

NONMAJOR GOVERNMENTAL FUNDS



Photographer
RICHARD PAUL
“Mexican Folklorico Dancer”

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COUNTY OF RIVERSIDE
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2007
(Dollars in Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
ASSETS:				
Cash and investments	\$ 390,584	\$ 32,053	\$ 10,931	\$ 433,568
Accounts receivable	5,223	4,093	-	9,316
Interest receivable	3,634	744	117	4,495
Taxes receivable	9,965	-	142	10,107
Due from other governments	10,927	-	2,089	13,016
Inventories	933	-	-	933
Due from other funds	1,776	-	-	1,776
Prepaid items	1,884	-	10,994	12,878
Restricted cash and investments	14,100	37,603	33,550	85,253
Notes receivable	24,983	-	-	24,983
Land held for resale	9,539	-	-	9,539
Total assets	473,548	74,493	57,823	605,864
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts payable	31,189	1,185	1,986	34,360
Salaries and benefits payable	6,274	-	174	6,448
Due to other governments	2,222	-	-	2,222
Due to other funds	340	-	850	1,190
Deposits payable	99	-	-	99
Advance from other funds	37	-	-	37
Deferred revenue	22,946	-	300	23,246
Total liabilities	63,107	1,185	3,310	67,602
Fund balances:				
Reserved	74,416	73,308	44,842	192,566
Unreserved, designated, reported in:				
Special revenue funds	187,664	-	-	187,664
Capital projects funds	-	-	9,671	9,671
Unreserved, undesignated, reported in:				
Special revenue funds	148,361	-	-	148,361
Total fund balances	410,441	73,308	54,513	538,262
Total liabilities and fund balances	\$ 473,548	\$ 74,493	\$ 57,823	\$ 605,864

COUNTY OF RIVERSIDE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2007
(Dollar in Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
REVENUES:				
Taxes	\$ 158,250	\$ 63,203	\$ -	\$ 221,453
Licenses, permits and franchise fees	178	-	-	178
Fines, forfeitures and penalties	1,798	-	-	1,798
Use of money and property:				
Interest	16,920	4,988	2,993	24,901
Rents and concessions	7,842	32,524	-	40,366
Aid from other governmental agencies:				
Federal	66,079	-	-	66,079
State	38,885	-	5,355	44,240
Other	7,408	-	-	7,408
Charges for services	72,194	1,506	-	73,700
Other revenue	39,540	-	14	39,554
Total revenues	<u>409,094</u>	<u>102,221</u>	<u>8,362</u>	<u>519,677</u>
EXPENDITURES:				
Current:				
General government	45,910	27,479	3,804	77,193
Public protection	55,482	-	-	55,482
Public ways and facilities	152,536	-	-	152,536
Health and sanitation	7,454	-	-	7,454
Public assistance	41,383	-	-	41,383
Education	14,436	-	-	14,436
Recreation and culture	11,343	-	161	11,504
Debt service:				
Principal	2,890	23,673	-	26,563
Interest	204	63,225	-	63,429
Cost of issuance	-	5,565	-	5,565
Capital outlay	67	385	49,262	49,714
Total expenditures	<u>331,705</u>	<u>120,327</u>	<u>53,227</u>	<u>505,259</u>
Excess (deficiency) of revenues				
Over (under) expenditures	77,389	(18,106)	(44,865)	14,418
OTHER FINANCING SOURCES (USES):				
Transfers in	69,139	36,667	26,600	132,406
Transfers out	(101,165)	(19,316)	(5,908)	(126,389)
Issuance of debt	243	94,203	-	94,446
Premium on long-term debt	-	2,876	-	2,876
Issuance of refunding bonds	-	(103,396)	-	(103,396)
Total other financing sources (uses)	<u>(31,783)</u>	<u>11,034</u>	<u>20,692</u>	<u>(57)</u>
NET CHANGE IN FUND BALANCES	45,606	(7,072)	(24,173)	14,361
Fund balances, beginning of year,				
as previously reported	363,328	79,935	78,686	521,949
Adjustments to beginning fund balances	1,507	445	-	1,952
Fund balances, beginning of year, as restated	<u>364,835</u>	<u>80,380</u>	<u>78,686</u>	<u>523,901</u>
FUND BALANCES, END OF YEAR	<u>\$ 410,441</u>	<u>\$ 73,308</u>	<u>\$ 54,513</u>	<u>\$ 538,262</u>