

# COMBINING AND INDIVIDUAL FUND STATEMENTS AND BUDGETARY SCHEDULES



Photographer  
RICHARD PAUL  
"Indonesian Dancers"

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**COUNTY OF RIVERSIDE**  
**Budgetary Comparison Schedule**  
**Teeter Debt Service Fund**  
**For the Fiscal Year Ended June 30, 2007**  
**(Dollars in Thousands)**

|  | Budgeted Amounts |         | Actual<br>Amounts | Variance with<br>Final Budget<br>Over (Under) |
|--|------------------|---------|-------------------|---|
|  | Original         | Final   |                   |   |
| <b>REVENUES:</b>   |                  |         |                   |   |
| Use of money and property:                                   |                  |         |                   |   |
| Interest   | \$ 250           | \$ 242  | \$ 1,330          | \$ 1,088                                      |
| Total revenues   | 250              | 242     | 1,330             | 1,088   |
| <b>EXPENDITURES:</b>   |                  |         |                   |   |
| Current:   |                  |         |                   |   |
| General government   | 3,683            | 1,000   | 735               | (265)   |
| Debt service:  |                  |         |                   |   |
| Interest   | -                | 2,683   | 2,683             | -   |
| Total expenditures   | 3,683            | 3,683   | 3,418             | (265)   |
| Excess (deficiency) of revenues<br>over (under) expenditures | (3,433)          | (3,441) | (2,088)           | 1,353   |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                  |         |                   |   |
| Transfers in   | 3,433            | 3,441   | 3,441             | -   |
| Transfers out  | -                | -       | (1,353)           | (1,353)                                       |
| Total other financing sources and (uses)                     | 3,433            | 3,441   | 2,088             | (1,353)                                       |
| NET CHANGE IN FUND BALANCE                                   | -                | -       | -                 | -   |
| Fund balance, beginning of year                              | -                | -       | -                 | -   |
| FUND BALANCE, END OF YEAR                                    | \$ -             | \$ -    | \$ -              | \$ -  |

**COUNTY OF RIVERSIDE**  
**Budgetary Comparison Schedule**  
**Public Facilities Improvements Capital Projects Fund**  
**For the Fiscal Year Ended June 30, 2007**  
**(Dollars in Thousands)**

|  | Budgeted Amounts |            | Actual<br>Amounts | Variance with<br>Final Budget<br>Over (Under) |
|--|------------------|------------|-------------------|---|
|  | Original         | Final      |                   |   |
| <b>REVENUES:</b>   |                  |            |                   |   |
| Taxes  | \$ 157           | \$ 157     | \$ -              | \$ (157)                                      |
| License, permits, and franchise fees                         | 2,628            | 2,628      | -                 | (2,628)                                       |
| Use of money and property:                                   |                  |            |                   |   |
| Interest   | 3,722            | 3,722      | 11,734            | 8,012   |
| Aid from other governmental agencies:                        |                  |            |                   |   |
| State  | 2                | 2          | -                 | (2)   |
| Charges for services   | 66,820           | 60,880     | 36,530            | (24,350)                                      |
| Other revenue  | 57,129           | 52,607     | 34,961            | (17,646)                                      |
| Total revenues   | 130,458          | 119,996    | 83,225            | (36,771)                                      |
| <b>EXPENDITURES:</b>   |                  |            |                   |   |
| <b>Current:</b>  |                  |            |                   |   |
| General government   | 106,444          | 137,051    | 82,355            | (54,696)                                      |
| Public ways and facilities                                   | 24,033           | 17,018     | 14                | (17,004)                                      |
| Total expenditures   | 130,477          | 154,069    | 82,369            | (71,700)                                      |
| Excess (deficiency) of revenues<br>over (under) expenditures | (19)             | (34,073)   | 856               | 34,929  |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                  |            |                   |   |
| Transfers in   | -                | 71,061     | 71,061            | -   |
| Transfers out  | -                | (38,562)   | (38,562)          | -   |
| Total other financing sources and (uses)                     | -                | 32,499     | 32,499            | -   |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (19)             | (1,574)    | 33,355            | 34,929  |
| Fund balance, beginning of year                              | 222,983          | 222,983    | 222,983           | -   |
| <b>FUND BALANCE, END OF YEAR</b>                             | \$ 222,964       | \$ 221,409 | \$ 256,338        | \$ 34,929                                     |

**COUNTY OF RIVERSIDE**  
**Budgetary Comparison Schedule**  
**Redevelopment Agency Capital Projects Fund**  
**For the Fiscal Year Ended June 30, 2007**  
**(Dollars in Thousands)**

|  | Budgeted Amounts         |                          | Actual<br>Amounts        | Variance with<br>Final Budget<br>Over (Under) |
|--|--------------------------|--------------------------|--------------------------|---|
|  | Original                 | Final                    |                          |   |
| <b>REVENUES:</b>   |                          |                          |                          |   |
| Use of money and property:                                   |                          |                          |                          |   |
| Interest   | \$ 4,300                 | \$ 4,300                 | \$ 12,976                | \$ 8,676                                      |
| Charges for current services                                 | 32                       | 32                       | 2,248                    | 2,216   |
| Other revenue  | 73,529                   | 56,842                   | 2,492                    | (54,350)                                      |
| Total revenues   | <u>77,861</u>            | <u>61,174</u>            | <u>17,716</u>            | <u>(43,458)</u>                               |
| <b>EXPENDITURES:</b>   |                          |                          |                          |   |
| <b>Current:</b>  |                          |                          |                          |   |
| General government   | 77,862                   | 61,960                   | 40,606                   | (21,354)                                      |
| Total expenditures   | <u>77,862</u>            | <u>61,960</u>            | <u>40,606</u>            | <u>(21,354)</u>                               |
| Excess (deficiency) of revenues<br>over (under) expenditures | (1)                      | (786)                    | (22,890)                 | (22,104)                                      |
| <b>OTHER FINANCING SOURCES (USES):</b>                       |                          |                          |                          |   |
| Transfers in   | -                        | 16,687                   | 16,687                   | -   |
| Transfers out  | -                        | (16,106)                 | (16,106)                 | -   |
| Issuance of debt   | -                        | -                        | 199,327                  | 199,327                                       |
| Proceeds from sale of capital assets                         | -                        | -                        | 916                      | 916   |
| Total other financing sources and (uses)                     | <u>-</u>                 | <u>581</u>               | <u>200,824</u>           | <u>200,243</u>                                |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(1)</b>               | <b>(205)</b>             | <b>177,934</b>           | <b>178,139</b>                                |
| Fund balance, beginning of year,<br>as previously reported   | 208,704                  | 208,704                  | 208,704                  | -   |
| Adjustments to beginning fund balance                        | -                        | -                        | 811                      | 811   |
| Fund balance, beginning of year, as restated                 | <u>208,704</u>           | <u>208,704</u>           | <u>209,515</u>           | <u>811</u>                                    |
| <b>FUND BALANCE, END OF YEAR</b>                             | <b><u>\$ 208,703</u></b> | <b><u>\$ 208,499</u></b> | <b><u>\$ 387,449</u></b> | <b><u>\$ 178,950</u></b>                      |



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