

NONMAJOR GOVERNMENTAL FUNDS



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COUNTY OF RIVERSIDE
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2011
(Dollars in Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
ASSETS:					
Cash and investments	\$ 355,642	\$ 81,364	\$ 13,525	\$ 464	\$ 450,995
Accounts receivable	996	1,547	-	-	2,543
Interest receivable	244	149	9	-	402
Taxes receivable	2,490	-	-	-	2,490
Due from other governments	25,474	-	748	-	26,222
Inventories	1,073	-	-	-	1,073
Due from other funds	1,130	-	1,263	-	2,393
Prepaid items	9	-	568	-	577
Restricted cash and investments	-	68,881	41,598	-	110,479
Advances to other funds	1,300	-	-	-	1,300
Notes receivable	44,357	-	-	-	44,357
Land held for resale	38,157	-	-	-	38,157
Total assets	<u>\$ 470,872</u>	<u>\$ 151,941</u>	<u>\$ 57,711</u>	<u>\$ 464</u>	<u>\$ 680,988</u>
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts payable	\$ 28,732	\$ 499	\$ 242	\$ -	\$ 29,473
Salaries and benefits payable	4,157	-	191	-	4,348
Due to other governments	1,657	-	-	-	1,657
Due to other funds	6,972	37	589	-	7,598
Deposits payable	274	-	-	-	274
Advance from other funds	-	-	1,300	-	1,300
Deferred revenue	29,933	-	-	-	29,933
Total liabilities	<u>71,725</u>	<u>536</u>	<u>2,322</u>	<u>-</u>	<u>74,583</u>
Fund balances:					
Nonspendable	83,768	-	569	432	84,769
Restricted	238,358	123,118	49,279	32	410,787
Committed	21,381	1,206	1,690	-	24,277
Assigned	55,640	27,081	3,851	-	86,572
Total fund balances	<u>399,147</u>	<u>151,405</u>	<u>55,389</u>	<u>464</u>	<u>606,405</u>
Total liabilities and fund balances	<u>\$ 470,872</u>	<u>\$ 151,941</u>	<u>\$ 57,711</u>	<u>\$ 464</u>	<u>\$ 680,988</u>

COUNTY OF RIVERSIDE

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

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2011

(Dollars in Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
REVENUES:					
Taxes	\$ 95,242	\$ 70,029	\$ -	\$ -	\$ 165,271
Licenses, permits and franchise fees	2,107	-	-	-	2,107
Fines, forfeitures and penalties	1,762	-	-	-	1,762
Use of money and property:					
Interest	1,555	1,917	293	3	3,768
Rents and concessions	8,050	5,198	-	-	13,248
Aid from other governmental agencies:					
Federal	118,548	-	748	-	119,296
State	59,865	-	4,502	-	64,367
Other	27,998	1,395	-	-	29,393
Charges for services	58,715	2,266	1,208	22	62,211
Other revenue	34,680	9,140	45	-	43,865
Total revenues	<u>408,522</u>	<u>89,945</u>	<u>6,796</u>	<u>25</u>	<u>505,288</u>
EXPENDITURES:					
Current:					
General government	29,057	31,998	8,474	-	69,529
Public protection	10,656	-	-	-	10,656
Public ways and facilities	175,874	-	-	-	175,874
Health and sanitation	8,255	-	-	-	8,255
Public assistance	93,454	-	-	-	93,454
Education	18,734	-	-	-	18,734
Recreation and culture	11,056	-	7,335	-	18,391
Debt service:					
Principal	955	47,208	-	-	48,163
Interest	100	74,254	-	-	74,354
Cost of issuance	-	5,212	-	-	5,212
Capital outlay	-	1,506	20,612	-	22,118
Total expenditures	<u>348,141</u>	<u>160,178</u>	<u>36,421</u>	<u>-</u>	<u>544,740</u>
Excess (deficiency) of revenues					
Over (under) expenditures	60,381	(70,233)	(29,625)	25	(39,452)
OTHER FINANCING SOURCES (USES):					
Transfers in	58,486	76,028	13,089	-	147,603
Transfers out	(102,676)	(2,855)	(972)	-	(106,503)
Issuance of debt	24,252	21,259	-	-	45,511
Proceeds on sale of capital assets	6	-	-	-	6
Total other financing sources (uses)	<u>(19,932)</u>	<u>94,432</u>	<u>12,117</u>	<u>-</u>	<u>86,617</u>
NET CHANGE IN FUND BALANCES	<u>40,449</u>	<u>24,199</u>	<u>(17,508)</u>	<u>25</u>	<u>47,165</u>
Fund balances, beginning of year,					
as previously reported	357,173	127,206	72,897	439	557,715
Adjustments to beginning fund balances	1,525	-	-	-	1,525
Fund balances, beginning of year, as restated	<u>358,698</u>	<u>127,206</u>	<u>72,897</u>	<u>439</u>	<u>559,240</u>
FUND BALANCES, END OF YEAR	<u>\$ 399,147</u>	<u>\$ 151,405</u>	<u>\$ 55,389</u>	<u>\$ 464</u>	<u>\$ 606,405</u>