

City of Riverside  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2006  
(amounts expressed in thousands)

	Special Revenues							Total
	Library	Gas Tax	Air Quality Improvements	Housing & Community Development	Redevelopment Agency	Special Designation	NPDES Storm Drain	
<b>Assets</b>								
Cash and investments	\$ 2,556	\$ 10,249	\$ 635	\$ -	\$ 5,341	\$ 1,242	\$ -	\$ 20,023
Cash and investments at fiscal agent	-	-	-	7	12,212	-	-	12,219
Receivables (net of allowances for uncollectibles):								
Interest	31	128	8	-	57	15	-	239
Property taxes	469	-	-	-	-	-	-	469
Accounts	1	-	-	2	-	-	-	3
Intergovernmental	-	835	-	2,195	-	-	365	3,395
Notes	-	-	-	6,011	8,082	-	-	14,093
Land and improvements held for resale	-	-	-	-	2,454	-	-	2,454
<b>Total assets</b>	<b>\$ 3,057</b>	<b>\$ 11,212</b>	<b>\$ 643</b>	<b>\$ 8,215</b>	<b>\$ 28,146</b>	<b>\$ 1,257</b>	<b>\$ 365</b>	<b>\$ 52,895</b>
<b>Liabilities and fund balances</b>								
<b>Liabilities</b>								
Accounts payable	\$ 66	\$ 712	\$ 48	\$ 753	\$ 33	\$ -	\$ 4	\$ 1,616
Accrued payroll	17	-	-	2	-	-	-	19
Retainage payable	-	1,034	-	-	-	-	-	1,034
Unearned revenue	252	-	-	6,012	8,005	-	-	14,269
Due to other funds	-	-	-	831	504	-	361	1,696
Advances from other funds	2,519	-	-	617	-	-	-	3,136
<b>Total liabilities</b>	<b>2,854</b>	<b>1,746</b>	<b>48</b>	<b>8,215</b>	<b>8,542</b>	<b>-</b>	<b>365</b>	<b>21,770</b>
<b>Fund balances:</b>								
Reserved for encumbrances	37	1,056	26	684	50	-	23	1,876
Reserved for notes receivable	-	-	-	-	77	-	-	77
Reserved for land and improvements held for resale	-	-	-	-	2,454	-	-	2,454
Unreserved, designated for future operations	166	7,441	400	-	12,820	-	-	20,827
Unreserved, undesignated	-	969	169	(684)	4,203	1,257	(23)	5,891
<b>Total fund balances</b>	<b>203</b>	<b>9,466</b>	<b>595</b>	<b>-</b>	<b>19,604</b>	<b>1,257</b>	<b>-</b>	<b>31,125</b>
<b>Total liabilities and fund balances</b>	<b>\$ 3,057</b>	<b>\$ 11,212</b>	<b>\$ 643</b>	<b>\$ 8,215</b>	<b>\$ 28,146</b>	<b>\$ 1,257</b>	<b>\$ 365</b>	<b>\$ 52,895</b>

continued

City of Riverside  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2006  
(amounts expressed in thousands)

	Debt Service			Capital Projects			
	Debt Service	Riverside Municipal Improvements Corporation	Total	Capital Outlay	Special Capital Improvement	Storm Drain	Transportation
<b>Assets</b>							
Cash and investments	\$ 47	\$ 94	\$ 141	\$ 34,099	\$ 25,452	\$ 4,883	\$ -
Cash and investments at fiscal agent	-	648	648	-	18,746	-	-
Receivables (net of allowances for uncollectibles):							
Interest	1	-	1	484	346	64	-
Property taxes	-	-	-	-	-	-	-
Accounts	-	-	-	17	3	5	-
Intergovernmental	-	-	-	6,466	297	-	2,869
Notes	-	-	-	-	-	-	-
Prepaid items	-	-	-	1,428	-	-	-
Total assets	<u>\$ 48</u>	<u>\$ 742</u>	<u>\$ 790</u>	<u>\$ 42,494</u>	<u>\$ 44,844</u>	<u>\$ 4,952</u>	<u>\$ 2,869</u>
<b>Liabilities and fund balances</b>							
Liabilities:							
Accounts payable	\$ -	\$ 4	\$ 4	\$ 1,123	\$ 1,433	\$ 72	\$ 124
Accrued payroll	-	-	-	-	-	-	-
Retainage payable	-	-	-	4	456	-	-
Unearned revenue	-	-	-	281	16	25	40
Deposits	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	2,641
Advances from other funds	-	-	-	4,015	-	-	-
Total liabilities	<u>-</u>	<u>4</u>	<u>4</u>	<u>5,423</u>	<u>1,905</u>	<u>97</u>	<u>2,805</u>
Fund balances (deficits):							
Reserved for encumbrances	-	-	-	6,791	10,769	143	2,176
Reserved for prepaid items	-	-	-	1,428	-	-	-
Reserved for debt service	48	738	786	-	-	-	-
Unreserved, designated for future operations	-	-	-	28,852	10,492	3,256	-
Unreserved, undesignated	-	-	-	-	21,678	1,456	(2,112)
Total fund balances	<u>48</u>	<u>738</u>	<u>786</u>	<u>37,071</u>	<u>42,939</u>	<u>4,855</u>	<u>64</u>
Total liabilities and fund balances	<u>\$ 48</u>	<u>\$ 742</u>	<u>\$ 790</u>	<u>\$ 42,494</u>	<u>\$ 44,844</u>	<u>\$ 4,952</u>	<u>\$ 2,869</u>

continued

City of Riverside  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2006  
(amounts expressed in thousands)

	Capital Projects		Permanent Fund	Total Nonmajor Governmental Funds
	Redevelopment Agency	Total	Library Special	
<b>Assets</b>				
Cash and investments	\$ 34,325	\$ 98,759	\$ 1,165	\$ 120,088
Cash and investments at fiscal agent	16,250	34,996	-	47,863
Receivables (net of allowances for uncollectibles):				
Interest	319	1,213	-	1,453
Property taxes	-	-	-	469
Accounts	154	179	-	182
Intergovernmental	114	9,746	-	13,141
Notes	3,795	3,795	-	17,888
Prepaid items	12	1,440	-	1,440
Due from other funds	508	508	-	508
Land and improvements held for resale	10,662	13,116	-	13,116
Total assets	<u>\$ 66,139</u>	<u>\$ 163,752</u>	<u>\$ 1,165</u>	<u>\$ 216,148</u>
<b>Liabilities and fund balances</b>				
Liabilities:				
Accounts payable	\$ 6,960	\$ 9,712	\$ -	\$ 11,332
Accrued payroll	-	-	-	19
Retainage payable	97	557	-	1,591
Unearned revenue	3,513	3,875	-	18,144
Due to other funds	-	2,641	-	4,337
Advances from other funds	13,145	17,160	-	20,296
Total liabilities	<u>23,715</u>	<u>33,945</u>	<u>-</u>	<u>55,719</u>
Fund balances:				
Reserved for encumbrances	2,730	22,609	-	24,485
Reserved for interfund receivable	-	-	-	-
Reserved for debt service	-	-	-	786
Reserved for library services	-	-	1,084	1,084
Reserved for prepaid items	12	1,440	-	1,440
Reserved for notes receivable	-	-	-	77
Reserved for land and improvements held for resale	10,662	10,662	-	13,116
Unreserved, designated for future operations	27,571	70,171	81	91,079
Unreserved, undesignated	1,449	22,471	-	28,362
Total fund balances	<u>42,424</u>	<u>127,353</u>	<u>1,165</u>	<u>160,429</u>
Total liabilities and fund balances	<u>\$ 66,139</u>	<u>\$ 161,298</u>	<u>\$ 1,165</u>	<u>\$ 216,148</u>

City of Riverside  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the fiscal year ended June 30, 2006  
(amounts expressed in thousands)

	Special Revenue							Total
	Library	Gas Tax	Air Quality Improvement	Housing and Community Development	Redevelopment Agency	Special Designation	NPDES Storm Drain	
<b>REVENUES</b>								
Taxes	\$ 5,546	\$ -	\$ -	\$ -	\$ 7,045	\$ -	\$ -	\$ 12,591
Intergovernmental	255	6,547	342	6,072	-	-	-	13,216
Charges for services	12	-	-	-	-	-	-	12
Fines and forfeitures	190	-	-	-	-	-	-	190
Special assessments	-	-	-	-	-	-	365	365
Rental and investment income	56	235	14	92	509	35	-	941
Miscellaneous	15	-	-	1,424	398	46	-	1,883
Total revenues	<u>6,074</u>	<u>6,782</u>	<u>356</u>	<u>7,588</u>	<u>7,952</u>	<u>81</u>	<u>365</u>	<u>29,198</u>
<b>Expenditures</b>								
Current:								
General Government	-	1,169	201	901	990	-	61	3,322
Culture and Recreation	8,770	-	-	-	-	-	-	8,770
Capital Outlay	-	5,046	-	6,687	1,919	-	304	13,956
Total expenditures	<u>8,770</u>	<u>6,215</u>	<u>201</u>	<u>7,588</u>	<u>2,909</u>	<u>-</u>	<u>365</u>	<u>26,048</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,696)</u>	<u>567</u>	<u>155</u>	<u>-</u>	<u>5,043</u>	<u>81</u>	<u>-</u>	<u>3,150</u>
Other financing sources (uses)								
Transfers in	2,954	-	-	-	225	-	-	3,179
Transfers out	-	-	-	-	(3,351)	(506)	-	(3,857)
Sales of capital assets	-	-	-	-	545	-	-	545
Total other financing sources (uses)	<u>2,954</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,581)</u>	<u>(506)</u>	<u>-</u>	<u>(133)</u>
Net Change in fund balances	<u>258</u>	<u>567</u>	<u>155</u>	<u>-</u>	<u>2,462</u>	<u>(425)</u>	<u>-</u>	<u>3,017</u>
Fund balances (deficits) - beginning	<u>(55)</u>	<u>8,899</u>	<u>440</u>	<u>-</u>	<u>17,142</u>	<u>1,682</u>	<u>-</u>	<u>28,108</u>
Fund balances - ending	<u>\$ 203</u>	<u>\$ 9,466</u>	<u>\$ 595</u>	<u>\$ -</u>	<u>\$ 19,604</u>	<u>\$ 1,257</u>	<u>\$ -</u>	<u>\$ 31,125</u>

continued

**City of Riverside**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the fiscal year ended June 30, 2006**  
**(amounts expressed in thousands)**

	Debt Service			Capital Projects			
	Debt Service	Riverside Municipal Improvements Corporation	Totals	Capital Outlay	Special Capital Improvement	Storm Drain	Transportation Projects
<b>Revenues</b>							
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ 6,647	\$ 1,114	\$ -
Intergovernmental	-	-	-	24,248	297	-	3,008
Special assessments	-	-	-	1,913	-	-	-
Rental and investment income	1	894	895	974	1,111	124	-
Miscellaneous	-	-	-	1,362	1,453	-	-
Total revenues	<u>1</u>	<u>894</u>	<u>895</u>	<u>28,497</u>	<u>9,508</u>	<u>1,238</u>	<u>3,008</u>
<b>Expenditures</b>							
Current:							
General Government	-	4	4	286	177	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital Outlay	-	-	-	33,326	15,610	697	2,984
Debt Service:							
Principal	-	610	610	-	-	-	-
Interest	-	277	277	-	-	-	-
Total expenditures	<u>-</u>	<u>891</u>	<u>891</u>	<u>33,612</u>	<u>15,787</u>	<u>697</u>	<u>2,984</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1</u>	<u>3</u>	<u>4</u>	<u>(5,115)</u>	<u>(6,279)</u>	<u>541</u>	<u>24</u>
<b>Other financing sources (uses)</b>							
Transfers in	-	-	-	-	579	520	-
Transfers out	-	-	-	-	(520)	(579)	-
Issuance of long-term obligations	-	-	-	-	20,969	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,028</u>	<u>(59)</u>	<u>-</u>
Net Change in fund balances	1	3	4	(5,115)	14,749	482	24
Fund balances - beginning	47	735	782	42,186	28,190	4,373	40
Fund balances - ending	<u>\$ 48</u>	<u>\$ 738</u>	<u>\$ 786</u>	<u>\$ 37,071</u>	<u>\$ 42,939</u>	<u>\$ 4,855</u>	<u>\$ 64</u>

continued

**City of Riverside**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the fiscal year ended June 30, 2006**  
**(amounts expressed in thousands)**

	Capital Projects		Permanent Fund	Total Nonmajor Governmental Funds
	Redevelop- ment Agency	Total	Library Special	
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ 12,591
Licenses and permits	-	7,761	-	7,761
Intergovernmental	114	27,667	-	40,883
Charges for services	-	12	-	12
Fines and forfeitures	-	190	-	190
Special assessments	-	1,913	-	2,278
Rental and investment income	1,683	3,892	31	5,759
Miscellaneous	1,322	4,137	116	6,136
Total revenues	<u>3,119</u>	<u>45,572</u>	<u>147</u>	<u>75,610</u>
<b>Expenditures</b>				
Current:				
General Government	5,366	5,829	-	9,155
Culture and recreation	-	-	182	8,952
Capital Outlay	21,399	74,016	-	87,972
Debt Service:				
Principal	-	-	-	610
Interest	-	-	-	277
Total expenditures	<u>26,765</u>	<u>79,845</u>	<u>182</u>	<u>106,966</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(23,646)</u>	<u>(34,273)</u>	<u>(35)</u>	<u>(31,356)</u>
<b>Other financing sources (uses)</b>				
Transfers in	23,796	24,895	-	28,074
Transfers out	(1,888)	(2,987)	-	(6,844)
Issuance of long-term obligations	-	20,969	-	20,969
Sale of capital assets	642	1,187	-	1,187
Total other financing sources (uses)	<u>22,550</u>	<u>44,064</u>	<u>-</u>	<u>43,386</u>
Net Change in fund balances	(1,096)	9,791	(35)	12,030
Fund balances -- beginning	<u>43,520</u>	<u>118,309</u>	<u>1,200</u>	<u>148,399</u>
Fund balances -- ending	<u>\$ 42,424</u>	<u>\$ 128,100</u>	<u>\$ 1,165</u>	<u>\$ 160,429</u>

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, 2006  
(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
<b>Revenues</b>									
Taxes	\$ 4,895	\$ 5,546	\$ 651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	267	255	(12)	6,460	6,547	87	340	342	2
Charges for services	6	12	6	-	-	-	-	-	-
Fines and forfeitures	166	190	24	-	-	-	-	-	-
Rental and investment income	1	56	55	60	235	175	-	14	14
Miscellaneous	114	15	(99)	-	-	-	-	-	-
Total revenues	<u>5,449</u>	<u>6,074</u>	<u>625</u>	<u>6,520</u>	<u>6,782</u>	<u>262</u>	<u>340</u>	<u>356</u>	<u>16</u>
<b>Expenditures</b>									
Current									
General government	-	-	-	1,187	1,169	18	413	201	212
Culture and recreation	11,231	8,770	2,461	-	-	-	-	-	-
Capital outlay	-	-	-	12,564	5,046	7,518	181	-	181
Total expenditures	<u>11,231</u>	<u>8,770</u>	<u>2,461</u>	<u>13,751</u>	<u>6,215</u>	<u>7,536</u>	<u>594</u>	<u>201</u>	<u>393</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,782)</u>	<u>(2,696)</u>	<u>3,086</u>	<u>(7,231)</u>	<u>567</u>	<u>7,798</u>	<u>(254)</u>	<u>155</u>	<u>409</u>
<b>Other financing sources (uses)</b>									
Transfers in	2,954	2,954	-	-	-	-	-	-	-
Total other financing sources	<u>2,954</u>	<u>2,954</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficit), beginning	(55)	(55)	-	8,899	8,899	-	440	440	-
Fund balances (deficit), ending	<u>\$ (2,883)</u>	<u>\$ 203</u>	<u>\$ 3,086</u>	<u>\$ 1,668</u>	<u>\$ 9,466</u>	<u>\$ 7,798</u>	<u>\$ 186</u>	<u>\$ 595</u>	<u>\$ 409</u>

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, 2006  
(amounts expressed in thousands)

	Special Revenue								
	Housing & Community Development			Redevelopment Agency			Special Designation		
	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget
<b>Revenues</b>									
Taxes	\$ -	\$ -	\$ -	\$ 4,109	\$ 7,045	\$ 2,936	\$ -	\$ -	\$ -
Intergovernmental	15,968	6,072	(9,896)	-	-	-	-	-	-
Rental and investment income	11	92	81	52	509	457	50	35	(15)
Miscellaneous	1,497	1,424	(73)	3	398	395	-	46	46
Total revenues	17,476	7,588	(9,888)	4,164	7,952	3,788	50	81	31
<b>Expenditures</b>									
Current									
General government	1,217	901	316	1,278	990	288	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	16,326	6,687	9,639	16,984	1,919	15,065	-	-	-
Total expenditures	17,543	7,588	9,955	18,262	2,909	15,353	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(67)	-	67	(14,098)	5,043	19,141	50	81	31
<b>Other financing sources (uses)</b>									
Transfers in	-	-	-	200	225	25	-	-	-
Transfers out	-	-	-	(3,351)	(3,351)	-	(506)	(506)	-
Sale of capital assets	-	-	-	-	545	545	-	-	-
Total other financing sources (uses)	-	-	-	(3,151)	(2,581)	570	(506)	(506)	-
Net change in fund balances	(67)	-	67	(17,249)	2,462	19,711	(456)	(425)	31
Fund balances, beginning	-	-	-	17,142	17,142	-	1,682	1,682	-
Fund balances (deficits), ending	\$ (67)	\$ -	\$ 67	\$ (107)	\$ 19,604	\$ 19,711	\$ 1,226	\$ 1,257	\$ 31

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, 2006  
(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
<b>Revenues</b>									
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,647	\$ 6,647
Intergovernmental	-	-	-	38,782	24,248	(14,534)	525	297	(228)
Special assessments	397	365	(32)	350	1,913	1,563	-	-	-
Rental and investment income	-	-	-	388	974	586	-	1,111	1,111
Miscellaneous	-	-	-	1,393	1,362	(31)	1,461	1,453	(8)
Total revenues	397	365	(32)	40,913	28,497	(12,416)	1,986	9,508	7,522
<b>Expenditures</b>									
Current									
General government	304	61	243	140	286	(146)	-	177	(177)
Capital outlay	93	304	(211)	89,856	33,326	56,530	33,331	15,610	17,721
Total expenditures	397	365	32	89,996	33,612	56,384	33,331	15,787	17,544
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(49,083)	(5,115)	43,968	(31,345)	(6,279)	25,066
<b>Other financing sources (uses)</b>									
Transfers in	-	-	-	-	-	-	579	579	-
Transfers out	-	-	-	-	-	-	(520)	(520)	-
Issuance of long-term obligation proceeds	-	-	-	-	-	-	13,484	20,969	7,485
Total other financing sources	-	-	-	-	-	-	13,543	21,028	7,485
Net change in fund balances	-	-	-	(49,083)	(5,115)	43,968	(17,802)	14,749	32,551
Fund balances, beginning	-	-	-	42,186	42,186	-	28,190	28,190	-
Fund balances (deficits), ending	\$ -	\$ -	\$ -	\$ (6,897)	\$ 37,071	\$ 43,968	\$ 10,388	\$ 42,939	\$ 32,551

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, 2006  
(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
<b>Revenues</b>									
Licenses and permits	\$ 300	\$ 1,114	\$ 814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	23,077	3,008	(20,069)	2,400	114	(2,286)
Special assessments	70	-	(70)	-	-	-	-	-	-
Rental and investment income	40	124	84	-	-	-	899	1,683	784
Miscellaneous	-	-	-	-	# -	-	88	1,322	1,234
Total revenues	410	1,238	828	23,077	3,008	(20,069)	3,387	3,119	(268)
<b>Expenditures</b>									
Current									
General government	-	-	-	-	-	-	6,903	5,366	1,537
Capital outlay	4,089	697	3,392	23,057	2,984	20,073	49,891	21,399	28,492
Total expenditures	4,089	697	3,392	23,057	2,984	20,073	56,794	26,765	30,029
Excess (deficiency) of revenues over (under) expenditures	(3,679)	541	4,220	20	24	4	(53,407)	(23,646)	29,761
<b>Other financing sources (uses)</b>									
Transfers in	520	520	-	-	-	-	21,804	23,796	1,992
Transfers out	(579)	(579)	-	-	-	-	(1,888)	(1,888)	-
Sale of capital assets	-	-	-	-	-	-	-	642	642
Total other financing sources (uses)	(59)	(59)	-	-	-	-	19,916	22,550	2,634
Net change in fund balances	(3,738)	482	4,220	20	24	4	(33,491)	(1,096)	32,395
Fund balances, beginning	4,373	4,373	-	40	40	-	43,520	43,520	-
Fund balances, ending	\$ 635	\$ 4,855	\$ 4,220	\$ 60	\$ 64	\$ 4	\$ 10,029	\$ 42,424	\$ 32,395