

PERMANENT FUNDS

COUNTY OF RIVERSIDE

PERMANENT FUNDS

PERRIS VALLEY CEMETERY ENDOWMENT FUND

This fund is used to account for financial resources to be used for future maintenance of the Perris Valley Cemetery. The resources are derived from an endowment care fee assessed on each sale of a burial right and earnings on these resources. Only income earned on these resources may be used for services, supplies or capital asset acquisition. The principal must be preserved intact.

COUNTY OF RIVERSIDE

Balance Sheet

Permanent Fund

June 30, 2013

(Dollars in Thousands)

	Perris Valley Cemetery Endowment Fund
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:	
Assets:	
Cash and investments	\$ 509
Total assets	<u>509</u>
Deferred outflows of resources	<u>-</u>
Total assets and deferred outflows of resources	<u><u>\$ 509</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:	
Liabilities:	
Total liabilities	<u>-</u>
Deferred inflows of resources	<u>-</u>
Fund balances (Note 16):	
Nonspendable	473
Restricted	<u>36</u>
Total fund balances	<u>509</u>
Total liabilities, deferred inflows of resources and fund balances	<u><u>\$ 509</u></u>

COUNTY OF RIVERSIDE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Permanent Fund
For the Fiscal Year Ended June 30, 2013
(Dollars in Thousands)

	Perris Valley Cemetery Endowment Fund <hr style="border: 0.5px solid black;"/>
REVENUES:	
Charges for services	\$ 19
Total revenues	<hr style="border: 0.5px solid black;"/> 19
EXPENDITURES:	
Current:	
Public protection	<hr style="border: 0.5px solid black;"/> -
Total expenditures	<hr style="border: 0.5px solid black;"/> -
Excess (deficiency) of revenues over (under) expenditures	19
Fund balance, beginning of year	<hr style="border: 0.5px solid black;"/> 490
FUND BALANCE, END OF YEAR	<hr style="border: 1px solid black;"/> <hr style="border: 1px solid black;"/> \$ 509



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