

**NONMAJOR
GOVERNMENTAL FUNDS**

COUNTY OF RIVERSIDE
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019
(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	\$ 120,859	\$ 1	\$ 7,897	\$ 875	\$ 129,632
Accounts receivable	514	2,348	-	-	2,862
Interest receivable	307	100	88	4	499
Taxes receivable	1,474	-	-	-	1,474
Due from other governments	10,182	-	904	-	11,086
Due from other funds	90	200	-	-	290
Prepaid items and deposits	12	-	1,589	-	1,601
Restricted cash and investments	-	33,359	11,546	-	44,905
Total assets	<u>133,438</u>	<u>36,008</u>	<u>22,024</u>	<u>879</u>	<u>192,349</u>
Deferred outflows of resources	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 133,438</u>	<u>\$ 36,008</u>	<u>\$ 22,024</u>	<u>\$ 879</u>	<u>\$ 192,349</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:					
Liabilities:					
Accounts payable	\$ 8,891	\$ -	\$ 1,007	\$ -	\$ 9,898
Salaries and benefits payable	3,040	-	133	-	3,173
Due to other governments	64	-	-	-	64
Due to other funds	34	200	1,010	-	1,244
Interest payable	4	-	-	-	4
Deposits payable	497	-	-	-	497
Advances from grantors and third parties	11,528	-	-	-	11,528
Total liabilities	<u>24,058</u>	<u>200</u>	<u>2,150</u>	<u>-</u>	<u>26,408</u>
Deferred inflows of resources	5	-	-	-	5
Fund balances:					
Nonspendable	56	-	462	802	1,320
Restricted	98,529	31,576	16,549	77	146,731
Committed	6,492	-	-	-	6,492
Assigned	4,298	4,232	2,863	-	11,393
Total fund balances	<u>109,375</u>	<u>35,808</u>	<u>19,874</u>	<u>879</u>	<u>165,936</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 133,438</u>	<u>\$ 36,008</u>	<u>\$ 22,024</u>	<u>\$ 879</u>	<u>\$ 192,349</u>

COUNTY OF RIVERSIDE
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2019
(Dollars in Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
REVENUES:					
Taxes	\$ 75,417	\$ -	\$ -	\$ -	\$ 75,417
Licenses, permits and franchise fees	759	-	-	-	759
Fines, forfeitures and penalties	969	-	-	-	969
Use of money and property:					
Investment earnings	1,866	1,894	448	24	4,232
Rents and concessions	8,650	4,176	286	-	13,112
Aid from other governmental agencies:					
Federal	59,314	-	-	-	59,314
State	7,992	-	1,431	-	9,423
Other	26,013	-	-	-	26,013
Charges for services	35,322	2,980	1,815	102	40,219
Other revenue	5,617	12,463	-	-	18,080
Total revenues	<u>221,919</u>	<u>21,513</u>	<u>3,980</u>	<u>126</u>	<u>247,538</u>
EXPENDITURES:					
Current:					
General government	21,937	13,658	118	-	35,713
Public protection	8,315	-	-	-	8,315
Public ways and facilities	17,178	-	-	-	17,178
Health and sanitation	2,222	-	-	-	2,222
Public assistance	61,619	-	-	-	61,619
Education	24,467	-	-	-	24,467
Recreation and cultural services	14,683	-	5,663	-	20,346
Debt service:					
Principal	-	60,946	-	-	60,946
Interest	-	52,071	-	-	52,071
Cost of issuance	-	1,724	-	-	1,724
Capital outlay	-	-	4,612	-	4,612
Total expenditures	<u>150,421</u>	<u>128,399</u>	<u>10,393</u>	<u>-</u>	<u>289,213</u>
Excess (deficiency) of revenues over (under) expenditures	<u>71,498</u>	<u>(106,886)</u>	<u>(6,413)</u>	<u>126</u>	<u>(41,675)</u>
OTHER FINANCING SOURCES (USES):					
Transfers in	25,406	104,744	4,691	-	134,841
Transfers out	(100,376)	(38)	(4,440)	-	(104,854)
Issuance of refunding bonds	-	100,000	-	-	100,000
Redemption of bonds	-	(110,835)	-	-	(110,835)
Total other financing sources (uses)	<u>(74,970)</u>	<u>93,871</u>	<u>251</u>	<u>-</u>	<u>19,152</u>
NET CHANGE IN FUND BALANCES	(3,472)	(13,015)	(6,162)	126	(22,523)
Fund balances, beginning of year	112,847	48,823	26,036	753	188,459
FUND BALANCES, END OF YEAR	<u>\$ 109,375</u>	<u>\$ 35,808</u>	<u>\$ 19,874</u>	<u>\$ 879</u>	<u>\$ 165,936</u>