

NONMAJOR GOVERNMENTAL FUNDS

COUNTY OF RIVERSIDE
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018
(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	\$ 113,326	\$ -	\$ 11,277	\$ 751	\$ 125,354
Accounts receivable	477	2,273	-	-	2,750
Interest receivable	193	88	50	2	333
Taxes receivable	1,276	-	-	-	1,276
Due from other governments	7,843	-	2,769	-	10,612
Due from other funds	1,093	-	-	-	1,093
Prepaid items and deposits	12	-	1,957	-	1,969
Restricted cash and investments	-	46,841	11,976	-	58,817
Total assets	<u>124,220</u>	<u>49,202</u>	<u>28,029</u>	<u>753</u>	<u>202,204</u>
Deferred outflows of resources	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 124,220</u>	<u>\$ 49,202</u>	<u>\$ 28,029</u>	<u>\$ 753</u>	<u>\$ 202,204</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:					
Liabilities:					
Accounts payable	\$ 5,187	\$ 379	\$ 1,413	\$ -	\$ 6,979
Salaries and benefits payable	3,141	-	128	-	3,269
Due to other governments	35	-	-	-	35
Due to other funds	39	-	452	-	491
Interest payable	2	-	-	-	2
Deposits payable	485	-	-	-	485
Advances from grantors and third parties	2,480	-	-	-	2,480
Total liabilities	<u>11,369</u>	<u>379</u>	<u>1,993</u>	<u>-</u>	<u>13,741</u>
Deferred inflows of resources	4	-	-	-	4
Fund balances:					
Nonspendable	56	-	580	701	1,337
Restricted	101,657	44,768	19,509	52	165,986
Committed	6,360	-	-	-	6,360
Assigned	4,774	4,055	5,947	-	14,776
Total fund balances	<u>112,847</u>	<u>48,823</u>	<u>26,036</u>	<u>753</u>	<u>188,459</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 124,220</u>	<u>\$ 49,202</u>	<u>\$ 28,029</u>	<u>\$ 753</u>	<u>\$ 202,204</u>

COUNTY OF RIVERSIDE
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2018
(Dollars in Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
REVENUES:					
Taxes	\$ 67,017	\$ -	\$ -	\$ -	\$ 67,017
Licenses, permits and franchise fees	731	-	-	-	731
Fines, forfeitures and penalties	1,100	-	180	-	1,280
Use of money and property:					
Investment earnings	535	1,448	206	7	2,196
Rents and concessions	7,486	3,759	-	-	11,245
Aid from other governmental agencies:					
Federal	63,126	-	-	-	63,126
State	6,851	-	694	-	7,545
Other	26,553	-	-	-	26,553
Charges for services	32,763	2,972	2,587	78	38,400
Other revenue	6,522	16,257	2,653	-	25,432
Total revenues	<u>212,684</u>	<u>24,436</u>	<u>6,320</u>	<u>85</u>	<u>243,525</u>
EXPENDITURES:					
Current:					
General government	21,903	16,832	504	-	39,239
Public protection	8,484	-	-	-	8,484
Public ways and facilities	17,834	-	-	-	17,834
Health and sanitation	1,809	-	-	-	1,809
Public assistance	61,442	-	-	-	61,442
Education	20,828	-	-	-	20,828
Recreation and cultural services	13,239	-	2,822	-	16,061
Debt service:					
Principal	-	62,057	-	-	62,057
Interest	-	52,253	-	-	52,253
Cost of issuance	-	850	-	-	850
Capital outlay	-	-	10,118	-	10,118
Total expenditures	<u>145,539</u>	<u>131,992</u>	<u>13,444</u>	<u>-</u>	<u>290,975</u>
Excess (deficiency) of revenues over (under) expenditures	<u>67,145</u>	<u>(107,556)</u>	<u>(7,124)</u>	<u>85</u>	<u>(47,450)</u>
OTHER FINANCING SOURCES (USES):					
Transfers in	23,134	95,098	14,354	-	132,586
Transfers out	(91,419)	(11,339)	(2,717)	-	(105,475)
Issuance of debt	-	10,610	-	-	10,610
Issuance of refunding bonds	-	58,565	-	-	58,565
Premium on long-term debt	-	4,096	-	-	4,096
Payment to escrow agent	-	(64,285)	-	-	(64,285)
Total other financing sources (uses)	<u>(68,285)</u>	<u>92,745</u>	<u>11,637</u>	<u>-</u>	<u>36,097</u>
NET CHANGE IN FUND BALANCES	<u>(1,140)</u>	<u>(14,811)</u>	<u>4,513</u>	<u>85</u>	<u>(11,353)</u>
Fund balances, beginning of year, as previously reported	105,772	63,634	21,523	668	191,597
Adjustments to beginning fund balances	8,215	-	-	-	8,215
Fund balances, beginning of year	<u>113,987</u>	<u>63,634</u>	<u>21,523</u>	<u>668</u>	<u>199,812</u>
FUND BALANCES, END OF YEAR	<u>\$ 112,847</u>	<u>\$ 48,823</u>	<u>\$ 26,036</u>	<u>\$ 753</u>	<u>\$ 188,459</u>