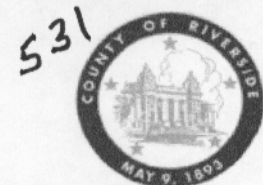


**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**FROM:** DEPARTMENT OF PUBLIC HEALTH

**SUBMITTAL DATE:**  
May 10, 2005

**SUBJECT:** Reclassification of the Healthy Kids Fund from a Special Revenue Fund to an Agency Fund.

**RECOMMENDED MOTION:** Direct the Auditor-Controller to reclassify the Healthy Kids - Special Revenue Fund #21600 to an Agency Fund #65865 and transfer all monies between the funds.

**BACKGROUND:** The Health Kids fund was established to cover the uninsured children of the County of Riverside. These children are from low income families (under 250% of the Federal Poverty Level/FPL) and do not qualify for Medi-Cal or the Federal SCHIP/State Healthy Families program. The program receives money from several sources including \$2.5 million (\$500,000 per District) annually from the County of Riverside. The Community Health Agency, Department of Public Health is responsible for the administration of the fund. The fund was originally established as a Special Revenue Fund under the guidance of the Auditor Controller's interpretation of the GASB 34 rules. This action was taken by the Board of Supervisors on November 20, 2001, agenda item 3.6. Upon further analysis it has been determined the fund should be an Agency Fund since once the funds are received they are for the maintenance of the program and do not have any revenue or expense impact to the County. The fund was originally established by Board action we are therefore requesting the Board to authorize the change.

FISCAL PROCEDURES APPROVED  
ROBERT E. BYRD, Auditor-Controller  
Department of Public Health

BY \_\_\_\_\_

*Susan D. Harrington*  
\_\_\_\_\_  
Susan Harrington, Director of Public Health

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ 0	In Current Year Budget:	N/A
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	N/A
	Annual Net County Cost:	\$ 0	For Fiscal Year:	04/05

<b>SOURCE OF FUNDS:</b> Board of Supervisors, Inland Empire Health Plan, Riverside Community Health Foundation, California Health Care Foundation and Children & Families First Commission (First 5 Riverside)	<b>Positions To Be Deleted Per A-30</b>	<input type="checkbox"/>
	<b>Requires 4/5 Vote</b>	<input type="checkbox"/>

**C.E.O. RECOMMENDATION:** **APPROVE**

**County Executive Office Signature** *Dan Martin*

- Consent
- Policy
- Consent
- Policy

COUNTY OF RIVERSIDE  
MAY 13 11 58 AM '05  
OFFICE OF THE AUDITOR-CONTROLLER  
RIVERSIDE, CALIFORNIA