



City of Riverside
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2005
 (amounts expressed in thousands)

Assets	Special Revenue						Total
	Library	Gas Tax	Air Quality Improvement	Housing & Community Development	Redevelopment Agency	NPDES Storm Drain	
Cash and investments	\$ 2,568	\$ 9,430	\$ 439	\$ 133	\$ 4,243	\$ -	\$ 18,479
Cash and investments at fiscal agent	-	-	-	6	12,702	-	12,708
Receivables (net of allowances for uncollectibles):							
Interest	-	101	4	-	31	-	152
Property taxes	362	-	-	-	-	-	362
Accounts	-	-	-	2	-	-	2
Intergovernmental	12	492	-	2,304	-	315	3,123
Notes	-	-	-	5,662	7,240	-	12,902
Land & improvements held for resale	-	-	-	-	106	-	106
Total assets	\$ 2,942	\$ 10,023	\$ 443	\$ 8,107	\$ 24,322	\$ 315	\$ 47,834
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ 141	\$ 379	\$ 3	\$ 548	\$ 16	\$ 1	\$ 1,088
Retainage payable	-	745	-	8	-	-	753
Unearned revenue	308	-	-	5,798	7,154	-	13,260
Deposits	-	-	-	-	10	-	10
Due to other funds	-	-	-	1,131	-	314	1,445
Advances from other funds	2,548	-	-	622	-	-	3,170
Total liabilities	2,997	1,124	3	8,107	7,180	315	19,726
Fund balances (deficits):							
Reserved for encumbrances	111	1,368	1	710	734	-	2,924
Reserved for notes receivable	-	-	-	-	87	-	87
Reserved for land and improvements held for resale	-	-	-	-	106	-	106
Unreserved, designated for future operations	1,565	3,861	134	-	13,984	-	19,544
Unreserved, undesignated	(1,731)	3,670	305	(710)	2,231	-	5,447
Total fund balances (deficits)	(55)	8,899	440	-	17,142	-	28,108
Total liabilities and fund balances	\$ 2,942	\$ 10,023	\$ 443	\$ 8,107	\$ 24,322	\$ 315	\$ 47,834

continued

City of Riverside
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2005
 (amounts expressed in thousands)

	Debt Service			Capital Projects			
	Debt Service	Riverside Municipal Improvements Corporation	Total	Capital Outlay	Special Capital Improvement	Storm Drain	Transportation
Assets							
Cash and investments	\$ 47	\$ 92	\$ 139	\$ 44,419	\$ 22,100	\$ 4,336	\$ -
Cash and investments at fiscal agent	-	642	642	-	6,434	-	-
Receivables (net of allowances for uncollectibles):							
Interest	-	1	1	438	235	45	-
Accounts	-	-	-	52	-	13	-
Intergovernmental	-	-	-	5,026	165	-	118
Prepaid items	-	-	-	-	523	-	-
Advances to other funds	-	-	-	-	-	4	-
Land & improvements held for resale	-	-	-	-	-	-	-
Total assets:	\$ 47	\$ 735	\$ 782	\$ 49,935	\$ 29,457	\$ 4,398	\$ 118
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ -	\$ -	\$ -	\$ 1,261	\$ 126	\$ -	\$ 2
Retainage payable	-	-	-	92	611	-	-
Unearned revenue	-	-	-	1,396	23	25	27
Due to other funds	-	-	-	-	507	-	49
Advances from other funds	-	-	-	5,000	-	-	-
Total liabilities	-	-	-	7,749	1,267	25	78
Fund balances							
Reserved for encumbrances	-	-	-	14,351	1,207	374	-
Reserved for interfund receivable	-	-	-	-	-	4	-
Reserved for debt service	47	735	782	-	-	-	-
Reserved for prepaid items	-	-	-	-	523	-	-
Unreserved, designated for future operations	-	-	-	27,467	13,183	3,289	-
Unreserved, undesignated	-	-	-	368	13,277	706	40
Total fund balances	47	735	782	42,186	28,190	4,373	40
Total liabilities and fund balances	\$ 47	\$ 735	\$ 782	\$ 49,935	\$ 29,457	\$ 4,398	\$ 118

continued

City of Riverside
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2005
 (amounts expressed in thousands)

Assets	Capital Projects		Permanent Fund	Total Nonmajor Governmental Funds
	Redevelopment Agency	Total		
Cash and investments	\$ 22,937	\$ 93,792	\$ 1,200	\$ 113,610
Cash and investments at fiscal agent	19,640	26,074	-	39,424
Receivables (net of allowances for uncollectibles):				
Interest	225	943	-	1,096
Property Taxes	-	-	-	362
Accounts	106	171	-	173
Intergovernmental	505	5,814	-	8,937
Notes	4,222	4,222	-	17,124
Prepaid items	3,829	4,352	-	4,352
Advances to other funds	228	232	-	232
Land & improvements held for resale	6,280	6,280	-	6,386
Total assets:	\$ 57,972	\$ 141,880	\$ 1,200	\$ 191,696

Liabilities and Fund Balances

Liabilities				
Accounts payable	\$ 3,667	\$ 5,056	\$ -	\$ 6,144
Retainage payable	28	731	-	1,484
Unearned revenue	3,891	5,362	-	18,622
Deposits	34	34	-	44
Due to other funds		556	-	2,001
Advances from other funds	6,832	11,832	-	15,002
Total liabilities	14,452	23,571	-	43,297

Fund balances

Reserved for encumbrances	1,983	17,915	-	20,839
Reserved for interfund receivable	228	232	-	232
Reserved for debt service	-	-	-	782
Reserved for library services	-	-	1,073	1,073
Reserved for prepaid items	3,829	4,352	-	4,352
Reserved for notes receivable	427	427	-	514
Reserved for land and improvements held for resale	6,280	6,280	-	6,386
Unreserved, designated for future operations	27,745	71,684	127	91,355
Unreserved, undesignated	3,028	17,419	-	22,866
Total fund balances	43,520	118,309	1,200	148,399
Total liabilities and fund balances	\$ 57,972	\$ 141,880	\$ 1,200	\$ 191,696

City of Riverside
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2005
(amounts expressed in thousands)

	Special Revenue							NPDES Storm Drain	Special Designation	Total
	Library	Gas Tax	Air Quality Improvement	Housing and Community Development	Redevelop- ment Agency					
Revenues										
Taxes	\$ 4,796	\$ -	\$ -	\$ -	\$ 4,248	\$ -	\$ -	\$ -	\$ 9,044	
Intergovernmental	191	5,708	331	8,984	-	-	-	-	15,214	
Charges for services	8	-	-	-	-	-	-	-	8	
Fines and forfeitures	210	-	-	-	-	-	-	-	210	
Special assessments	-	-	-	-	-	-	-	595	595	
Rental and investment income	15	178	8	63	297	33	-	-	594	
Miscellaneous	25	24	-	1,998	317	127	-	-	2,491	
Total revenues	5,245	5,910	339	11,045	4,862	160	595		28,156	
Expenditures										
Current:										
General government	-	1,168	167	953	860	-	200	-	3,348	
Culture and recreation	7,820	-	-	-	-	-	-	-	7,820	
Capital outlay	-	4,379	21	9,475	941	-	115	-	14,931	
Total expenditures	7,820	5,547	188	10,428	1,801	-	315	-	26,099	
Excess (deficiency) of revenues over (under) expenditures	(2,575)	363	151	617	3,061	160	280	-	2,057	
Other financing sources (uses)										
Transfers in	735	-	-	-	200	-	-	-	935	
Transfers out	-	-	-	-	(2,517)	(657)	-	-	(3,174)	
Proceeds from issuance of long-term obligations	-	-	-	-	12,700	-	-	-	12,700	
Sale of capital assets	497	-	-	-	(170)	-	-	-	327	
Total other financing sources (uses) before special item	1,232	-	-	-	10,213	(657)	-	-	10,788	
Special item - pension contribution	(2,524)	-	-	(617)	-	-	-	-	(3,141)	
Net Change in fund balances	(3,867)	363	151	-	13,274	(497)	280	-	9,704	
Fund balances (deficits) - beginning	3,812	8,536	289	-	3,868	2,179	(280)	-	18,404	
Fund balances (deficits) - ending	(55)	8,899	440	-	17,142	1,682	-	-	28,108	

continued

City of Riverside
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2005
(amounts expressed in thousands)

	Debt Service		Capital Projects			
	Debt Service	Riverside	Capital Outlay	Special Capital Improvement	Storm Drain	Transportation Projects
		Municipal Improvements Corporation				
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	5,961	1,054	-
Intergovernmental	-	-	10,519	-	-	352
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Special assessments	-	-	1,527	-	32	-
Rental and investment income	1	898	811	525	82	-
Miscellaneous	-	-	236	162	79	-
Total revenues	1	898	13,093	6,648	1,247	352
Expenditures						
Current:						
General government	-	7	56	38	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	-	16,506	6,656	920	290
Debt service:						
Principal	-	570	-	-	-	-
Interest	-	311	-	-	-	-
Total expenditures	-	888	16,562	6,694	920	290
Excess (deficiency) of revenues over (under) expenditures	1	10	(3,469)	(46)	327	62
Other financing sources (uses)						
Transfers in	-	-	-	520	-	-
Transfers out	-	-	-	(130)	(520)	-
Proceeds from issuance of long-term obligations	-	-	-	-	-	-
Sale of capital assets	-	-	382	-	-	-
Total other financing sources (uses)	-	-	382	390	(520)	-
Net Change in fund balances	1	10	(3,087)	344	(193)	62
Fund balances (deficits) - beginning	46	725	45,273	27,846	4,566	(22)
Fund balances - ending	47	735	42,186	28,190	4,373	40
			\$	\$	\$	\$

continued

City of Riverside
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2005
(amounts expressed in thousands)

	Capital Projects		Permanent Fund	Total Nonmajor Governmental Funds
	Redevelopment Agency	Total		
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ 9,044
Licenses and permits	-	7,015	-	7,015
Intergovernmental	917	11,788	-	27,002
Charges for services	-	-	-	8
Fines and forfeitures	13	13	-	223
Special assessments	-	1,559	-	2,154
Rental and investment income	1,240	2,658	27	4,178
Miscellaneous	1,572	2,049	116	4,656
Total revenues	3,742	25,082	143	54,280
Expenditures				
Current:				
General government	3,739	3,833	-	7,188
Culture and recreation	-	-	162	7,982
Capital outlay	9,063	33,435	-	48,366
Debt service:				
Principal	-	-	-	570
Interest	-	-	-	311
Total expenditures	12,802	37,268	162	64,417
Deficiency of revenues under expenditures	(9,060)	(12,186)	(19)	(10,137)
Other financing sources (uses)				
Transfers in	17,068	17,588	-	18,523
Transfers out	(6,058)	(6,708)	-	(9,882)
Proceeds from issuance of long-term obligations	1,424	1,424	-	14,124
Sale of capital assets	5,429	5,811	-	6,138
Total other financing sources before special item	17,863	18,115	-	28,903
Special item - pension contribution	(787)	(787)	-	(3,928)
Net Change in fund balances	8,016	5,142	(19)	14,838
Fund balances - beginning	35,504	113,167	1,219	133,561
Fund balances - ending	\$ 43,520	\$ 118,309	\$ 1,200	\$ 148,399

City of Riverside
 Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
 Nonmajor Governmental Funds
 For the fiscal year ended June 30, 2005
 (amounts expressed in thousands)

	Special Revenue									
	Library		Gas Tax				Air Quality Improvement			
	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	
Revenues										
Taxes	\$ 4,468	\$ 4,796	\$ 328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental	276	191	(85)	5,050	5,708	658	473	331	(142)	(142)
Charges for services	9	8	(1)	-	-	-	-	-	-	-
Fines and forfeitures	200	210	10	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-
Rental and investment income	14	15	1	250	178	(72)	-	8	8	8
Miscellaneous	115	25	(90)	-	24	24	-	-	-	-
Total revenues	5,082	5,245	163	5,300	5,910	610	473	339	(134)	(134)
Expenditures										
Current										
General government	-	-	-	1,179	1,168	11	289	167	122	122
Culture and recreation	9,606	7,820	1,786	-	-	-	-	-	-	-
Capital outlay	-	-	-	10,785	4,379	6,406	102	21	81	81
Total expenditures	9,606	7,820	1,786	11,964	5,547	6,417	391	188	203	203
Excess (deficiency) of revenues over (under) expenditures	(4,524)	(2,575)	1,949	(6,664)	363	7,027	82	151	69	69
Other financing sources (uses)										
Transfers in	735	735	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	497	497	-	-	-	-	-	-	-
Total other financing sources	735	1,232	497	-	-	-	-	-	-	-
Special item - pension contribution	-	(2,524)	(2,524)	-	-	-	-	-	-	-
Net change in fund balances	(3,789)	(3,867)	(78)	(6,664)	363	7,027	82	151	69	69
Fund balances, beginning	3,812	3,812	-	8,536	8,536	-	289	289	-	-
Fund balances, ending	\$ 23	\$ (55)	\$ (78)	\$ 1,872	\$ 8,899	\$ 7,027	\$ 371	\$ 440	\$ 69	\$ 69

continued

City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2005
(amounts expressed in thousands)

	Special Revenue						Variance to Final Budget												
	Housing & Community Development			Redevelopment Agency															
	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget													
Revenues																			
Taxes	\$ -	\$ -	\$ -	\$ 3,360	\$ 4,248	\$ 888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	17,058	8,984	(8,074)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental and investment income	19	63	44	57	297	240	35	33	33	33	(2)	127	127	127	127	127	127	127	125
Miscellaneous	2,044	1,998	(46)	65	317	252	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	19,121	11,045	(8,076)	3,482	4,862	1,380	35	160	160	160	125	125	125	125	125	125	125	125	125
Expenditures																			
Current																			
General government	1,072	953	119	988	860	128	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	18,078	9,475	8,603	14,998	941	14,057	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	19,150	10,428	8,722	15,986	1,801	14,185	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(29)	617	646	(12,504)	3,061	15,565	35	160	160	160	125	125	125	125	125	125	125	125	125
Other financing sources (uses)																			
Transfers in	-	-	-	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(2,517)	(2,517)	-	(657)	(657)	(657)	(657)	-	-	-	-	-	-	-	-	-
Proceeds from issuance of long-term obligations	-	-	-	12,700	12,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	(170)	(170)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses) before special item	-	-	-	10,383	10,213	(170)	-	-	-	-	-	-	-	-	-	-	-	-	-
Special item - pension contribution	-	(617)	(617)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(29)	-	29	(2,121)	13,274	15,395	(622)	(497)	(497)	(497)	125	125	125	125	125	125	125	125	125
Fund balances, beginning	-	-	-	3,868	3,868	-	2,179	2,179	2,179	2,179	-	-	-	-	-	-	-	-	-
Fund balances (deficits), ending	\$ (29)	\$ -	\$ 29	\$ 1,747	\$ 17,142	\$ 15,395	\$ 1,557	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,682	\$ 1,682

City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2005
(amounts expressed in thousands)

	Special Revenue			Capital Projects					
	NPDES Storm Drain			Capital Outlay			Special Capital Improvements		
	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget
Revenues									
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,961	\$ 5,961
Intergovernmental	-	-	-	24,656	10,519	(14,137)	365	-	(365)
Special assessments	397	595	198	350	1,527	1,177	-	-	-
Rental and investment income	-	-	-	500	811	311	-	525	525
Miscellaneous	-	-	-	157	236	79	22	162	140
Total revenues	397	595	198	25,663	13,093	(12,570)	387	6,648	6,261
Expenditures									
Current									
General government	447	200	247	123	56	67	-	38	(38)
Capital outlay	93	115	(22)	66,306	16,506	49,800	21,120	6,656	14,464
Total expenditures	540	315	225	66,429	16,562	49,867	21,120	6,694	14,426
Excess (deficiency) of revenues over (under) expenditures	(143)	280	423	(40,766)	(3,469)	37,297	(20,733)	(46)	20,687
Other financing sources (uses)									
Transfers in	-	-	-	-	-	-	520	520	-
Transfers out	-	-	-	-	-	-	-	(130)	(130)
Sale of capital assets	-	-	-	-	382	382	-	-	-
Total other financing sources	-	-	-	-	382	382	520	390	(130)
Net change in fund balances	(143)	280	423	(40,766)	(3,087)	37,679	(20,213)	344	20,557
Fund balances (deficits), beginning	(280)	(280)	-	45,273	45,273	-	27,846	27,846	-
Fund balances (deficits), ending	(423)	-	423	\$ 4,507	\$ 42,186	\$ 37,679	\$ 7,633	\$ 28,190	\$ 20,557

City of Riverside
 Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual
 Nonmajor Governmental Funds
 For the fiscal year ended June 30, 2005
 (amounts expressed in thousands)

	Capital Projects											
	Storm Drain				Transportation				Redevelopment Agency			
	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget
Revenues												
Licenses and permits	\$ 150	\$ 1,054	\$ 904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	322	352	30	1,268	917	-	1,268	917	(351)
Fines and forfeitures	-	-	-	-	-	-	-	13	-	-	13	-
Special assessments	70	32	(38)	-	-	-	-	-	-	-	-	-
Rental and investment income	38	82	44	-	-	-	1,149	1,240	-	1,149	1,240	91
Miscellaneous	-	79	79	-	-	-	114	1,572	-	114	1,572	1,458
Total revenues	258	1,247	989	322	352	30	2,531	3,742	-	2,531	3,742	1,211
Expenditures												
Current												
General government	-	-	-	-	-	-	4,977	3,739	-	4,977	3,739	1,238
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	3,468	920	2,548	384	290	94	37,719	9,063	-	37,719	9,063	28,656
Total expenditures	3,468	920	2,548	384	290	94	42,696	12,802	-	42,696	12,802	29,894
Excess (deficiency) of revenues over (under) expenditures	(3,210)	327	3,537	(62)	62	124	(40,165)	(9,060)	-	(40,165)	(9,060)	31,105
Other financing sources (uses)												
Transfers in	-	-	-	-	-	-	10,418	17,068	-	10,418	17,068	6,650
Transfers out	(520)	(520)	-	-	-	-	(6,058)	(6,058)	-	(6,058)	(6,058)	-
Proceeds from issuance of long-term obligations	-	-	-	-	-	-	1,425	1,424	-	1,425	1,424	(1)
Sale of capital assets	-	-	-	-	-	-	-	5,429	-	-	5,429	5,429
Total other financing sources (uses) before special item	(520)	(520)	-	-	-	-	5,785	17,863	-	5,785	17,863	12,078
Special item - pension contribution	-	-	-	-	-	-	-	(787)	-	-	(787)	(787)
Net change in fund balances	(3,730)	(193)	3,537	(62)	62	124	(34,380)	8,016	-	(34,380)	8,016	42,396
Fund balances (deficits), beginning	4,566	4,566	-	(22)	(22)	-	35,504	35,504	-	35,504	35,504	-
Fund balances (deficits), ending	\$ 836	\$ 4,373	\$ 3,537	\$ (84)	\$ 40	\$ 124	\$ 1,124	\$ 43,520	\$ -	\$ 1,124	\$ 43,520	\$ 42,396