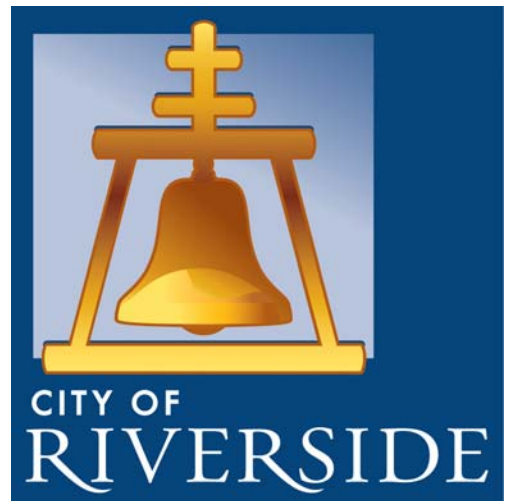


# FUND BALANCE SUMMARY



SUMMARY OF BEGINNING AND ENDING FUND BALANCES BY FUND

Fund	Estimated Fund Balance 07/01/2012	Add: Estimated Resources				Less: Budget Requirements						Projected Fund Balance 06/30/2012	
		Revenue	Transfers In	Bond Proceeds	Total	Current Operations <sup>1</sup>	Equipment Outlay	Debt Service	Capital Improvements	Transfers Out	Total		
<b>General Fund</b>	<b>101</b>	<b>40,014,760</b>	<b>178,859,935</b>	<b>40,890,700</b>	<b>-</b>	<b>219,750,635</b>	<b>(204,836,888)</b>	<b>(440,639)</b>	<b>(15,050,494)</b>	<b>(386,890)</b>	<b>-</b>	<b>(220,714,911)</b>	<b>39,050,484</b>
<b>Successor Agency Administration Fund</b>	<b>170</b>	<b>-</b>	<b>935,604</b>	<b>-</b>	<b>-</b>	<b>935,604</b>	<b>(935,604)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(935,604)</b>	<b>-</b>
<b>Enterprise Funds</b>													
Electric	510	191,822,379	337,563,919	-	33,834,000	371,397,919	(246,247,997)	(815,800)	(49,364,000)	(38,258,000)	(34,423,500)	(369,109,297)	194,111,001
Electric - Public Benefits Charge	511	7,003,796	8,330,000	-	-	8,330,000	(12,457,726)	-	-	-	-	(12,457,726)	2,876,070
Water	520	67,585,501	78,855,870	-	17,209,000	96,064,870	(39,980,752)	(28,676)	(14,165,000)	(36,204,500)	(6,467,200)	(96,846,128)	66,804,243
Water - Conservation & Reclamation Program	521	2,308,791	873,000	-	-	873,000	(2,585,247)	-	-	-	-	(2,585,247)	596,544
Airport <sup>2</sup>	530	(43,778)	1,683,155	-	-	1,683,155	(1,892,136)	(2,000)	(15,480)	(25,000)	-	(1,934,616)	(295,239)
Refuse Collection	540	2,366,692	20,369,845	-	-	20,369,845	(19,978,856)	(1,535,890)	(84,421)	(353,500)	-	(21,952,667)	783,870
Sewer Service	550	40,393,448	48,012,831	-	231,234,191	279,247,022	(31,359,993)	(157,775)	(18,515,180)	(231,253,391)	-	(281,286,339)	38,354,131
Special Transit	560	-	3,275,255	-	-	3,275,255	(3,235,973)	-	(39,282)	-	-	(3,275,255)	-
Public Parking <sup>3</sup>	570	694,535	5,808,434	-	-	5,808,434	(4,959,225)	(63,185)	(2,247,105)	(100,000)	-	(7,369,515)	(866,546)
<b>SubTotal - Enterprise Funds</b>		<b>312,131,364</b>	<b>504,772,309</b>	<b>-</b>	<b>282,277,191</b>	<b>787,049,500</b>	<b>(362,697,905)</b>	<b>(2,603,326)</b>	<b>(84,430,468)</b>	<b>(306,194,391)</b>	<b>(40,890,700)</b>	<b>(796,816,790)</b>	<b>302,364,074</b>
<b>Special Revenue Funds</b>													
Community Development Block Grant	220	-	2,722,486	-	-	2,722,486	(2,680,566)	(4,600)	(37,320)	-	-	(2,722,486)	-
Home Investment Partnership Program	221	-	780,497	-	-	780,497	(780,497)	-	-	-	-	(780,497)	-
Housing Opportunities for Persons with AIDS	222	-	1,981,582	-	-	1,981,582	(1,981,582)	-	-	-	-	(1,981,582)	-
Neighborhood Stabilization Program	225	(232,477)	529,770	-	-	529,770	(297,293)	-	-	-	-	(297,293)	-
Special Gas Tax	230	1,269,014	7,945,000	-	-	7,945,000	(1,246,045)	-	-	(4,550,000)	-	(5,796,045)	3,417,969
Air Quality	240	230,452	528,000	-	-	528,000	(274,000)	-	-	(86,000)	-	(360,000)	398,452
NPDES Storm Drain	260	-	831,555	-	-	831,555	(646,451)	-	-	(185,104)	-	(831,555)	-
Housing Authority <sup>4</sup>	280	664,695	44,850	-	-	44,850	(798,943)	-	-	-	-	(798,943)	(89,398)
<b>SubTotal - Special Revenue Funds</b>		<b>1,931,684</b>	<b>15,363,740</b>	<b>-</b>	<b>-</b>	<b>15,363,740</b>	<b>(8,705,377)</b>	<b>(4,600)</b>	<b>(37,320)</b>	<b>(4,821,104)</b>	<b>-</b>	<b>(13,568,401)</b>	<b>3,727,023</b>
<b>Capital Projects Funds</b>													
Storm Drain	410	421,106	160,000	-	-	160,000	-	-	-	(200,000)	-	(200,000)	381,106
Local Park Special Capital Improvements	411	(190,239)	2,000,000	-	-	2,000,000	(55,977)	-	(1,681,000)	-	-	(1,736,977)	72,784
Regional Park Special Capital Improvements	413	662,921	500,000	-	-	500,000	-	-	-	-	-	-	1,162,921
Capital Outlay	430	4,130,513	44,600,000	-	-	44,600,000	-	-	-	(44,600,000)	-	(44,600,000)	4,130,513
Measure A Capital Outlay	432	5,158,496	5,457,000	-	11,000,000	16,457,000	-	-	-	(17,893,700)	-	(17,893,700)	3,721,796
Transportation Development Impact Fees	433	438,950	90,000	-	-	90,000	-	-	-	(25,000)	-	(25,000)	503,950
<b>SubTotal - Capital Project Funds</b>		<b>10,621,747</b>	<b>52,807,000</b>	<b>-</b>	<b>11,000,000</b>	<b>63,807,000</b>	<b>(55,977)</b>	<b>-</b>	<b>(1,681,000)</b>	<b>(62,718,700)</b>	<b>-</b>	<b>(64,455,677)</b>	<b>9,973,070</b>
<b>Debt Service Funds</b>													
Debt Service Fund - General	390	-	1,576,758	-	-	1,576,758	12,121,918	-	(13,698,676)	-	-	(1,576,758)	-
<b>SubTotal Debt Service Funds</b>		<b>-</b>	<b>1,576,758</b>	<b>-</b>	<b>-</b>	<b>1,576,758</b>	<b>12,121,918</b>	<b>-</b>	<b>(13,698,676)</b>	<b>-</b>	<b>-</b>	<b>(1,576,758)</b>	<b>-</b>
<b>Agency Funds</b>													
RORF - Arlington	371	-	2,018,524	-	-	2,018,524	(10,000)	-	(2,008,524)	-	-	(2,018,524)	-
RORF - Casa Blanca	372	-	2,275,741	-	-	2,275,741	(10,000)	-	(2,265,741)	-	-	(2,275,741)	-
RORF - Eastside	373	-	27,527	-	-	27,527	(2,500)	-	(25,027)	-	-	(27,527)	-
RORF - Magnolia Center	374	-	1,372,222	-	-	1,372,222	(3,500)	-	(1,368,722)	-	-	(1,372,222)	-
RORF - University Corridor / Sycamore Canyon	376	-	4,844,690	-	-	4,844,690	(255,000)	-	(4,589,690)	-	-	(4,844,690)	-
RORF - Downtown / Airport / Hunter Park / Northside	378	-	10,646,659	-	-	10,646,659	(795,538)	-	(9,851,121)	-	-	(10,646,659)	-
RORF - La Sierra / Arlanza	379	-	4,338,700	-	-	4,338,700	(212,084)	-	(4,126,616)	-	-	(4,338,700)	-
Assessment Districts - Miscellaneous	741	1,206,608	45,000	-	-	45,000	(40,021)	-	(853,308)	-	-	(893,329)	358,279
Hunter Business Park Assessment District	742	2,191,409	1,031,263	-	-	1,031,263	(24,909)	-	(995,753)	-	-	(1,020,662)	2,202,010
Riverwalk Assessment District	745	1,287,359	800,318	-	-	800,318	(26,510)	-	(731,306)	-	-	(757,816)	1,329,861
Riverwalk Business Center Assessment District	746	656,307	301,688	-	-	301,688	(20,692)	-	(289,365)	-	-	(310,057)	647,938
Orangecrest Community Facilities District 86-1	751	3,847,768	714,890	-	-	714,890	(37,254)	-	(1,287,875)	-	-	(1,325,129)	3,237,529
Highlander Community Facilities District 90-1	753	3,364,002	1,297,309	-	-	1,297,309	(32,613)	-	(1,399,063)	-	-	(1,431,676)	3,229,635
Orangecrest Community Facilities District 2002-1	757	606,911	112,632	-	-	112,632	(20,374)	-	(236,000)	-	-	(256,374)	463,169
Sycamore Canyon Community Facilities District 92-1	758	1,228,109	669,765	-	-	669,765	(22,801)	-	(643,097)	-	-	(665,898)	1,231,976
<b>SubTotal Agency Funds</b>		<b>14,388,473</b>	<b>30,496,928</b>	<b>-</b>	<b>-</b>	<b>30,496,928</b>	<b>(1,513,796)</b>	<b>-</b>	<b>(30,671,208)</b>	<b>-</b>	<b>-</b>	<b>(32,185,004)</b>	<b>12,700,397</b>

SUMMARY OF BEGINNING AND ENDING FUND BALANCES BY FUND

Fund	Estimated Fund Balance 07/01/2012	Add: Estimated Resources				Less: Budget Requirements					Projected Fund Balance 06/30/2012		
		Revenue	Transfers In	Bond Proceeds	Total	Current Operations <sup>1</sup>	Equipment Outlay	Debt Service	Capital Improvements	Transfers Out		Total	
<b>Internal Service Funds</b>													
Workers' Compensation Insurance Trust	610	914,754	4,776,258	-	-	4,776,258	(4,174,799)	-	(14,069)	-	-	(4,188,868)	1,502,144
Unemployment Insurance Trust <sup>5</sup>	620	(326,928)	636,205	-	-	636,205	(371,348)	-	-	-	-	(371,348)	(62,071)
Liability Insurance Trust <sup>6</sup>	630	(15,440,374)	7,417,819	-	-	7,417,819	(6,874,765)	-	-	-	-	(6,874,765)	(14,897,320)
Central Stores	640	2,865,054	1,230,000	-	-	1,230,000	(977,674)	-	(14,753)	-	-	(992,427)	3,102,627
Central Garage	650	1,764,762	11,128,837	-	-	11,128,837	(9,610,845)	(1,268,559)	(66,414)	-	-	(10,945,818)	1,947,781
<b>SubTotal - Internal Service Funds</b>		<b>(10,222,732)</b>	<b>25,189,119</b>	<b>-</b>	<b>-</b>	<b>25,189,119</b>	<b>(22,009,431)</b>	<b>(1,268,559)</b>	<b>(95,236)</b>	<b>-</b>	<b>-</b>	<b>(23,373,226)</b>	<b>(8,406,839)</b>
<b>Total - All Funds</b>		<b>\$ 368,865,296</b>	<b>\$ 810,001,393</b>	<b>\$ 40,890,700</b>	<b>\$ 293,277,191</b>	<b>\$ 1,144,169,284</b>	<b>\$(588,633,060)</b>	<b>\$ (4,317,124)</b>	<b>\$(145,664,402)</b>	<b>\$(374,121,085)</b>	<b>\$ (40,890,700)</b>	<b>\$(1,153,626,371)</b>	<b>\$ 359,408,209</b>

<sup>1</sup> The General Fund Current Operations Budget reflects a reduction for Managed Savings of (\$3,695,122).

<sup>2</sup> The negative year-end fund balance shown for this fund will be addressed through the upcoming lease of the Airport's FBO and budgetary savings.

<sup>3</sup> The negative year-end fund balance shown for this fund will be addressed through a contribution in 2013/14 from the Riverside Community College District for the purchase of parking spaces in Parking Garage 7.

<sup>4</sup> The negative year-end fund balance shown for this fund will be addressed through the receipt of SERAF loan repayments in fiscal year 2013/14.

<sup>5</sup> The negative year-end fund balance shown for this fund will be addressed through a deficit recovery plan to be completed in 2013/14.

<sup>6</sup> The negative year-end fund balance shown for this fund will be addressed through a deficit recovery plan to be completed over 10 years.

**SUMMARY OF CHANGES IN FUND BALANCES OF GREATER THAN 10%**

Fund	Estimated Fund Balance 07/01/2012	Projected Fund Balance 06/30/2013	Change in Fund Balance	Percentage Change in Fund Balance	Reasons for Changes Greater than 10%	
General Fund	101	40,014,760	39,050,484	(964,276)	-2.41%	
Successor Agency Administration Fund	170	-	-	-	---	
<b>Enterprise Funds</b>						
Electric	510	191,822,379	194,111,001	2,288,622	1.19%	
Electric - Public Benefits Charge	511	7,003,796	2,876,070	(4,127,726)	-58.94%	Planned project expenditures.
Water	520	67,585,501	66,804,243	(781,258)	-1.16%	
Water - Conservation & Reclamation Program	521	2,308,791	596,544	(1,712,247)	-74.16%	Planned project expenditures.
Airport	530	(43,778)	(295,239)	(251,461)	574.40%	Costs exceeding revenues pending budget adjustments.
Refuse Collection	540	2,366,692	783,870	(1,582,822)	-66.88%	Costs exceeding revenues pending budget adjustments.
Sewer Service	550	40,393,448	38,354,131	(2,039,317)	-5.05%	
Special Transit	560	-	-	-	---	
Public Parking	570	694,535	(866,546)	(1,561,081)	-224.77%	Costs exceeding revenues pending budget adjustments.
<b>SubTotal - Enterprise Funds</b>		<b>312,131,364</b>	<b>302,364,074</b>	<b>(9,767,290)</b>		
<b>Special Revenue Funds</b>						
Community Development Block Grant	220	-	-	-	---	
Home Investment Partnership Program	221	-	-	-	---	
Housing Opportunities for Persons with AIDS	222	-	-	-	---	
Neighborhood Stabilization Program	225	(232,477)	-	232,477	---	
Special Gas Tax	230	1,269,014	3,417,969	2,148,955	169.34%	This fund has routine balance fluctuations exceeding 10%.
Air Quality	240	230,452	398,452	168,000	72.90%	This fund has routine balance fluctuations exceeding 10%.
NPDES Storm Drain	260	-	-	-	---	
Housing Authority	280	664,695	(89,398)	(754,093)	-113.45%	This fund has routine balance fluctuations exceeding 10%.
<b>SubTotal - Special Revenue Funds</b>		<b>1,931,684</b>	<b>3,727,023</b>	<b>1,795,339</b>		
<b>Capital Projects Funds</b>						
Storm Drain	410	421,106	381,106	(40,000)	-9.50%	
Local Park Special Capital Improvements	411	(190,239)	72,784	263,023	138.26%	Project expenditures have ceased pending fund balance recovery.
Regional Park Special Capital Improvements	413	662,921	1,162,921	500,000	75.42%	Project expenditures have ceased pending fund balance recovery.
Capital Outlay	430	4,130,513	4,130,513	-	0.00%	
Measure A Capital Outlay	432	5,158,496	3,721,796	(1,436,700)	-27.85%	This fund has routine balance fluctuations exceeding 10%.
Transportation Development Impact Fees	433	438,950	503,950	65,000	14.81%	This fund has routine balance fluctuations exceeding 10%.
<b>SubTotal - Capital Project Funds</b>		<b>10,621,747</b>	<b>9,973,070</b>	<b>(648,677)</b>		
<b>Debt Service Funds</b>						
Debt Service Fund - General	390	-	-	-	---	
<b>SubTotal Debt Service Funds</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>Agency Funds</b>						
RORF - Arlington	371	-	-	-	---	
RORF - Casa Blanca	372	-	-	-	---	
RORF - Eastside	373	-	-	-	---	
RORF - Magnolia Center	374	-	-	-	---	
RORF - University Corridor / Sycamore Canyon	376	-	-	-	---	
RORF - Downtown / Airport / Hunter Park / Northside	378	-	-	-	---	
RORF - La Sierra / Arlanza	379	-	-	-	---	
Assessment Districts - Miscellaneous	741	1,206,608	358,279	(848,329)	-70.31%	Maturing debt will utilize cash on hand for the final payment.
Hunter Business Park Assessment District	742	2,191,409	2,202,010	10,601	0.48%	
Riverwalk Assessment District	745	1,287,359	1,329,861	42,502	3.30%	
Riverwalk Business Center Assessment District	746	656,307	647,938	(8,369)	-1.28%	
Orangecrest Community Facilities District 86-1	751	3,847,768	3,237,529	(610,239)	-15.86%	The balance is being gradually depleted pending debt maturity.
Highlander Community Facilities District 90-1	753	3,364,002	3,229,635	(134,367)	-3.99%	
Orangecrest Community Facilities District 2002-1	757	606,911	463,169	(143,742)	-23.68%	The balance is being gradually depleted pending debt maturity.
Sycamore Canyon Community Facilities District 92-1	758	1,228,109	1,231,976	3,867	0.31%	
<b>SubTotal Agency Funds</b>		<b>14,388,473</b>	<b>12,700,397</b>	<b>(1,688,076)</b>		

**SUMMARY OF CHANGES IN FUND BALANCES OF GREATER THAN 10%**

<b>Fund</b>	<b>Estimated Fund Balance 07/01/2012</b>	<b>Projected Fund Balance 06/30/2013</b>	<b>Change in Fund Balance</b>	<b>Percentage Change in Fund Balance</b>	<b>Reasons for Changes Greater than 10%</b>	
<b>Internal Service Funds</b>						
Workers' Compensation Insurance Trust	610	914,754	1,502,144	587,390	64.21%	The fund balance is being increased for reserve purposes.
Unemployment Insurance Trust	620	(326,928)	(62,071)	264,857	81.01%	The deficit recovery plan for the fund is growing the balance.
Liability Insurance Trust	630	(15,440,374)	(14,897,320)	543,054	3.52%	
Central Stores	640	2,865,054	3,102,627	237,573	8.29%	
Central Garage	650	1,764,762	1,947,781	183,019	10.37%	This fund has routine balance fluctuations exceeding 10%.
<b>SubTotal - Internal Service Funds</b>		<b>(10,222,732)</b>	<b>(8,406,839)</b>	<b>1,815,893</b>		
<b>Total - All Funds</b>	<b>\$ 368,865,296</b>	<b>\$ 359,408,209</b>	<b>\$ (9,457,087)</b>			

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