

# **NONMAJOR GOVERNMENTAL FUNDS**



**COUNTY OF RIVERSIDE**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2014**  
(Dollars in Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>					
Assets:					
Cash and investments	\$ 96,845	\$ 6,395	\$ 25,696	\$ 535	\$ 129,471
Accounts receivable	122	1,638	-	-	1,760
Interest receivable	25	87	9	-	121
Taxes receivable	1,340	-	-	-	1,340
Due from other governments	10,555	1,083	416	-	12,054
Due from other funds	2	-	-	-	2
Prepaid items	14	-	580	-	594
Restricted cash and investments	-	72,494	21,372	-	93,866
<b>Total assets</b>	<b>108,903</b>	<b>81,697</b>	<b>48,073</b>	<b>535</b>	<b>239,208</b>
Deferred outflows of resources	-	-	-	-	-
<b>Total assets and deferred outflows of resources</b>	<b>\$ 108,903</b>	<b>\$ 81,697</b>	<b>\$ 48,073</b>	<b>\$ 535</b>	<b>\$ 239,208</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:</b>					
Liabilities:					
Accounts payable	\$ 6,086	\$ 1,292	\$ 926	\$ -	\$ 8,304
Salaries and benefits payable	2,340	-	110	-	2,450
Due to other governments	200	-	-	-	200
Due to other funds	222	-	763	-	985
Deposits payable	342	-	-	-	342
Advances from grantors and third parties	1,460	-	-	-	1,460
<b>Total liabilities</b>	<b>10,650</b>	<b>1,292</b>	<b>1,799</b>	<b>-</b>	<b>13,741</b>
Deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable	120	-	580	508	1,208
Restricted	75,084	78,253	28,775	27	182,139
Committed	9,750	-	-	-	9,750
Assigned	13,299	2,152	16,919	-	32,370
<b>Total fund balances</b>	<b>98,253</b>	<b>80,405</b>	<b>46,274</b>	<b>535</b>	<b>225,467</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 108,903</b>	<b>\$ 81,697</b>	<b>\$ 48,073</b>	<b>\$ 535</b>	<b>\$ 239,208</b>

**COUNTY OF RIVERSIDE**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Fiscal Year Ended June 30, 2014  
(Dollars in Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
<b>REVENUES:</b>					
Taxes	\$ 55,538	\$ -	\$ -	\$ -	\$ 55,538
Licenses, permits and franchise fees	675	-	-	-	675
Fines, forfeitures and penalties	1,253	-	-	-	1,253
Use of money and property:					
Investment earnings (loss)	569	1,561	126	3	2,259
Rents and concessions	8,176	9,025	-	-	17,201
Aid from other governmental agencies:					
Federal	54,866	-	-	-	54,866
State	4,578	-	740	-	5,318
Other	20,311	-	-	-	20,311
Charges for services	28,217	1,730	2,292	23	32,262
Other revenue	9,453	9,281	67	-	18,801
Total revenues	<u>183,636</u>	<u>21,597</u>	<u>3,225</u>	<u>26</u>	<u>208,484</u>
<b>EXPENDITURES:</b>					
Current:					
General government	18,646	12,297	6,841	-	37,784
Public protection	7,071	-	-	-	7,071
Public ways and facilities	13,783	-	-	-	13,783
Health and sanitation	5,489	-	-	-	5,489
Public assistance	55,752	-	-	-	55,752
Education	18,884	-	-	-	18,884
Recreation and culture	14,769	-	855	-	15,624
Debt service:					
Principal	-	60,094	-	-	60,094
Interest	-	41,224	-	-	41,224
Cost of issuance	-	623	-	-	623
Capital outlay	-	1,196	53,885	-	55,081
Total expenditures	<u>134,394</u>	<u>115,434</u>	<u>61,581</u>	<u>-</u>	<u>311,409</u>
Excess (deficiency) of revenues over (under) expenditures	49,242	(93,837)	(58,356)	26	(102,925)
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in	17,148	97,369	14,422	-	128,939
Transfers out	(69,685)	(24,926)	(402)	-	(95,013)
Issuance of debt	-	-	64,000	-	64,000
Issuance of refunding bonds	-	20,510	-	-	20,510
Premium on long-term debt	-	1,338	-	-	1,338
Total other financing sources (uses)	<u>(52,537)</u>	<u>94,291</u>	<u>78,020</u>	<u>-</u>	<u>119,774</u>
<b>NET CHANGE IN FUND BALANCES</b>	(3,295)	454	19,664	26	16,849
Fund balances, beginning of year, as previously reported	99,381	79,951	28,881	509	208,722
Adjustments to beginning fund balances	2,167	-	(2,271)	-	(104)
Fund balances, beginning of year, as restated	<u>101,548</u>	<u>79,951</u>	<u>26,610</u>	<u>509</u>	<u>208,618</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 98,253</u>	<u>\$ 80,405</u>	<u>\$ 46,274</u>	<u>\$ 535</u>	<u>\$ 225,467</u>