

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Urban Areas Security Initiative (UASI) Fund – To account for UASI grants received from the U.S. Department of Homeland Security.

Special Gas Tax Fund – To account for the construction and maintenance of the road network system of the City. Financing is provided by the City's share of state gasoline taxes which state law requires to be used to maintain streets.

Air Quality Improvement Fund – To account for qualified air pollution reduction programs funded by the South Coast Air Quality Management District.

Housing and Community Development Fund – To account for Federal grants received from the Department of Housing and Urban Development (HUD). The grants are used for the development of a viable urban community by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons with low and moderate incomes.

Redevelopment Agency Fund – To account for the portion of Redevelopment tax increment monies which California Redevelopment Law requires be set aside for the development of low and moderate income housing.

National Pollution Discharge Elimination System (NPDES) – To account for storm drain maintenance and inspection required for California storm water permits. Activities are funded by a special assessment district of Riverside County, California.

Neglected Property Abatement Fund – To account for revenues and expenditures associated with the neglected property abatement activities of the Code Enforcement Division of the Community Development Department.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources and payment of long-term debt obligations of the City and related entities.

Debt Service Fund – To accumulate monies for the payment of interest and principal on long-term debt obligations of the City. Debt service is financed via special property tax assessments.

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

Special Capital Improvements Fund – To account for the acquisition, construction and installation of capital improvements and a Community Facilities District within the City.

Storm Drain Fund – To account for the acquisition, construction and installation of storm drains in the City.

Transportation Fund – To account for the construction and installation of street and highway improvements in accordance with Articles 3 and 8 of the Transportation Development Act of 1971 of the State of California.

Permanent Fund

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Library Special Fund – To account for the monies held in trust for the benefit of the Riverside City Public Library System..

City of Riverside
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2009
(amounts expressed in thousands)

Special Revenue								
Assets	Urban Areas Security Initiative	Gas Tax	Air Quality Improvements	Housing & Community Development	Redevelopment Agency	NPDES Storm Drain	Neglected Property Abatement	Total
Cash and investments	\$ -	\$ 9,413	\$ 701	\$ -	\$ 23,475	\$ -	\$ -	\$ 33,589
Cash and investments at fiscal agent	-	-	-	-	386	-	-	386
Receivable (net of allowance for uncollectibles):								
Interest	-	48	4	-	165	-	-	217
Accounts	-	-	-	2	-	-	1,671	1,673
Intergovernmental	-	991	-	3,294	-	438	-	4,723
Notes	-	-	-	6,064	12,383	-	-	18,447
Land & improvements held for resale	-	-	-	-	10,591	-	-	10,591
Total assets	<u>\$ -</u>	<u>\$ 10,452</u>	<u>\$ 705</u>	<u>\$ 9,360</u>	<u>\$ 47,000</u>	<u>\$ 438</u>	<u>\$ 1,671</u>	<u>\$ 69,626</u>
Liabilities and fund balances								
Liabilities:								
Accounts payable	\$ -	\$ 67	\$ 11	\$ 758	\$ 72	\$ 2	\$ 49	\$ 959
Accrued payroll	-	-	-	18	-	-	9	27
Retainage payable	-	2,640	-	-	-	-	-	2,640
Deferred revenue	-	-	-	6,066	12,459	-	-	18,525
Deposits	-	-	-	-	26	-	-	26
Due to other funds	92	-	-	2,040	1	436	375	2,944
Advance from other funds	-	-	-	598	-	-	-	598
Total liabilities	<u>92</u>	<u>2,707</u>	<u>11</u>	<u>9,480</u>	<u>12,558</u>	<u>438</u>	<u>433</u>	<u>25,719</u>
Fund balances								
Reserved:								
Reserved for noncurrent loans receivable	-	-	-	-	52	-	-	52
Reserved for encumbrances	600	164	11	2,518	900	-	25	4,218
Reserved for land & improvements held for resale	-	-	-	-	10,591	-	-	10,591
Unreserved, designated for future operations	-	6,463	523	-	19,034	-	77	26,097
Unreserved, undesignated	(692)	1,118	160	(2,638)	3,865	-	1,136	2,949
Total fund balances	<u>(92)</u>	<u>7,745</u>	<u>694</u>	<u>(120)</u>	<u>34,442</u>	<u>-</u>	<u>1,238</u>	<u>43,907</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 10,452</u>	<u>\$ 705</u>	<u>\$ 9,360</u>	<u>\$ 47,000</u>	<u>\$ 438</u>	<u>\$ 1,671</u>	<u>\$ 69,626</u>

City of Riverside
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2009
 (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	\$ -	\$ -	\$ 3,201	\$ 5,046	\$ -	\$ 8,247	\$ 1,273	\$ 43,109
Cash and investments at fiscal agent	-	-	4,302	-	-	4,302	-	4,688
Receivable (net of allowance for uncollectibles):								
Interest	-	-	95	28	-	123	-	340
Accounts	-	-	277	-	-	277	-	1,950
Intergovernmental	-	-	-	-	76	76	-	4,799
Notes	-	-	-	-	-	-	-	18,447
Due from other funds	-	-	12,648	-	-	12,648	-	12,648
Land & improvements held for resale	-	-	-	-	-	-	-	10,591
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,523</u>	<u>\$ 5,074</u>	<u>\$ 76</u>	<u>\$ 25,673</u>	<u>\$ 1,273</u>	<u>\$ 96,572</u>
Liabilities and fund balances								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ 242	\$ 18	\$ -	\$ 260	\$ -	\$ 1,219
Accrued payroll	-	-	-	-	-	-	-	27
Retainage payable	-	-	1,028	-	-	1,028	-	3,668
Deferred revenue	-	-	-	1	-	1	-	18,526
Deposits	-	-	-	-	-	-	-	26
Due to other funds	-	-	-	-	96	96	-	3,040
Advance from other funds	-	-	-	-	-	-	-	598
Total liabilities	<u>-</u>	<u>-</u>	<u>1,270</u>	<u>19</u>	<u>96</u>	<u>1,385</u>	<u>-</u>	<u>27,104</u>
Fund balances								
Reserved:								
Reserved for noncurrent loans receivable	-	-	-	-	-	-	-	52
Reserved for encumbrances	-	-	3,091	144	-	3,235	-	7,453
Reserved for land & improvements held for resale	-	-	-	-	-	-	-	10,591
Reserved for library services	-	-	-	-	-	-	1,273	1,273
Unreserved, designated for future operations	-	-	8,524	3,395	-	11,919	-	38,016
Unreserved, undesignated	-	-	7,638	1,516	(20)	9,134	-	12,083
Total fund balances	<u>-</u>	<u>-</u>	<u>19,253</u>	<u>5,055</u>	<u>(20)</u>	<u>24,288</u>	<u>1,273</u>	<u>69,468</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,523</u>	<u>\$ 5,074</u>	<u>\$ 76</u>	<u>\$ 25,673</u>	<u>\$ 1,273</u>	<u>\$ 96,572</u>

City of Riverside
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2009
(amounts expressed in thousands)

Special Revenue								
	Urban Area Security Initiative	Gas Tax	Air Quality Improvement	Housing & Community Development	Redevelopment Agency	NPDES Storm Drain	Neglected Property Abatement	Total
Revenues								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 13,094	\$ -	\$ -	\$ 13,094
Intergovernmental	-	7,217	345	9,958	151	-	-	17,671
Charges for services	-	-	-	-	-	-	96	96
Fines and forfeitures	-	-	-	-	-	-	1,564	1,564
Special assessments	-	-	-	-	-	438	563	1,001
Rental and investment income	-	329	38	38	1,489	-	-	1,894
Miscellaneous	-	-	-	242	229	-	-	471
Total revenues	<u>-</u>	<u>7,546</u>	<u>383</u>	<u>10,238</u>	<u>14,963</u>	<u>438</u>	<u>2,223</u>	<u>35,791</u>
Expenditures								
Current:								
General government	-	1,090	414	315	2,373	267	985	5,444
Culture and recreation	92	-	-	-	-	-	-	92
Capital outlay	-	3,685	-	10,098	1,925	171	-	15,879
Total expenditures	<u>92</u>	<u>4,775</u>	<u>414</u>	<u>10,413</u>	<u>4,298</u>	<u>438</u>	<u>985</u>	<u>21,415</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(92)</u>	<u>2,771</u>	<u>(31)</u>	<u>(175)</u>	<u>10,665</u>	<u>-</u>	<u>1,238</u>	<u>14,376</u>
Other financing sources (uses)								
Transfers in	-	-	-	561	909	-	-	1,470
Transfers out	-	-	-	(506)	(3,735)	-	-	(4,241)
Sales of capital assets	-	-	-	-	(4,681)	-	-	(4,681)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>55</u>	<u>(7,507)</u>	<u>-</u>	<u>-</u>	<u>(7,452)</u>
Net change in fund balances	<u>(92)</u>	<u>2,771</u>	<u>(31)</u>	<u>(120)</u>	<u>3,158</u>	<u>-</u>	<u>1,238</u>	<u>6,924</u>
Fund balances - beginning	<u>-</u>	<u>4,974</u>	<u>725</u>	<u>-</u>	<u>31,284</u>	<u>-</u>	<u>-</u>	<u>36,983</u>
Fund balances - ending	<u>\$ (92)</u>	<u>\$ 7,745</u>	<u>\$ 694</u>	<u>\$ (120)</u>	<u>\$ 34,442</u>	<u>\$ -</u>	<u>\$ 1,238</u>	<u>\$ 43,907</u>

City of Riverside
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2009
(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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,094
Licenses and permits	-	-	868	119	-	987	-	987
Intergovernmental	-	-	-	-	162	162	-	17,833
Charges for services	-	-	-	-	-	-	-	96
Fines and forfeitures	-	-	-	-	-	-	-	1,564
Special assessments	-	-	-	-	-	-	-	1,001
Rental and investment income	-	-	979	288	-	1,267	55	3,216
Miscellaneous	-	-	-	-	-	-	107	578
Total revenues	-	-	1,847	407	162	2,416	162	38,369
Expenditures								
Current:								
General government	54	54	294	-	-	294	-	5,792
Culture and recreation	-	-	-	-	-	-	121	213
Capital outlay	-	-	5,733	1,035	191	6,959	-	22,838
Total expenditures	54	54	6,027	1,035	191	7,253	121	28,843
Excess (deficiency) of revenues over (under) expenditures	(54)	(54)	(4,180)	(628)	(29)	(4,837)	41	9,526
Other financing sources (uses)								
Transfers in	-	-	-	-	-	-	-	1,470
Transfers out	-	-	-	-	-	-	-	(4,241)
Sales of capital assets	-	-	-	-	-	-	-	(4,681)
Total other financing sources (uses)	-	-	-	-	-	-	-	(7,452)
Net change in fund balances	(54)	(54)	(4,180)	(628)	(29)	(4,837)	41	2,074
Fund balances - beginning	54	54	23,433	5,683	9	29,125	1,232	67,394
Fund balances - ending	\$ -	\$ -	\$ 19,253	\$ 5,055	\$ (20)	\$ 24,288	\$ 1,273	\$ 69,468

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, 2009
(amounts expressed in thousands)

	Special Revenue								
	Urban Area Security Initiative			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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,601	-	(2,601)	7,850	7,217	(633)	385	345	(40)
Licenses and permits	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Rental and investment income	-	-	-	50	329	279	-	38	38
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	<u>2,601</u>	<u>-</u>	<u>(2,601)</u>	<u>7,900</u>	<u>7,546</u>	<u>(354)</u>	<u>385</u>	<u>383</u>	<u>(2)</u>
Expenditures									
Current:									
General government	-	-	-	1,090	1,090	-	914	414	500
Culture and recreation	2,601	92	2,509	-	-	-	112	-	112
Capital outlay	-	-	-	11,652	3,685	7,967	-	-	-
Total expenditures	<u>2,601</u>	<u>92</u>	<u>2,509</u>	<u>12,742</u>	<u>4,775</u>	<u>7,967</u>	<u>1,026</u>	<u>414</u>	<u>612</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(92)</u>	<u>(92)</u>	<u>(4,842)</u>	<u>2,771</u>	<u>7,613</u>	<u>(641)</u>	<u>(31)</u>	<u>610</u>
Other financing sources (uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(92)	(92)	(4,842)	2,771	7,613	(641)	(31)	610
Fund balances (deficit), beginning	-	-	-	4,974	4,974	-	725	725	-
Fund balances (deficit), ending	<u>\$ -</u>	<u>\$ (92)</u>	<u>\$ (92)</u>	<u>\$ 132</u>	<u>\$ 7,745</u>	<u>\$ 7,613</u>	<u>\$ 84</u>	<u>\$ 694</u>	<u>\$ 610</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, 2009
(amounts expressed in thousands)

	Special Revenue								
	Housing & Community Development			Redevelopment Agency			NPDES Storm Drain		
	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ 12,477	\$ 13,094	\$ 617	\$ -	\$ -	\$ -
Intergovernmental	9,354	9,958	604	281	151	(130)	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	565	438	(127)
Rental and investment income	-	38	38	1,372	1,489	117	-	-	-
Miscellaneous	288	242	(46)	3	229	226	-	-	-
Total revenues	<u>9,642</u>	<u>10,238</u>	<u>596</u>	<u>14,133</u>	<u>14,963</u>	<u>830</u>	<u>565</u>	<u>438</u>	<u>(127)</u>
Expenditures									
Current:									
General government	924	315	609	1,483	2,373	(890)	293	267	26
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	18,841	10,098	8,743	39,530	1,925	37,605	227	171	56
Total expenditures	<u>19,765</u>	<u>10,413</u>	<u>9,352</u>	<u>41,013</u>	<u>4,298</u>	<u>36,715</u>	<u>520</u>	<u>438</u>	<u>82</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,123)</u>	<u>(175)</u>	<u>9,948</u>	<u>(26,880)</u>	<u>10,665</u>	<u>37,545</u>	<u>45</u>	<u>-</u>	<u>(45)</u>
Other financing sources (uses)									
Transfers in	561	561	-	909	909	-	-	-	-
Transfers out	(506)	(506)	-	(3,735)	(3,735)	-	-	-	-
Sale of capital assets	-	-	-	-	(4,681)	(4,681)	-	-	-
Total other financing sources	<u>55</u>	<u>55</u>	<u>-</u>	<u>(2,826)</u>	<u>(7,507)</u>	<u>(4,681)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(10,068)	(120)	9,948	(29,706)	3,158	32,864	45	-	(45)
Fund balances (deficit), beginning	-	-	-	31,284	31,284	-	-	-	-
Fund balances (deficit), ending	<u>\$ (10,068)</u>	<u>\$ (120)</u>	<u>\$ 9,948</u>	<u>\$ 1,578</u>	<u>\$ 34,442</u>	<u>\$ 32,864</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ (45)</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, 2009
(amounts expressed in thousands)

	Special Revenue			Capital Projects					
	Neglected Property Abatement			Capital Outlay			Redevelopment		
	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget
Revenues									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	95,783	57,211	(38,572)	3,225	827	(2,398)
Licenses and permits	-	-	-	-	-	-	-	-	-
Charges for services	266	96	(170)	-	-	-	-	-	-
Fines and forfeitures	440	1,564	1,124	-	-	-	-	-	-
Special assessments	262	563	301	350	195	(155)	-	-	-
Rental and investment income	-	-	-	300	3,067	2,767	4,560	5,278	718
Miscellaneous	-	-	-	1,087	-	(1,087)	261	393	132
Total revenues	<u>968</u>	<u>2,223</u>	<u>1,255</u>	<u>97,520</u>	<u>60,473</u>	<u>(37,047)</u>	<u>8,046</u>	<u>6,498</u>	<u>(1,548)</u>
Expenditures									
Current:									
General government	924	985	(61)	-	136	(136)	10,972	11,226	(254)
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	207,549	105,309	102,240	158,166	47,411	110,755
Total expenditures	<u>924</u>	<u>985</u>	<u>(61)</u>	<u>207,549</u>	<u>105,445</u>	<u>102,104</u>	<u>169,138</u>	<u>58,637</u>	<u>110,501</u>
Excess (deficiency) of revenues over (under) expenditures	<u>44</u>	<u>1,238</u>	<u>1,194</u>	<u>(110,029)</u>	<u>(44,972)</u>	<u>65,057</u>	<u>(161,092)</u>	<u>(52,139)</u>	<u>108,953</u>
Other financing sources (uses)									
Transfers in	-	-	-	-	304	304	36,891	35,991	(900)
Transfers out	-	-	-	-	(7,837)	(7,837)	(1,303)	(414)	889
Sale of capital assets	-	-	-	-	2	2	-	(1,354)	(1,354)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,531)</u>	<u>(7,531)</u>	<u>35,588</u>	<u>34,223</u>	<u>(1,365)</u>
Net change in fund balances	44	1,238	1,194	(110,029)	(52,503)	57,526	(125,504)	(17,916)	107,588
Fund balances (deficit), beginning	-	-	-	100,716	100,716	-	192,654	192,654	-
Fund balances (deficit), ending	<u>\$ 44</u>	<u>\$ 1,238</u>	<u>\$ 1,194</u>	<u>\$ (9,313)</u>	<u>\$ 48,213</u>	<u>\$ 57,526</u>	<u>\$ 67,150</u>	<u>\$ 174,738</u>	<u>\$ 107,588</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, 2009
(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	-	-	-	-	-	-	296	162	(134)
Licenses and permits	-	868	868	100	119	19	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Rental and investment income	-	979	979	29	288	259	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	-	1,847	1,847	129	407	278	296	162	(134)
Expenditures									
Current:									
General government	1,237	294	943	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	20,806	5,733	15,073	3,658	1,035	2,623	225	191	34
Total expenditures	22,043	6,027	16,016	3,658	1,035	2,623	225	191	34
Excess (deficiency) of revenues over (under) expenditures	(22,043)	(4,180)	17,863	(3,529)	(628)	2,901	71	(29)	(100)
Other financing sources (uses)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(8)	-	8	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Total other financing sources	(8)	-	8	-	-	-	-	-	-
Net change in fund balances	(22,051)	(4,180)	17,871	(3,529)	(628)	2,901	71	(29)	(100)
Fund balances (deficit), beginning	23,433	23,433	-	5,683	5,683	-	9	9	-
Fund balances (deficit), ending	\$ 1,382	\$ 19,253	\$ 17,871	\$ 2,154	\$ 5,055	\$ 2,901	\$ 80	\$ (20)	\$ (100)

Nonmajor Enterprise Funds

Enterprise Funds are used to account for the operations that are financed and operated in a manner similar to private business enterprises. The City's intent is to demonstrate that the cost of services provided to the general public on a continuing basis is financed or recovered through user charges; or the City has decided that the periodic determination of net income is appropriate for accountability purposes.

Airport Fund – To account for the operations of the City's airport.

Refuse Fund – To account for the operations of the City's solid waste and sanitation program which provides for the collection and disposal of solid waste on a user charge basis to residents and businesses.

Transportation – To account for the operations of the City's Senior Citizens' and Handicapped Transportation System in accordance with Article 4 of the Transportation Development Act of 1971 (SB325) of the State of California. Federal Transit Administration Funds are also accounted for in this fund.

Public Parking – To account for the operations and construction of the City's public parking facilities.

City of Riverside
Combining Statement of Net Assets
Nonmajor Enterprise Funds
June 30, 2009
(amounts expressed in thousands)

Assets	Airport	Refuse	Transportation	Public Parking	Total
Current assets:					
Cash and investments	\$ 784	\$ 87	\$ 1,805	\$ 2,756	\$ 5,432
Receivables (net of allowance for uncollectibles)					
Interest	9	22	10	42	83
Utility billed	-	597	-	-	597
Utility unbilled	-	637	-	-	637
Accounts	78	186	-	138	402
Intergovernmental	201	275	46	50	572
Prepaid items	-	-	12	-	12
Restricted assets:					
Cash and cash equivalents	-	2,975	-	-	2,975
Total current assets	<u>1,072</u>	<u>4,779</u>	<u>1,873</u>	<u>2,986</u>	<u>10,710</u>
Non-current assets:					
Deferred charges	248	10,212	650	182	11,292
Capital assets:					
Land	9,988	-	-	3,713	13,701
Buildings	2,114	-	22	18,202	20,338
Accumulated depreciation-buildings	(965)	-	(8)	(2,822)	(3,795)
Improvements other than buildings	16,557	-	-	3,261	19,818
Accumulated depreciation-improvements other than buildings	(3,709)	-	-	(337)	(4,046)
Machinery and equipment	438	13,390	2,756	1,112	17,696
Accumulated depreciation-machinery and equipment	(174)	(7,601)	(1,434)	(496)	(9,705)
Construction in progress	1,987	-	120	2,544	4,651
Total non-current assets:	<u>26,484</u>	<u>16,001</u>	<u>2,106</u>	<u>25,359</u>	<u>69,950</u>
Total assets	<u>27,556</u>	<u>20,780</u>	<u>3,979</u>	<u>28,345</u>	<u>80,660</u>

(continued)

City of Riverside
Combining Statement of Net Assets
Nonmajor Enterprise Funds
June 30, 2009
 (amounts expressed in thousands)

Liabilities	Airport	Refuse	Transportation	Public Parking	Total
Current liabilities:					
Accounts payable	41	437	22	668	1,168
Accrued payroll	46	529	92	53	720
Retainage payable	1	-	-	-	1
Unearned revenue	45	-	1,695	-	1,740
Deposits	1	-	-	-	1
Capital leases-current	17	-	-	-	17
Landfill capping-current	-	300	-	-	300
Other payables	20	195	86	30	331
Total current liabilities	171	1,461	1,895	751	4,278
Non-current liabilities:					
Capital leases	81	-	-	-	81
Advances from other funds	245	1,334	642	7,061	9,282
Landfill capping	-	7,212	-	-	7,212
Total non-current liabilities	326	8,546	642	7,061	16,575
Total liabilities	497	10,007	2,537	7,812	20,853
Net Assets					
Invested in capital assets, net of related debt	26,155	5,789	1,456	25,177	58,577
Restricted for other purposes	-	2,975	-	-	2,975
Unrestricted	904	2,009	(14)	(4,644)	(1,745)
Total net assets	\$ 27,059	\$ 10,773	\$ 1,442	\$ 20,533	\$ 59,807

City of Riverside
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2009
(amounts expressed in thousands)

	<u>Airport</u>	<u>Refuse</u>	<u>Transportation</u>	<u>Public Parking</u>	<u>Total</u>
Operating revenues:					
Charges for services	\$ 1,232	\$ 18,394	\$ 336	\$ 4,332	\$ 24,294
Operating expenses:					
Personal Services	587	3,888	1,816	751	7,042
Contractual services	38	3,125	60	1,152	4,375
Maintenance and operation	227	5,460	406	393	6,486
General	185	3,364	274	165	3,988
Materials and supplies	16	608	301	15	940
Insurance	26	99	34	92	251
Depreciation and amortization	607	1,800	270	570	3,247
Total operating expenses	<u>1,686</u>	<u>18,344</u>	<u>3,161</u>	<u>3,138</u>	<u>26,329</u>
Operating Income (loss)	<u>(454)</u>	<u>50</u>	<u>(2,825)</u>	<u>1,194</u>	<u>(2,035)</u>
Nonoperating revenues (expenses):					
Operating grants	-	168	1,761	-	1,929
Interest income	90	179	60	261	590
Other	118	197	-	596	911
Loss on retirement of capital assets	-	(13)	-	(1,627)	(1,640)
Interest expense and fiscal charges	(48)	(68)	(33)	(330)	(479)
Total non-operating revenues	<u>160</u>	<u>463</u>	<u>1,788</u>	<u>(1,100)</u>	<u>1,311</u>
Income before capital contributions and transfers	(294)	513	(1,037)	94	(724)
Cash capital contributions	2,082	-	937	10	3,029
Transfers out	-	-	-	(840)	(840)
Change in net assets	<u>1,788</u>	<u>513</u>	<u>(100)</u>	<u>(736)</u>	<u>1,465</u>
Total net assets - beginning	<u>25,271</u>	<u>10,260</u>	<u>1,542</u>	<u>21,269</u>	<u>58,342</u>
Total net assets - ending	<u>\$ 27,059</u>	<u>\$ 10,773</u>	<u>\$ 1,442</u>	<u>\$ 20,533</u>	<u>\$ 59,807</u>

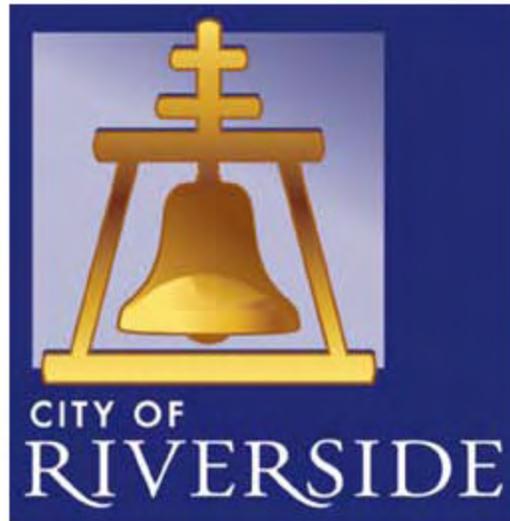
City of Riverside
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2009
(amounts expressed in thousands)

	<u>Airport</u>	<u>Refuse</u>	<u>Trans- portation</u>	<u>Public Parking</u>	<u>Totals</u>
Cash flows from operating activities:					
Cash received from customers and users	\$ 1,286	\$ 18,164	\$ 336	\$ 4,147	\$ 23,933
Cash paid to employees for services	(588)	(4,010)	(1,791)	(754)	(7,143)
Cash paid to other suppliers of goods or services	(618)	(13,269)	(1,074)	(1,595)	(16,556)
Other receipts	<u>118</u>	<u>197</u>	<u>-</u>	<u>596</u>	<u>911</u>
Net cash provided (used) by operating activities	<u>198</u>	<u>1,082</u>	<u>(2,529)</u>	<u>2,394</u>	<u>1,145</u>
Cash flows from noncapital financing activities:					
Operating grants	-	168	2,843	-	3,011
Transfers to other funds	-	-	-	(840)	(840)
Cash received (repaid) on loans from other funds	(731)	(23)	(11)	738	(27)
Cash repaid on amounts due to the General Fund	<u>(645)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(645)</u>
Net cash provided (used) by noncapital financing activities	<u>(1,376)</u>	<u>145</u>	<u>2,832</u>	<u>(102)</u>	<u>1,499</u>
Cash flows from capital and related financing activities:					
Purchase of capital assets	(742)	(1,690)	(915)	(3,729)	(7,076)
Interest paid on long-term obligations	(47)	(68)	(33)	(330)	(478)
Capital contributions	<u>2,670</u>	<u>-</u>	<u>937</u>	<u>10</u>	<u>3,617</u>
Net cash provided (used) for capital and related financing activities	<u>1,881</u>	<u>(1,758)</u>	<u>(11)</u>	<u>(4,049)</u>	<u>(3,937)</u>
Cash flows from investing activities:					
Income from investments	<u>81</u>	<u>199</u>	<u>60</u>	<u>263</u>	<u>603</u>
Net cash provided by investing activities	<u>81</u>	<u>199</u>	<u>60</u>	<u>263</u>	<u>603</u>
Net change in cash and cash equivalents	784	(332)	352	(1,494)	(690)
Cash and cash equivalents, beginning	<u>-</u>	<u>3,394</u>	<u>1,453</u>	<u>4,250</u>	<u>9,097</u>
Cash and cash equivalents, ending	<u>\$ 784</u>	<u>\$ 3,062</u>	<u>\$ 1,805</u>	<u>\$ 2,756</u>	<u>\$ 8,407</u>

continued

City of Riverside
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2009
(amounts expressed in thousands)

	Airport	Refuse	Trans- portation	Public Parking	Totals
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating Income (loss)	\$ (454)	\$ 50	\$ (2,825)	\$ 1,194	\$ (2,035)
Other receipts	118	197	-	596	911
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization	607	1,800	270	570	3,247
Amortization of pension costs	3	18	9	3	33
Decrease in utility billed receivable	-	61	-	-	61
Decrease in utility unbilled receivable	-	7	-	-	7
(Increase) decrease in accounts receivable	54	(130)	-	(139)	(215)
(Increase) in intergovernmental receivable	-	(168)	-	(50)	(218)
(Increase) in prepaid items	-	-	(12)	-	(12)
Increase (decrease) in accounts payable	(126)	(321)	13	206	(228)
(Decrease) in accrued payroll	(4)	(237)	(29)	(3)	(273)
Increase in other payable	-	97	45	17	159
(Decrease) in landfill capping	-	(292)	-	-	(292)
Net cash provided (used) by operating activities	<u>\$ 198</u>	<u>\$ 1,082</u>	<u>\$ (2,529)</u>	<u>\$ 2,394</u>	<u>\$ 1,145</u>



Internal Service Funds

Internal Service Funds are used to account for the financing of goods and services provided by one City department to other City departments on a cost-reimbursement basis.

Workers' Compensation Fund – To account for the operations of the City's self-insured workers' compensation program.

Unemployment Compensation Fund – To account for the operations of the City's self-insured unemployment compensation program.

Public Liability Fund – To account for the operations of the City's self-insured liability program.

Central Stores Fund – To account for the operations of the City's centralized supplies inventory, including receiving and delivery services provided to City departments.

Central Garage Fund – To account for the maintenance and repair of all city-owned vehicles and motorized equipment, except for Police vehicles.

City of Riverside
Combining Statement of Net Assets
Internal Service funds
June 30, 2009
(amounts expressed in thousands)

Assets	Self-Insurance					Totals
	Workers' Compensation	Unemployment Compensation	Public Liability	Central Stores	Central Garage	
Current assets:						
Cash and investments	\$ 5,991	\$ 4	\$ 2,784	\$ -	\$ 1,177	\$ 9,956
Receivables (net of allowance for uncollectibles):						
Interest	110	-	17	-	4	131
Accounts	13	-	-	-	9	22
Intergovernmental	14	-	-	-	1	15
Inventory	-	-	-	5,470	365	5,835
Prepaid items	8	-	-	-	-	8
Total current assets	<u>6,136</u>	<u>4</u>	<u>2,801</u>	<u>5,470</u>	<u>1,556</u>	<u>15,967</u>
Advances to other funds	12,616	-	-	-	-	12,616
Deferred charges	237	-	-	249	1,118	1,604
Capital assets:						
Buildings	-	-	-	-	1,488	1,488
Accumulated depreciation-buildings	-	-	-	-	(151)	(151)
Machinery and equipment	7	-	-	148	9,420	9,575
Accumulated depreciation-machinery and equipment	(7)	-	-	(134)	(7,190)	(7,331)
Capital assets (net of accumulated depreciation)	<u>-</u>	<u>-</u>	<u>-</u>	<u>14</u>	<u>3,567</u>	<u>3,581</u>
Total noncurrent assets	<u>12,853</u>	<u>-</u>	<u>-</u>	<u>263</u>	<u>4,685</u>	<u>17,801</u>
Total assets	<u>18,989</u>	<u>4</u>	<u>2,801</u>	<u>5,733</u>	<u>6,241</u>	<u>33,768</u>
Liabilities						
Current liabilities:						
Accounts payable	-	-	246	295	324	865
Accrued payroll	65	-	-	76	392	533
Claims and judgements	14,603	221	10,135	-	-	24,959
Deposits	-	-	-	-	-	-
Due to other funds	-	12	-	2,787	-	2,799
Other payables	21	-	-	25	118	164
Total current liabilities	<u>14,689</u>	<u>233</u>	<u>10,381</u>	<u>3,183</u>	<u>834</u>	<u>29,320</u>
Noncurrent liabilities:						
Advances from other funds	234	-	-	896	1,105	2,235
Total noncurrent liabilities	<u>234</u>	<u>-</u>	<u>-</u>	<u>896</u>	<u>1,105</u>	<u>2,235</u>
Total liabilities	<u>14,923</u>	<u>233</u>	<u>10,381</u>	<u>4,079</u>	<u>1,939</u>	<u>31,555</u>
Net Assets						
Invested in capital assets	-	-	-	14	3,567	3,581
Unrestricted	4,066	(229)	(7,580)	1,640	735	(1,368)
Total net assets	<u>\$ 4,066</u>	<u>\$ (229)</u>	<u>\$ (7,580)</u>	<u>\$ 1,654</u>	<u>\$ 4,302</u>	<u>\$ 2,213</u>

City of Riverside
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For the fiscal year ended June 30, 2009
(amounts expressed in thousands)

	<u>Self-Insured</u>					<u>Totals</u>
	<u>Workers' Compensation</u>	<u>Unemployment Compensation</u>	<u>Public Liability</u>	<u>Central Stores</u>	<u>Central Garage</u>	
Operating revenues:						
Charges for services	\$ 5,000	\$ 86	\$ 3,001	\$ 1,265	\$ 6,482	\$ 15,834
Operating expenses:						
Personal services	387	-	-	544	2,720	3,651
Contractual services	65	-	3	-	40	108
Maintenance and operation	1	-	-	21	1,491	1,513
General	432	6	315	275	705	1,733
Materials and supplies	3	-	-	10	-	13
Claims/Insurance	(1,500)	403	6,177	8	26	5,114
Depreciation and amortization	-	-	-	4	936	940
Total operating expenses	<u>(612)</u>	<u>409</u>	<u>6,495</u>	<u>862</u>	<u>5,918</u>	<u>13,072</u>
Operating income (loss)	<u>5,612</u>	<u>(323)</u>	<u>(3,494)</u>	<u>403</u>	<u>564</u>	<u>2,762</u>
Non-operating revenues (expenses):						
Interest income	1,182	7	259	-	20	1,468
Other	-	-	3	-	-	3
Loss on retirement of capital assets	-	-	-	-	(5)	(5)
Interest expense and fiscal charges	(12)	-	-	(13)	(57)	(82)
Total non-operating revenue (expenses)	<u>1,170</u>	<u>7</u>	<u>262</u>	<u>(13)</u>	<u>(42)</u>	<u>1,384</u>
Change in net assets	6,782	(316)	(3,232)	390	522	4,146
Total net assets - beginning	(2,716)	87	(4,348)	1,264	3,780	(1,933)
Total net assets - ending	<u>\$ 4,066</u>	<u>\$ (229)</u>	<u>\$ (7,580)</u>	<u>\$ 1,654</u>	<u>\$ 4,302</u>	<u>\$ 2,213</u>

City of Riverside
Combining Statement of Cash Flows
Internal Service Funds
For the fiscal year ended June 30, 2009
(amounts expressed in thousands)

	<u>Self Insured</u>					Total
	<u>Workers' Compensation</u>	<u>Unemployment Compensation</u>	<u>Public Liability</u>	<u>Central Stores</u>	<u>Central Garage</u>	
Cash flows from operating activities:						
Cash received from customers and users	\$ 5,001	\$ 86	\$ 3,001	\$ 1,265	\$ 6,541	\$ 15,894
Cash paid to employees for services	(413)	-	-	(575)	(2,789)	(3,777)
Cash paid to other suppliers of goods or services	(3,650)	(356)	(5,447)	(673)	(2,169)	(12,295)
Other	-	-	3	-	-	3
Net cash provided (used) by operating activities	<u>938</u>	<u>(270)</u>	<u>(2,443)</u>	<u>17</u>	<u>1,583</u>	<u>(175)</u>
Cash flows from noncapital financing activities:						
Cash received (repaid) on loans from other funds	-	-	-	(4)	(20)	(24)
Advances to other funds	(12,620)	-	-	-	-	(12,620)
Net cash (used) by noncapital financing activities	<u>(12,620)</u>	<u>-</u>	<u>-</u>	<u>(4)</u>	<u>(20)</u>	<u>(12,644)</u>
Cash flows from capital and related financing activities:						
Interest paid on long-term obligation	(12)	-	-	(13)	(57)	(82)
Proceeds from the sale of capital assets	-	-	-	-	(5)	(5)
Purchase of capital assets	-	-	-	-	(698)	(698)
Net cash (used) for capital and related financing activities	<u>(12)</u>	<u>-</u>	<u>-</u>	<u>(13)</u>	<u>(760)</u>	<u>(785)</u>
Cash flows from investing activities:						
Income from investments	1,124	9	242	-	18	1,393
Net cash provided by investing activities	<u>1,124</u>	<u>9</u>	<u>242</u>	<u>-</u>	<u>18</u>	<u>1,393</u>
Net increase (decrease) in cash and cash equivalents	(10,570)	(261)	(2,201)	-	821	(12,211)
Cash and cash equivalents, beginning	<u>16,561</u>	<u>265</u>	<u>4,985</u>	<u>-</u>	<u>356</u>	<u>22,167</u>
Cash and cash equivalents, ending	<u>\$ 5,991</u>	<u>\$ 4</u>	<u>\$ 2,784</u>	<u>\$ -</u>	<u>\$ 1,177</u>	<u>\$ 9,956</u>

continued

City of Riverside
Combining Statement of Cash Flows
Internal Service Funds
For the fiscal year ended June 30, 2009
(amounts expressed in thousands)

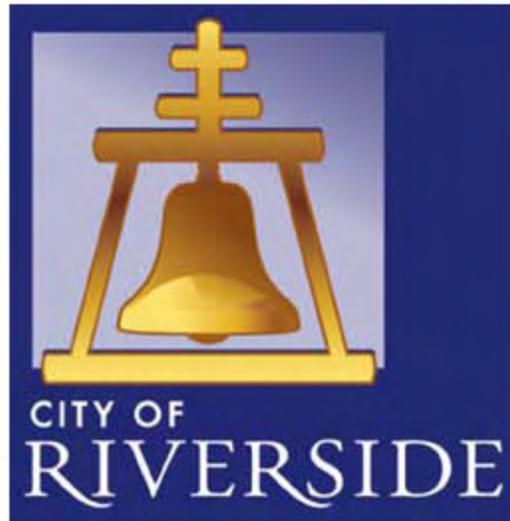
	<u>Self Insured</u>					<u>Total</u>
	<u>Workers'</u> <u>Compensation</u>	<u>Unemployment</u> <u>Compensation</u>	<u>Public</u> <u>Liability</u>	<u>Central</u> <u>Stores</u>	<u>Central</u> <u>Garage</u>	
Reconciliation of operating income to net cash provided (used) by operating activities:						
Operating income (loss)	\$ 5,612	\$ (323)	\$ (3,494)	\$ 403	\$ 564	\$ 2,762
Other	-	-	3	-	-	3
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation and amortization	-	-	-	4	936	940
Amortization of pension costs	3	-	-	3	16	22
(Increase) decrease in account receivable	(11)	-	-	-	31	20
(Increase) in intergovernmental receivable	12	-	-	-	3	15
(Increase) decrease in prepaid items	(8)	-	-	-	25	17
Decrease in inventory	-	-	-	632	169	801
(Decrease) in accounts payable	(1)	-	(31)	(23)	(76)	(131)
Increase in other payable	10	-	-	13	58	81
(Decrease) in accrued payroll	(39)	-	-	(47)	(143)	(229)
Increase (decrease) in due to other funds	-	12	-	(968)	-	(956)
Increase (decrease) in claims and judgments	(4,640)	41	1,079	-	-	(3,520)
Net cash provided (used) by operating activities	<u>\$ 938</u>	<u>\$ (270)</u>	<u>\$ (2,443)</u>	<u>\$ 17</u>	<u>\$ 1,583</u>	<u>\$ (175)</u>

Fiduciary Fund

The City's Fiduciary Fund is comprised of an Agency Fund, which is used to account for special assessments that service no-commitment debt.

City of Riverside
Fiduciary Fund - Agency Fund
Combining Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2009
(amounts expressed in thousands)

	Balance			Balance
	July 1, 2008	Additions	Deductions	June 30, 2009
Assets:				
Cash and investments	\$ 11,176	\$ 9,724	\$ 10,002	\$ 10,898
Cash and investments at fiscal agent	9,308	11,072	11,086	9,294
Interest receivable	93	830	862	61
Property taxes receivable	286	187	286	187
Total assets	<u>\$ 20,863</u>	<u>\$ 21,813</u>	<u>\$ 22,236</u>	<u>\$ 20,440</u>
Liabilities:				
Accounts payable	\$ -	\$ 169	\$ 148	21
Held for bond holders	20,863	9,237	9,681	20,419
Total liabilities	<u>\$ 20,863</u>	<u>\$ 9,406</u>	<u>\$ 9,829</u>	<u>\$ 20,440</u>



City of Riverside
Capital Assets Used in the Operation of Governmental Funds
Schedule By Source
June 30, 2009
(amounts expressed in thousands)

Governmental funds capital assets:	
Land	\$ 270,580
Buildings and improvements	122,731
Improvements other than buildings	115,720
Machinery and equipment	73,245
Infrastructure	747,818
Construction in progress	112,742
Total governmental funds capital assets	<u><u>\$ 1,442,836</u></u>

Investments in governmental funds capital assets by source:	
Certificates of participation	\$ 122,962
Gifts	304,213
Operating revenue	299,870
General obligation bonds	4,483
Revenue bonds	21,104
County contracts and grants	397
State grants	1,026
Asset forfeiture - state	2,279
Asset forfeiture - federal	218
Housing and community development grants	33,771
Other federal grants	148
Community facilities bonds	2,045
Assessment district bonds	28,234
Capital leases	18,385
RDA tax increment bonds	13,264
Capital projects funds	590,437
Total governmental funds capital assets	<u><u>\$ 1,442,836</u></u>

City of Riverside
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity
June 30, 2009
(amount expressed in thousands)

	<u>Land</u>	<u>Construction in Progress/ Buildings and Improvements</u>	<u>Construction in Progress/ Improvements Other than Buildings</u>	<u>Machinery and Equipment</u>	<u>Infrastructure</u>	<u>Total</u>
General government	\$ 10,652	\$ 59,677	\$ 10,807	\$ 13,423	\$ 0	\$ 94,559
Public safety	14,242	58,355	1,704	34,452	0	108,753
Highways and streets	217,754	13,810	4,159	20,182	747,818	1,003,723
Recreation and culture	26,643	178,996	23,315	4,918	0	233,872
Community development	1,289	370	0	270	0	1,929
 Total governmental funds capital assets	 <u>\$ 270,580</u>	 <u>\$ 311,208</u>	 <u>\$ 39,985</u>	 <u>\$ 73,245</u>	 <u>\$ 747,818</u>	 <u>\$ 1,442,836</u>

City of Riverside
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
For the fiscal year ended June 30, 2009
(amount expressed in thousands)

	Governmental Funds Capital Assets July 1, 2008	Additions	Deductions and Transfers	Governmental Funds Capital Assets June 30, 2009
General government	\$ 46,018	\$ 57,511	\$ 8,970	\$ 94,559
Public safety	109,237	1,831	2,315	108,753
Highways and streets	907,221	126,224	29,722	1,003,723
Recreation and culture	204,113	34,743	4,984	233,872
Community development	1,082	875	28	1,929
	<u>1,267,671</u>	<u>221,184</u>	<u>46,019</u>	<u>1,442,836</u>
Total governmental funds capital assets	<u>\$ 1,267,671</u>	<u>\$ 221,184</u>	<u>\$ 46,019</u>	<u>\$ 1,442,836</u>

