

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.

Housing Authority Fund – To account for revenues and expenditures associated with housing activities for persons with low or moderate income.

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, 2010
(amounts expressed in thousands)

Assets	Special Revenue						
	Urban Areas Security Initiative	Gas Tax	Air Quality Improvements	Housing & Community Development	Redevelopment Agency	NPDES Storm Drain	Neglected Property Abatement
Cash and investments	\$ -	\$ 12,753	\$ 721	\$ -	\$ 12,773	\$ -	\$ 213
Cash and investments at fiscal agent	-	-	-	-	197	-	-
Receivable (net of allowance for uncollectibles):							
Interest	-	68	4	-	90	2	-
Property taxes	-	-	-	-	-	-	716
Accounts	-	-	-	2	-	-	3,682
Intergovernmental	1,274	761	-	4,164	-	557	-
Notes	-	-	-	6,128	12,625	-	-
Prepaid items	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	17,062	-	-
Land & improvements held for resale	-	-	-	3,454	9,260	-	-
Total assets	<u>\$ 1,274</u>	<u>\$ 13,582</u>	<u>\$ 725</u>	<u>\$ 13,748</u>	<u>\$ 52,007</u>	<u>\$ 559</u>	<u>\$ 4,611</u>
Liabilities and fund balances							
Liabilities:							
Accounts payable	\$ 9	\$ 58	\$ 38	\$ 1,176	\$ 45	\$ 6	\$ 47
Accrued payroll	-	-	-	31	-	-	18
Retainage payable	-	2,370	-	-	-	-	-
Deferred revenue	-	-	-	9,604	12,577	-	1,624
Deposits	-	-	-	-	26	-	-
Due to other funds	1,265	-	-	2,742	1	553	-
Advance from other funds	-	-	-	589	-	-	-
Total liabilities	<u>1,274</u>	<u>2,428</u>	<u>38</u>	<u>14,142</u>	<u>12,649</u>	<u>559</u>	<u>1,689</u>
Fund balances							
Reserved:							
Reserved for noncurrent loans receivable	-	-	-	-	49	-	-
Reserved for encumbrances	92	193	49	2,470	236	-	-
Reserved for land & improvements held for resale	-	-	-	-	9,260	-	-
Reserved for advances	-	-	-	-	17,062	-	-
Reserved for library services	-	-	-	-	-	-	-
Unreserved, designated for future operations	-	10,961	469	-	8,527	-	2,922
Unreserved, undesignated	(92)	-	169	(2,864)	4,224	-	-
Total fund balances	<u>-</u>	<u>11,154</u>	<u>687</u>	<u>(394)</u>	<u>39,358</u>	<u>-</u>	<u>2,922</u>
Total liabilities and fund balances	<u>\$ 1,274</u>	<u>\$ 13,582</u>	<u>\$ 725</u>	<u>\$ 13,748</u>	<u>\$ 52,007</u>	<u>\$ 559</u>	<u>\$ 4,611</u>

City of Riverside
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2010
(amounts expressed in thousands)

	Special Revenue		Capital Projects				Permanent Fund	Total Nonmajor Governmental Funds
	Housing Authority	Total	Special Capital Improvement	Storm Drain	Transportation	Total	Library Special	
Assets								
Cash and investments	\$ 3	\$ 26,463	\$ 4,025	\$ 4,804	\$ 49	\$ 8,878	\$ 1,621	\$ 36,962
Cash and investments at fiscal agent	-	197	3,818	-	-	3,818	-	4,015
Receivable (net of allowance for uncollectibles):								
Interest	-	164	30	25	-	55	-	219
Property taxes	-	716	-	-	-	-	-	716
Accounts	1	3,685	277	-	-	277	-	3,962
Intergovernmental	-	6,756	-	-	90	90	-	6,846
Notes	-	18,753	-	-	-	-	-	18,753
Prepaid items	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Advances to other funds	-	17,062	-	-	-	-	-	17,062
Land & improvements held for resale	1,522	14,236	-	-	-	-	-	14,236
Total assets	<u>\$ 1,526</u>	<u>\$ 88,032</u>	<u>\$ 8,150</u>	<u>\$ 4,829</u>	<u>\$ 139</u>	<u>\$ 13,118</u>	<u>\$ 1,621</u>	<u>\$ 102,771</u>
Liabilities and fund balances								
Liabilities:								
Accounts payable	\$ -	\$ 1,379	\$ 273	\$ 26	\$ -	\$ 299	\$ -	\$ 1,678
Accrued payroll	-	49	-	-	-	-	-	49
Retainage payable	-	2,370	256	-	-	256	-	2,626
Deferred revenue	-	23,805	-	1	10	11	-	23,816
Deposits	-	26	-	-	-	-	-	26
Due to other funds	-	4,561	27	-	11	38	-	4,599
Advance from other funds	-	589	-	-	-	-	-	589
Total liabilities	<u>-</u>	<u>32,779</u>	<u>556</u>	<u>27</u>	<u>21</u>	<u>604</u>	<u>-</u>	<u>33,383</u>
Fund balances								
Reserved:								
Reserved for noncurrent loans receivable	-	49	-	-	-	-	-	49
Reserved for encumbrances	-	3,040	1,141	171	-	1,312	-	4,352
Reserved for land & improvements held for resale	1,522	10,782	-	-	-	-	-	10,782
Reserved for advances	-	17,062	-	-	-	-	-	17,062
Reserved for library services	-	-	-	-	-	-	1,621	1,621
Unreserved, designated for future operations	-	22,879	1,010	3,386	-	4,396	-	27,275
Unreserved, undesignated	4	1,441	5,443	1,245	118	6,806	-	8,247
Total fund balances	<u>1,526</u>	<u>55,253</u>	<u>7,594</u>	<u>4,802</u>	<u>118</u>	<u>12,514</u>	<u>1,621</u>	<u>69,388</u>
Total liabilities and fund balances	<u>\$ 1,526</u>	<u>\$ 88,032</u>	<u>\$ 8,150</u>	<u>\$ 4,829</u>	<u>\$ 139</u>	<u>\$ 13,118</u>	<u>\$ 1,621</u>	<u>\$ 102,771</u>

City of Riverside
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2010
(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
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 11,592	\$ -	\$ -
Intergovernmental	1,355	7,086	342	12,767	130	-	-
Charges for services	-	-	-	-	-	-	49
Fines and forfeitures	-	-	-	-	1	-	3,008
Special assessments	-	-	-	-	-	120	538
Rental and investment income	-	369	16	16	542	-	-
Miscellaneous	-	-	42	451	218	-	-
Total revenues	<u>1,355</u>	<u>7,455</u>	<u>400</u>	<u>13,234</u>	<u>12,483</u>	<u>120</u>	<u>3,595</u>
Expenditures							
Current:							
General government	-	-	407	1,347	2,069	-	1,911
Public Safety	1,263	-	-	-	-	-	-
Capital outlay	-	4,046	-	12,161	1,294	120	-
Total expenditures	<u>1,263</u>	<u>4,046</u>	<u>407</u>	<u>13,508</u>	<u>3,363</u>	<u>120</u>	<u>1,911</u>
Excess (deficiency) of revenues over (under) expenditures	<u>92</u>	<u>3,409</u>	<u>(7)</u>	<u>(274)</u>	<u>9,120</u>	<u>-</u>	<u>1,684</u>
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(4,699)	-	-
Proceeds from Issuance of long-term debt	-	-	-	-	1,100	-	-
Sales of capital assets	-	-	-	-	(605)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,204)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	92	3,409	(7)	(274)	4,916	-	1,684
Fund balances - beginning	(92)	7,745	694	(120)	34,442	-	1,238
Fund balances - ending	<u>\$ -</u>	<u>\$ 11,154</u>	<u>\$ 687</u>	<u>\$ (394)</u>	<u>\$ 39,358</u>	<u>\$ -</u>	<u>\$ 2,922</u>

City of Riverside
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2010
(amounts expressed in thousands)

	Special Revenue		Capital Projects				Permanent Fund	Total Nonmajor Governmental Funds
	Housing Authority	Total	Special Capital Improvement	Storm Drain	Transportation	Total	Library Special	
Revenues								
Taxes	\$ -	\$ 11,592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,592
Licenses and permits	-	-	576	157	-	733	-	733
Intergovernmental	-	21,680	150	-	109	259	-	21,939
Charges for services	-	49	-	-	-	-	-	49
Fines and forfeitures	-	3,009	-	-	-	-	-	3,009
Special assessments	-	658	-	-	-	-	-	658
Rental and investment income	4	947	100	96	-	196	276	1,419
Miscellaneous	-	711	-	-	-	-	201	912
Total revenues	4	38,646	826	253	109	1,188	477	40,311
Expenditures								
Current:								
General government	-	5,734	233	100	-	333	-	6,067
Public Safety	-	1,263	-	-	-	-	-	1,263
Culture and recreation	-	-	-	-	-	-	129	129
Capital outlay	-	17,621	7,195	1,125	-	8,320	-	25,941
Total expenditures	-	24,618	7,428	1,225	-	8,653	129	33,400
Excess (deficiency) of revenues over (under) expenditures	4	14,028	(6,602)	(972)	109	(7,465)	348	6,911
Other financing sources (uses)								
Transfers in	1,522	1,522	-	719	29	748	-	2,270
Transfers out	-	(4,699)	(5,057)	-	-	(5,057)	-	(9,756)
Proceeds from Issuance of long-term debt	-	1,100	-	-	-	-	-	1,100
Sales of capital assets	-	(605)	-	-	-	-	-	(605)
Total other financing sources (uses)	1,522	(2,682)	(5,057)	719	29	(4,309)	-	(6,991)
Net change in fund balances	1,526	11,346	(11,659)	(253)	138	(11,774)	348	(80)
Fund balances - beginning	-	43,907	19,253	5,055	(20)	24,288	1,273	69,468
Fund balances - ending	\$ 1,526	\$ 55,253	\$ 7,594	\$ 4,802	\$ 118	\$ 12,514	\$ 1,621	\$ 69,388

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, 2010
(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	6,823	1,355	(5,468)	-	7,086	7,086	-	342	342
Licenses and permits	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Rental and investment income	-	-	-	-	369	369	-	16	16
Miscellaneous	-	-	-	-	-	-	-	42	42
Total revenues	<u>6,823</u>	<u>1,355</u>	<u>(5,468)</u>	<u>-</u>	<u>7,455</u>	<u>7,455</u>	<u>-</u>	<u>400</u>	<u>400</u>
Expenditures									
Current:									
General government	6,819	1,263	5,556	-	-	-	573	407	166
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	7,252	4,046	3,206	-	-	-
Total expenditures	<u>6,819</u>	<u>1,263</u>	<u>5,556</u>	<u>7,252</u>	<u>4,046</u>	<u>3,206</u>	<u>573</u>	<u>407</u>	<u>166</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4</u>	<u>92</u>	<u>88</u>	<u>(7,252)</u>	<u>3,409</u>	<u>10,661</u>	<u>(573)</u>	<u>(7)</u>	<u>566</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	4	92	88	(7,252)	3,409	10,661	(573)	(7)	566
Fund balances (deficit), beginning	(92)	(92)	-	7,745	7,745	-	694	694	-
Fund balances (deficit), ending	<u>\$ (88)</u>	<u>\$ -</u>	<u>\$ 88</u>	<u>\$ 493</u>	<u>\$ 11,154</u>	<u>\$ 10,661</u>	<u>\$ 121</u>	<u>\$ 687</u>	<u>\$ 566</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, 2010
(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	\$ -	\$ -	\$ -	\$ -	\$ 11,592	\$ 11,592	\$ -	\$ -	\$ -
Intergovernmental	2,909	12,767	9,858	-	130	130	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	1	1	-	-	-
Special assessments	-	-	-	-	-	-	-	120	120
Rental and investment income	-	16	16	-	542	542	-	-	-
Miscellaneous	350	451	101	-	218	218	-	-	-
Total revenues	<u>3,259</u>	<u>13,234</u>	<u>9,975</u>	<u>-</u>	<u>12,483</u>	<u>12,483</u>	<u>-</u>	<u>120</u>	<u>120</u>
Expenditures									
Current:									
General government	1,400	1,347	53	11,158	2,069	9,089	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	18,491	12,161	6,330	26,161	1,294	24,867	2,590	120	2,470
Total expenditures	<u>19,891</u>	<u>13,508</u>	<u>6,383</u>	<u>37,319</u>	<u>3,363</u>	<u>33,956</u>	<u>2,590</u>	<u>120</u>	<u>2,470</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(16,632)</u>	<u>(274)</u>	<u>16,358</u>	<u>(37,319)</u>	<u>9,120</u>	<u>46,439</u>	<u>(2,590)</u>	<u>-</u>	<u>2,590</u>
Other financing sources (uses)									
Transfers out	-	-	-	(4,699)	(4,699)	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	1,100	1,100	-	-	-	-
Sale of capital assets	-	-	-	-	(605)	(605)	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,599)</u>	<u>(4,204)</u>	<u>(605)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(16,632)	(274)	16,358	(40,918)	4,916	45,834	(2,590)	-	2,590
Fund balances (deficit), beginning	(120)	(120)	-	34,442	34,442	-	-	-	-
Fund balances (deficit), ending	<u>\$ (16,752)</u>	<u>\$ (394)</u>	<u>\$ 16,358</u>	<u>\$ (6,476)</u>	<u>\$ 39,358</u>	<u>\$ 45,834</u>	<u>\$ (2,590)</u>	<u>\$ -</u>	<u>\$ 2,590</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, 2010
(amounts expressed in thousands)

	Special Revenue						Capital Projects					
	Neglected Property Abatement			Housing Authority			Capital Outlay			Redevelopment		
	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												
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	90,074	28,507	(61,567)	-	1,513	1,513
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	49	49	-	-	-	-	-	-	-	-	-
Fines and forfeitures	250	3,008	2,758	-	-	-	-	-	-	-	-	-
Special assessments	-	538	538	-	-	-	-	77	77	-	-	-
Rental and investment income	-	-	-	-	4	4	-	966	966	-	2,475	2,475
Miscellaneous	-	-	-	114	-	(114)	2,100	7	(2,093)	-	4,501	4,501
Total revenues	250	3,595	3,345	114	4	(110)	92,174	29,557	(62,617)	-	8,489	8,489
Expenditures												
Current:												
General government	1,936	1,911	25	57	-	57	1,421	-	1,421	19,438	8,885	10,553
Culture and recreation	-	-	-	-	-	-	-	-	-	17,062	17,062	-
Capital outlay	-	-	-	5,410	-	5,410	57,885	57,200	685	130,909	47,158	83,751
Total expenditures	1,936	1,911	25	5,467	-	5,467	59,306	57,200	2,106	167,409	73,105	94,304
Excess (deficiency) of revenues over (under) expenditures	(1,686)	1,684	3,370	(5,353)	4	5,357	32,868	(27,643)	(60,511)	(167,409)	(64,616)	102,793
Other financing sources (uses)												
Transfers in	-	-	-	-	1,522	1,522	-	349	349	31,108	31,108	-
Transfers out	-	-	-	-	-	-	(31)	(31)	-	(3,982)	(3,982)	-
Sale of capital assets	-	-	-	-	-	-	-	3	3	850	246	(604)
Total other financing sources	-	-	-	-	1,522	1,522	(31)	321	352	27,976	27,372	(604)
Net change in fund balances	(1,686)	1,684	3,370	(5,353)	1,526	6,879	32,837	(27,322)	(60,159)	(139,433)	(37,244)	102,189
Fund balances (deficit), beginning	1,238	1,238	-	-	-	-	48,213	48,213	-	174,738	174,738	-
Fund balances (deficit), ending	<u>\$ (448)</u>	<u>\$ 2,922</u>	<u>\$ 3,370</u>	<u>\$ (5,353)</u>	<u>\$ 1,526</u>	<u>\$ 6,879</u>	<u>\$ 81,050</u>	<u>\$ 20,891</u>	<u>\$ (60,159)</u>	<u>\$ 35,305</u>	<u>\$ 137,494</u>	<u>\$ 102,189</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, 2010
(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	150	150	-	-	-	-	150	109	(41)
Licenses and permits	-	576	576	-	157	157	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Rental and investment income	-	100	100	-	96	96	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	150	826	676	-	253	253	150	109	(41)
Expenditures									
Current:									
General government	3,522	233	3,289	-	100	(100)	150	-	150
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	14,413	7,195	7,218	3,791	1,125	2,666	-	-	-
Total expenditures	17,935	7,428	10,507	3,791	1,225	2,566	150	-	150
Excess (deficiency) of revenues over (under) expenditures	(17,785)	(6,602)	11,183	(3,791)	(972)	2,819	-	109	109
Other financing sources (uses)									
Transfers in	-	-	-	-	719	719	-	29	29
Transfers out	-	(5,057)	(5,057)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Total other financing sources	-	(5,057)	(5,057)	-	719	719	-	29	29
Net change in fund balances	(17,785)	(11,659)	6,126	(3,791)	(253)	3,538	-	138	138
Fund balances (deficit), beginning	19,253	19,253	-	5,055	5,055	-	(20)	(20)	-
Fund balances (deficit), ending	\$ 1,468	\$ 7,594	\$ 6,126	\$ 1,264	\$ 4,802	\$ 3,538	\$ (20)	\$ 118	\$ 138

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, 2010
(amounts expressed in thousands)

Assets	Airport	Refuse	Transportation	Public Parking	Total
Current assets:					
Cash and investments	\$ 203	\$ 63	\$ 1,923	\$ 3,036	\$ 5,225
Receivables (net of allowance for uncollectibles)					
Interest	1	15	12	19	47
Utility billed	-	591	-	-	591
Utility unbilled	-	647	-	-	647
Accounts	98	249	3	165	515
Intergovernmental	99	-	-	51	150
Nuclear materials inventory	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	20	-	20
Due from other funds	-	-	-	-	-
Restricted assets:					
Cash and cash equivalents	-	2,466	-	-	2,466
Total current assets	401	4,031	1,958	3,271	9,661
Non-current assets:					
Deferred charges - other	244	9,766	638	179	10,827
Capital assets:					
Land	9,988	-	-	3,713	13,701
Buildings	2,114	-	22	13,879	16,015
Accumulated depreciation-buildings	(1,014)	-	(8)	(2,899)	(3,921)
Improvements other than buildings	16,631	-	47	5,915	22,593
Accumulated depreciation-improvements other than buildings	(4,242)	-	(1)	(495)	(4,738)
Machinery and equipment	412	12,465	3,499	1,673	18,049
Accumulated depreciation-machinery and equipment	(183)	(6,701)	(1,522)	(698)	(9,104)
Construction in progress	2,385	-	164	5,891	8,440
Total non-current assets:	26,335	15,530	2,839	27,158	71,862
Total assets	26,736	19,561	4,797	30,429	81,523

(continued)

City of Riverside
Combining Statement of Net Assets
Nonmajor Enterprise Funds
June 30, 2010
(amounts expressed in thousands)

Liabilities	Airport	Refuse	Transportation	Public Parking	Total
Current liabilities:					
Accounts payable	37	582	20	45	684
Accrued payroll	49	575	109	72	805
Retainage payable	-	-	-	-	-
Unearned revenue	-	-	1,733	-	1,733
Deposits	1	-	-	-	1
Due to other funds	-	222	-	-	222
Capital leases-current	50	-	7	-	57
Landfill capping-current	-	300	-	-	300
Other payables	32	312	140	56	540
Total current liabilities	169	1,991	2,009	173	4,342
Non-current liabilities:					
Notes payables	-	-	-	-	-
Capital leases	-	-	21	-	21
Advances from other funds	239	1,306	628	8,915	11,088
Landfill capping	-	7,080	-	-	7,080
Total non-current liabilities	239	8,386	649	8,915	18,189
Total liabilities	408	10,377	2,658	9,088	22,531
Net Assets					
Invested in capital assets, net of related debt	26,041	5,764	2,173	26,979	60,957
Restricted for landfill capping	-	2,466	-	-	2,466
Unrestricted	287	954	(34)	(5,638)	(4,431)
Total net assets	\$ 26,328	\$ 9,184	\$ 2,139	\$ 21,341	\$ 58,992

City of Riverside
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2010
(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	\$ 1,315	\$ 18,712	\$ 328	\$ 4,876	\$ 25,231
Operating expenses:					
Personnel services	624	4,350	1,834	940	7,748
Contractual services	52	3,922	85	1,051	5,110
Maintenance and operation	455	5,341	302	480	6,578
General	189	3,763	438	238	4,628
Materials and supplies	208	555	225	42	1,030
Insurance	37	262	46	92	437
Depreciation and amortization	616	1,861	406	760	3,643
Total operating expenses	<u>2,181</u>	<u>20,054</u>	<u>3,336</u>	<u>3,603</u>	<u>29,174</u>
Operating Income (loss)	<u>(866)</u>	<u>(1,342)</u>	<u>(3,008)</u>	<u>1,273</u>	<u>(3,943)</u>
Nonoperating revenues (expenses):					
Operating grants	-	-	2,487	-	2,487
Interest income	-	46	48	116	210
Other	51	180	-	672	903
Gain/loss on retirement of capital assets	1	(406)	9	-	(396)
Interest expense and fiscal charges	(25)	(67)	(32)	(421)	(545)
Total non-operating revenues	<u>27</u>	<u>(247)</u>	<u>2,512</u>	<u>367</u>	<u>2,659</u>
Income before capital contributions and transfers	(839)	(1,589)	(496)	1,640	(1,284)
Cash capital contributions	108	-	1,193	8	1,309
Transfers out	-	-	-	(840)	(840)
Change in net assets	<u>(731)</u>	<u>(1,589)</u>	<u>697</u>	<u>808</u>	<u>(815)</u>
Total net assets - beginning	<u>27,059</u>	<u>10,773</u>	<u>1,442</u>	<u>20,533</u>	<u>59,807</u>
Total net assets - ending	<u>\$ 26,328</u>	<u>\$ 9,184</u>	<u>\$ 2,139</u>	<u>\$ 21,341</u>	<u>\$ 58,992</u>

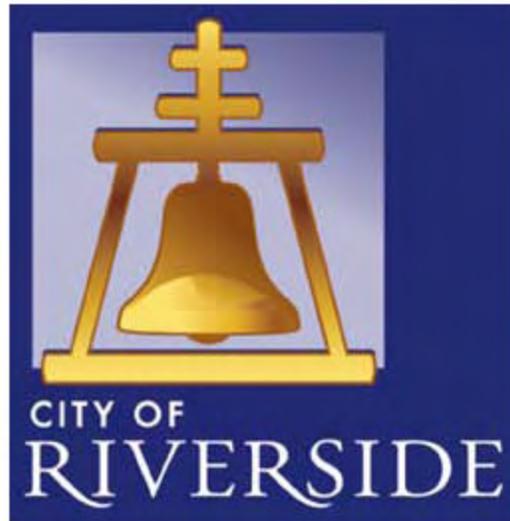
City of Riverside
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2010
(amounts expressed in thousands)

	Airport	Refuse	Trans- portation	Public Parking	Totals
Cash flows from operating activities:					
Cash received from customers and users	\$ 1,295	\$ 18,920	\$ 325	\$ 4,848	\$ 25,388
Cash paid to employees for services	(605)	(4,163)	(1,751)	(892)	(7,411)
Cash paid to other suppliers of goods or services	(991)	(13,608)	(1,106)	(2,526)	(18,231)
Other receipts	51	180	-	672	903
Net cash provided (used) by operating activities	(250)	1,329	(2,532)	2,102	649
Cash flows from noncapital financing activities:					
Transfers out	-	-	-	(840)	(840)
Operating grants	-	-	2,570	-	2,570
Advances from interfund receivables	-	-	-	6,544	6,544
Payments on interfund receivables	(6)	(28)	(14)	(4,690)	(4,738)
Advances to other funds	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	(6)	(28)	2,556	1,014	3,536
Cash flows from capital and related financing activities:					
Purchase of capital assets	(472)	(1,820)	(1,151)	(2,562)	(6,005)
Proceeds from the sale of capital assets	2	-	9	-	11
Principal paid on long-term obligations	(48)	-	-	-	(48)
Proceeds from on long-term obligations	-	-	29	-	29
Interest paid on long-term obligations	(25)	(67)	(32)	(421)	(545)
Capital contributions	210	-	1,193	8	1,411
Net cash provided (used) for capital and related financing activities	(333)	(1,887)	48	(2,975)	(5,147)
Cash flows from investing activities:					
Income from investments	8	53	46	139	246
Net cash provided by investing activities	8	53	46	139	246
Net change in cash and cash equivalents	(581)	(533)	118	280	(716)
Cash and cash equivalents, beginning	784	3,062	1,805	2,756	8,407
Cash and cash equivalents, ending	\$ 203	\$ 2,529	\$ 1,923	\$ 3,036	\$ 7,691

continued

City of Riverside
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2010
(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)	\$ (866)	\$ (1,342)	\$ (3,008)	\$ 1,273	\$ (3,943)
Other receipts	51	180	-	672	903
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization	616	1,861	406	760	3,643
Amortization of pension costs	4	24	12	3	43
Decrease in utility billed receivable	-	6	-	-	6
(Increase) in utility unbilled receivable	-	(10)	-	-	(10)
(Increase) in accounts receivable	(20)	(63)	(3)	(27)	(113)
(Increase) decrease in intergovernmental receivable	-	275	-	(1)	274
(Increase) in prepaid items	-	-	(8)	-	(8)
Increase (decrease) in accounts payable	(4)	145	(2)	(623)	(484)
Increase in accrued payroll	3	46	17	19	85
(decrease) in retainage payable	(1)	-	-	-	(1)
Increase in other payable	12	117	54	26	209
(Decrease) in deferred revenue	(45)	-	-	-	(45)
Increase in due to other funds	-	222	-	-	222
(Decrease) in landfill capping	-	(132)	-	-	(132)
Net cash provided (used) by operating activities	<u>\$ (250)</u>	<u>\$ 1,329</u>	<u>\$ (2,532)</u>	<u>\$ 2,102</u>	<u>\$ 649</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, 2010
(amounts expressed in thousands)

Assets	Self-Insurance					Totals
	Workers' Compensation	Unemployment Compensation	Public Liability	Central Stores	Central Garage	
Current assets:						
Cash and investments	\$ 2,785	\$ -	\$ 23	\$ -	\$ 2,581	\$ 5,389
Receivables (net of allowance for uncollectibles):						
Interest	41	-	-	-	13	54
Accounts	1	-	-	-	44	45
Intergovernmental	30	-	-	-	9	39
Inventory	-	-	-	5,441	574	6,015
Due from other funds	1,152	-	-	-	-	1,152
Prepaid items	-	-	-	-	-	-
Total current assets	<u>4,009</u>	<u>-</u>	<u>23</u>	<u>5,441</u>	<u>3,221</u>	<u>12,694</u>
Advances to other funds	13,602	-	-	-	-	13,602
Deferred charges	233	-	-	244	1,099	1,576
Capital assets:						
Buildings	-	-	-	-	1,488	1,488
Accumulated depreciation-buildings	-	-	-	-	(181)	(181)
Machinery and equipment	-	-	-	148	9,129	9,277
Accumulated depreciation-machinery and equipment	-	-	-	(138)	(7,616)	(7,754)
Construction in Progress	-	-	-	-	1	1
Capital assets (net of accumulated depreciation)	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>2,821</u>	<u>2,831</u>
Total noncurrent assets	<u>13,835</u>	<u>-</u>	<u>-</u>	<u>254</u>	<u>3,920</u>	<u>18,009</u>
Total assets	<u>17,844</u>	<u>-</u>	<u>23</u>	<u>5,695</u>	<u>7,141</u>	<u>30,703</u>
Liabilities						
Current liabilities:						
Accounts payable	82	2	270	287	162	803
Accrued payroll	29	-	-	86	390	505
Deposits	-	-	-	-	-	-
Due to other funds	-	369	783	2,548	-	3,700
Claims and judgements - current	5,900	112	4,988	-	-	11,000
Other payables	34	-	-	41	186	261
Total current liabilities	<u>6,045</u>	<u>483</u>	<u>6,041</u>	<u>2,962</u>	<u>738</u>	<u>16,269</u>
Noncurrent liabilities:						
Other payables	-	-	-	-	-	-
Advances from other funds	229	-	-	890	1,082	2,201
Claims and judgements	7,801	147	6,593	-	-	14,541
Total noncurrent liabilities	<u>8,030</u>	<u>147</u>	<u>6,593</u>	<u>890</u>	<u>1,082</u>	<u>16,742</u>
Total liabilities	<u>14,075</u>	<u>630</u>	<u>12,634</u>	<u>3,852</u>	<u>1,820</u>	<u>33,011</u>
Net Assets						
Invested in capital assets	-	-	-	10	2,821	2,831
Unrestricted	3,769	(630)	(12,611)	1,833	2,500	(5,139)
Total net assets	<u>\$ 3,769</u>	<u>\$ (630)</u>	<u>\$ (12,611)</u>	<u>\$ 1,843</u>	<u>\$ 5,321</u>	<u>\$ (2,308)</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, 2010
(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	\$ 3,392	\$ 83	\$ 3,741	\$ 1,196	\$ 6,814	\$ 15,226
Operating expenses:						
Personnel services	463	-	-	627	2,734	3,824
Contractual services	63	-	7	-	29	99
Maintenance and operation	2	-	-	24	1,687	1,713
General	372	10	434	315	327	1,458
Materials and supplies	1	-	-	12	153	166
Claims/Insurance	2,960	465	8,317	11	55	11,808
Depreciation and amortization	-	-	-	4	803	807
Total operating expenses	<u>3,861</u>	<u>475</u>	<u>8,758</u>	<u>993</u>	<u>5,788</u>	<u>19,875</u>
Operating income (loss)	<u>(469)</u>	<u>(392)</u>	<u>(5,017)</u>	<u>203</u>	<u>1,026</u>	<u>(4,649)</u>
Non-operating revenues (expenses):						
Interest income	186	-	-	-	46	232
Other	(2)	-	26	-	-	24
Gain on retirement of capital assets	-	-	-	-	3	3
Interest expense and fiscal charges	(12)	(9)	(40)	(14)	(56)	(131)
Total non-operating revenue (expenses)	<u>172</u>	<u>(9)</u>	<u>(14)</u>	<u>(14)</u>	<u>(7)</u>	<u>128</u>
Change in net assets	(297)	(401)	(5,031)	189	1,019	(4,521)
Total net assets - beginning	4,066	(229)	(7,580)	1,654	4,302	2,213
Total net assets - ending	<u>\$ 3,769</u>	<u>\$ (630)</u>	<u>\$ (12,611)</u>	<u>\$ 1,843</u>	<u>\$ 5,321</u>	<u>\$ (2,308)</u>

City of Riverside
Combining Statement of Cash Flows
Internal Service Funds
For the fiscal year ended June 30, 2010
(amounts expressed in thousands)

	Self Insured					Total
	Workers' Compensation	Unemployment Compensation	Public Liability	Central Stores	Central Garage	
Cash flows from operating activities:						
Cash received from customers and users	\$ 2,236	\$ 83	\$ 3,741	\$ 1,196	\$ 6,771	\$ 14,027
Cash paid to employees for services	(482)	-	-	(596)	(2,649)	(3,727)
Cash paid to other suppliers of goods or services	(4,210)	(78)	(6,505)	(580)	(2,622)	(13,995)
Other	(2)	-	26	-	-	24
Net cash provided (used) by operating activities	<u>(2,458)</u>	<u>5</u>	<u>(2,738)</u>	<u>20</u>	<u>1,500</u>	<u>(3,671)</u>
Cash flows from noncapital financing activities:						
Advances from interfund receivables		-	-	-	-	-
Payments on interfund payables	(5)			(6)	(23)	(34)
Advances to other funds	(986)	-	-	-	-	(986)
Net cash (used) by noncapital financing activities	<u>(991)</u>	<u>-</u>	<u>-</u>	<u>(6)</u>	<u>(23)</u>	<u>(1,020)</u>
Cash flows from capital and related financing activities:						
Interest paid on long-term obligation	(12)	(9)	(40)	(14)	(56)	(131)
Proceeds from the sale of capital assets	-	-	-	-	3	3
Purchase of capital assets	-	-	-	-	(57)	(57)
Net cash (used) for capital and related financing activities	<u>(12)</u>	<u>(9)</u>	<u>(40)</u>	<u>(14)</u>	<u>(110)</u>	<u>(185)</u>
Cash flows from investing activities:						
Income from investments	255	-	17	-	37	309
	<u>255</u>	<u>-</u>	<u>17</u>	<u>-</u>	<u>37</u>	<u>309</u>
Net increase (decrease) in cash and cash equivalents	(3,206)	(4)	(2,761)	-	1,404	(4,567)
Cash and cash equivalents, beginning	5,991	4	2,784	-	1,177	9,956
Cash and cash equivalents, ending	<u>\$ 2,785</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ 2,581</u>	<u>\$ 5,389</u>

continued

City of Riverside
Combining Statement of Cash Flows
Internal Service Funds
For the fiscal year ended June 30, 2010
(amounts expressed in thousands)

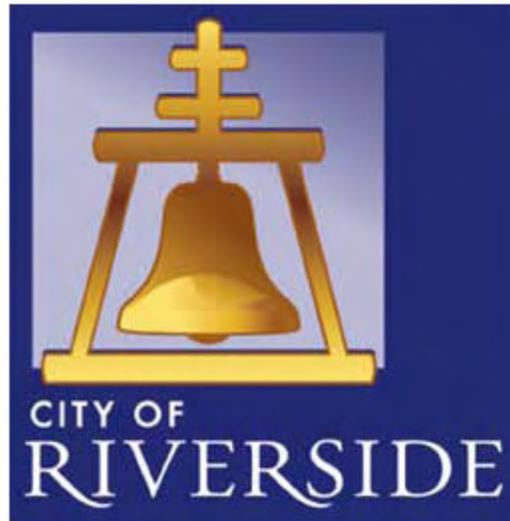
	Self Insured					Total
	Workers' Compensation	Unemployment Compensation	Public Liability	Central Stores	Central Garage	
Reconciliation of operating income to net cash provided (used) by operating activities:						
Operating income (loss)	\$ (469)	\$ (392)	\$ (5,017)	\$ 203	\$ 1,026	\$ (4,649)
Other	(2)	-	26	-	-	24
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation and amortization	-	-	-	4	803	807
Amortization of pension costs	4	-	-	5	19	28
(Increase) decrease in account receivable	12	-	-	-	(35)	(23)
(Increase) in intergovernmental receivable	(16)	-	-	-	(8)	(24)
(Increase) in due from other funds	(1,152)	-	-	-	-	(1,152)
Decrease in prepaid items	8	-	-	-	-	8
(Increase) decrease in inventory	-	-	-	29	(209)	(180)
Increase (decrease) in accounts payable	82	2	24	(8)	(162)	(62)
Increase in other payable	13	-	-	16	68	97
Increase (decrease) in accrued payroll	(36)	-	-	10	(2)	(28)
Increase (decrease) in due to other funds	-	357	783	(239)	-	901
Increase (decrease) in claims and judgments	(902)	38	1,446	-	-	582
Net cash provided (used) by operating activities	<u>\$ (2,458)</u>	<u>\$ 5</u>	<u>\$ (2,738)</u>	<u>\$ 20</u>	<u>\$ 1,500</u>	<u>\$ (3,671)</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, 2010
(amounts expressed in thousands)

	Balance			Balance
	July 1, 2009	Additions	Deductions	June 30, 2010
Assets:				
Cash and investments	\$ 10,898	\$ 16,927	\$ 16,706	\$ 11,119
Cash and investments at fiscal agent	9,294	13,791	14,155	8,930
Interest receivable	61	605	614	52
Property taxes receivable	187	270	190	267
Total assets	\$ 20,440	\$ 31,593	\$ 31,665	\$ 20,368
Liabilities:				
Accounts payable	\$ 21	\$ 110	\$ 126	5
Held for bond holders	20,419	9,588	9,644	20,363
Total liabilities	\$ 20,440	\$ 9,698	\$ 9,770	\$ 20,368



City of Riverside
Capital Assets Used in the Operation of Governmental Funds
Schedule By Source
June 30, 2010
(amounts expressed in thousands)

Governmental funds capital assets:	
Land	\$ 280,446
Buildings	165,017
Improvements other than buildings	159,501
Machinery and equipment	75,442
Infrastructure	800,754
Construction in progress	45,206
Total governmental funds capital assets	<u><u>\$ 1,526,366</u></u>

Investments in governmental funds capital assets by source:	
Certificates of participation	\$ 143,735
Gifts	308,936
Operating revenue	362,126
General obligation bonds	4,483
Revenue bonds	21,104
County contracts and grants	397
State grants	1,026
Asset forfeiture - state	2,278
Asset forfeiture - federal	218
Housing and community development grants	33,612
Other federal grants	239
Community facilities bonds	2,073
Assessment district bonds	28,626
Capital leases	18,452
RDA tax increment bonds	8,624
Capital projects funds	590,437
Total governmental funds capital assets	<u><u>\$ 1,526,366</u></u>

