

NONMAJOR GOVERNMENTAL FUNDS

COUNTY OF RIVERSIDE
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2016
(Dollars in Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:					
Assets:					
Cash and investments	\$ 112,099	\$ 13,789	\$ 17,705	\$ 614	\$ 144,207
Accounts receivable	286	2,230	-	-	2,516
Interest receivable	72	24	24	1	121
Taxes receivable	1,381	-	-	-	1,381
Due from other governments	11,060	-	54	-	11,114
Due from other funds	667	-	-	-	667
Prepaid items and deposits	7	-	997	-	1,004
Restricted cash and investments	-	52,308	9,773	-	62,081
Total assets	<u>125,572</u>	<u>68,351</u>	<u>28,553</u>	<u>615</u>	<u>223,091</u>
Deferred outflows of resources	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 125,572</u>	<u>\$ 68,351</u>	<u>\$ 28,553</u>	<u>\$ 615</u>	<u>\$ 223,091</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:					
Liabilities:					
Accounts payable	\$ 4,372	\$ 671	\$ 1,035	\$ -	\$ 6,078
Salaries and benefits payable	3,487	-	183	-	3,670
Due to other governments	856	-	-	-	856
Due to other funds	936	-	2,395	-	3,331
Deposits payable	383	-	-	-	383
Advances from grantors and third parties	6,659	-	-	-	6,659
Total liabilities	<u>16,693</u>	<u>671</u>	<u>3,613</u>	<u>-</u>	<u>20,977</u>
Deferred inflows of resources	5	-	-	-	5
Fund balances:					
Nonspendable	74	-	580	571	1,225
Restricted	92,978	63,914	11,932	44	168,868
Committed	2,830	-	-	-	2,830
Assigned	12,992	3,766	12,428	-	29,186
Total fund balances	<u>108,874</u>	<u>67,680</u>	<u>24,940</u>	<u>615</u>	<u>202,109</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 125,572</u>	<u>\$ 68,351</u>	<u>\$ 28,553</u>	<u>\$ 615</u>	<u>\$ 223,091</u>

COUNTY OF RIVERSIDE
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2016
(Dollars in Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
REVENUES:					
Taxes	\$ 60,302	\$ -	\$ -	\$ -	\$ 60,302
Licenses, permits and franchise fees	697	-	-	-	697
Fines, forfeitures and penalties	1,130	-	-	-	1,130
Use of money and property:					
Investment earnings	473	941	170	3	1,587
Rents and concessions	8,164	32,419	-	-	40,583
Aid from other governmental agencies:					
Federal	60,889	-	-	-	60,889
State	6,634	-	-	-	6,634
Other	25,662	-	-	-	25,662
Charges for services	33,774	3,610	2,243	45	39,672
Other revenue	5,843	8,873	10	-	14,726
Total revenues	<u>203,568</u>	<u>45,843</u>	<u>2,423</u>	<u>48</u>	<u>251,882</u>
EXPENDITURES:					
Current:					
General government	19,041	7,721	-	-	26,762
Public protection	8,381	-	-	-	8,381
Public ways and facilities	13,914	-	-	-	13,914
Health and sanitation	1,750	-	-	-	1,750
Public assistance	65,000	-	-	-	65,000
Education	19,334	-	-	-	19,334
Recreation and culture	21,691	-	2,216	-	23,907
Debt service:					
Principal	-	53,565	-	-	53,565
Interest	-	38,722	-	-	38,722
Cost of issuance	-	522	-	-	522
Capital outlay	-	-	10,397	-	10,397
Total expenditures	<u>149,111</u>	<u>100,530</u>	<u>12,613</u>	<u>-</u>	<u>262,254</u>
Excess (deficiency) of revenues over (under) expenditures	54,457	(54,687)	(10,190)	48	(10,372)
OTHER FINANCING SOURCES (USES):					
Transfers in	25,885	167,624	1,296	-	194,805
Transfers out	(72,486)	(108,296)	(1,738)	-	(182,520)
Issuance of refunding bonds	-	72,825	-	-	72,825
Premium on long-term debt	-	7,612	-	-	7,612
Redemption of refunded debt	-	(89,345)	-	-	(89,345)
Total other financing sources (uses)	<u>(46,601)</u>	<u>50,420</u>	<u>(442)</u>	<u>-</u>	<u>3,377</u>
NET CHANGE IN FUND BALANCES	7,856	(4,267)	(10,632)	48	(6,995)
Fund balances, beginning of year, as previously reported	101,018	71,947	35,075	567	208,607
Adjustments to beginning fund balances	-	-	497	-	497
Fund balances, beginning of year, as restated	<u>101,018</u>	<u>71,947</u>	<u>35,572</u>	<u>567</u>	<u>209,104</u>
FUND BALANCES, END OF YEAR	<u>\$ 108,874</u>	<u>\$ 67,680</u>	<u>\$ 24,940</u>	<u>\$ 615</u>	<u>\$ 202,109</u>