

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, 2016

(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	\$ 55,035	\$ 22,787	\$ 12,151	\$ 211
Accounts receivable	138	-	96	-
Interest receivable	13	26	12	-
Taxes receivable	1,055	213	95	-
Due from other governments	8,879	-	220	122
Due from other funds	-	-	665	-
Prepaid items and deposits	7	-	-	-
Total assets	<u>65,127</u>	<u>23,026</u>	<u>13,239</u>	<u>333</u>
Deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 65,127</u>	<u>\$ 23,026</u>	<u>\$ 13,239</u>	<u>\$ 333</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:				
Liabilities:				
Accounts payable	\$ 3,178	\$ 251	\$ 684	\$ -
Salaries and benefits payable	1,639	215	933	-
Due to other governments	847	-	8	-
Due to other funds	10	1	665	-
Deposits payable	1	61	-	-
Advances from grantors and third parties	5,878	-	719	-
Total liabilities	<u>11,553</u>	<u>528</u>	<u>3,009</u>	<u>-</u>
Deferred inflows of resources	-	-	-	-
Fund balances (Note 16):				
Nonspendable	35	1	20	-
Restricted	48,778	22,491	4,241	333
Committed	2,830	-	-	-
Assigned	1,931	6	5,969	-
Total fund balances	<u>53,574</u>	<u>22,498</u>	<u>10,230</u>	<u>333</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 65,127</u>	<u>\$ 23,026</u>	<u>\$ 13,239</u>	<u>\$ 333</u>

In-Home Support Services	Perris Valley Cemetery District	Other Special Revenue	Total
\$ 693	\$ 618	\$ 20,604	\$ 112,099
-	-	52	286
1	1	19	72
-	5	13	1,381
1,764	-	75	11,060
-	-	2	667
-	-	-	7
<u>2,458</u>	<u>624</u>	<u>20,765</u>	<u>125,572</u>
-	-	-	-
<u>\$ 2,458</u>	<u>\$ 624</u>	<u>\$ 20,765</u>	<u>\$ 125,572</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
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, 2016
 (Dollars in Thousands)

	Community Services	County Service Areas	Regional Park and Open-Space	Air Quality Improvement
REVENUES:				
Taxes	\$ 53,712	\$ 732	\$ 4,967	\$ -
Licenses, permits, and franchise fees	-	-	-	-
Fines, forfeitures, and penalties	416	-	-	-
Use of money and property:				
Investment earnings	171	129	64	1
Rents and concessions	931	1	1,057	-
Aid from other governmental agencies:				
Federal	57,791	-	-	-
State	3,072	8	159	552
Other	22,989	149	793	-
Charges for services	1,525	10,311	10,263	-
Other revenue	5,151	34	312	-
Total revenues	<u>145,758</u>	<u>11,364</u>	<u>17,615</u>	<u>553</u>
EXPENDITURES:				
Current:				
General government	11,324	-	-	267
Public protection	2,111	92	647	-
Public ways and facilities	-	6,172	-	-
Health and sanitation	1,279	471	-	-
Public assistance	59,711	-	-	-
Education	19,334	-	-	-
Recreation and culture	-	461	21,230	-
Total expenditures	<u>93,759</u>	<u>7,196</u>	<u>21,877</u>	<u>267</u>
Excess (deficiency) of revenues over (under) expenditures	51,999	4,168	(4,262)	286
OTHER FINANCING SOURCES (USES):				
Transfers in	13,935	2,698	5,915	-
Transfers out	(58,498)	(5,459)	(1,719)	(219)
Total other financing sources (uses)	<u>(44,563)</u>	<u>(2,761)</u>	<u>4,196</u>	<u>(219)</u>
NET CHANGE IN FUND BALANCES	7,436	1,407	(66)	67
Fund balances, beginning of year	46,138	21,091	10,296	266
FUND BALANCES, END OF YEAR	<u>\$ 53,574</u>	<u>\$ 22,498</u>	<u>\$ 10,230</u>	<u>\$ 333</u>

In-Home Support Services	Perris Valley Cemetery District	Other Special Revenue	Total	
\$ -	\$ 241	\$ 650	\$ 60,302	REVENUES:
-	-	697	697	Taxes
-	-	714	1,130	Licenses, permits, and franchise fees
5	4	99	473	Fines, forfeitures, and penalties
-	-	6,175	8,164	Use of money and property:
2,598	-	500	60,889	Investment earnings
2,744	3	96	6,634	Rents and concessions
-	25	1,706	25,662	Aid from other governmental agencies:
-	219	11,456	33,774	Federal
-	-	346	5,843	State
5,347	492	22,439	203,568	Other
				Charges for services
				Other revenue
				Total revenues
				EXPENDITURES:
				Current:
-	-	7,450	19,041	General government
-	148	5,383	8,381	Public protection
-	-	7,742	13,914	Public ways and facilities
-	-	-	1,750	Health and sanitation
5,289	-	-	65,000	Public assistance
-	-	-	19,334	Education
-	-	-	21,691	Recreation and culture
5,289	148	20,575	149,111	Total expenditures
58	344	1,864	54,457	Excess (deficiency) of revenues over (under) expenditures
931	-	2,406	25,885	OTHER FINANCING SOURCES (USES):
(701)	(393)	(5,497)	(72,486)	Transfers in
230	(393)	(3,091)	(46,601)	Transfers out
288	(49)	(1,227)	7,856	Total other financing sources (uses)
1,860	316	21,051	101,018	NET CHANGE IN FUND BALANCES
\$ 2,148	\$ 267	\$ 19,824	\$ 108,874	Fund balances, beginning of year
				FUND BALANCES, END OF YEAR

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Community Services Special Revenue Fund
 For the Fiscal Year Ended June 30, 2016
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes	\$ 53,281	\$ 53,281	\$ 53,712	\$ 431
Fines, forfeitures, and penalties	400	400	416	16
Use of money and property:				
Investment earnings	5	5	171	166
Rents and concessions	967	967	931	(36)
Aid from other governmental agencies:				
Federal	68,607	73,883	57,791	(16,092)
State	2,764	2,875	3,072	197
Other	19,823	19,823	22,989	3,166
Charges for services	6,984	2,339	1,525	(814)
Other revenue	13,309	7,114	5,151	(1,963)
Total revenues	166,140	160,687	145,758	(14,929)
EXPENDITURES:				
Current:				
General government	14,093	14,883	11,324	(3,559)
Public protection	53,563	5,373	2,111	(3,262)
Health and sanitation	3,275	3,381	1,279	(2,102)
Public assistance	74,585	74,824	59,711	(15,113)
Education	24,208	22,236	19,334	(2,902)
Total expenditures	169,724	120,697	93,759	(26,938)
Excess (deficiency) of revenues over (under) expenditures	(3,584)	39,990	51,999	12,009
OTHER FINANCING SOURCES (USES):				
Transfers in	-	13,935	13,935	-
Transfers out	-	(58,498)	(58,498)	-
Total other financing sources (uses)	-	(44,563)	(44,563)	-
NET CHANGE IN FUND BALANCE	(3,584)	(4,573)	7,436	12,009
Fund balance, beginning of year	46,138	46,138	46,138	-
FUND BALANCE, END OF YEAR	\$ 42,554	\$ 41,565	\$ 53,574	\$ 12,009

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 County Service Areas Special Revenue Fund
 For the Fiscal Year Ended June 30, 2016
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes	\$ 755	\$ 755	\$ 732	\$ (23)
Use of money and property:				
Investment earnings	37	37	129	92
Rents and concessions	1	1	1	-
Aid from other governmental agencies:				
State	8	8	8	-
Other	125	125	149	24
Charges for services	11,242	8,718	10,311	1,593
Other revenue	1,598	1,586	34	(1,552)
Total revenues	<u>13,766</u>	<u>11,230</u>	<u>11,364</u>	<u>134</u>
EXPENDITURES:				
Current:				
Public protection	890	707	92	(615)
Public ways and facilities	13,831	10,138	6,172	(3,966)
Health and sanitation	800	800	471	(329)
Recreation and culture	2,512	1,547	461	(1,086)
Total expenditures	<u>18,033</u>	<u>13,192</u>	<u>7,196</u>	<u>(5,996)</u>
Excess (deficiency) of revenues over (under) expenditures	(4,267)	(1,962)	4,168	6,130
OTHER FINANCING SOURCES (USES):				
Transfers in	-	2,698	2,698	-
Transfers out	-	(5,459)	(5,459)	-
Total other financing sources (uses)	<u>-</u>	<u>(2,761)</u>	<u>(2,761)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(4,267)	(4,723)	1,407	6,130
Fund balance, beginning of year	21,091	21,091	21,091	-
FUND BALANCE, END OF YEAR	<u>\$ 16,824</u>	<u>\$ 16,368</u>	<u>\$ 22,498</u>	<u>\$ 6,130</u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Regional Park and Open-Space Special Revenue Fund
 For the Fiscal Year Ended June 30, 2016
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes	\$ 4,710	\$ 4,710	\$ 4,967	\$ 257
Use of money and property:				
Investment earnings	19	19	64	45
Rents and concessions	1,155	1,155	1,057	(98)
Aid from other governmental agencies:				
State	178	210	159	(51)
Other	613	613	793	180
Charges for services	12,681	11,009	10,263	(746)
Other revenue	2,545	629	312	(317)
Total revenues	21,901	18,345	17,615	(730)
EXPENDITURES:				
Current:				
Public protection	784	829	647	(182)
Public ways and facilities	264	-	-	-
Recreation and culture	23,109	25,538	21,230	(4,308)
Total expenditures	24,157	26,367	21,877	(4,490)
Excess (deficiency) of revenues over (under) expenditures	(2,256)	(8,022)	(4,262)	3,760
OTHER FINANCING SOURCES (USES):				
Transfers in	-	5,915	5,915	-
Transfers out	-	(1,719)	(1,719)	-
Total other financing sources (uses)	-	4,196	4,196	-
NET CHANGE IN FUND BALANCE	(2,256)	(3,826)	(66)	3,760
Fund balance, beginning of year	10,296	10,296	10,296	-
FUND BALANCE, END OF YEAR	\$ 8,040	\$ 6,470	\$ 10,230	\$ 3,760

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Air Quality Improvement Special Revenue Fund
 For the Fiscal Year Ended June 30, 2016
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Use of money and property:				
Investment earnings	\$ 1	\$ 1	\$ 1	\$ -
Aid from other governmental agencies:				
State	486	486	552	66
Total revenues	487	487	553	66
EXPENDITURES:				
Current:				
General government	-	267	267	-
Public protection	486	-	-	-
Total expenditures	486	267	267	-
Excess (deficiency) of revenues over (under) expenditures	1	220	286	66
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(219)	(219)	-
Total other financing sources (uses)	-	(219)	(219)	-
NET CHANGE IN FUND BALANCE	1	1	67	66
Fund balance, beginning of year	266	266	266	-
FUND BALANCE, END OF YEAR	\$ 267	\$ 267	\$ 333	\$ 66

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
In-Home Support Services Special Revenue Fund
For the Fiscal Year Ended June 30, 2016
(Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Use of money and property:				
Investment earnings	\$ -	\$ -	\$ 5	\$ 5
Aid from other governmental agencies:				
Federal	3,556	3,556	2,598	(958)
State	3,531	3,470	2,744	(726)
Charges for services	870	-	-	-
Total revenues	<u>7,957</u>	<u>7,026</u>	<u>5,347</u>	<u>(1,679)</u>
EXPENDITURES:				
Current:				
Public assistance	7,957	7,256	5,289	(1,967)
Total expenditures	<u>7,957</u>	<u>7,256</u>	<u>5,289</u>	<u>(1,967)</u>
Excess (deficiency) of revenues over (under) expenditures	-	(230)	58	288
OTHER FINANCING SOURCES (USES):				
Transfers in	-	931	931	-
Transfers out	-	(701)	(701)	-
Total other financing sources (uses)	<u>-</u>	<u>230</u>	<u>230</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	288	288
Fund balance, beginning of year	1,860	1,860	1,860	-
FUND BALANCE, END OF YEAR	<u>\$ 1,860</u>	<u>\$ 1,860</u>	<u>\$ 2,148</u>	<u>\$ 288</u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Perris Valley Cemetery District Special Revenue Fund
 For the Fiscal Year Ended June 30, 2016
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes	\$ 243	\$ 243	\$ 241	\$ (2)
Use of money and property:				
Investment earnings	1	1	4	3
Aid from other governmental agencies:				
State	3	3	3	-
Other	24	24	25	1
Charges for services	290	290	219	(71)
Total revenues	<u>561</u>	<u>561</u>	<u>492</u>	<u>(69)</u>
EXPENDITURES:				
Current:				
Public protection	561	169	148	(21)
Total expenditures	<u>561</u>	<u>169</u>	<u>148</u>	<u>(21)</u>
Excess (deficiency) of revenues over (under) expenditures	-	392	344	(48)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(393)	(393)	-
Total other financing sources (uses)	<u>-</u>	<u>(393)</u>	<u>(393)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	(1)	(49)	(48)
Fund balance, beginning of year	316	316	316	-
FUND BALANCE, END OF YEAR	<u>\$ 316</u>	<u>\$ 315</u>	<u>\$ 267</u>	<u>\$ (48)</u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Other Special Revenue Fund
 For the Fiscal Year Ended June 30, 2016
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Taxes	\$ 608	\$ 608	\$ 650	\$ 42
License, permits, and franchise fees	690	696	697	1
Fines, forfeitures, and penalties	-	-	714	714
Use of money and property:				
Investment earnings	49	49	99	50
Rents and concessions	5,812	6,134	6,175	41
Aid from other governmental agencies:				
Federal	3,526	3,526	500	(3,026)
State	951	981	96	(885)
Other	1,711	1,711	1,706	(5)
Charges for services	13,376	12,561	11,456	(1,105)
Other revenue	1,932	337	346	9
Total revenues	28,655	26,603	22,439	(4,164)
EXPENDITURES:				
Current:				
General government	9,885	8,931	7,450	(1,481)
Public protection	6,419	6,458	5,383	(1,075)
Public ways and facilities	13,671	12,344	7,742	(4,602)
Total expenditures	29,975	27,733	20,575	(7,158)
Excess (deficiency) of revenues over (under) expenditures	(1,320)	(1,130)	1,864	2,994
OTHER FINANCING SOURCES (USES):				
Transfers in	-	2,406	2,406	-
Transfers out	-	(5,497)	(5,497)	-
Total other financing sources (uses)	-	(3,091)	(3,091)	-
NET CHANGE IN FUND BALANCE	(1,320)	(4,221)	(1,227)	2,994
Fund balance, beginning of year	21,051	21,051	21,051	-
FUND BALANCE, END OF YEAR	\$ 19,731	\$ 16,830	\$ 19,824	\$ 2,994