

NONMAJOR GOVERNMENTAL FUNDS

COUNTY OF RIVERSIDE
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017
(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	\$ 114,271	\$ 19,111	\$ 13,434	\$ 667	\$ 147,483
Accounts receivable	2,145	2,382	-	-	4,527
Interest receivable	71	41	20	1	133
Taxes receivable	1,298	-	-	-	1,298
Due from other governments	14,330	-	558	-	14,888
Due from other funds	7,219	-	116	-	7,335
Prepaid items and deposits	7	-	882	-	889
Restricted cash and investments	-	42,348	12,916	-	55,264
Total assets	139,341	63,882	27,926	668	231,817
Deferred outflows of resources	-	-	-	-	-
Total assets and deferred outflows of resources	\$ 139,341	\$ 63,882	\$ 27,926	\$ 668	\$ 231,817
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:					
Liabilities:					
Accounts payable	\$ 4,015	\$ 248	\$ 5,644	\$ -	\$ 9,907
Salaries and benefits payable	5,332	-	242	-	5,574
Due to other governments	10,595	-	-	-	10,595
Due to other funds	10,364	-	517	-	10,881
Deposits payable	428	-	-	-	428
Advances from grantors and third parties	2,781	-	-	-	2,781
Total liabilities	33,515	248	6,403	-	40,166
Deferred inflows of resources	54	-	-	-	54
Fund balances:					
Nonspendable	61	-	580	622	1,263
Restricted	95,189	59,249	13,491	46	167,975
Committed	4,906	-	-	-	4,906
Assigned	5,616	4,385	7,452	-	17,453
Total fund balances	105,772	63,634	21,523	668	191,597
Total liabilities, deferred inflows of resources, and fund balances	\$ 139,341	\$ 63,882	\$ 27,926	\$ 668	\$ 231,817

COUNTY OF RIVERSIDE
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2017
(Dollars in Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
REVENUES:					
Taxes	\$ 63,492	\$ -	\$ -	\$ -	\$ 63,492
Licenses, permits and franchise fees	711	-	-	-	711
Fines, forfeitures and penalties	1,110	-	-	-	1,110
Use of money and property:					
Investment earnings	168	1,048	126	3	1,345
Rents and concessions	8,166	2,918	-	-	11,084
Aid from other governmental agencies:					
Federal	66,031	-	-	-	66,031
State	22,620	-	1,330	-	23,950
Other	26,946	-	-	-	26,946
Charges for services	49,015	3,008	2,916	50	54,989
Other revenue	5,962	9,411	200	-	15,573
Total revenues	<u>244,221</u>	<u>16,385</u>	<u>4,572</u>	<u>53</u>	<u>265,231</u>
EXPENDITURES:					
Current:					
General government	19,427	18,971	-	-	38,398
Public protection	9,294	-	-	-	9,294
Public ways and facilities	15,887	-	-	-	15,887
Health and sanitation	43,963	-	-	-	43,963
Public assistance	68,588	-	-	-	68,588
Education	20,806	-	-	-	20,806
Recreation and cultural services	17,052	-	3,636	-	20,688
Debt service:					
Principal	-	46,721	-	-	46,721
Interest	-	53,331	-	-	53,331
Cost of issuance	-	546	-	-	546
Capital outlay	-	-	15,936	-	15,936
Total expenditures	<u>195,017</u>	<u>119,569</u>	<u>19,572</u>	<u>-</u>	<u>334,158</u>
Excess (deficiency) of revenues over (under) expenditures	<u>49,204</u>	<u>(103,184)</u>	<u>(15,000)</u>	<u>53</u>	<u>(68,927)</u>
OTHER FINANCING SOURCES (USES):					
Transfers in	25,879	102,263	13,380	-	141,522
Transfers out	(78,191)	(14,973)	(1,797)	-	(94,961)
Issuance of refunding bonds	-	39,985	-	-	39,985
Premium on long-term debt	-	5,216	-	-	5,216
Contribution to governmental agency	-	(33,353)	-	-	(33,353)
Proceeds on sale of capital assets	6	-	-	-	6
Total other financing sources (uses)	<u>(52,306)</u>	<u>99,138</u>	<u>11,583</u>	<u>-</u>	<u>58,415</u>
NET CHANGE IN FUND BALANCES	(3,102)	(4,046)	(3,417)	53	(10,512)
Fund balances, beginning of year	108,874	67,680	24,940	615	202,109
FUND BALANCES, END OF YEAR	<u>\$ 105,772</u>	<u>\$ 63,634</u>	<u>\$ 21,523</u>	<u>\$ 668</u>	<u>\$ 191,597</u>