

## **Nonmajor Governmental Funds**

### **Special Review Funds**

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

**Library Fund** – To account for the operations of the Riverside City Public Library System.

**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 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 of 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.

**Special Designation Fund** – To account for the funds set aside by City Council for specific future purposes.

**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.

### **Debt Service Funds**

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

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

**Riverside Municipal Improvements Corporation** – To accumulate monies for the payment of interest, principal and trustee fees on certificates of participation issues by the Corporation. Debt service is financed via lease payments from the City.

### **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.

**Capital Outlay Fund** – To account for the construction and installation of street and highway capital improvements for the City, including improvements funded by the ½% sales tax approved by Riverside County voters in 1988.

**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.

**Redevelopment Agency Fund** – To account for the acquisition, relocation, demolition and sale of land for those portions of the City designated in need of redevelopment related activities.

### **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, 2004  
(amounts expressed in thousands)

	Special Revenue							
	Library	Gas Tax	Air Quality Improvement	Housing & Community Development	Redevelopment Agency	Special Designation	NPDES Storm Drain	Totals
<b>Assets</b>								
Cash and investments	\$ 3,905	\$ 9,220	\$ 289	\$ 7	\$ 3,424	\$ 2,164	\$ 0	\$ 19,009
Cash and investments at fiscal agent	0	0	0	5	291	0	0	296
Receivables (net of allowances for uncollectibles):								
Interest	0	89	3	0	26	15	0	133
Property taxes	305	0	0	0	0	0	0	305
Accounts	3	0	0	1	5	0	0	9
Intergovernmental	0	0	0	812	0	0	0	812
Notes	0	0	0	5,428	6,237	0	0	11,665
Prepaid items	1	0	0	0	0	0	0	1
Advances to other funds	0	0	0	0	0	0	0	0
Land and improvements held for resale	0	0	0	0	373	0	0	373
<b>Total assets</b>	<b>\$ 4,214</b>	<b>\$ 9,309</b>	<b>\$ 292</b>	<b>\$ 6,253</b>	<b>\$ 10,356</b>	<b>\$ 2,179</b>	<b>\$ 0</b>	<b>\$ 32,603</b>
<b>Liabilities and fund balances</b>								
<b>Liabilities:</b>								
Accounts payable	\$ 31	\$ 164	\$ 3	\$ 486	\$ 356	\$ 0	\$ 5	\$ 1,045
Accrued payroll	146	0	0	26	0	0	0	172
Retainage payable	0	609	0	45	0	0	0	654
Deferred revenue	225	0	0	5,431	6,122	0	0	11,778
Deposits	0	0	0	0	10	0	0	10
Due to other funds	0	0	0	265	0	0	275	540
Advances from other funds	0	0	0	0	0	0	0	0
<b>Total liabilities</b>	<b>402</b>	<b>773</b>	<b>3</b>	<b>6,253</b>	<b>6,488</b>	<b>0</b>	<b>280</b>	<b>14,199</b>
<b>Fund balances (deficits):</b>								
Reserved for encumbrances	117	2,287	5	509	36	0	0	2,954
Reserved for interfund receivable	0	0	0	0	0	0	0	0
Reserved for prepaid items	1	0	0	0	0	0	0	1
Reserved for notes receivable	0	0	0	0	116	0	0	116
Reserved for land and improvements held for resale	0	0	0	0	373	0	0	373
Reserved for debt service	0	0	0	0	0	0	0	0
Unreserved, undesignated and designated for future operations	3,694	6,249	284	(509)	3,343	2,179	(280)	14,960
<b>Total fund balances (deficits)</b>	<b>3,812</b>	<b>8,536</b>	<b>289</b>	<b>0</b>	<b>3,868</b>	<b>2,179</b>	<b>(280)</b>	<b>18,404</b>
<b>Total liabilities and fund balances</b>	<b>\$ 4,214</b>	<b>\$ 9,309</b>	<b>\$ 292</b>	<b>\$ 6,253</b>	<b>\$ 10,356</b>	<b>\$ 2,179</b>	<b>\$ 0</b>	<b>\$ 32,603</b>

City of Riverside  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2004  
(amounts expressed in thousands)

	Debt Service			Capital Projects			
	Debt Service	Riverside Municipal Improvements Corporation	Totals	Capital Outlay	Special Capital Improvements	Storm Drain	Transportation
<b>Assets</b>							
Cash and investments	\$ 46	\$ 101	\$ 147	\$ 42,823	\$ 21,827	\$ 4,887	\$ 0
Cash and investments at fiscal agent	0	623	623	0	6,316	0	0
Receivables (net of allowances for uncollectibles):							
Interest	0	1	1	411	205	45	0
Property taxes	0	0	0	0	0	0	0
Accounts	0	0	0	100	16	24	0
Intergovernmental	0	0	0	3,364	84	0	40
Notes	0	0	0	0	0	0	0
Prepaid items	0	0	0	0	0	0	0
Advances to other funds	0	0	0	41	0	10	0
Land and improvements held for resale	0	0	0	0	0	0	0
<b>Total assets</b>	<b>\$ 46</b>	<b>\$ 725</b>	<b>\$ 771</b>	<b>\$ 46,739</b>	<b>\$ 28,448</b>	<b>\$ 4,966</b>	<b>\$ 40</b>
<b>Liabilities and fund balances</b>							
<b>Liabilities:</b>							
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 619	\$ 128	\$ 375	\$ 0
Accrued payroll	0	0	0	0	0	0	0
Retainage payable	0	0	0	22	124	0	0
Deferred revenue	0	0	0	825	100	25	43
Deposits	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	250	0	19
Advances from other funds	0	0	0	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,466</b>	<b>602</b>	<b>400</b>	<b>62</b>
<b>Fund balances :</b>							
Reserved for encumbrances	0	0	0	7,736	2,326	606	0
Reserved for interfund receivable	0	0	0	41	0	10	0
Reserved for prepaid items	0	0	0	0	0	0	0
Reserved for notes receivable	0	0	0	0	0	0	0
Reserved for land and improvements held for resale	0	0	0	0	0	0	0
Reserved for debt service	46	725	771	0	0	0	0
Unreserved, undesignated and designated for future operations	0	0	0	37,496	25,520	3,950	(22)
<b>Total fund balances (deficits)</b>	<b>46</b>	<b>725</b>	<b>771</b>	<b>45,273</b>	<b>27,846</b>	<b>4,566</b>	<b>(22)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 46</b>	<b>\$ 725</b>	<b>771</b>	<b>\$ 46,739</b>	<b>\$ 28,448</b>	<b>\$ 4,966</b>	<b>\$ 40</b>

City of Riverside  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2004  
(amounts expressed in thousands)

	Capital Projects		Permanent Fund	Total Nonmajor Governmental Funds
	Redevelopment Agency	Totals	Library Special	
<b>Assets</b>				
Cash and investments	\$ 17,822	\$ 87,359	\$ 0	\$ 106,515
Cash and investments at fiscal agent	23,465	29,781	1,219	31,919
Receivables (net of allowances for uncollectibles):				
Interest	177	838	0	972
Property taxes	0	0	0	305
Accounts	67	207	0	216
Intergovernmental	216	3,704	0	4,516
Notes	1,804	1,804	0	13,469
Prepaid items	0	0	0	1
Advances to other funds	0	51	0	51
Land and improvements held for resale	6,767	6,767	0	7,140
<b>Total assets</b>	<b>\$ 50,318</b>	<b>\$ 130,511</b>	<b>\$ 1,219</b>	<b>\$ 165,104</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 3,403	\$ 4,525	\$ 0	\$ 5,570
Accrued payroll	63	63	0	235
Retainage payable	0	146	0	800
Deferred revenue	1,470	2,463	0	14,241
Deposits	249	249	0	259
Due to other funds	0	269	0	809
Advances from other funds	9,629	9,629	0	9,629
<b>Total liabilities</b>	<b>14,814</b>	<b>17,344</b>	<b>0</b>	<b>31,543</b>
<b>Fund balances (deficits):</b>				
Reserved for encumbrances	1,517	12,185	0	15,139
Reserved for interfund receivable	0	51	0	51
Reserved for prepaid items	0	0	0	1
Reserved for notes receivable	442	442	0	558
Reserved for land and improvements held for resale	6,767	6,767	0	7,140
Reserved for debt service	0	0	0	771
Unreserved, undesignated and designated for future operations	26,778	93,722	1,219	109,901
<b>Total fund balances</b>	<b>35,504</b>	<b>113,167</b>	<b>1,219</b>	<b>133,561</b>
<b>Total liabilities and fund balances</b>	<b>\$ 50,318</b>	<b>\$ 130,511</b>	<b>\$ 1,219</b>	<b>\$ 165,104</b>

City of Riverside  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the fiscal year ended June 30,2004  
(amounts expressed in thousands)

	Special Revenue							Totals
	Library	Gas Tax	Air Quality Improvement	Housing & Community Development	Redevelopment Agency	Special Designation	NPDES Storm Drain	
Revenues:								
Taxes	\$ 4,365	\$ 0	\$ 0	\$ 0	\$ 3,482	\$ 0	\$ 0	\$ 7,847
Intergovernmental	474	5,178	316	7,048	0	0	0	13,016
Charges for services	11	0	0	0	0	0	0	11
Fines and forfeitures	200	0	0	0	2	0	0	202
Special assessments	0	0	0	0	0	0	247	247
Rental and investment income	17	140	6	94	74	20	0	351
Miscellaneous	114	0	0	1,493	1,242	568	0	3,417
Total revenues	<u>5,181</u>	<u>5,318</u>	<u>322</u>	<u>8,635</u>	<u>4,800</u>	<u>588</u>	<u>247</u>	<u>25,091</u>
Expenditures:								
Current:								
General government	0	1,184	212	1,005	560	6	189	3,156
Culture and recreation	6,799	0	0	0	0	0	0	6,799
Capital outlay	0	4,763	61	7,630	1,932	0	91	14,477
Total expenditures	<u>6,799</u>	<u>5,947</u>	<u>273</u>	<u>8,635</u>	<u>2,492</u>	<u>6</u>	<u>280</u>	<u>24,432</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,618)</u>	<u>(629)</u>	<u>49</u>	<u>0</u>	<u>2,308</u>	<u>582</u>	<u>(33)</u>	<u>659</u>
Other financing sources (uses):								
Transfers in	3,167	0	0	0	238	0	0	3,405
Transfers out	0	0	(200)	0	(2,567)	(174)	0	(2,941)
Sale of capital assets	0	0	0	0	(28)	0	0	(28)
Total other financing sources (uses)	<u>3,167</u>	<u>0</u>	<u>(200)</u>	<u>0</u>	<u>(2,357)</u>	<u>(174)</u>	<u>0</u>	<u>436</u>
Net change in fund balances	1,549	(629)	(151)	0	(49)	408	(33)	1,095
Fund balances (deficits), beginning	<u>2,263</u>	<u>9,165</u>	<u>440</u>	<u>0</u>	<u>3,917</u>	<u>1,771</u>	<u>(247)</u>	<u>17,309</u>
Fund balances (deficits), ending	<u>\$ 3,812</u>	<u>\$ 8,536</u>	<u>\$ 289</u>	<u>\$ 0</u>	<u>\$ 3,868</u>	<u>\$ 2,179</u>	<u>\$ (280)</u>	<u>\$ 18,404</u>

continued

City of Riverside  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the fiscal year ended June 30,2004  
(amounts expressed in thousands)

	Debt Service			Capital Projects			
	Debt Service	Riverside Municipal Improvements Corporation	Totals	Capital Outlay	Special Capital Improvements	Storm Drain	Transportation
Revenues:							
Licenses and permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,929	\$ 876	\$ 0
Intergovernmental	0	0	0	10,371	152	0	204
Special assessments	0	0	0	1,611	4,236	64	0
Rental and investment income	0	888	888	667	386	92	0
Miscellaneous	0	0	0	294	179	0	0
Total revenues	<u>0</u>	<u>888</u>	<u>888</u>	<u>12,943</u>	<u>8,882</u>	<u>1,032</u>	<u>204</u>
Expenditures:							
Current:							
General government	0	8	8	53	38	0	0
Capital outlay	0	0	0	9,273	2,090	979	233
Debt service:							
Principal	0	530	530	0	0	0	0
Interest	0	346	346	0	0	0	0
Total expenditures	<u>0</u>	<u>884</u>	<u>884</u>	<u>9,326</u>	<u>2,128</u>	<u>979</u>	<u>233</u>
Excess (deficiency) of revenues over (under) expenditures	<u>0</u>	<u>4</u>	<u>4</u>	<u>3,617</u>	<u>6,754</u>	<u>53</u>	<u>(29)</u>
Other financing sources (uses):							
Transfers in	0	0	0	0	140	0	0
Transfers out	0	0	0	0	(15)	(140)	0
Proceeds from issuance of long-term debt	0	0	0	0	0	0	0
Sale of capital assets	0	0	0	11	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>11</u>	<u>125</u>	<u>(140)</u>	<u>0</u>
Net change in fund balances	0	4	4	3,628	6,879	(87)	(29)
Fund balances, beginning	46	721	767	41,645	20,967	4,653	7
Fund balances (deficits), ending	<u>\$ 46</u>	<u>\$ 725</u>	<u>\$ 771</u>	<u>\$ 45,273</u>	<u>\$ 27,846</u>	<u>\$ 4,566</u>	<u>\$ (22)</u>

continued

City of Riverside  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the fiscal year ended June 30,2004  
(amounts expressed in thousands)

	Capital Projects		Permanent Fund	Total Nonmajor Governmental Funds
	Redevelopment Agency	Totals	Library Special	
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 7,847
Licenses and permits	0	4,805	0	4,805
Intergovernmental	975	11,702	0	24,718
Charges for services	0	0	0	11
Fines and forfeitures	0	0	0	202
Special assessments	0	5,911	0	6,158
Rental and investment income	1,123	2,268	13	3,520
Miscellaneous	406	879	125	4,421
Total revenues	<u>2,504</u>	<u>25,565</u>	<u>138</u>	<u>51,682</u>
Expenditures:				
Current:				
General government	3,407	3,498	0	6,662
Culture and recreation	0	0	151	6,950
Capital outlay	9,983	22,558	0	37,035
Debt service:				
Principal	0	0	0	530
Interest	0	0	0	346
Total expenditures	<u>13,390</u>	<u>26,056</u>	<u>151</u>	<u>51,523</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(10,886)</u>	<u>(491)</u>	<u>(13)</u>	<u>159</u>
Other financing sources (uses):				
Transfers in	11,914	12,054	0	15,459
Transfers out	(423)	(578)	0	(3,519)
Proceeds from issuance of long-term debt	17,185	17,185	0	17,185
Sale of capital assets	(802)	(791)	0	(819)
Total other financing sources (uses)	<u>27,874</u>	<u>27,870</u>	<u>0</u>	<u>28,306</u>
Net change in fund balances	16,988	27,379	(13)	28,465
Fund balances, beginning	<u>18,516</u>	<u>85,788</u>	<u>1,232</u>	<u>105,096</u>
Fund balances, ending	<u>\$ 35,504</u>	<u>\$ 113,167</u>	<u>\$ 1,219</u>	<u>\$ 133,561</u>



City of Riverside  
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual  
Nonmajor Governmental Funds  
For the fiscal year ended June 30,2004  
(amounts expressed in thousands)

	Special Revenue								
	Library			Gas Tax			Air Quality Improvement		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$ 3,823	\$ 4,365	\$ 542	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0	0	0	0	0	0
Intergovernmental	298	474	176	5,156	5,178	22	300	316	16
Charges for services	9	11	2	0	0	0	0	0	0
Fines and forfeitures	180	200	20	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0	0	0	0
Rental and investment income	0	17	17	250	140	(110)	0	6	6
Miscellaneous	109	114	5	0	0	0	0	0	0
Total revenues	<u>4,419</u>	<u>5,181</u>	<u>762</u>	<u>5,406</u>	<u>5,318</u>	<u>(88)</u>	<u>300</u>	<u>322</u>	<u>22</u>
Expenditures:									
Current:									
General government	0	0	0	1,201	1,184	17	300	212	88
Culture and recreation	8,628	6,799	1,829	0	0	0	0	0	0
Capital outlay	0	0	0	12,613	4,763	7,850	62	61	1
Total expenditures	<u>8,628</u>	<u>6,799</u>	<u>1,829</u>	<u>13,814</u>	<u>5,947</u>	<u>7,867</u>	<u>362</u>	<u>273</u>	<u>89</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,209)</u>	<u>(1,618)</u>	<u>2,591</u>	<u>(8,408)</u>	<u>(629)</u>	<u>7,779</u>	<u>(62)</u>	<u>49</u>	<u>111</u>
Other financing sources (uses):									
Transfers in	3,523	3,167	(356)	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	(200)	(200)	0
Total other financing sources (uses)	<u>3,523</u>	<u>3,167</u>	<u>(356)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(200)</u>	<u>(200)</u>	<u>0</u>
Net change in fund balances	(686)	1,549	2,235	(8,408)	(629)	7,779	(262)	(151)	111
Fund balances, beginning	2,263	2,263	0	9,165	9,165	0	440	440	0
Fund balances, ending	<u>\$ 1,577</u>	<u>\$ 3,812</u>	<u>\$ 2,235</u>	<u>\$ 757</u>	<u>\$ 8,536</u>	<u>\$ 7,779</u>	<u>\$ 178</u>	<u>\$ 289</u>	<u>\$ 111</u>

City of Riverside  
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual  
Nonmajor Governmental Funds  
For the fiscal year ended June 30,2004  
(amounts expressed in thousands)

	Special Revenue								
	Housing & Community Development			Redevelopment Agency			Special Designation		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$ 0	\$ 0	\$ 0	\$ 3,139	\$ 3,482	\$ 343	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0	0	0	0	0	0
Intergovernmental	17,146	7,048	(10,098)	0	0	0	0	0	0
Charges for services	0	0	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	2	2	0	0	0
Rental and investment income	94	94	0	76	74	(2)	25	20	(5)
Miscellaneous	1,494	1,493	(1)	1,068	1,242	174	0	568	568
Total revenues	18,734	8,635	(10,099)	4,283	4,800	517	25	588	563
Expenditures:									
Current:									
General government	1,151	1,005	146	955	560	395	0	6	(6)
Capital outlay	16,913	7,630	9,283	3,740	1,932	1,808	0	0	0
Total expenditures	18,064	8,635	9,429	4,695	2,492	2,203	0	6	(6)
Excess (deficiency) of revenues over (under) expenditures	670	0	(670)	(412)	2,308	2,720	25	582	557
Other financing sources (uses):									
Transfers in	0	0	0	238	238	0	0	0	0
Transfers out	0	0	0	(2,567)	(2,567)	0	(163)	(174)	(11)
Sale of capital assets	0	0	0	343	(28)	(371)	0	0	0
Total other financing sources (uses)	0	0	0	(1,986)	(2,357)	(371)	(163)	(174)	(11)
Net change in fund balances	670	0	(670)	(2,398)	(49)	2,349	(138)	408	546
Fund balances (deficits), beginning	0	0	0	3,917	3,917	0	1,771	1,771	0
Fund balances (deficits), ending	\$ 670	\$ 0	\$ (670)	\$ 1,519	\$ 3,868	\$ 2,349	\$ 1,633	\$ 2,179	\$ 546

City of Riverside  
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual  
Nonmajor Governmental Funds  
For the fiscal year ended June 30,2004  
(amounts expressed in thousands)

	Special Revenue			Capital Projects					
	NPDES Storm Drain			Capital Outlay			Special Capital Improvements		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Licenses and permits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,929	\$ 3,929
Intergovernmental	0	0	0	16,075	10,371	(5,704)	507	152	(355)
Special assessments	397	247	(150)	500	1,611	1,111	0	4,236	4,236
Rental and investment income	0	0	0	500	667	167	0	386	386
Miscellaneous	0	0	0	109	294	185	22	179	157
<b>Total revenues</b>	<b>397</b>	<b>247</b>	<b>(150)</b>	<b>17,184</b>	<b>12,943</b>	<b>(4,241)</b>	<b>529</b>	<b>8,882</b>	<b>8,353</b>
Expenditures:									
Current:									
General government	332	189	143	120	53	67	30	38	(8)
Capital outlay	93	91	2	52,490	9,273	43,217	18,591	2,090	16,501
<b>Total expenditures</b>	<b>425</b>	<b>280</b>	<b>145</b>	<b>52,610</b>	<b>9,326</b>	<b>43,284</b>	<b>18,621</b>	<b>2,128</b>	<b>16,493</b>
Excess (deficiency) of revenues over (under) expenditures	(28)	(33)	(5)	(35,426)	3,617	39,043	(18,092)	6,754	24,846
Other financing sources (uses):									
Transfers in	0	0	0	0	0	0	140	140	0
Transfers out	0	0	0	0	0	0	(15)	(15)	0
Proceeds from issuance of long-term debt	0	0	0	0	0	0	0	0	0
Sale of capital assets	0	0	0	0	11	11	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>11</b>	<b>125</b>	<b>125</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>(28)</b>	<b>(33)</b>	<b>(5)</b>	<b>(35,426)</b>	<b>3,628</b>	<b>39,054</b>	<b>(17,967)</b>	<b>6,879</b>	<b>24,846</b>
Fund balances, beginning	(247)	(247)	0	41,645	41,645	0	20,967	20,967	0
<b>Fund balances (deficits), ending</b>	<b>\$ (275)</b>	<b>\$ (280)</b>	<b>\$ (5)</b>	<b>\$ 6,219</b>	<b>\$ 45,273</b>	<b>\$ 39,054</b>	<b>\$ 3,000</b>	<b>\$ 27,846</b>	<b>\$ 24,846</b>

City of Riverside  
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual  
Nonmajor Governmental Funds  
For the fiscal year ended June 30,2004  
(amounts expressed in thousands)

	Capital Projects								
	Storm Drain			Transportation			Redevelopment Agency		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>									
Licenses and permits	\$ 200	\$ 876	\$ 676	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0	344	204	(140)	1,843	975	(868)
Special assessments	0	64	64	0	0	0	0	0	0
Rental and investment income	56	92	36	0	0	0	1,102	1,123	21
Miscellaneous	0	0	0	0	0	0	336	406	70
<b>Total revenues</b>	<b>256</b>	<b>1,032</b>	<b>776</b>	<b>344</b>	<b>204</b>	<b>(140)</b>	<b>3,281</b>	<b>2,504</b>	<b>(777)</b>
<b>Expenditures:</b>									
<b>Current:</b>									
General government	0	0	0	0	0	0	4,309	3,407	902
Culture and recreation	0	0	0	0	0	0	0	0	0
Capital outlay	3,708	979	2,729	282	233	49	35,949	9,983	25,966
<b>Total expenditures</b>	<b>3,708</b>	<b>979</b>	<b>2,729</b>	<b>282</b>	<b>233</b>	<b>49</b>	<b>40,258</b>	<b>13,390</b>	<b>26,868</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(3,452)</b>	<b>53</b>	<b>3,505</b>	<b>62</b>	<b>(29)</b>	<b>(91)</b>	<b>(36,977)</b>	<b>(10,886)</b>	<b>26,091</b>
<b>Other financing sources (uses):</b>									
Transfers in	0	0	0	0	0	0	11,908	11,914	6
Transfers out	(140)	(140)	0	0	0	0	(413)	(423)	(10)
Proceeds from issuance of long-term debt	0	0	0	0	0	0	10,565	17,185	6,620
Sale of capital assets	0	0	0	0	0	0	0	(802)	(802)
<b>Total other financing sources (uses)</b>	<b>(140)</b>	<b>(140)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,060</b>	<b>27,874</b>	<b>5,814</b>
<b>Net change in fund balances</b>	<b>(3,592)</b>	<b>(87)</b>	<b>3,505</b>	<b>62</b>	<b>(29)</b>	<b>(91)</b>	<b>(14,917)</b>	<b>16,988</b>	<b>31,905</b>
<b>Fund balances, beginning</b>	<b>4,653</b>	<b>4,653</b>	<b>0</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>18,516</b>	<b>18,516</b>	<b>0</b>
<b>Fund balances (deficits), ending</b>	<b>\$ 1,061</b>	<b>\$ 4,566</b>	<b>\$ 3,505</b>	<b>\$ 69</b>	<b>\$ (22)</b>	<b>\$ (91)</b>	<b>\$ 3,599</b>	<b>\$ 35,504</b>	<b>\$ 31,905</b>