

PERMANENT FUND

COUNTY OF RIVERSIDE

PERMANENT FUND

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, 2018

(Dollars in Thousands)

	<u>Perris Valley Cemetery Endowment Fund</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:	
Assets:	
Cash and investments	\$ 751
Interest receivable	2
Total assets	<u>753</u>
Deferred outflows of resources	-
Total assets and deferred outflows of resources	<u>\$ 753</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE:	
Liabilities:	
Total liabilities	<u>\$ -</u>
Deferred inflows of resources	<u>-</u>
Fund balance (Note 16):	
Nonspendable	701
Restricted	52
Total fund balance	<u>753</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 753</u>

COUNTY OF RIVERSIDE

Statement of Revenues, Expenditures, and Changes in Fund Balance
Permanent Fund
For the Fiscal Year Ended June 30, 2018
(Dollars in Thousands)

	Perris Valley Cemetery Endowment Fund
REVENUES:	
Use of money and property:	
Investment earnings	\$ 7
Charges for services	78
Total revenues	<u>85</u>
EXPENDITURES:	
Total expenditures	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>85</u>
NET CHANGE IN FUND BALANCE	85
Fund balance, beginning of year	668
FUND BALANCE, END OF YEAR	<u><u>\$ 753</u></u>



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