPENDITURES:				
Current:				
General government	1,225	843	311	(532)
Total expenditures	<u>1,225</u>	<u>843</u>	<u>311</u>	<u>(532)</u>
Excess (deficiency) of revenues over (under) expenditures	(555)	(173)	305	478
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(382)	(382)	-
Total other financing sources (uses)	<u>-</u>	<u>(382)</u>	<u>(382)</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	(555)	(555)	(77)	478
Fund balance, beginning of year	<u>1,058</u>	<u>1,058</u>	<u>1,058</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 503</u>	<u>\$ 503</u>	<u>\$ 981</u>	<u>\$ 478</u>

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
In-Home Support Services Special Revenue Fund
For the Fiscal Year Ended June 30, 2011
(Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Use of money and property:				
Interest	\$ -	\$ -	\$ 4	\$ 4
Aid from other governmental agencies:				
Federal	1,305	1,305	1,310	5
State	672	510	585	75
Other revenue	683	-	-	-
Total revenues	2,660	1,815	1,899	84
EXPENDITURES:				
Current:				
Health and sanitation	2,661	2,361	2,084	(277)
Public assistance	-	-	1	1
Total expenditures	2,661	2,361	2,085	(276)
Excess (deficiency) of revenues over (under) expenditures	(1)	(546)	(186)	360
OTHER FINANCING SOURCES (USES):				
Transfers in	-	845	845	-
Transfers out	-	(300)	(300)	-
Total other financing sources (uses)	-	545	545	0
NET CHANGE IN FUND BALANCE	(1)	(1)	359	360
Fund balance, beginning of year	1,359	1,360	1,360	-
FUND BALANCE, END OF YEAR	\$ 1,358	\$ 1,359	\$ 1,719	\$ 360

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Perris Valley Cemetery Special Revenue Fund
 For the Fiscal Year Ended June 30, 2011
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
Taxes	\$ 241	\$ 241	\$ 207	\$ (34)
Interest	7	7	5	(2)
Aid from other governmental agencies:				
State	3	3	3	-
Charges for current services	190	190	202	12
Other revenue	14	12	7	(5)
Total revenues	455	453	424	(29)
EXPENDITURES:				
Current:				
Public protection	455	469	377	(92)
Capital outlay	-	199	--	(199)
Total expenditures	455	668	377	(291)
Excess (deficiency) of revenues over (under) expenditures	-	(215)	47	262
OTHER FINANCING SOURCES (USES):				
Transfers in	-	2	2	-
Transfers out	-	(51)	(51)	-
Total other financing sources / (uses)	-	(49)	(49)	0
NET CHANGE IN FUND BALANCE	-	(264)	(2)	262
Fund balance, beginning of year	589	589	589	-
FUND BALANCE, END OF YEAR	\$ 589	\$ 325	\$ 587	\$ 262

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Other Special Revenue Fund
For the Fiscal Year Ended June 30, 2011
(Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Over (Under)
REVENUES:				
Taxes	\$ 867	\$ 867	\$ 805	\$ (62)
License, permits, and franchise fees	29	29	32	3
Fines, forfeitures, and penalties	-	-	952	952
Use of money and property:				
Interest	180	180	91	(89)
Rents and concessions	5,684	5,809	5,876	67
Aid from other governmental agencies:				
Federal	4,414	4,414	3,232	(1,182)
State	2,138	2,168	2,243	75
Other	6	6	2	(4)
Charges for current services	9,755	8,897	9,029	132
Other revenue	1,625	2,303	774	(1,529)
Total revenues	<u>24,698</u>	<u>24,673</u>	<u>23,036</u>	<u>(1,637)</u>
EXPENDITURES:				
Current:				
General government	4,886	4,394	4,109	(285)
Public protection	5,723	5,097	4,173	(924)
Public ways and facilities	12,565	11,761	9,277	(2,484)
Health and sanitation	2,028	1,817	1,461	(356)
Total expenditures	<u>25,202</u>	<u>23,069</u>	<u>19,020</u>	<u>(4,049)</u>
Excess (deficiency) of revenues over (under) expenditures	(504)	1,604	4,016	2,412
OTHER FINANCING SOURCES (USES):				
Transfers in	-	2,076	2,075	(1)
Transfers out	-	(6,082)	(6,082)	-
Total other financing sources (uses)	<u>-</u>	<u>(4,006)</u>	<u>(4,007)</u>	<u>(1)</u>
NET CHANGE IN FUND BALANCE	(504)	(2,402)	9	2,411
Fund balance, beginning of year	19,700	19,700	19,700	-
FUND BALANCE, END OF YEAR	<u>\$ 19,196</u>	<u>\$ 17,298</u>	<u>\$ 19,709</u>	<u>\$ 2,411</u>