

## **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, 2011  
(amounts expressed in thousands)

|   | Special Revenue                 |                  |                          |                                 |                      |                   |                              |
|---|---------------------------------|------------------|--------------------------|---------------------------------|----------------------|-------------------|------------------------------|
|   | Urban Areas Security Initiative | Gas Tax          | Air Quality Improvements | Housing & Community Development | Redevelopment Agency | NPDES Storm Drain | Neglected Property Abatement |
| <b>Assets</b>                                     |                                 |                  |                          |                                 |                      |                   |                              |
| Cash and investments                              | \$ -                            | \$ 13,050        | \$ 610                   | \$ 68                           | \$ 11,469            | \$ -              | \$ -                         |
| Cash and investments at fiscal agent              | -                               | -                | -                        | -                               | 192                  | -                 | -                            |
| Receivable (net of allowance for uncollectibles): |                                 |                  |                          |                                 |                      |                   |                              |
| Interest  | -                               | 104              | 6                        | 4                               | 112                  | 1                 | -                            |
| Accounts  | -                               | -                | -                        | 14                              | -                    | -                 | -                            |
| Intergovernmental                                 | 725                             | 205              | -                        | 2,499                           | -                    | 228               | -                            |
| Notes   | -                               | -                | -                        | 6,864                           | 15,870               | -                 | -                            |
| Advances to other funds                           | -                               | -                | -                        | -                               | 20,571               | -                 | -                            |
| Land & improvements held for resale               | -                               | -                | -                        | 1,677                           | -                    | -                 | -                            |
| Total assets                                      | <u>\$ 725</u>                   | <u>\$ 13,359</u> | <u>\$ 616</u>            | <u>\$ 11,126</u>                | <u>\$ 48,214</u>     | <u>\$ 229</u>     | <u>\$ -</u>                  |
| <b>Liabilities and fund balances</b>              |                                 |                  |                          |                                 |                      |                   |                              |
| Liabilities:                                      |                                 |                  |                          |                                 |                      |                   |                              |
| Accounts payable                                  | \$ 32                           | \$ 143           | \$ 11                    | \$ 588                          | \$ 172               | \$ 2              | \$ -                         |
| Accrued payroll                                   | -                               | -                | -                        | 25                              | -                    | -                 | -                            |
| Retainage payable                                 | -                               | 898              | -                        | 49                              | -                    | -                 | -                            |
| Deferred revenue                                  | -                               | -                | -                        | 8,541                           | 15,823               | -                 | -                            |
| Deposits  | -                               | -                | -                        | -                               | 26                   | -                 | -                            |
| Due to other funds                                | 693                             | -                | -                        | 931                             | -                    | 227               | -                            |
| Advance from other funds                          | -                               | -                | -                        | 578                             | -                    | -                 | -                            |
| Total liabilities                                 | <u>725</u>                      | <u>1,041</u>     | <u>11</u>                | <u>10,712</u>                   | <u>16,021</u>        | <u>229</u>        | <u>-</u>                     |
| Fund balances                                     |                                 |                  |                          |                                 |                      |                   |                              |
| Restricted for:                                   |                                 |                  |                          |                                 |                      |                   |                              |
| Housing and redevelopment                         | -                               | -                | -                        | 414                             | 32,193               | -                 | -                            |
| Transportation and public works                   | -                               | 12,318           | 605                      | -                               | -                    | -                 | -                            |
| Total fund balances                               | <u>-</u>                        | <u>12,318</u>    | <u>605</u>               | <u>414</u>                      | <u>32,193</u>        | <u>-</u>          | <u>-</u>                     |
| Total liabilities and fund balances               | <u>\$ 725</u>                   | <u>\$ 13,359</u> | <u>\$ 616</u>            | <u>\$ 11,126</u>                | <u>\$ 48,214</u>     | <u>\$ 229</u>     | <u>\$ -</u>                  |

City of Riverside  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2011  
(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 |                                   |
| <b>Assets</b>                                     |                   |                  |                             |                 |                |                 |                 |                                   |
| Cash and investments                              | \$ 232            | \$ 25,429        | \$ 2,103                    | \$ 4,326        | \$ 41          | \$ 6,470        | \$ 1,625        | \$ 33,524                         |
| Cash and investments at fiscal agent              | -                 | 192              | 2,399                       | -               | -              | 2,399           | -               | 2,591                             |
| Receivable (net of allowance for uncollectibles): |                   |                  |                             |                 |                |                 |                 |                                   |
| Interest  | 8                 | 235              | 22                          | 32              | -              | 54              | -               | 289                               |
| Property taxes                                    | -                 | -                | -                           | -               | -              | -               | -               | -                                 |
| Accounts  | -                 | 14               | 277                         | -               | -              | 277             | -               | 291                               |
| Intergovernmental                                 | -                 | 3,657            | -                           | -               | 103            | 103             | -               | 3,760                             |
| Notes   | -                 | 22,734           | -                           | -               | -              | -               | -               | 22,734                            |
| Advances to other funds                           | -                 | 20,571           | -                           | -               | -              | -               | -               | 20,571                            |
| Land & improvements held for resale               | 11,853            | 13,530           | -                           | -               | -              | -               | -               | 13,530                            |
| Total assets                                      | <u>\$ 12,093</u>  | <u>\$ 86,362</u> | <u>\$ 4,801</u>             | <u>\$ 4,358</u> | <u>\$ 144</u>  | <u>\$ 9,303</u> | <u>\$ 1,625</u> | <u>\$ 97,290</u>                  |
| <b>Liabilities and fund balances</b>              |                   |                  |                             |                 |                |                 |                 |                                   |
| Liabilities:                                      |                   |                  |                             |                 |                |                 |                 |                                   |
| Accounts payable                                  | \$ 12             | \$ 960           | \$ 24                       | \$ 365          | \$ -           | \$ 389          | \$ -            | \$ 1,349                          |
| Accrued payroll                                   | -                 | 25               | -                           | -               | -              | -               | -               | 25                                |
| Retainage payable                                 | -                 | 947              | 158                         | -               | -              | 158             | -               | 1,105                             |
| Deferred revenue                                  | -                 | 24,364           | -                           | 1               | 115            | 116             | -               | 24,480                            |
| Deposits  | 10                | 36               | -                           | -               | -              | -               | -               | 36                                |
| Due to other funds                                | -                 | 1,851            | -                           | -               | -              | -               | -               | 1,851                             |
| Advance from other funds                          | -                 | 578              | 3,538                       | -               | -              | 3,538           | -               | 4,116                             |
| Total liabilities                                 | <u>22</u>         | <u>28,761</u>    | <u>3,720</u>                | <u>366</u>      | <u>115</u>     | <u>4,201</u>    | <u>-</u>        | <u>32,962</u>                     |
| Fund balances                                     |                   |                  |                             |                 |                |                 |                 |                                   |
| Nonspendable:                                     |                   |                  |                             |                 |                |                 |                 |                                   |
| Permanent fund principal                          | -                 | -                | -                           | -               | -              | -               | 1,625           | 1,625                             |
| Restricted for:                                   |                   |                  |                             |                 |                |                 |                 |                                   |
| Housing and redevelopment                         | 12,071            | 44,678           | -                           | -               | -              | -               | -               | 44,678                            |
| Transportation and public works                   | -                 | 12,923           | -                           | -               | 29             | 29              | -               | 12,952                            |
| Other purposes                                    | -                 | -                | 1,081                       | 3,992           | -              | 5,073           | -               | 5,073                             |
| Total fund balances                               | <u>12,071</u>     | <u>57,601</u>    | <u>1,081</u>                | <u>3,992</u>    | <u>29</u>      | <u>5,102</u>    | <u>1,625</u>    | <u>64,328</u>                     |
| Total liabilities and fund balances               | <u>\$ 12,093</u>  | <u>\$ 86,362</u> | <u>\$ 4,801</u>             | <u>\$ 4,358</u> | <u>\$ 144</u>  | <u>\$ 9,303</u> | <u>\$ 1,625</u> | <u>\$ 97,290</u>                  |

City of Riverside  
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the fiscal year ended June 30, 2011  
(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 |
| <b>Revenues</b>   |                                |                  |                         |                                 |                      |                   |                              |
| Taxes   | \$ -                           | \$ -             | \$ -                    | \$ -                            | \$ 11,163            | \$ -              | \$ -                         |
| Intergovernmental   | 2,374                          | 7,253            | 352                     | 8,951                           | -                    | -                 | -                            |
| Charges for services                                      | -                              | -                | -                       | -                               | -                    | -                 | 33                           |
| Fines and forfeitures                                     | -                              | -                | -                       | -                               | -                    | -                 | 3,684                        |
| Special assessments                                       | -                              | -                | -                       | -                               | -                    | 228               | 421                          |
| Rental and investment income                              | -                              | 325              | 18                      | 33                              | 16                   | -                 | -                            |
| Miscellaneous   | -                              | -                | 151                     | 3,725                           | 220                  | -                 | -                            |
| <b>Total revenues</b>                                     | <b>2,374</b>                   | <b>7,578</b>     | <b>521</b>              | <b>12,709</b>                   | <b>11,399</b>        | <b>228</b>        | <b>4,138</b>                 |
| <b>Expenditures</b>                                       |                                |                  |                         |                                 |                      |                   |                              |
| Current:  |                                |                  |                         |                                 |                      |                   |                              |
| General government  | -                              | -                | 603                     | 955                             | 1,866                | -                 | 3,530                        |
| Public Safety   | 2,374                          | -                | -                       | -                               | -                    | -                 | -                            |
| Capital outlay  | -                              | 6,414            | -                       | 10,946                          | 3,693                | 228               | -                            |
| Debt service:   |                                |                  |                         |                                 |                      |                   |                              |
| Principal   | -                              | -                | -                       | -                               | 9,100                | -                 | -                            |
| <b>Total expenditures</b>                                 | <b>2,374</b>                   | <b>6,414</b>     | <b>603</b>              | <b>11,901</b>                   | <b>14,659</b>        | <b>228</b>        | <b>3,530</b>                 |
| Excess (deficiency) of revenues over (under) expenditures | -                              | 1,164            | (82)                    | 808                             | (3,260)              | -                 | 608                          |
| <b>Other financing sources (uses)</b>                     |                                |                  |                         |                                 |                      |                   |                              |
| Transfers in  | -                              | -                | -                       | -                               | 1,474                | -                 | -                            |
| Transfers out   | -                              | -                | -                       | -                               | (14,676)             | -                 | (3,530)                      |
| Proceeds from Issuance of long-term debt                  | -                              | -                | -                       | -                               | 9,100                | -                 | -                            |
| Sales of capital assets                                   | -                              | -                | -                       | -                               | 197                  | -                 | -                            |
| <b>Total other financing sources (uses)</b>               | <b>-</b>                       | <b>-</b>         | <b>-</b>                | <b>-</b>                        | <b>(3,905)</b>       | <b>-</b>          | <b>(3,530)</b>               |
| Net change in fund balances                               | -                              | 1,164            | (82)                    | 808                             | (7,165)              | -                 | (2,922)                      |
| Fund balances - beginning                                 | -                              | 11,154           | 687                     | (394)                           | 39,358               | -                 | 2,922                        |
| <b>Fund balances - ending</b>                             | <b>\$ -</b>                    | <b>\$ 12,318</b> | <b>\$ 605</b>           | <b>\$ 414</b>                   | <b>\$ 32,193</b>     | <b>\$ -</b>       | <b>\$ -</b>                  |

**City of Riverside**  
**Combining Statement of Revenue, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the fiscal year ended June 30, 2011**  
**(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 |                                   |
| <b>Revenues</b>   |                   |           |                             |             |                |          |                 |                                   |
| Taxes   | \$ -              | \$ 11,163 | \$ -                        | \$ -        | \$ -           | \$ -     | \$ -            | \$ 11,163                         |
| Licenses and permits                                      | -                 | -         | 852                         | 88          | -              | 940      | -               | 940                               |
| Intergovernmental   | -                 | 18,930    | -                           | -           | 39             | 39       | -               | 18,969                            |
| Charges for services                                      | -                 | 33        | -                           | -           | -              | -        | -               | 33                                |
| Fines and forfeitures                                     | -                 | 3,684     | -                           | -           | -              | -        | -               | 3,684                             |
| Special assessments                                       | -                 | 649       | -                           | -           | -              | -        | -               | 649                               |
| Rental and investment income                              | 34                | 426       | -                           | 94          | -              | 94       | 52              | 572                               |
| Miscellaneous   | -                 | 4,096     | -                           | -           | -              | -        | 89              | 4,185                             |
| Total revenues  | 34                | 38,981    | 852                         | 182         | 39             | 1,073    | 141             | 40,195                            |
| <b>Expenditures</b>                                       |                   |           |                             |             |                |          |                 |                                   |
| Current:  |                   |           |                             |             |                |          |                 |                                   |
| General government  | 12                | 6,966     | 244                         | 100         | -              | 344      | -               | 7,310                             |
| Public Safety   | -                 | 2,374     | -                           | -           | -              | -        | -               | 2,374                             |
| Culture and recreation                                    | -                 | -         | -                           | -           | -              | -        | 137             | 137                               |
| Capital outlay  | 1,624             | 22,905    | 3,656                       | 892         | 128            | 4,676    | -               | 27,581                            |
| Debt service:   |                   |           |                             |             |                |          |                 |                                   |
| Principal   | -                 | 9,100     | -                           | -           | -              | -        | -               | 9,100                             |
| Total expenditures  | 1,636             | 41,345    | 3,900                       | 992         | 128            | 5,020    | 137             | 46,502                            |
| Excess (deficiency) of revenues over (under) expenditures | (1,602)           | (2,364)   | (3,048)                     | (810)       | (89)           | (3,947)  | 4               | (6,307)                           |
| <b>Other financing sources (uses)</b>                     |                   |           |                             |             |                |          |                 |                                   |
| Transfers in  | 14,909            | 16,383    | -                           | -           | -              | -        | -               | 16,383                            |
| Transfers out   | (2,674)           | (20,880)  | (3,465)                     | -           | -              | (3,465)  | -               | (24,345)                          |
| Proceeds from issuance of long-term debt                  | -                 | 9,100     | -                           | -           | -              | -        | -               | 9,100                             |
| Sales of capital assets                                   | (88)              | 109       | -                           | -           | -              | -        | -               | 109                               |
| Total other financing sources (uses)                      | 12,147            | 4,712     | (3,465)                     | -           | -              | (3,465)  | -               | 1,247                             |
| Net change in fund balances                               | 10,545            | 2,348     | (6,513)                     | (810)       | (89)           | (7,412)  | 4               | (5,060)                           |
| Fund balances - beginning                                 | 1,526             | 55,253    | 7,594                       | 4,802       | 118            | 12,514   | 1,621           | 69,388                            |
| Fund balances - ending                                    | \$ 12,071         | \$ 57,601 | \$ 1,081                    | \$ 3,992    | \$ 29          | \$ 5,102 | \$ 1,625        | \$ 64,328                         |

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, 2011  
(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 |
| <b>Revenues</b>   |                                |              |                          |                 |                  |                          |                         |               |                          |
| Taxes   | \$ -                           | \$ -         | \$ -                     | \$ -            | \$ -             | \$ -                     | \$ -                    | \$ -          | \$ -                     |
| Intergovernmental   | 9,696                          | 2,374        | (7,322)                  | 7,568           | 7,253            | (315)                    | 330                     | 352           | 22                       |
| Licenses and permits                                      | -                              | -            | -                        | -               | -                | -                        | -                       | -             | -                        |
| Charges for services                                      | -                              | -            | -                        | -               | -                | -                        | -                       | -             | -                        |
| Fines and forfeitures                                     | -                              | -            | -                        | -               | -                | -                        | -                       | -             | -                        |
| Special assessments                                       | -                              | -            | -                        | -               | -                | -                        | -                       | -             | -                        |
| Rental and investment income                              | -                              | -            | -                        | 150             | 325              | 175                      | -                       | 18            | 18                       |
| Miscellaneous   | -                              | -            | -                        | -               | -                | -                        | 131                     | 151           | 20                       |
| Total revenues  | <u>9,696</u>                   | <u>2,374</u> | <u>(7,322)</u>           | <u>7,718</u>    | <u>7,578</u>     | <u>(140)</u>             | <u>461</u>              | <u>521</u>    | <u>60</u>                |
| <b>Expenditures</b>                                       |                                |              |                          |                 |                  |                          |                         |               |                          |
| Current:  |                                |              |                          |                 |                  |                          |                         |               |                          |
| General government  | 9,785                          | 2,374        | 7,411                    | -               | -                | -                        | 1,003                   | 603           | 400                      |
| Culture and recreation                                    | -                              | -            | -                        | -               | -                | -                        | -                       | -             | -                        |
| Capital outlay  | -                              | -            | -                        | 18,499          | 6,414            | 12,085                   | -                       | -             | -                        |
| Total expenditures  | <u>9,785</u>                   | <u>2,374</u> | <u>7,411</u>             | <u>18,499</u>   | <u>6,414</u>     | <u>12,085</u>            | <u>1,003</u>            | <u>603</u>    | <u>400</u>               |
| Excess (deficiency) of revenues over (under) expenditures | <u>(89)</u>                    | <u>-</u>     | <u>89</u>                | <u>(10,781)</u> | <u>1,164</u>     | <u>11,945</u>            | <u>(542)</u>            | <u>(82)</u>   | <u>460</u>               |
| <b>Other financing sources (uses)</b>                     |                                |              |                          |                 |                  |                          |                         |               |                          |
| 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                               | (89)                           | -            | 89                       | (10,781)        | 1,164            | 11,945                   | (542)                   | (82)          | 460                      |
| Fund balances (deficit), beginning                        | -                              | -            | -                        | 11,154          | 11,154           | -                        | 687                     | 687           | -                        |
| Fund balances (deficit), ending                           | <u>\$ (89)</u>                 | <u>\$ -</u>  | <u>\$ 89</u>             | <u>\$ 373</u>   | <u>\$ 12,318</u> | <u>\$ 11,945</u>         | <u>\$ 145</u>           | <u>\$ 605</u> | <u>\$ 460</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, 2011  
(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 |
| <b>Revenues</b>   |                                 |               |                          |                      |                  |                          |                   |             |                          |
| Taxes   | \$ -                            | \$ -          | \$ -                     | \$ 9,586             | \$ 11,163        | \$ 1,577                 | \$ -              | \$ -        | \$ -                     |
| Intergovernmental   | 7,692                           | 8,951         | 1,259                    | -                    | -                | -                        | -                 | -           | -                        |
| Licenses and permits                                      | -                               | -             | -                        | -                    | -                | -                        | -                 | -           | -                        |
| Charges for services                                      | -                               | -             | -                        | -                    | -                | -                        | -                 | -           | -                        |
| Fines and forfeitures                                     | -                               | -             | -                        | -                    | -                | -                        | -                 | -           | -                        |
| Special assessments                                       | -                               | -             | -                        | -                    | -                | -                        | 399               | 228         | (171)                    |
| Rental and investment income                              | 25                              | 33            | 8                        | 214                  | 16               | (198)                    | -                 | -           | -                        |
| Miscellaneous   | 390                             | 3,725         | 3,335                    | 5                    | 220              | 215                      | -                 | -           | -                        |
| Total revenues  | <u>8,107</u>                    | <u>12,709</u> | <u>4,602</u>             | <u>9,805</u>         | <u>11,399</u>    | <u>1,594</u>             | <u>399</u>        | <u>228</u>  | <u>(171)</u>             |
| <b>Expenditures</b>                                       |                                 |               |                          |                      |                  |                          |                   |             |                          |
| Current:  |                                 |               |                          |                      |                  |                          |                   |             |                          |
| General government  | 959                             | 955           | 4                        | 33,119               | 1,866            | 31,253                   | -                 | -           | -                        |
| Culture and recreation                                    | -                               | -             | -                        | -                    | -                | -                        | -                 | -           | -                        |
| Capital outlay  | 25,562                          | 10,946        | 14,616                   | 8,426                | 3,693            | 4,733                    | 434               | 228         | 206                      |
| Debt service  |                                 |               |                          |                      |                  |                          |                   |             |                          |
| Principal   |                                 |               |                          | 9,100                | 9,100            |                          |                   |             |                          |
| Total expenditures  | <u>26,521</u>                   | <u>11,901</u> | <u>14,620</u>            | <u>50,645</u>        | <u>14,659</u>    | <u>35,986</u>            | <u>434</u>        | <u>228</u>  | <u>206</u>               |
| Excess (deficiency) of revenues over (under) expenditures | <u>(18,414)</u>                 | <u>808</u>    | <u>19,222</u>            | <u>(40,840)</u>      | <u>(3,260)</u>   | <u>37,580</u>            | <u>(35)</u>       | <u>-</u>    | <u>35</u>                |
| <b>Other financing sources (uses)</b>                     |                                 |               |                          |                      |                  |                          |                   |             |                          |
| Transfers in  | -                               | -             | -                        | -                    | 1,474            | 1,474                    | -                 | -           | -                        |
| Transfers out   | -                               | -             | -                        | (14,840)             | (14,676)         | 164                      | -                 | -           | -                        |
| Proceeds from issuance of long-term debt                  | -                               | -             | -                        | 9,100                | 9,100            | -                        | -                 | -           | -                        |
| Sale of capital assets                                    | -                               | -             | -                        | -                    | 197              | 197                      | -                 | -           | -                        |
| Total other financing sources                             | <u>-</u>                        | <u>-</u>      | <u>-</u>                 | <u>(5,740)</u>       | <u>(3,905)</u>   | <u>1,835</u>             | <u>-</u>          | <u>-</u>    | <u>-</u>                 |
| Net change in fund balances                               | (18,414)                        | 808           | 19,222                   | (46,580)             | (7,165)          | 39,415                   | (35)              | -           | 35                       |
| Fund balances (deficit), beginning                        | (394)                           | (394)         | -                        | 39,358               | 39,358           | -                        | -                 | -           | -                        |
| Fund balances (deficit), ending                           | <u>\$ (18,808)</u>              | <u>\$ 414</u> | <u>\$ 19,222</u>         | <u>\$ (7,222)</u>    | <u>\$ 32,193</u> | <u>\$ 39,415</u>         | <u>\$ (35)</u>    | <u>\$ -</u> | <u>\$ 35</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, 2011  
(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 |
| <b>Revenues</b>   |                              |                |                          |                   |                  |                          |                  |                  |                          |                     |                  |                          |
| Taxes   | \$ -                         | \$ -           | \$ -                     | \$ -              | \$ -             | \$ -                     | \$ -             | \$ -             | \$ -                     | \$ -                | \$ -             | \$ -                     |
| Intergovernmental   | -                            | -              | -                        | -                 | -                | -                        | 85,402           | 30,720           | (54,682)                 | 769                 | 89               | (680)                    |
| Licenses and permits                                      | -                            | -              | -                        | -                 | -                | -                        | -                | -                | -                        | -                   | -                | -                        |
| Charges for services                                      | -                            | 33             | 33                       | -                 | -                | -                        | -                | -                | -                        | -                   | -                | -                        |
| Fines and forfeitures                                     | 3,000                        | 3,684          | 684                      | -                 | -                | -                        | -                | -                | -                        | -                   | -                | -                        |
| Special assessments                                       | 500                          | 421            | (79)                     | -                 | -                | -                        | 35               | 315              | 280                      | -                   | -                | -                        |
| Rental and investment income                              | -                            | -              | -                        | -                 | 34               | 34                       | 175              | 450              | 275                      | 809                 | 2,445            | 1,636                    |
| Miscellaneous   | -                            | -              | -                        | -                 | -                | -                        | 2,100            | 1,911            | (189)                    | 23                  | 3,406            | 3,383                    |
| Total revenues  | <u>3,500</u>                 | <u>4,138</u>   | <u>638</u>               | <u>-</u>          | <u>34</u>        | <u>34</u>                | <u>87,712</u>    | <u>33,396</u>    | <u>(54,316)</u>          | <u>1,601</u>        | <u>5,940</u>     | <u>4,339</u>             |
| <b>Expenditures</b>                                       |                              |                |                          |                   |                  |                          |                  |                  |                          |                     |                  |                          |
| Current:  |                              |                |                          |                   |                  |                          |                  |                  |                          |                     |                  |                          |
| General government  | 3,867                        | 3,530          | 337                      | 1,817             | 12               | 1,805                    | -                | -                | -                        | 13,366              | 8,983            | 4,383                    |
| Culture and recreation                                    | -                            | -              | -                        | -                 | -                | -                        | -                | -                | -                        | 15,393              | 18,848           | (3,455)                  |
| Capital outlay  | -                            | -              | -                        | -                 | 1,624            | (1,624)                  | 101,545          | 40,780           | 60,765                   | 127,390             | 35,711           | 91,679                   |
| Debt service  |                              |                |                          |                   |                  |                          |                  |                  |                          |                     |                  |                          |
| Principal   | -                            | -              | -                        | -                 | -                | -                        | -                | -                | -                        | -                   | -                | -                        |
| Interest  | -                            | -              | -                        | -                 | -                | -                        | -                | -                | -                        | -                   | 990              | (990)                    |
| Total expenditures  | <u>3,867</u>                 | <u>3,530</u>   | <u>337</u>               | <u>1,817</u>      | <u>1,636</u>     | <u>181</u>               | <u>101,545</u>   | <u>40,780</u>    | <u>60,765</u>            | <u>156,149</u>      | <u>64,532</u>    | <u>91,617</u>            |
| Excess (deficiency) of revenues over (under) expenditures | <u>(367)</u>                 | <u>608</u>     | <u>975</u>               | <u>(1,817)</u>    | <u>(1,602)</u>   | <u>215</u>               | <u>(13,833)</u>  | <u>(7,384)</u>   | <u>6,449</u>             | <u>(154,548)</u>    | <u>(58,592)</u>  | <u>95,956</u>            |
| <b>Other financing sources (uses)</b>                     |                              |                |                          |                   |                  |                          |                  |                  |                          |                     |                  |                          |
| Transfers in  | -                            | -              | -                        | 14,559            | 14,909           | 350                      | -                | -                | -                        | 21,952              | 29,554           | 7,602                    |
| Transfers out   | -                            | (3,530)        | (3,530)                  | (1,200)           | (2,674)          | (1,474)                  | -                | -                | -                        | (117,365)           | (117,905)        | (540)                    |
| Proceeds from issuance of long-term debt                  | -                            | -              | -                        | -                 | -                | -                        | -                | -                | -                        | 65,000              | 65,000           | -                        |
| Sale of capital assets                                    | -                            | -              | -                        | -                 | (88)             | (88)                     | -                | -                | -                        | -                   | (3,657)          | (3,657)                  |
| Total other financing sources                             | <u>-</u>                     | <u>(3,530)</u> | <u>(3,530)</u>           | <u>13,359</u>     | <u>12,147</u>    | <u>(1,212)</u>           | <u>-</u>         | <u>-</u>         | <u>-</u>                 | <u>(30,413)</u>     | <u>(27,008)</u>  | <u>3,405</u>             |
| Net change in fund balances                               | (367)                        | (2,922)        | (2,555)                  | 11,542            | 10,545           | (997)                    | (13,833)         | (7,384)          | 6,449                    | (184,961)           | (85,600)         | 99,361                   |
| Fund balances (deficit), beginning                        | 2,922                        | 2,922          | -                        | 1,526             | 1,526            | -                        | 20,891           | 20,891           | -                        | 13,494              | 137,494          | 124,000                  |
| Fund balances (deficit), ending                           | <u>\$ 2,555</u>              | <u>\$ -</u>    | <u>\$ (2,555)</u>        | <u>\$ 13,068</u>  | <u>\$ 12,071</u> | <u>\$ (997)</u>          | <u>\$ 7,058</u>  | <u>\$ 13,507</u> | <u>\$ 6,449</u>          | <u>\$ (171,467)</u> | <u>\$ 51,894</u> | <u>\$ 223,361</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, 2011  
(amounts expressed in thousands)

|   | Capital Projects            |                 |                                |                 |                 |                                |                 |              |                                |
|---|-----------------------------|-----------------|--------------------------------|-----------------|-----------------|--------------------------------|-----------------|--------------|--------------------------------|
|   | Special Capital Improvement |                 |                                | Storm Drain     |                 |                                | Transportation  |              |                                |
|   | Final<br>Budget             | Actual          | Variance<br>to Final<br>Budget | Final<br>Budget | Actual          | Variance<br>to Final<br>Budget | Final<br>Budget | Actual       | Variance<br>to Final<br>Budget |
| <b>Revenues</b>   |                             |                 |                                |                 |                 |                                |                 |              |                                |
| Taxes   | \$ -                        | \$ -            | \$ -                           | \$ -            | \$ -            | \$ -                           | \$ -            | \$ -         | \$ -                           |
| Intergovernmental   | -                           | -               | -                              | -               | -               | -                              | 449             | 39           | (410)                          |
| Licenses and permits                                      | -                           | 852             | 852                            | 65              | 88              | 23                             | -               | -            | -                              |
| Charges for services                                      | -                           | -               | -                              | -               | -               | -                              | -               | -            | -                              |
| Fines and forfeitures                                     | -                           | -               | -                              | -               | -               | -                              | -               | -            | -                              |
| Special assessments                                       | -                           | -               | -                              | -               | -               | -                              | -               | -            | -                              |
| Rental and investment income                              | -                           | -               | -                              | 60              | 94              | 34                             | -               | -            | -                              |
| Miscellaneous   | -                           | -               | -                              | -               | -               | -                              | -               | -            | -                              |
| Total revenues  | <u>-</u>                    | <u>852</u>      | <u>852</u>                     | <u>125</u>      | <u>182</u>      | <u>57</u>                      | <u>449</u>      | <u>39</u>    | <u>(410)</u>                   |
| <b>Expenditures</b>                                       |                             |                 |                                |                 |                 |                                |                 |              |                                |
| Current:  |                             |                 |                                |                 |                 |                                |                 |              |                                |
| General government  | 549                         | 244             | 305                            | 100             | 100             | -                              | -               | -            | -                              |
| Culture and recreation                                    | -                           | -               | -                              | -               | -               | -                              | -               | -            | -                              |
| Capital outlay  | 7,861                       | 3,656           | 4,205                          | 3,732           | 892             | 2,840                          | 539             | 128          | 411                            |
| Debt service  |                             |                 |                                |                 |                 |                                |                 |              |                                |
| Principal   | -                           | -               | -                              | -               | -               | -                              | -               | -            | -                              |
| Interest  | -                           | -               | -                              | -               | -               | -                              | -               | -            | -                              |
| Total expenditures  | <u>8,410</u>                | <u>3,900</u>    | <u>4,510</u>                   | <u>3,832</u>    | <u>992</u>      | <u>2,840</u>                   | <u>539</u>      | <u>128</u>   | <u>411</u>                     |
| Excess (deficiency) of revenues over (under) expenditures | <u>(8,410)</u>              | <u>(3,048)</u>  | <u>5,362</u>                   | <u>(3,707)</u>  | <u>(810)</u>    | <u>2,897</u>                   | <u>(90)</u>     | <u>(89)</u>  | <u>1</u>                       |
| <b>Other financing sources (uses)</b>                     |                             |                 |                                |                 |                 |                                |                 |              |                                |
| Transfers in  | -                           | -               | -                              | -               | -               | -                              | -               | -            | -                              |
| Transfers out   | (3,465)                     | (3,465)         | -                              | -               | -               | -                              | -               | -            | -                              |
| Sale of capital assets                                    | -                           | -               | -                              | -               | -               | -                              | -               | -            | -                              |
| Total other financing sources                             | <u>(3,465)</u>              | <u>(3,465)</u>  | <u>-</u>                       | <u>-</u>        | <u>-</u>        | <u>-</u>                       | <u>-</u>        | <u>-</u>     | <u>-</u>                       |
| Net change in fund balances                               | (11,875)                    | (6,513)         | 5,362                          | (3,707)         | (810)           | 2,897                          | (90)            | (89)         | 1                              |
| Fund balances (deficit), beginning                        | 7,594                       | 7,594           | -                              | 4,802           | 4,802           | -                              | 118             | 118          | -                              |
| Fund balances (deficit), ending                           | <u>\$ (4,281)</u>           | <u>\$ 1,081</u> | <u>\$ 5,362</u>                | <u>\$ 1,095</u> | <u>\$ 3,992</u> | <u>\$ 2,897</u>                | <u>\$ 28</u>    | <u>\$ 29</u> | <u>\$ 1</u>                    |

## **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, 2011**  
**(amounts expressed in thousands)**

| <b>Assets</b>  | <b>Airport</b> | <b>Refuse</b> | <b>Transportation</b> | <b>Public Parking</b> | <b>Total</b>  |
|--|----------------|---------------|-----------------------|-----------------------|---------------|
| Current assets:  |                |               |                       |                       |               |
| Cash and investments                                       | \$ 2           | \$ 1,378      | \$ 1,167              | \$ 2,610              | \$ 5,157      |
| Receivables (net of allowance for uncollectibles)          |                |               |                       |                       |               |
| Interest   | -              | 30            | 9                     | 32                    | 71            |
| Utility billed   | -              | 619           | -                     | -                     | 619           |
| Utility unbilled   | -              | 580           | -                     | -                     | 580           |
| Accounts   | 106            | 198           | 9                     | 56                    | 369           |
| Intergovernmental  | -              | -             | 639                   | 59                    | 698           |
| Restricted assets:   |                |               |                       |                       |               |
| Cash and cash equivalents                                  | -              | 2,247         | -                     | -                     | 2,247         |
| Cash and investments at fiscal agent                       | -              | -             | -                     | 15,547                | 15,547        |
| Total current assets                                       | <u>108</u>     | <u>5,052</u>  | <u>1,824</u>          | <u>18,304</u>         | <u>25,288</u> |
| Non-current assets:  |                |               |                       |                       |               |
| Deferred charges - other                                   | 238            | 9,014         | 624                   | 175                   | 10,051        |
| Capital assets:  |                |               |                       |                       |               |
| Land   | 9,988          | -             | -                     | 3,713                 | 13,701        |
| Buildings  | 2,114          | -             | 22                    | 13,879                | 16,015        |
| Accumulated depreciation-buildings                         | (1,062)        | -             | (9)                   | (3,181)               | (4,252)       |
| Improvements other than buildings                          | 18,032         | -             | 47                    | 5,915                 | 23,994        |
| Accumulated depreciation-improvements other than buildings | (4,779)        | -             | (4)                   | (774)                 | (5,557)       |
| Machinery and equipment                                    | 412            | 11,687        | 3,954                 | 1,682                 | 17,735        |
| Accumulated depreciation-machinery and equipment           | (217)          | (7,303)       | (2,080)               | (1,001)               | (10,601)      |
| Construction in progress                                   | 1,077          | -             | 191                   | 10,295                | 11,563        |
| Total non-current assets:                                  | <u>25,803</u>  | <u>13,398</u> | <u>2,745</u>          | <u>30,703</u>         | <u>72,649</u> |
| Total assets   | <u>25,911</u>  | <u>18,450</u> | <u>4,569</u>          | <u>49,007</u>         | <u>97,937</u> |

(continued)

**City of Riverside**  
**Combining Statement of Net Assets**  
**Nonmajor Enterprise Funds**  
**June 30, 2011**  
**(amounts expressed in thousands)**

| <b>Liabilities</b>                              | <b>Airport</b>   | <b>Refuse</b>   | <b>Transportation</b> | <b>Public Parking</b> | <b>Total</b>     |
|---|------------------|-----------------|-----------------------|-----------------------|------------------|
| <b>Current liabilities:</b>                     |                  |                 |                       |                       |                  |
| Accounts payable                                | 111              | 692             | 21                    | 692                   | 1,516            |
| Accrued payroll                                 | 49               | 592             | 118                   | 87                    | 846              |
| Unearned revenue                                | -                | -               | 1,656                 | -                     | 1,656            |
| Due to other funds                              | 5                | -               | -                     | -                     | 5                |
| Capital leases-current                          | -                | -               | 7                     | -                     | 7                |
| Notes-current                                   | -                | -               | -                     | 807                   | 807              |
| Landfill capping-current                        | -                | 200             | -                     | -                     | 200              |
| Other payables                                  | 46               | 419             | 192                   | 82                    | 739              |
| <b>Total current liabilities</b>                | <b>211</b>       | <b>1,903</b>    | <b>1,994</b>          | <b>1,668</b>          | <b>5,776</b>     |
| <b>Non-current liabilities:</b>                 |                  |                 |                       |                       |                  |
| Notes payables                                  | -                | -               | -                     | 23,801                | 23,801           |
| Capital leases                                  | -                | -               | 22                    | -                     | 22               |
| Advances from other funds                       | 233              | 1,273           | 612                   | 1,696                 | 3,814            |
| Landfill capping                                | -                | 6,715           | -                     | -                     | 6,715            |
| <b>Total non-current liabilities</b>            | <b>233</b>       | <b>7,988</b>    | <b>634</b>            | <b>25,497</b>         | <b>34,352</b>    |
| <b>Total liabilities</b>                        | <b>444</b>       | <b>9,891</b>    | <b>2,628</b>          | <b>27,165</b>         | <b>40,128</b>    |
| <b>Net Assets</b>                               |                  |                 |                       |                       |                  |
| Invested in capital assets, net of related debt | 25,565           | 4,384           | 2,092                 | 21,467                | 53,508           |
| Restricted for landfill capping                 | -                | 2,247           | -                     | -                     | 2,247            |
| Unrestricted                                    | (98)             | 1,928           | (151)                 | 375                   | 2,054            |
| <b>Total net assets</b>                         | <b>\$ 25,467</b> | <b>\$ 8,559</b> | <b>\$ 1,941</b>       | <b>\$ 21,842</b>      | <b>\$ 57,809</b> |

**City of Riverside**  
**Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets**  
**Nonmajor Enterprise Funds**  
**For the fiscal year ended June 30, 2011**  
**(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                              | \$ 1,342         | \$ 19,134       | \$ 344                | \$ 5,205              | \$ 26,025        |
| Operating expenses:                               |                  |                 |                       |                       |                  |
| Personnel services                                | 718              | 4,360           | 1,917                 | 1,077                 | 8,072            |
| Contractual services                              | 59               | 3,825           | 18                    | 1,142                 | 5,044            |
| Maintenance and operation                         | 276              | 5,471           | 447                   | 472                   | 6,666            |
| General   | 237              | 3,660           | 313                   | 102                   | 4,312            |
| Materials and supplies                            | 366              | 793             | 173                   | 8                     | 1,340            |
| Insurance   | 29               | 105             | 46                    | 86                    | 266              |
| Depreciation and amortization                     | 619              | 1,795           | 561                   | 866                   | 3,841            |
| Total operating expenses                          | <u>2,304</u>     | <u>20,009</u>   | <u>3,475</u>          | <u>3,753</u>          | <u>29,541</u>    |
| Operating Income (loss)                           | <u>(962)</u>     | <u>(875)</u>    | <u>(3,131)</u>        | <u>1,452</u>          | <u>(3,516)</u>   |
| Nonoperating revenues (expenses):                 |                  |                 |                       |                       |                  |
| Operating grants                                  | -                | -               | 2,159                 | -                     | 2,159            |
| Interest income                                   | -                | 85              | 2                     | 15                    | 102              |
| Other   | 117              | 200             | 74                    | 664                   | 1,055            |
| Gain/loss on retirement of capital assets         | -                | 2               | 2                     | -                     | 4                |
| Interest expense and fiscal charges               | (16)             | (37)            | (18)                  | (648)                 | (719)            |
| Total non-operating revenues                      | <u>101</u>       | <u>250</u>      | <u>2,219</u>          | <u>31</u>             | <u>2,601</u>     |
| Income before capital contributions and transfers | <u>(861)</u>     | <u>(625)</u>    | <u>(912)</u>          | <u>1,483</u>          | <u>(915)</u>     |
| Cash capital contributions                        | -                | -               | 714                   | -                     | 714              |
| Noncash capital contributions                     | -                | -               | -                     | 10                    | 10               |
| Transfers out                                     | -                | -               | -                     | (992)                 | (992)            |
| Change in net assets                              | <u>(861)</u>     | <u>(625)</u>    | <u>(198)</u>          | <u>501</u>            | <u>(1,183)</u>   |
| Total net assets - beginning                      | <u>26,328</u>    | <u>9,184</u>    | <u>2,139</u>          | <u>21,341</u>         | <u>58,992</u>    |
| Total net assets - ending                         | <u>\$ 25,467</u> | <u>\$ 8,559</u> | <u>\$ 1,941</u>       | <u>\$ 21,842</u>      | <u>\$ 57,809</u> |

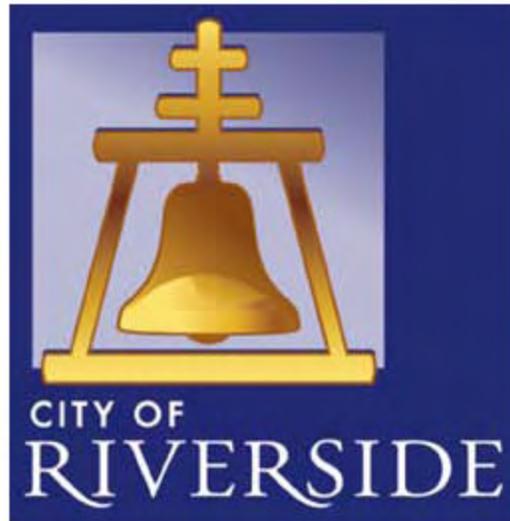
City of Riverside  
Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the fiscal year ended June 30, 2011  
(amounts expressed in thousands)

|   | <u>Airport</u> | <u>Refuse</u>   | <u>Trans-<br/>portation</u> | <u>Public<br/>Parking</u> | <u>Totals</u>    |
|---|----------------|-----------------|-----------------------------|---------------------------|------------------|
| Cash flows from operating activities:                                 |                |                 |                             |                           |                  |
| Cash received from customers and users                                | \$ 1,334       | \$ 19,224       | \$ 338                      | \$ 5,306                  | \$ 26,202        |
| Cash paid to employees for services                                   | (698)          | (4,206)         | (1,842)                     | (1,032)                   | (7,778)          |
| Cash paid to other suppliers of goods or services                     | (894)          | (14,131)        | (976)                       | (1,163)                   | (17,164)         |
| Other receipts  | <u>117</u>     | <u>200</u>      | <u>74</u>                   | <u>664</u>                | <u>1,055</u>     |
| Net cash provided (used) by operating activities                      | <u>(141)</u>   | <u>1,087</u>    | <u>(2,406)</u>              | <u>3,775</u>              | <u>2,315</u>     |
| Cash flows from noncapital financing activities:                      |                |                 |                             |                           |                  |
| Transfers out   | -              | -               | -                           | (992)                     | (992)            |
| Operating grants  | 99             | -               | 1,444                       | -                         | 1,543            |
| Payments on interfund receivables                                     | <u>(1)</u>     | <u>(33)</u>     | <u>(16)</u>                 | <u>(7,219)</u>            | <u>(7,269)</u>   |
| Net cash provided (used) by noncapital financing activities           | <u>98</u>      | <u>(33)</u>     | <u>1,428</u>                | <u>(8,211)</u>            | <u>(6,718)</u>   |
| Cash flows from capital and related financing activities:             |                |                 |                             |                           |                  |
| Purchase of capital assets  | (93)           | -               | (481)                       | (4,405)                   | (4,979)          |
| Proceeds from the sale of capital assets                              | -              | 2               | 2                           | -                         | 4                |
| Principal paid on long-term obligations                               | (50)           | -               | -                           | -                         | (50)             |
| Proceeds from on long-term obligations                                | -              | -               | -                           | 24,608                    | 24,608           |
| Interest paid on long-term obligations                                | (16)           | (30)            | (18)                        | (648)                     | (712)            |
| Capital contributions   | <u>-</u>       | <u>-</u>        | <u>714</u>                  | <u>-</u>                  | <u>714</u>       |
| Net cash provided (used) for capital and related financing activities | <u>(159)</u>   | <u>(28)</u>     | <u>217</u>                  | <u>19,555</u>             | <u>19,585</u>    |
| Cash flows from investing activities:                                 |                |                 |                             |                           |                  |
| Income from investments   | <u>1</u>       | <u>70</u>       | <u>5</u>                    | <u>2</u>                  | <u>78</u>        |
| Net cash provided by investing activities                             | <u>1</u>       | <u>70</u>       | <u>5</u>                    | <u>2</u>                  | <u>78</u>        |
| Net change in cash and cash equivalents                               | (201)          | 1,096           | (756)                       | 15,121                    | 15,260           |
| Cash and cash equivalents, beginning                                  | <u>203</u>     | <u>2,529</u>    | <u>1,923</u>                | <u>3,036</u>              | <u>7,691</u>     |
| Cash and cash equivalents, ending                                     | <u>\$ 2</u>    | <u>\$ 3,625</u> | <u>\$ 1,167</u>             | <u>\$ 18,157</u>          | <u>\$ 22,951</u> |

continued

City of Riverside  
Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the fiscal year ended June 30, 2011  
(amounts expressed in thousands)

|  | Airport         | Refuse          | Trans-<br>portation | Public<br>Parking | Totals          |
|--|-----------------|-----------------|---------------------|-------------------|-----------------|
| Reconciliation of operating income (loss) to net cash provided<br>(used) by operating activities:        |                 |                 |                     |                   |                 |
| Operating Income (loss)  | \$ (962)        | \$ (875)        | \$ (3,131)          | \$ 1,452          | \$ (3,516)      |
| Other receipts   | 117             | 200             | 74                  | 664               | 1,055           |
| Adjustments to reconcile operating income (loss) to<br>net cash provided (used) by operating activities: |                 |                 |                     |                   |                 |
| Depreciation and amortization  | 619             | 1,795           | 561                 | 866               | 3,841           |
| Amortization of pension costs  | 6               | 30              | 14                  | 4                 | 54              |
| (Increase) in utility billed receivable  | -               | (28)            | -                   | -                 | (28)            |
| Decrease in utility unbilled receivable  | -               | 67              | -                   | -                 | 67              |
| (Increase) decrease in accounts receivable   | (8)             | 51              | (6)                 | 109               | 146             |
| (Increase) in intergovernmental receivable   | -               | -               | -                   | (8)               | (8)             |
| Decrease in prepaid items  | -               | -               | 20                  | -                 | 20              |
| Increase in accounts payable   | 74              | 110             | 1                   | 647               | 832             |
| Increase in accrued payroll  | -               | 17              | 9                   | 15                | 41              |
| (decrease) in retainage payable  | (1)             | -               | -                   | -                 | (1)             |
| Increase in other payable  | 14              | 107             | 52                  | 26                | 199             |
| (Decrease) in due to other funds   | -               | (222)           | -                   | -                 | (222)           |
| (Decrease) in landfill capping   | -               | (165)           | -                   | -                 | (165)           |
| Net cash provided (used) by operating activities   | <u>\$ (141)</u> | <u>\$ 1,087</u> | <u>\$ (2,406)</u>   | <u>\$ 3,775</u>   | <u>\$ 2,315</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.

**Self-Insurance Trust** – To account for the operations of the City's self-insured workers' compensation, unemployment and liability programs.

**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, 2011**  
**(amounts expressed in thousands)**

| <b>Assets</b>                                      | <b>Self-Insurance<br/>Trust</b> | <b>Central Stores</b> | <b>Central Garage</b> | <b>Totals</b>     |
|--|---------------------------------|-----------------------|-----------------------|-------------------|
| Current assets:                                    |                                 |                       |                       |                   |
| Cash and investments                               | \$ 1,306                        | \$ -                  | \$ 2,930              | \$ 4,236          |
| Receivables (net of allowance for uncollectibles): |                                 |                       |                       |                   |
| Interest   | 35                              | -                     | 22                    | 57                |
| Accounts   | 29                              | -                     | 63                    | 92                |
| Intergovernmental                                  | 57                              | -                     | -                     | 57                |
| Inventory  | -                               | 6,683                 | 752                   | 7,435             |
| Total current assets                               | <u>1,427</u>                    | <u>6,683</u>          | <u>3,767</u>          | <u>11,877</u>     |
| Advances to other funds                            | 11,975                          | -                     | -                     | 11,975            |
| Deferred charges                                   | 228                             | 239                   | 1,074                 | 1,541             |
| Capital assets:                                    |                                 |                       |                       |                   |
| Buildings  | -                               | -                     | 1,488                 | 1,488             |
| Accumulated depreciation-buildings                 | -                               | -                     | (211)                 | (211)             |
| Machinery and equipment                            | -                               | 148                   | 9,457                 | 9,605             |
| Accumulated depreciation-machinery and equipment   | -                               | (142)                 | (7,863)               | (8,005)           |
| Construction in Progress                           | -                               | -                     | 215                   | 215               |
| Capital assets (net of accumulated depreciation)   | <u>-</u>                        | <u>6</u>              | <u>3,086</u>          | <u>3,092</u>      |
| Total noncurrent assets                            | <u>12,203</u>                   | <u>245</u>            | <u>4,160</u>          | <u>16,608</u>     |
| Total assets                                       | <u>13,630</u>                   | <u>6,928</u>          | <u>7,927</u>          | <u>28,485</u>     |
| <b>Liabilities</b>                                 |                                 |                       |                       |                   |
| Current liabilities:                               |                                 |                       |                       |                   |
| Accounts payable                                   | 265                             | 189                   | 472                   | 926               |
| Accrued payroll                                    | 34                              | 95                    | 404                   | 533               |
| Due to other funds                                 | -                               | 4,195                 | -                     | 4,195             |
| Claims and judgements - current                    | 9,900                           | -                     | -                     | 9,900             |
| Other payables                                     | 47                              | 56                    | 247                   | 350               |
| Total current liabilities                          | <u>10,246</u>                   | <u>4,535</u>          | <u>1,123</u>          | <u>15,904</u>     |
| Noncurrent liabilities:                            |                                 |                       |                       |                   |
| Advances from other funds                          | 223                             | 234                   | 1,055                 | 1,512             |
| Claims and judgements                              | 16,715                          | -                     | -                     | 16,715            |
| Total noncurrent liabilities                       | <u>16,938</u>                   | <u>234</u>            | <u>1,055</u>          | <u>18,227</u>     |
| Total liabilities                                  | <u>27,184</u>                   | <u>4,769</u>          | <u>2,178</u>          | <u>34,131</u>     |
| <b>Net Assets</b>                                  |                                 |                       |                       |                   |
| Invested in capital assets                         | -                               | 6                     | 3,086                 | 3,092             |
| Unrestricted                                       | (13,554)                        | 2,153                 | 2,663                 | (8,738)           |
| Total net assets                                   | <u>\$ (13,554)</u>              | <u>\$ 2,159</u>       | <u>\$ 5,749</u>       | <u>\$ (5,646)</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, 2011**  
**(amounts expressed in thousands)**

|   | <u>Self-Insurance Trust</u> | <u>Central Stores</u> | <u>Central Garage</u> | <u>Totals</u>     |
|---|-----------------------------|-----------------------|-----------------------|-------------------|
| Operating revenues:                         |                             |                       |                       |                   |
| Charges for services                        | \$ 7,581                    | \$ 1,313              | \$ 6,898              | \$ 15,792         |
| Operating expenses:                         |                             |                       |                       |                   |
| Personnel services                          | 455                         | 606                   | 2,644                 | 3,705             |
| Contractual services                        | 67                          | -                     | 153                   | 220               |
| Maintenance and operation                   | 2                           | 26                    | 2,092                 | 2,120             |
| General                                     | 846                         | 330                   | 604                   | 1,780             |
| Materials and supplies                      | 1                           | 15                    | 194                   | 210               |
| Claims/Insurance                            | 10,692                      | 9                     | 35                    | 10,736            |
| Depreciation and amortization               | -                           | 4                     | 779                   | 783               |
| Total operating expenses                    | <u>12,063</u>               | <u>990</u>            | <u>6,501</u>          | <u>19,554</u>     |
| Operating income (loss)                     | <u>(4,482)</u>              | <u>323</u>            | <u>397</u>            | <u>(3,762)</u>    |
| Non-operating revenues (expenses):          |                             |                       |                       |                   |
| Interest income                             | 425                         | -                     | 72                    | 497               |
| Other                                       | 85                          | -                     | 6                     | 91                |
| Gain (loss) on retirement of capital assets | -                           | -                     | (16)                  | (16)              |
| Interest expense and fiscal charges         | (110)                       | (7)                   | (31)                  | (148)             |
| Total non-operating revenue (expenses)      | <u>400</u>                  | <u>(7)</u>            | <u>31</u>             | <u>424</u>        |
| Change in net assets                        | (4,082)                     | 316                   | 428                   | (3,338)           |
| Total net assets - beginning                | (9,472)                     | 1,843                 | 5,321                 | (2,308)           |
| Total net assets - ending                   | <u>\$ (13,554)</u>          | <u>\$ 2,159</u>       | <u>\$ 5,749</u>       | <u>\$ (5,646)</u> |

City of Riverside  
Combining Statement of Cash Flows  
Internal Service Funds  
For the fiscal year ended June 30, 2011  
(amounts expressed in thousands)

|  | Self-Insurance<br>Trust | Central<br>Stores | Central<br>Garage | Total           |
|--|-------------------------|-------------------|-------------------|-----------------|
| Cash flows from operating activities:                        |                         |                   |                   |                 |
| Cash received from customers and users                       | \$ 8,678                | \$ 1,313          | \$ 10,546         | \$ 20,537       |
| Cash paid to employees for services                          | (432)                   | (577)             | (2,544)           | (3,553)         |
| Cash paid to other suppliers of goods or services            | (11,775)                | (73)              | (6,604)           | (18,452)        |
| Other  | 85                      | -                 | 6                 | 91              |
| Net cash provided (used) by operating activities             | <u>(3,444)</u>          | <u>663</u>        | <u>1,404</u>      | <u>(1,377)</u>  |
| Cash flows from noncapital financing activities:             |                         |                   |                   |                 |
| Payments on interfund payables                               | (6)                     | (656)             | (27)              | (689)           |
| Advances to other funds                                      | 1,627                   | -                 | -                 | 1,627           |
| Net cash (used) by noncapital financing activities           | <u>1,621</u>            | <u>(656)</u>      | <u>(27)</u>       | <u>938</u>      |
| Cash flows from capital and related financing activities:    |                         |                   |                   |                 |
| Interest paid on long-term obligation                        | (110)                   | (7)               | (31)              | (148)           |
| Loss from the sale of capital assets                         | -                       | -                 | (16)              | (16)            |
| Purchase of capital assets                                   | -                       | -                 | (1,044)           | (1,044)         |
| Net cash (used) for capital and related financing activities | <u>(110)</u>            | <u>(7)</u>        | <u>(1,091)</u>    | <u>(1,208)</u>  |
| Cash flows from investing activities:                        |                         |                   |                   |                 |
| Income from investments                                      | 431                     | -                 | 63                | 494             |
|  | <u>431</u>              | <u>-</u>          | <u>63</u>         | <u>494</u>      |
| Net increase (decrease) in cash and cash equivalents         | (1,502)                 | -                 | 349               | (1,153)         |
| Cash and cash equivalents, beginning                         | <u>2,808</u>            | <u>-</u>          | <u>2,581</u>      | <u>5,389</u>    |
| Cash and cash equivalents, ending                            | <u>\$ 1,306</u>         | <u>\$ -</u>       | <u>\$ 2,930</u>   | <u>\$ 4,236</u> |

continued

City of Riverside  
Combining Statement of Cash Flows  
Internal Service Funds  
For the fiscal year ended June 30, 2011  
(amounts expressed in thousands)

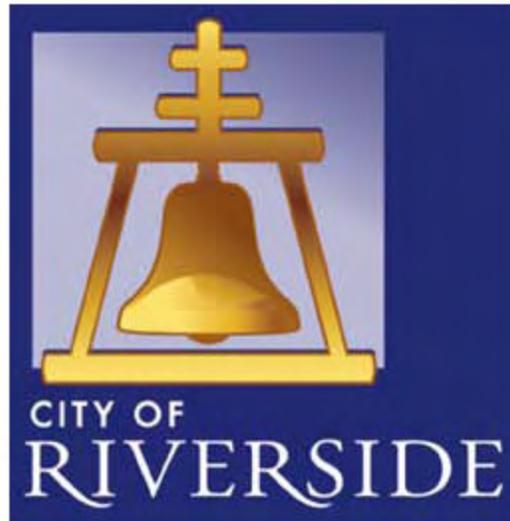
|  | Self-Insurance<br>Trust | Central<br>Stores | Central<br>Garage | Total             |
|--|-------------------------|-------------------|-------------------|-------------------|
| Reconciliation of operating income to net cash provided<br>(used) by operating activities:               |                         |                   |                   |                   |
| Operating income (loss)  | \$ (4,482)              | \$ 323            | \$ 397            | \$ (3,762)        |
| Other  | 85                      | -                 | 6                 | 91                |
| Adjustments to reconcile operating income (loss) to<br>net cash provided (used) by operating activities: |                         |                   |                   |                   |
| Depreciation and amortization  | -                       | 4                 | 779               | 783               |
| Amortization of pension costs  | 5                       | 5                 | 25                | 35                |
| (Increase) in account receivable   | (28)                    | -                 | (19)              | (47)              |
| (Increase) decrease in intergovernmental receivable  | (27)                    | -                 | 9                 | (18)              |
| (Increase) in inventory  | -                       | (1,242)           | (178)             | (1,420)           |
| Increase (decrease) in accounts payable  | (89)                    | (98)              | 310               | 123               |
| Increase in other payable  | 13                      | 15                | 61                | 89                |
| Increase in accrued payroll  | 5                       | 9                 | 14                | 28                |
| Increase in due to other funds   | -                       | 1,647             | -                 | 1,647             |
| Increase in claims and judgments   | 1,074                   | -                 | -                 | 1,074             |
| Net cash provided (used) by operating activities   | <u>\$ (3,444)</u>       | <u>\$ 663</u>     | <u>\$ 1,404</u>   | <u>\$ (1,377)</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, 2011**  
**(amounts expressed in thousands)**

|                                      | <b>Balance</b>      |                  |                   | <b>Balance</b>       |
|--------------------------------------|---------------------|------------------|-------------------|----------------------|
|                                      | <b>July 1, 2010</b> | <b>Additions</b> | <b>Deductions</b> | <b>June 30, 2011</b> |
| <b>Assets:</b>                       |                     |                  |                   |                      |
| Cash and investments                 | \$ 11,119           | \$ 7,334         | \$ 9,798          | \$ 8,655             |
| Cash and investments at fiscal agent | 8,930               | 8,864            | 8,832             | 8,962                |
| Interest receivable                  | 52                  | 572              | 566               | 58                   |
| Property taxes receivable            | 267                 | 270              | 275               | 262                  |
| <b>Total assets</b>                  | <b>\$ 20,368</b>    | <b>\$ 17,040</b> | <b>\$ 19,471</b>  | <b>\$ 17,937</b>     |
| <b>Liabilities:</b>                  |                     |                  |                   |                      |
| Accounts payable                     | \$ 5                | \$ 136           | \$ 113            | 28                   |
| Held for bond holders                | 20,363              | 7,476            | 9,930             | 17,909               |
| <b>Total liabilities</b>             | <b>\$ 20,368</b>    | <b>\$ 7,612</b>  | <b>\$ 10,043</b>  | <b>\$ 17,937</b>     |



**City of Riverside**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule By Source**  
**June 30, 2011**  
**(amounts expressed in thousands)**

|   |                     |
|---|---------------------|
| Governmental funds capital assets:      |                     |
| Land                                    | \$ 290,692          |
| Buildings and improvements              | 165,101             |
| Improvements other than buildings       | 202,911             |
| Machinery and equipment                 | 849,090             |
| Infrastructure                          | 74,503              |
| Construction in progress                | 23,562              |
| Total governmental funds capital assets | <u>\$ 1,605,859</u> |

|   |                     |
|---|---------------------|
| Investments in governmental funds capital assets by source: |                     |
| Certificates of participation                               | \$ 120,956          |
| Gifts   | 310,779             |
| Operating revenue   | 417,002             |
| 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                                  | 147                 |
| Housing and community development grants                    | 33,703              |
| Other federal grants  | 768                 |
| Community facilities bonds                                  | 2,118               |
| Assessment district bonds                                   | 29,309              |
| Capital leases  | 18,452              |
| RDA tax increment bonds                                     | 5,405               |
| Capital projects funds                                      | 637,932             |
| Total governmental funds capital assets                     | <u>\$ 1,605,859</u> |

