

NONMAJOR GOVERNMENTAL FUNDS

COUNTY OF RIVERSIDE
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013
(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	\$ 98,086	\$ 6,014	\$ 22,367	\$ 509	\$ 126,976
Accounts receivable	322	1,176	-	-	1,498
Interest receivable	30	86	8	-	124
Taxes receivable	1,511	-	-	-	1,511
Due from other governments	8,389	-	181	-	8,570
Due from other funds	-	-	33	-	33
Prepaid items	7	-	580	-	587
Restricted cash and investments	-	72,700	6,215	-	78,915
Advances to other funds	700	-	1,000	-	1,700
Total assets	<u>109,045</u>	<u>79,976</u>	<u>30,384</u>	<u>509</u>	<u>219,914</u>
Deferred outflows of resources	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 109,045</u>	<u>\$ 79,976</u>	<u>\$ 30,384</u>	<u>\$ 509</u>	<u>\$ 219,914</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:					
Liabilities:					
Accounts payable	\$ 3,968	\$ 25	\$ 546	\$ -	\$ 4,539
Salaries and benefits payable	2,002	-	148	-	2,150
Due to other governments	313	-	-	-	313
Due to other funds	82	-	109	-	191
Deposits payable	333	-	-	-	333
Advances from grantors and third parties	1,966	-	-	-	1,966
Advance from other funds	1,000	-	700	-	1,700
Total liabilities	<u>9,664</u>	<u>25</u>	<u>1,503</u>	<u>-</u>	<u>11,192</u>
Deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable	115	-	580	473	1,168
Restricted	79,877	79,951	14,688	36	174,552
Committed	15,763	-	151	-	15,914
Assigned	3,626	-	13,462	-	17,088
Total fund balances	<u>99,381</u>	<u>79,951</u>	<u>28,881</u>	<u>509</u>	<u>208,722</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 109,045</u>	<u>\$ 79,976</u>	<u>\$ 30,384</u>	<u>\$ 509</u>	<u>\$ 219,914</u>

COUNTY OF RIVERSIDE

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2013

(Dollars in Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
REVENUES:					
Taxes	\$ 54,304	\$ -	\$ -	\$ -	\$ 54,304
Licenses, permits and franchise fees	32	-	-	-	32
Fines, forfeitures and penalties	1,140	-	-	-	1,140
Use of money and property:					
Investment earnings (loss)	(70)	1,601	(13)	-	1,518
Rents and concessions	8,186	6,866	-	-	15,052
Aid from other governmental agencies:					
Federal	61,902	-	-	-	61,902
State	4,115	-	181	-	4,296
Other	22,692	-	-	-	22,692
Charges for services	27,965	2,408	2,270	19	32,662
Other revenue	10,916	17,171	74	-	28,161
Total revenues	<u>191,182</u>	<u>28,046</u>	<u>2,512</u>	<u>19</u>	<u>221,759</u>
EXPENDITURES:					
Current:					
General government	29,618	30,720	8,134	-	68,472
Public protection	6,010	-	-	-	6,010
Public ways and facilities	14,826	-	-	-	14,826
Health and sanitation	5,232	-	-	-	5,232
Public assistance	63,793	-	-	-	63,793
Education	18,255	-	-	-	18,255
Recreation and culture	15,038	-	1,206	-	16,244
Debt service:					
Principal	-	40,331	-	-	40,331
Interest	-	22,830	-	-	22,830
Cost of issuance	-	378	-	-	378
Capital outlay	-	1,372	22,334	-	23,706
Total expenditures	<u>152,772</u>	<u>95,631</u>	<u>31,674</u>	<u>-</u>	<u>280,077</u>
Excess (deficiency) of revenues					
Over (under) expenditures	38,410	(67,585)	(29,162)	19	(58,318)
OTHER FINANCING SOURCES (USES):					
Transfers in	19,578	71,021	13,763	-	104,362
Transfers out	(69,652)	(1,965)	(2,126)	-	(73,743)
Issuance of refunding bonds	-	17,640	-	-	17,640
Premium on long-term debt	-	759	-	-	759
Redemption of refunded debt	-	(18,155)	-	-	(18,155)
Total other financing sources (uses)	<u>(50,074)</u>	<u>69,300</u>	<u>11,637</u>	<u>-</u>	<u>30,863</u>
Net change in fund balances before					
Extraordinary loss	(11,664)	1,715	(17,525)	19	(27,455)
EXTRAORDINARY ITEMS:					
Extraordinary loss	158,337	-	-	-	158,337
NET CHANGE IN FUND BALANCES					
Fund balances, beginning of year	269,382	78,236	46,406	490	394,514
FUND BALANCES, END OF YEAR	<u>\$ 99,381</u>	<u>\$ 79,951</u>	<u>\$ 28,881</u>	<u>\$ 509</u>	<u>\$ 208,722</u>