

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 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 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, 2018

(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	\$ 57,312	\$ 23,019	\$ 11,023	\$ 303
Accounts receivable	342	-	92	-
Interest receivable	32	79	38	1
Taxes receivable	968	206	87	-
Due from other governments	5,840	-	260	138
Due from other funds	1,055	30	-	-
Prepaid items and deposits	12	-	-	-
Total assets	<u>65,561</u>	<u>23,334</u>	<u>11,500</u>	<u>442</u>
Deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 65,561</u>	<u>\$ 23,334</u>	<u>\$ 11,500</u>	<u>\$ 442</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:				
Liabilities:				
Accounts payable	\$ 4,154	\$ 341	\$ 307	\$ -
Salaries and benefits payable	1,632	168	560	-
Due to other governments	23	1	8	-
Due to other funds	31	-	-	8
Interest payable	-	-	-	-
Deposits payable	1	92	-	-
Advances from grantors and third parties	1,665	193	584	-
Total liabilities	<u>7,506</u>	<u>795</u>	<u>1,459</u>	<u>8</u>
Deferred inflows of resources	-	-	-	-
Fund balances (Note 16):				
Nonspendable	33	1	10	-
Restricted	55,250	22,532	5,274	434
Committed	900	-	4,757	-
Assigned	1,872	6	-	-
Total fund balances	<u>58,055</u>	<u>22,539</u>	<u>10,041</u>	<u>434</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 65,561</u>	<u>\$ 23,334</u>	<u>\$ 11,500</u>	<u>\$ 442</u>

In-Home Support Services	Perris Valley Cemetery District	Other Special Revenue	Total
\$ 491	\$ 885	\$ 20,293	\$ 113,326
-	-	43	477
-	3	40	193
-	4	11	1,276
1,181	-	424	7,843
-	-	8	1,093
-	-	-	12
<u>1,672</u>	<u>892</u>	<u>20,819</u>	<u>124,220</u>
-	-	-	-
<u>\$ 1,672</u>	<u>\$ 892</u>	<u>\$ 20,819</u>	<u>\$ 124,220</u>

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:

Assets:

Cash and investments	
Accounts receivable	
Interest receivable	
Taxes receivable	
Due from other governments	
Due from other funds	
Prepaid items and deposits	

Total assets

Deferred outflows of resources

Total assets and deferred outflows of resources

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:

Liabilities:

Accounts payable	
Salaries and benefits payable	
Due to other governments	
Due to other funds	
Interest payable	
Deposits payable	
Advances from grantors and third parties	

Total liabilities

Deferred inflows of resources

Fund balances (Note 16):

Nonspendable	
Restricted	
Committed	
Assigned	
Total fund balances	
Total liabilities, deferred inflows of resources, 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, 2018

(Dollars in Thousands)

	Community Services	County Service Areas	Regional Park and Open-Space	Air Quality Improvement
REVENUES:				
Taxes	\$ 59,961	\$ 885	\$ 5,225	\$ -
Licenses, permits, and franchise fees	-	-	-	-
Fines, forfeitures, and penalties	293	-	-	127
Use of money and property:				
Investment earnings	97	208	106	1
Rents and concessions	643	-	765	-
Aid from other governmental agencies:				
Federal	58,672	-	3	-
State	3,422	9	160	478
Other	23,801	195	972	-
Charges for services	902	11,054	6,930	-
Other revenue	5,992	30	84	-
Total revenues	153,783	12,381	14,245	606
EXPENDITURES:				
Current:				
General government	14,345	-	-	305
Public protection	2,222	240	586	-
Public ways and facilities	5	8,262	-	-
Health and sanitation	1,040	769	-	-
Public assistance	54,986	-	-	-
Education	20,828	-	-	-
Recreation and cultural services	-	582	12,657	-
Total expenditures	93,426	9,853	13,243	305
Excess (deficiency) of revenues over (under) expenditures	60,357	2,528	1,002	301
OTHER FINANCING SOURCES (USES):				
Transfers in	16,414	3,237	485	-
Transfers out	(76,025)	(5,888)	(2,102)	(174)
Total other financing sources (uses)	(59,611)	(2,651)	(1,617)	(174)
NET CHANGE IN FUND BALANCES	746	(123)	(615)	127
Fund balances, beginning of year, as previously reported	49,094	22,662	10,656	307
Adjustments to beginning fund balances	8,215	-	-	-
Fund balances, beginning of year, as restated	57,309	22,662	10,656	307
FUND BALANCES, END OF YEAR	\$ 58,055	\$ 22,539	\$ 10,041	\$ 434

In-Home Support Services	Perris Valley Cemetery District	Other Special Revenue	Total	
\$ -	\$ 245	\$ 701	\$ 67,017	REVENUES:
-	-	731	731	Taxes
-	-	680	1,100	Licenses, permits, and franchise fees
-	7	116	535	Fines, forfeitures, and penalties
-	-	6,078	7,486	Use of money and property:
2,678	-	1,773	63,126	Investment earnings
2,738	3	41	6,851	Rents and concessions
-	28	1,557	26,553	Aid from other governmental agencies:
28	291	13,558	32,763	Federal
-	50	366	6,522	State
5,444	624	25,601	212,684	Other
				Charges for services
				Other revenue
				Total revenues
				EXPENDITURES:
				Current:
-	-	7,253	21,903	General government
-	202	5,234	8,484	Public protection
-	-	9,567	17,834	Public ways and facilities
-	-	-	1,809	Health and sanitation
6,456	-	-	61,442	Public assistance
-	-	-	20,828	Education
-	-	-	13,239	Recreation and cultural services
6,456	202	22,054	145,539	Total expenditures
(1,012)	422	3,547	67,145	Excess (deficiency) of revenues over (under) expenditures
				OTHER FINANCING SOURCES (USES):
1,087	-	1,911	23,134	Transfers in
(498)	(288)	(6,444)	(91,419)	Transfers out
589	(288)	(4,533)	(68,285)	Total other financing sources (uses)
(423)	134	(986)	(1,140)	NET CHANGE IN FUND BALANCES
				Fund balances, beginning of year,
1,762	339	20,952	105,772	as previously reported
-	-	-	8,215	Adjustments to beginning fund balances
1,762	339	20,952	113,987	Fund balances, beginning of year, as restated
\$ 1,339	\$ 473	\$ 19,966	\$ 112,847	FUND BALANCES, END OF YEAR

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Community Services Special Revenue Fund
 For the Fiscal Year Ended June 30, 2018
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes	\$ 56,935	\$ 57,022	\$ 59,961	\$ 2,939
Fines, forfeitures, and penalties	400	400	293	(107)
Use of money and property:				
Investment earnings	5	6	97	91
Rents and concessions	1,071	758	643	(115)
Aid from other governmental agencies:				
Federal	70,255	73,228	58,672	(14,556)
State	21,648	4,882	3,422	(1,460)
Other	21,867	21,907	23,801	1,894
Charges for services	36,913	1,774	902	(872)
Other revenue	12,386	6,761	5,992	(769)
Total revenues	<u>221,480</u>	<u>166,738</u>	<u>153,783</u>	<u>(12,955)</u>
EXPENDITURES:				
Current:				
General government	16,087	17,551	14,345	(3,206)
Public protection	68,060	5,526	2,222	(3,304)
Public ways and facilities	-	356	5	(351)
Health and sanitation	48,353	4,033	1,040	(2,993)
Public assistance	75,532	71,069	54,986	(16,083)
Education	25,431	22,830	20,828	(2,002)
Recreation and cultural services	-	-	-	-
Total expenditures	<u>233,463</u>	<u>121,365</u>	<u>93,426</u>	<u>(27,939)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,983)</u>	<u>45,373</u>	<u>60,357</u>	<u>14,984</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	16,414	16,414	-
Transfers out	-	(76,025)	(76,025)	-
Total other financing sources (uses)	<u>-</u>	<u>(59,611)</u>	<u>(59,611)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(11,983)	(14,238)	746	14,984
Fund balance, beginning of year, as previously reported	49,094	49,094	49,094	-
Adjustments to beginning fund balance	-	-	8,215	8,215
Fund balance, beginning of year, as restated	<u>49,094</u>	<u>49,094</u>	<u>57,309</u>	<u>8,215</u>
FUND BALANCE, END OF YEAR	\$ 37,111	\$ 34,856	\$ 58,055	\$ 23,199

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 County Service Areas Special Revenue Fund
 For the Fiscal Year Ended June 30, 2018
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes	\$ 816	\$ 816	\$ 885	\$ 69
Use of money and property:				
Investment earnings	54	54	208	154
Rents and concessions	1	1	-	(1)
Aid from other governmental agencies:				
State	8	8	9	1
Other	169	169	195	26
Charges for services	14,699	11,677	11,054	(623)
Other revenue	37	51	30	(21)
Total revenues	<u>15,784</u>	<u>12,776</u>	<u>12,381</u>	<u>(395)</u>
EXPENDITURES:				
Current:				
Public protection	791	880	240	(640)
Public ways and facilities	14,333	11,359	8,262	(3,097)
Health and sanitation	780	780	769	(11)
Recreation and cultural services	2,085	1,825	582	(1,243)
Total expenditures	<u>17,989</u>	<u>14,844</u>	<u>9,853</u>	<u>(4,991)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,205)</u>	<u>(2,068)</u>	<u>2,528</u>	<u>4,596</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	3,237	3,237	-
Transfers out	-	(5,888)	(5,888)	-
Total other financing sources (uses)	<u>-</u>	<u>(2,651)</u>	<u>(2,651)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(2,205)	(4,719)	(123)	4,596
Fund balance, beginning of year	22,662	22,662	22,662	-
FUND BALANCE, END OF YEAR	<u><u>\$ 20,457</u></u>	<u><u>\$ 17,943</u></u>	<u><u>\$ 22,539</u></u>	<u><u>\$ 4,596</u></u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Regional Park and Open-Space Special Revenue Fund
 For the Fiscal Year Ended June 30, 2018
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes	\$ 5,030	\$ 5,030	\$ 5,225	\$ 195
Use of money and property:				
Investment earnings	31	31	106	75
Rents and concessions	461	461	765	304
Aid from other governmental agencies:				
Federal	-	-	3	3
State	152	152	160	8
Other	745	745	972	227
Charges for services	7,464	7,450	6,930	(520)
Other revenue	665	194	84	(110)
Total revenues	<u>14,548</u>	<u>14,063</u>	<u>14,245</u>	<u>182</u>
EXPENDITURES:				
Current:				
Public protection	694	722	586	(136)
Recreation and cultural services	14,647	13,931	12,657	(1,274)
Total expenditures	<u>15,341</u>	<u>14,653</u>	<u>13,243</u>	<u>(1,410)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(793)</u>	<u>(590)</u>	<u>1,002</u>	<u>1,592</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	485	485	-
Transfers out	-	(2,102)	(2,102)	-
Total other financing sources (uses)	<u>-</u>	<u>(1,617)</u>	<u>(1,617)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(793)	(2,207)	(615)	1,592
Fund balance, beginning of year	10,656	10,656	10,656	-
FUND BALANCE, END OF YEAR	<u><u>\$ 9,863</u></u>	<u><u>\$ 8,449</u></u>	<u><u>\$ 10,041</u></u>	<u><u>\$ 1,592</u></u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Air Quality Improvement Special Revenue Fund
 For the Fiscal Year Ended June 30, 2018
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Fines, forfeitures and penalties	\$ 75	\$ 75	\$ 127	\$ 52
Use of money and property:				
Investment earnings	1	1	1	-
Aid from other governmental agencies:				
State	477	477	478	1
Total revenues	553	553	606	53
EXPENDITURES:				
Current:				
General government	597	423	305	(118)
Total expenditures	597	423	305	(118)
Excess (deficiency) of revenues over (under) expenditures	(44)	130	301	171
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(174)	(174)	-
Total other financing sources (uses)	-	(174)	(174)	-
NET CHANGE IN FUND BALANCE	(44)	(44)	127	171
Fund balance, beginning of year	307	307	307	-
FUND BALANCE, END OF YEAR	\$ 263	\$ 263	\$ 434	\$ 171

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 In-Home Support Services Special Revenue Fund
 For the Fiscal Year Ended June 30, 2018
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Aid from other governmental agencies:				
Federal	\$ 3,415	\$ 3,415	\$ 2,678	\$ (737)
State	2,051	2,051	2,738	687
Charges for services	1,087	-	28	28
Total revenues	<u>6,553</u>	<u>5,466</u>	<u>5,444</u>	<u>(22)</u>
EXPENDITURES:				
Current:				
Public assistance	8,057	7,559	6,456	(1,103)
Total expenditures	<u>8,057</u>	<u>7,559</u>	<u>6,456</u>	<u>(1,103)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,504)</u>	<u>(2,093)</u>	<u>(1,012)</u>	<u>1,081</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,087	1,087	-
Transfers out	-	(498)	(498)	-
Total other financing sources (uses)	<u>-</u>	<u>589</u>	<u>589</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>(1,504)</u>	<u>(1,504)</u>	<u>(423)</u>	<u>1,081</u>
Fund balance, beginning of year	1,762	1,762	1,762	-
FUND BALANCE, END OF YEAR	<u>\$ 258</u>	<u>\$ 258</u>	<u>\$ 1,339</u>	<u>\$ 1,081</u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Perris Valley Cemetery District Special Revenue Fund
 For the Fiscal Year Ended June 30, 2018
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes	\$ 263	\$ 263	\$ 245	\$ (18)
Use of money and property:				
Investment earnings	3	3	7	4
Aid from other governmental agencies:				
State	3	3	3	-
Other	25	25	28	3
Charges for services	280	280	291	11
Other revenue	-	50	50	-
Total revenues	<u>574</u>	<u>624</u>	<u>624</u>	<u>-</u>
EXPENDITURES:				
Current:				
Public protection	573	378	202	(176)
Total expenditures	<u>573</u>	<u>378</u>	<u>202</u>	<u>(176)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1</u>	<u>246</u>	<u>422</u>	<u>176</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(288)	(288)	-
Total other financing sources (uses)	<u>-</u>	<u>(288)</u>	<u>(288)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	1	(42)	134	176
Fund balance, beginning of year	339	339	339	-
FUND BALANCE, END OF YEAR	<u><u>\$ 340</u></u>	<u><u>\$ 297</u></u>	<u><u>\$ 473</u></u>	<u><u>\$ 176</u></u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Other Special Revenue Fund
 For the Fiscal Year Ended June 30, 2018
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes	\$ 645	\$ 645	\$ 701	\$ 56
Licenses, permits, and franchise fees	720	720	731	11
Fines, forfeitures, and penalties	2	471	680	209
Use of money and property:				
Investment earnings	60	60	116	56
Rents and concessions	6,545	6,714	6,078	(636)
Aid from other governmental agencies:				
Federal	2,640	4,192	1,773	(2,419)
State	274	309	41	(268)
Other	1,635	1,643	1,557	(86)
Charges for services	13,526	13,254	13,558	304
Other revenue	1,516	529	366	(163)
Total revenues	<u>27,563</u>	<u>28,537</u>	<u>25,601</u>	<u>(2,936)</u>
EXPENDITURES:				
Current:				
General government	9,426	7,872	7,253	(619)
Public protection	6,036	5,854	5,234	(620)
Public ways and facilities	12,977	13,370	9,567	(3,803)
Total expenditures	<u>28,439</u>	<u>27,096</u>	<u>22,054</u>	<u>(5,042)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(876)</u>	<u>1,441</u>	<u>3,547</u>	<u>2,106</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,911	1,911	-
Transfers out	-	(6,444)	(6,444)	-
Total other financing sources (uses)	<u>-</u>	<u>(4,533)</u>	<u>(4,533)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(876)	(3,092)	(986)	2,106
Fund balance, beginning of year	20,952	20,952	20,952	-
FUND BALANCE, END OF YEAR	<u><u>\$ 20,076</u></u>	<u><u>\$ 17,860</u></u>	<u><u>\$ 19,966</u></u>	<u><u>\$ 2,106</u></u>