

City of Riverside
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008
(amounts expressed in thousands)

Assets	Special Revenue					Total
	Gas Tax	Air Quality Improvements	Housing & Community Development	Redevelopment Agency	NPDES Storm Drain	
Cash and investments	\$ 4,443	\$ 741	\$ 240	\$ 17,019	\$ -	\$ 22,443
Cash and investments at fiscal agent	-	-	-	2,521	-	2,521
Receivable (net of allowance for uncollectibles):						
Interest	46	7	-	169	-	222
Property taxes	-	-	-	-	-	-
Accounts	-	-	2	1	-	3
Intergovernmental	1,699	-	1,842	64	297	3,902
Notes	-	-	6,049	11,811	-	17,860
Prepaid items	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Land & improvements held for resale	-	-	-	11,699	-	11,699
Total assets	<u>\$ 6,188</u>	<u>\$ 748</u>	<u>\$ 8,133</u>	<u>\$ 43,284</u>	<u>\$ 297</u>	<u>\$ 58,650</u>
Liabilities and fund balances						
Liabilities:						
Accounts payable	\$ 441	\$ 23	\$ 381	\$ 233	\$ 3	\$ 1,081
Accrued payroll	-	-	-	-	-	-
Retainage payable	773	-	-	-	-	773
Unearned revenue	-	-	6,266	11,757	-	18,023
Deposits	-	-	-	10	-	10
Due to other funds	-	-	880	-	294	1,174
Advance from other funds	-	-	606	-	-	606
Total liabilities	<u>1,214</u>	<u>23</u>	<u>8,133</u>	<u>12,000</u>	<u>297</u>	<u>21,667</u>
Fund balances						
Reserved:						
Reserved for noncurrent loans receivable	-	-	-	54	-	54
Reserved for encumbrances	1,601	12	1,172	374	-	3,159
Reserved for fixed assets	-	-	-	11,699	-	11,699
Reserved for advances	-	-	-	-	-	-
Reserved for library services	-	-	-	-	-	-
Unreserved, designated for future operations	2,102	655	-	7,421	-	10,178
Unreserved, undesignated	1,271	58	(1,172)	11,736	-	11,893
Total fund balances	<u>4,974</u>	<u>725</u>	<u>-</u>	<u>31,284</u>	<u>-</u>	<u>36,983</u>
Total liabilities and fund balances	<u>\$ 6,188</u>	<u>\$ 748</u>	<u>\$ 8,133</u>	<u>\$ 43,284</u>	<u>\$ 297</u>	<u>\$ 58,650</u>

City of Riverside
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2008
 (amounts expressed in thousands)

	Debt Service		Capital Projects				Permanent Fund	Total Nonmajor Governmental Funds
	Debt Service	Total	Special Capital Improvement	Storm Drain	Transportation	Total	Library Special	
Assets								
Cash and investments	\$ 53	\$ 53	\$ 19,666	\$ 5,632	\$ 20	\$ 25,318	\$ 1,232	\$ 49,046
Cash and investments at fiscal agent	-	-	5,119	-	-	5,119	-	7,640
Receivable (net of allowance for uncollectibles):								
Interest	1	1	190	52	-	242	-	465
Property taxes	-	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-	3
Intergovernmental	-	-	168	-	-	168	-	4,070
Notes	-	-	-	-	-	-	-	17,860
Prepaid items	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Land & improvements held for resale	-	-	-	-	-	-	-	11,699
Total assets	<u>\$ 54</u>	<u>\$ 54</u>	<u>\$ 25,143</u>	<u>\$ 5,684</u>	<u>\$ 20</u>	<u>\$ 30,847</u>	<u>\$ 1,232</u>	<u>\$ 90,783</u>
Liabilities and fund balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ 290	\$ -	\$ -	\$ 290	\$ -	\$ 1,371
Accrued payroll	-	-	-	-	-	-	-	-
Retainage payable	-	-	1,420	-	-	1,420	-	2,193
Unearned revenue	-	-	-	1	-	1	-	18,024
Deposits	-	-	-	-	-	-	-	10
Due to other funds	-	-	-	-	11	11	-	1,185
Advance from other funds	-	-	-	-	-	-	-	606
Total liabilities	<u>-</u>	<u>-</u>	<u>1,710</u>	<u>1</u>	<u>11</u>	<u>1,722</u>	<u>-</u>	<u>23,389</u>
Fund balances								
Reserved:								
Reserved for noncurrent loans receivable	-	-	-	-	-	-	-	54
Reserved for encumbrances	-	-	2,653	322	-	2,975	-	6,134
Reserved for fixed assets	-	-	-	-	-	-	-	11,699
Reserved for advances	-	-	978	-	-	978	-	978
Reserved for library services	-	-	-	-	-	-	1,232	1,232
Unreserved, designated for future operations	-	-	10,505	3,208	-	13,713	-	23,891
Unreserved, undesignated	54	54	9,297	2,153	9	11,459	-	23,406
Total fund balances	<u>54</u>	<u>54</u>	<u>23,433</u>	<u>5,683</u>	<u>9</u>	<u>29,125</u>	<u>1,232</u>	<u>67,394</u>
Total liabilities and fund balances	<u>\$ 54</u>	<u>\$ 54</u>	<u>\$ 25,143</u>	<u>\$ 5,684</u>	<u>\$ 20</u>	<u>\$ 30,847</u>	<u>\$ 1,232</u>	<u>\$ 90,783</u>

City of Riverside
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2008
(amounts expressed in thousands)

Special Revenue

	Gas Tax	Air Quality Improvement	Housing & Community Development	Redevelopment Agency	NPDES Storm Drain	Total
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ 12,888	\$ -	\$ 12,888
Intergovernmental	5,523	347	7,080	19	-	12,969
Licenses and permits	-	-	-	-	-	-
Special assessments	-	-	-	-	297	297
Rental and investment income	403	43	59	1,074	-	1,579
Miscellaneous	-	-	439	16	-	455
Total revenues	<u>5,926</u>	<u>390</u>	<u>7,578</u>	<u>13,997</u>	<u>297</u>	<u>28,188</u>
Expenditures						
Current:						
General government	1,366	386	881	1,872	208	4,713
Culture and recreation	-	-	-	-	-	-
Capital outlay	5,370	-	6,697	4,057	89	16,213
Total expenditures	<u>6,736</u>	<u>386</u>	<u>7,578</u>	<u>5,929</u>	<u>297</u>	<u>20,926</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(810)</u>	<u>4</u>	<u>-</u>	<u>8,068</u>	<u>-</u>	<u>7,262</u>
Other financing sources (uses)						
Transfers in	-	-	-	1,298	-	1,298
Transfers out	-	-	-	(3,278)	-	(3,278)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,980)</u>	<u>-</u>	<u>(1,980)</u>
Net change in fund balances	(810)	4	-	6,088	-	5,282
Fund balances - beginning	5,784	721	-	25,196	-	31,701
Fund balances - ending	<u>\$ 4,974</u>	<u>\$ 725</u>	<u>\$ -</u>	<u>\$ 31,284</u>	<u>\$ -</u>	<u>\$ 36,983</u>

City of Riverside
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2008
(amounts expressed in thousands)

	Debt Service		Capital Projects				Permanent Fund	Total Nonmajor Governmental Funds
	Debt Service	Total	Special Capital Improvement	Storm Drain	Transportation	Total	Library Special	
Revenues								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,888
Intergovernmental	-	-	153	-	171	324	-	13,293
Licenses and permits	-	-	2,426	457	-	2,883	-	2,883
Special assessments	-	-	-	-	-	-	-	297
Rental and investment income	3	3	1,642	343	-	1,985	56	3,623
Miscellaneous	-	-	24	168	1	193	-	648
Total revenues	<u>3</u>	<u>3</u>	<u>4,245</u>	<u>968</u>	<u>172</u>	<u>5,385</u>	<u>56</u>	<u>33,632</u>
Expenditures								
Current:								
General government	-	-	12	-	-	12	-	4,725
Culture and recreation	-	-	-	-	-	-	139	139
Capital outlay	-	-	10,938	647	172	11,757	-	27,970
Total expenditures	<u>-</u>	<u>-</u>	<u>10,950</u>	<u>647</u>	<u>172</u>	<u>11,769</u>	<u>139</u>	<u>32,834</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3</u>	<u>3</u>	<u>(6,705)</u>	<u>321</u>	<u>-</u>	<u>(6,384)</u>	<u>(83)</u>	<u>798</u>
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	1,298
Transfers out	-	-	-	-	-	-	-	(3,278)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,980)</u>
Net change in fund balances	<u>3</u>	<u>3</u>	<u>(6,705)</u>	<u>321</u>	<u>-</u>	<u>(6,384)</u>	<u>(83)</u>	<u>(1,182)</u>
Fund balances - beginning	<u>51</u>	<u>51</u>	<u>30,138</u>	<u>5,362</u>	<u>9</u>	<u>35,509</u>	<u>1,315</u>	<u>68,576</u>
Fund balances - ending	<u>\$ 54</u>	<u>\$ 54</u>	<u>\$ 23,433</u>	<u>\$ 5,683</u>	<u>\$ 9</u>	<u>\$ 29,125</u>	<u>\$ 1,232</u>	<u>\$ 67,394</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, 2008
(amounts expressed in thousands)

	Special Revenue								
	Gas Tax			Air Quality Improvement			Housing & Community Development		
	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	5,250	5,523	273	337	347	10	17,899	7,692	(10,207)
Special assessments	-	-	-	-	-	-	-	-	-
Rental and investment income	50	403	353	-	43	43	-	59	59
Miscellaneous	10	-	(10)	-	-	-	501	439	(62)
Total revenues	<u>5,310</u>	<u>5,926</u>	<u>616</u>	<u>337</u>	<u>390</u>	<u>53</u>	<u>18,400</u>	<u>8,190</u>	<u>(10,210)</u>
Expenditures									
Current									
General government	1,100	1,366	(266)	908	386	522	2,036	881	1,155
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	10,382	5,370	5,012	166	-	166	17,300	6,697	10,603
Total expenditures	<u>11,482</u>	<u>6,736</u>	<u>4,746</u>	<u>1,074</u>	<u>386</u>	<u>688</u>	<u>19,336</u>	<u>7,578</u>	<u>11,758</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,172)</u>	<u>(810)</u>	<u>5,362</u>	<u>(737)</u>	<u>4</u>	<u>741</u>	<u>(936)</u>	<u>612</u>	<u>1,548</u>
Other financing sources (uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficit), beginning	5,784	5,784	-	721	721	-	(612)	(612)	-
Fund balances (deficit), ending	<u>\$ (388)</u>	<u>\$ 4,974</u>	<u>\$ 5,362</u>	<u>\$ (16)</u>	<u>\$ 725</u>	<u>\$ 741</u>	<u>\$ (1,548)</u>	<u>\$ -</u>	<u>\$ 1,548</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, 2008
(amounts expressed in thousands)

	Special Revenue						Capital Projects		
	Redevelopment Agency			NPDES Storm Drain			Capital Outlay		
	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget
Revenues									
Taxes	\$ 10,121	\$ 12,888	\$ 2,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	300	19	(281)	-	-	-	120,606	54,276	(66,330)
Licenses and permits	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	565	297	(268)	350	838	488
Rental and investment income	25	1,074	1,049	-	-	-	300	6,399	6,099
Miscellaneous	8	16	8	-	0	-	3,774	137	(3,637)
Total revenues	<u>10,454</u>	<u>13,997</u>	<u>3,543</u>	<u>565</u>	<u>297</u>	<u>(268)</u>	<u>125,030</u>	<u>61,650</u>	<u>(63,380)</u>
Expenditures									
Current									
General government	1,504	1,872	(368)	132	208	(76)	1,487	1,822	(335)
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	21,354	4,057	17,297	374	89	285	237,419	94,395	143,024
Total expenditures	<u>22,858</u>	<u>5,929</u>	<u>16,929</u>	<u>506</u>	<u>297</u>	<u>209</u>	<u>238,906</u>	<u>96,217</u>	<u>142,689</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,404)</u>	<u>8,068</u>	<u>20,472</u>	<u>59</u>	<u>-</u>	<u>(59)</u>	<u>(113,876)</u>	<u>(34,567)</u>	<u>79,309</u>
Other financing sources (uses)									
Transfers in	6,156	1,298	(4,858)	-	-	-	-	83	83
Transfers out	(8,136)	(3,278)	4,858	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(1,980)</u>	<u>(1,980)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83</u>	<u>83</u>
Net change in fund balances	(14,384)	6,088	20,472	59	-	(59)	(113,876)	(34,484)	79,392
Fund balances, beginning	25,196	25,196	-	17,142	-	(17,142)	135,200	135,200	-
Fund balances (deficits), ending	<u>\$ 10,812</u>	<u>\$ 31,284</u>	<u>\$ 20,472</u>	<u>\$ 17,201</u>	<u>\$ -</u>	<u>\$ (17,201)</u>	<u>\$ 21,324</u>	<u>\$ 100,716</u>	<u>\$ 79,392</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, 2008
(amounts expressed in thousands)

	Capital Projects								
	Special Capital Improvement			Storm Drain			Transportation		
	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	364	153	(211)	-	-	-	398	171	(227)
Licenses and permits	-	2,426	2,426	100	457	357	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Rental and investment income	-	1,642	1,642	31	343	312	-	-	-
Miscellaneous	-	24	24	145	168	23	-	1	1
Total revenues	<u>364</u>	<u>4,245</u>	<u>3,881</u>	<u>276</u>	<u>968</u>	<u>692</u>	<u>398</u>	<u>172</u>	<u>(226)</u>
Expenditures									
Current									
General government	226	12	214	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	29,540	10,938	18,602	4,322	647	3,675	355	172	183
Total expenditures	<u>29,766</u>	<u>10,950</u>	<u>18,816</u>	<u>4,322</u>	<u>647</u>	<u>3,675</u>	<u>355</u>	<u>172</u>	<u>183</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(29,402)</u>	<u>(6,705)</u>	<u>22,697</u>	<u>(4,046)</u>	<u>321</u>	<u>4,367</u>	<u>43</u>	<u>-</u>	<u>(43)</u>
Other financing sources (uses)									
Transfers in	-	-	-	200	-	(200)	-	-	-
Transfers out	-	-	-	(3,351)	-	3,351	(506)	-	506
Sale of capital assets	2,155	-	(2,155)	-	-	-	-	-	-
Total other financing sources (uses)	<u>2,155</u>	<u>-</u>	<u>(2,155)</u>	<u>(3,151)</u>	<u>-</u>	<u>3,151</u>	<u>(506)</u>	<u>-</u>	<u>506</u>
Net change in fund balances	(27,247)	(6,705)	20,542	(7,197)	321	7,518	(463)	-	463
Fund balances, beginning	30,138	30,138	-	5,362	5,362	-	9	9	-
Fund balances (deficits), ending	<u>\$ 2,891</u>	<u>\$ 23,433</u>	<u>\$ 20,542</u>	<u>\$ (1,835)</u>	<u>\$ 5,683</u>	<u>\$ 7,518</u>	<u>\$ (454)</u>	<u>\$ 9</u>	<u>\$ 463</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, 2008

(amounts expressed in thousands)

	Capital Projects		
	Redevelopment Agency		
	Final Budget	Actual	Variance to Final Budget
Revenues			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental	4,252	1,026	(3,226)
Special assessments	-	-	-
Rental and investment income	832	8,794	7,962
Miscellaneous	79	514	435
Total revenues	<u>5,163</u>	<u>10,334</u>	<u>5,171</u>
Expenditures			
Current			
General government	8,654	10,933	(2,279)
Capital outlay	187,181	29,790	157,391
Total expenditures	<u>195,835</u>	<u>40,723</u>	<u>155,112</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(190,672)</u>	<u>(30,389)</u>	<u>160,283</u>
Other financing sources (uses)			
Transfers in	10,894	24,680	13,786
Transfers out	(2,521)	(2,474)	47
Advances to other fund	-	(1)	1
Total other financing sources (uses)	<u>8,373</u>	<u>22,205</u>	<u>13,833</u>
Net change in fund balances	<u>(182,299)</u>	<u>(8,184)</u>	<u>174,116</u>
Fund balances, beginning	200,838	200,838	-
Fund balances, ending	<u>\$ 18,539</u>	<u>\$ 192,654</u>	<u>\$ 174,116</u>