

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.

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 Improvements Fund – To account for qualified air pollution reduction programs funded by the South Coast Air Quality Management District.

Housing & 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.

National Pollution Discharge Elimination System (NPDES) Storm Drain Fund – 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.

Housing Fund – To account for the 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 Improvement 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.

Debt Service Fund

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs.

The **General Debt Service Fund** accounts for the resources accumulated and payments made for principal, interest and related costs on long-term general obligation debt of governmental funds.

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, 2013
(amounts expressed in thousands)

Special Revenue							
Assets	Urban Areas Security Initiative	Gas Tax	Air Quality Improvements	Housing & Community Development	NPDES Storm Drain	Housing	Total
Cash and investments	\$ -	\$ 14,529	\$ 314	\$ 384	\$ -	\$ 1,947	\$ 17,174
Cash and investments at fiscal agent	-	-	218	-	-	192	410
Receivable (net of allowance for uncollectibles):							
Interest	-	78	2	5	-	13	98
Accounts	-	-	-	2	-	-	2
Intergovernmental	371	134	-	3,005	302	-	3,812
Notes	-	-	-	12,415	-	20,630	33,045
Prepaid items	-	-	-	2	-	-	2
Advances to Successor Agency	-	-	-	-	-	20,571	20,571
Land & improvements held for resale	-	-	-	1,404	-	3,305	4,709
Total assets	<u>\$ 371</u>	<u>\$ 14,741</u>	<u>\$ 534</u>	<u>\$ 17,217</u>	<u>\$ 302</u>	<u>\$ 46,658</u>	<u>\$ 79,823</u>
Liabilities							
Accounts payable	\$ 251	\$ 391	\$ 74	\$ 2,022	\$ -	\$ 30	\$ 2,768
Accrued payroll	-	-	-	25	-	-	25
Deposits	-	-	-	-	-	20	20
Due to other funds	120	-	-	-	126	-	246
Advance from other funds	-	-	-	539	-	458	997
Total liabilities	<u>371</u>	<u>391</u>	<u>74</u>	<u>2,586</u>	<u>126</u>	<u>508</u>	<u>4,056</u>
Deferred Inflows of Resources							
Unavailable revenue	-	-	-	13,819	-	20,552	34,371
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,819</u>	<u>-</u>	<u>20,552</u>	<u>34,371</u>
Fund Balances (Deficits)							
Restricted for:							
Housing and redevelopment	-	-	-	812	-	25,598	26,410
Transportation and public works	-	14,350	460	-	176	-	14,986
Total fund balances (deficits)	<u>-</u>	<u>14,350</u>	<u>460</u>	<u>812</u>	<u>176</u>	<u>25,598</u>	<u>41,396</u>
Total liabilities deferred inflows of resources, and fund balances (deficits)	<u>\$ 371</u>	<u>\$ 14,741</u>	<u>\$ 534</u>	<u>\$ 17,217</u>	<u>\$ 302</u>	<u>\$ 46,658</u>	<u>\$ 79,823</u>

City of Riverside
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2013
(amounts expressed in thousands)

	Capital Projects				General Debt Service	Permanent Fund	Total Nonmajor Governmental Funds
	Special Capital Improvement	Storm Drain	Transportation	Total		Library Special	
Assets							
Cash and investments	\$ 2,951	\$ 1,985	\$ 69	\$ 5,005	\$ 710	\$ 1,441	\$ 24,330
Cash and investments at fiscal agent	4,164	-	-	4,164	10,343	-	14,917
Receivable (net of allowance for uncollectibles):							
Interest	25	10	-	35	-	-	133
Accounts	-	-	-	-	-	-	2
Intergovernmental	-	-	-	-	-	-	3,812
Notes	-	-	-	-	-	-	33,045
Prepaid items	-	-	-	-	-	-	2
Advances to Successor Agency	-	-	-	-	19,168	-	39,739
Land & improvements held for resale	-	-	-	-	-	-	4,709
Total assets	<u>\$ 7,140</u>	<u>\$ 1,995</u>	<u>\$ 69</u>	<u>\$ 9,204</u>	<u>\$ 30,221</u>	<u>\$ 1,441</u>	<u>\$ 120,689</u>
Liabilities							
Accounts payable	\$ 213	\$ 24	\$ -	\$ 237	\$ 158	\$ -	\$ 3,163
Accrued payroll	-	-	-	-	-	-	25
Retainage payable	33	-	-	33	-	-	33
Deposits	-	-	-	-	-	-	20
Due to other funds	-	-	-	-	-	-	246
Advance from other funds	6,862	-	-	6,862	4,179	-	12,038
Total liabilities	<u>7,108</u>	<u>24</u>	<u>-</u>	<u>7,132</u>	<u>4,337</u>	<u>-</u>	<u>15,525</u>
Deferred Inflows of Resources							
Unavailable revenue	-	-	-	-	-	-	34,371
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,371</u>
Fund Balances (Deficits)							
Nonspendable:							
Permanent fund principal	-	-	-	-	-	1,441	1,441
Restricted for:							
Housing and redevelopment	-	-	-	-	-	-	26,410
Debt Service	-	-	-	-	25,884	-	25,884
Transportation and public works	-	-	69	69	-	-	15,055
Other purposes	32	1,971	-	2,003	-	-	2,003
Total fund balances (deficits)	<u>32</u>	<u>1,971</u>	<u>69</u>	<u>2,072</u>	<u>25,884</u>	<u>1,441</u>	<u>70,793</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 7,140</u>	<u>\$ 1,995</u>	<u>\$ 69</u>	<u>\$ 9,204</u>	<u>\$ 30,221</u>	<u>\$ 1,441</u>	<u>\$ 120,689</u>

City of Riverside
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2013
(amounts expressed in thousands)

	Special Revenue						Total
	Urban Area Security Initiative	Gas Tax	Air Quality Improvement	Housing & Community Development	NPDES Storm Drain	Housing	
Revenues							
Intergovernmental	\$ 4,745	\$ 7,078	\$ 369	\$ 7,738	\$ -	\$ -	\$ 19,930
Special assessments	-	-	-	-	837	-	837
Rental and investment income	-	65	-	18	-	101	184
Miscellaneous	-	-	255	851	-	729	1,835
Total revenues	<u>4,745</u>	<u>7,143</u>	<u>624</u>	<u>8,607</u>	<u>837</u>	<u>830</u>	<u>22,786</u>
Expenditures							
Current:							
General government	-	-	1,059	1,384	-	1,250	3,693
Public safety	4,745	-	-	-	-	-	4,745
Capital outlay	-	4,808	-	7,273	661	-	12,742
Debt service:							
Interest	-	-	-	14	-	5	19
Bond issuance costs	-	-	-	12	-	-	12
Total expenditures	<u>4,745</u>	<u>4,808</u>	<u>1,059</u>	<u>8,683</u>	<u>661</u>	<u>1,255</u>	<u>21,211</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>2,335</u>	<u>(435)</u>	<u>(76)</u>	<u>176</u>	<u>(425)</u>	<u>1,575</u>
Other financing sources (uses)							
Transfers in	-	-	-	-	-	1,111	1,111
Transfers out	-	-	-	(961)	-	(150)	(1,111)
Capital lease proceeds	-	-	218	-	-	-	218
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>218</u>	<u>(961)</u>	<u>-</u>	<u>961</u>	<u>218</u>
Net change in fund balances	-	2,335	(217)	(1,037)	176	536	1,793
Fund balances - beginning	-	12,015	677	1,849	-	25,062	39,603
Fund balances - ending	<u>\$ -</u>	<u>\$ 14,350</u>	<u>\$ 460</u>	<u>\$ 812</u>	<u>\$ 176</u>	<u>\$ 25,598</u>	<u>\$ 41,396</u>

City of Riverside
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2013
(amounts expressed in thousands)

	Capital Projects				General Debt Service	Permanent Fund	Total Nonmajor Governmental Funds
	Special Capital Improvement	Storm Drain	Transportation	Total		Library Special	
Revenues							
Licenses and permits	\$ 2,499	\$ 279		\$ 2,778	\$ -	\$ -	2,778
Intergovernmental	-	-	96	96	-	-	20,026
Special assessments	-	-	-	-	1,056	-	1,893
Rental and investment income	22	-	1	23	1,399	13	1,619
Miscellaneous	3,912	-	39	3,951	770	-	6,556
Total revenues	<u>6,433</u>	<u>279</u>	<u>136</u>	<u>6,848</u>	<u>3,225</u>	<u>13</u>	<u>32,872</u>
Expenditures							
Current:							
General government	131	3	-	134	45	-	3,872
Public safety	-	-	-	-	-	-	4,745
Culture and recreation	53	-	-	53	-	111	164
Capital outlay	3,617	669	96	4,382	-	-	17,124
Debt service:							
Principal	-	-	-	-	3,555	-	3,555
Interest	79	-	-	79	8,237	-	8,335
Bond issuance costs	-	-	-	-	220	-	232
Payment to escrow account for advance refunding	-	-	-	-	3,521	-	3,521
Total expenditures	<u>3,880</u>	<u>672</u>	<u>96</u>	<u>4,648</u>	<u>15,578</u>	<u>111</u>	<u>41,548</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,553</u>	<u>(393)</u>	<u>40</u>	<u>2,200</u>	<u>(12,353)</u>	<u>(98)</u>	<u>(8,676)</u>
Other financing sources (uses)							
Transfers in	-	-	-	-	11,346	-	12,457
Transfers out	(1,558)	-	-	(1,558)	(2,411)	-	(5,080)
Issuance of long-term debt	-	-	-	-	41,240	-	41,240
Capital lease proceeds	-	-	-	-	-	-	218
Other financing source - bond premium	-	-	-	-	2,573	-	2,573
Payment to escrow account for advance refunding	-	-	-	-	(43,591)	-	(43,591)
Total other financing sources (uses)	<u>(1,558)</u>	<u>-</u>	<u>-</u>	<u>(1,558)</u>	<u>9,157</u>	<u>-</u>	<u>7,817</u>
Net change in fund balances	995	(393)	40	642	(3,196)	(98)	(859)
Fund balances - beginning	(963)	2,364	29	1,430	29,080	1,539	71,652
Fund balances - ending	<u>\$ 32</u>	<u>\$ 1,971</u>	<u>\$ 69</u>	<u>\$ 2,072</u>	<u>\$ 25,884</u>	<u>\$ 1,441</u>	<u>\$ 70,793</u>

City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual
For the fiscal year ended June 30, 2013
(amounts expressed in thousands)

	Special Revenue								
	Urban Area Security Initiative			Gas Tax			Air Quality Improvement		
	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget
Revenues									
Intergovernmental	\$ 7,864	\$ 4,745	\$ (3,119)	\$ 7,795	\$ 7,078	\$ (717)	\$ 342	\$ 369	\$ 27
Rental and investment income	-	-	-	150	65	(85)	-	-	-
Miscellaneous	-	-	-	-	-	-	186	255	69
Total revenues	<u>7,864</u>	<u>4,745</u>	<u>(3,119)</u>	<u>7,945</u>	<u>7,143</u>	<u>(802)</u>	<u>528</u>	<u>624</u>	<u>96</u>
Expenditures									
Current:									
General government	-	-	-	-	-	-	1,361	1,059	302
Public safety	7,864	4,745	3,119	-	-	-	-	-	-
Capital outlay	-	-	-	16,542	4,808	11,734	-	-	-
Total expenditures	<u>7,864</u>	<u>4,745</u>	<u>3,119</u>	<u>16,542</u>	<u>4,808</u>	<u>11,734</u>	<u>1,361</u>	<u>1,059</u>	<u>302</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,597)</u>	<u>2,335</u>	<u>10,932</u>	<u>(833)</u>	<u>(435)</u>	<u>398</u>
Other financing sources (uses)									
Capital lease proceeds	-	-	-	-	-	-	-	218	218
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>218</u>	<u>218</u>
Net change in fund balances	-	-	-	(8,597)	2,335	10,932	(833)	(217)	616
Fund balances (deficit), beginning	-	-	-	12,015	12,015	-	677	677	-
Fund balances (deficit), ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,418</u>	<u>\$ 14,350</u>	<u>\$ 10,932</u>	<u>\$ (156)</u>	<u>\$ 460</u>	<u>\$ 616</u>

(continued)

City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual
For the fiscal year ended June 30, 2013
(amounts expressed in thousands)

	Special Revenue								
	Housing & Community Development			NPDES Storm Drain			Housing		
	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget
Revenues									
Intergovernmental	\$ 7,044	\$ 7,738	\$ 694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	832	837	5	-	-	-
Rental and investment income	8	18	10	-	-	-	14	101	87
Miscellaneous	483	851	368	-	-	-	31	729	698
Total revenues	<u>7,535</u>	<u>8,607</u>	<u>1,072</u>	<u>832</u>	<u>837</u>	<u>5</u>	<u>45</u>	<u>830</u>	<u>785</u>
Expenditures									
Current:									
General government	1,066	1,384	(318)	-	-	-	1,700	1,250	450
Capital outlay	16,138	7,273	8,865	836	661	175	172	-	172
Debt service:									
Interest	20	14	6	-	-	-	-	5	(5)
Bond issuance costs	18	12	6	-	-	-	-	-	-
Total expenditures	<u>17,242</u>	<u>8,683</u>	<u>8,559</u>	<u>836</u>	<u>661</u>	<u>175</u>	<u>1,872</u>	<u>1,255</u>	<u>617</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,707)</u>	<u>(76)</u>	<u>9,631</u>	<u>(4)</u>	<u>176</u>	<u>180</u>	<u>(1,827)</u>	<u>(425)</u>	<u>1,402</u>
Other financing sources (uses)									
Transfers in	-	-	-	-	-	-	1,111	1,111	-
Transfers out	(961)	(961)	-	-	-	-	(150)	(150)	-
Total other financing sources (uses)	<u>(961)</u>	<u>(961)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>961</u>	<u>961</u>	<u>-</u>
Net change in fund balances	(10,668)	(1,037)	9,631	(4)	176	180	(866)	536	1,402
Fund balances (deficit), beginning	1,849	1,849	-	-	-	-	25,062	25,062	-
Fund balances (deficit), ending	<u>\$ (8,819)</u>	<u>\$ 812</u>	<u>\$ 9,631</u>	<u>\$ (4)</u>	<u>\$ 176</u>	<u>\$ 180</u>	<u>\$ 24,196</u>	<u>\$ 25,598</u>	<u>\$ 1,402</u>

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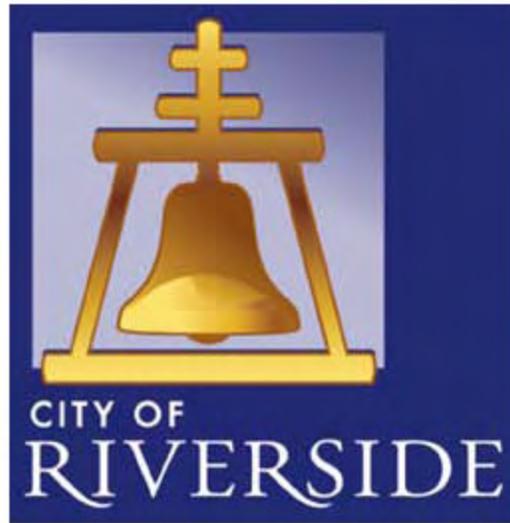
City of Riverside

Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual

For the fiscal year ended June 30, 2013

(amounts expressed in thousands)

	Capital Projects											
	Capital Outlay			Special Capital Improvement			Storm Drain			Transportation		
	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget
Revenues												
Licenses and permits	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,499	\$ (1)	\$ 100	\$ 279	\$ 179	\$ -	\$ -	\$ -
Intergovernmental	82,836	22,076	(60,760)	-	-	-	2,824	-	(2,824)	200	96	(104)
Special assessments	65	370	305	-	-	-	-	-	-	-	-	-
Rental and investment income	175	111	(64)	-	22	22	60	-	(60)	-	1	1
Miscellaneous	5,683	2,234	(3,449)	-	3,912	3,912	-	-	-	-	39	39
Total revenues	<u>88,759</u>	<u>24,791</u>	<u>(63,968)</u>	<u>2,500</u>	<u>6,433</u>	<u>3,933</u>	<u>2,984</u>	<u>279</u>	<u>(2,705)</u>	<u>200</u>	<u>136</u>	<u>(64)</u>
Expenditures												
Current:												
General government	-	-	-	-	131	(131)	-	3	(3)	-	-	-
Culture and recreation	-	-	-	-	53	(53)	4,967	669	4,298	-	-	-
Capital outlay	180,206	66,257	113,949	3,843	3,617	226	-	-	-	117	96	21
Debt service:												
Interest	-	-	-	208	79	129	-	-	-	-	-	-
Bond issuance costs	-	255	(255)	-	-	-	-	-	-	-	-	-
Total expenditures	<u>180,206</u>	<u>66,512</u>	<u>113,694</u>	<u>4,051</u>	<u>3,880</u>	<u>171</u>	<u>4,967</u>	<u>672</u>	<u>4,295</u>	<u>117</u>	<u>96</u>	<u>21</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(91,447)</u>	<u>(41,721)</u>	<u>49,726</u>	<u>(1,551)</u>	<u>2,553</u>	<u>4,104</u>	<u>(1,983)</u>	<u>(393)</u>	<u>1,590</u>	<u>83</u>	<u>40</u>	<u>(43)</u>
Other financing sources (uses)												
Transfers out	(201)	(201)	-	(1,558)	(1,558)	-	-	-	-	-	-	-
Issuance of long-term debt	-	25,000	25,000	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(201)</u>	<u>24,799</u>	<u>25,000</u>	<u>(1,558)</u>	<u>(1,558)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(91,648)	(16,922)	74,726	(3,109)	995	4,104	(1,983)	(393)	1,590	83	40	(43)
Fund balances (deficit), beginning	18,354	18,354	-	(963)	(963)	-	2,364	2,364	-	29	29	-
Fund balances (deficit), ending	<u>\$ (73,294)</u>	<u>\$ 1,432</u>	<u>\$ 74,726</u>	<u>\$ (4,072)</u>	<u>\$ 32</u>	<u>\$ 4,104</u>	<u>\$ 381</u>	<u>\$ 1,971</u>	<u>\$ 1,590</u>	<u>\$ 112</u>	<u>\$ 69</u>	<u>\$ (43)</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 Position
Nonmajor Enterprise Funds
June 30, 2013
(amounts expressed in thousands)

Assets	Airport	Refuse	Transportation	Public Parking	Total
Current assets:					
Cash and investments	\$ -	\$ 1,188	\$ 2,516	\$ 1	\$ 3,705
Receivables (net of allowance for uncollectibles)					
Interest	-	14	10	1	25
Utility billed	-	1,033	-	-	1,033
Utility unbilled	-	699	-	-	699
Accounts	54	733	1	1,109	1,897
Intergovernmental	183	-	629	3	815
Restricted assets:					
Other restricted cash and cash equivalents	-	1,185	-	-	1,185
Total current assets	<u>237</u>	<u>4,852</u>	<u>3,156</u>	<u>1,114</u>	<u>9,359</u>
Non-current assets:					
Regulatory assets	-	6,905	-	-	6,905
Net pension asset	223	1,216	585	164	2,188
Capital assets:					
Land	9,988	-	-	11,271	21,259
Buildings	2,631	-	22	32,855	35,508
Accumulated depreciation-buildings	(1,179)	-	(9)	(3,771)	(4,959)
Improvements other than buildings	19,023	-	1,659	6,204	26,886
Accumulated depreciation-improvements other than buildings	(5,908)	-	(15)	(1,340)	(7,263)
Machinery and equipment	412	14,757	3,263	1,633	20,065
Accumulated depreciation-machinery and equipment	(278)	(8,997)	(2,496)	(1,413)	(13,184)
Construction in progress	615	-	-	-	615
Total non-current assets:	<u>25,527</u>	<u>13,881</u>	<u>3,009</u>	<u>45,603</u>	<u>88,020</u>
Total assets	<u>25,764</u>	<u>18,733</u>	<u>6,165</u>	<u>46,717</u>	<u>97,379</u>

(continued)

City of Riverside
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2013
 (amounts expressed in thousands)

Liabilities	Airport	Refuse	Transportation	Public Parking	Total
Current liabilities:					
Accounts payable	127	720	6	501	1,354
Accrued payroll	13	100	42	21	176
Unearned revenue	176	-	2,589	-	2,765
Deposits	1	-	-	-	1
Due to other funds	453	-	-	850	1,303
Capital leases-current	-	-	7	-	7
Notes payable - current	-	-	-	871	871
Landfill capping - current	-	200	-	-	200
Compensated absences - current	40	340	61	52	493
Total current liabilities	810	1,360	2,705	2,295	7,170
Non-current liabilities:					
Notes payables	-	-	-	22,092	22,092
Capital leases	-	-	1	-	1
Advances from other funds	222	1,211	583	754	2,770
Landfill capping	-	6,257	-	-	6,257
Compensated absences	-	185	-	-	185
Other postemployment benefits	86	714	323	150	1,273
Total non-current liabilities	308	8,367	907	22,996	32,578
Total liabilities	1,118	9,727	3,612	25,291	39,748
Net Position					
Net investment in capital assets	25,304	5,760	2,416	22,476	55,956
Restricted for landfill capping	-	1,185	-	-	1,185
Unrestricted	(658)	2,061	137	(1,050)	490
Total net position	\$ 24,646	\$ 9,006	\$ 2,553	\$ 21,426	\$ 57,631

City of Riverside
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2013
(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	\$ 1,396	\$ 20,829	\$ 344	\$ 4,777	\$ 27,346
Operating expenses:					
Personnel services	635	4,662	2,041	1,019	8,357
Contractual services	53	3,956	21	1,374	5,404
Maintenance and operation	255	5,717	463	507	6,942
General	153	3,552	385	255	4,345
Materials and supplies	225	911	178	7	1,321
Insurance	32	139	48	144	363
Depreciation and amortization	661	1,532	582	801	3,576
Total operating expenses	<u>2,014</u>	<u>20,469</u>	<u>3,718</u>	<u>4,107</u>	<u>30,308</u>
Operating Income (loss)	<u>(618)</u>	<u>360</u>	<u>(3,374)</u>	<u>670</u>	<u>(2,962)</u>
Nonoperating revenues (expenses):					
Operating grants	-	-	2,718	-	2,718
Interest income	-	4	5	-	9
Other	(5)	257	(7)	704	949
Gain/loss on retirement of capital assets	-	(55)	3	-	(52)
Interest expense and fiscal charges	(15)	(57)	(27)	(944)	(1,043)
Total non-operating revenues	<u>(20)</u>	<u>149</u>	<u>2,692</u>	<u>(240)</u>	<u>2,581</u>
Income before capital contributions and transfers	<u>(638)</u>	<u>509</u>	<u>(682)</u>	<u>430</u>	<u>(381)</u>
Cash capital contributions	762	-	480	-	1,242
Transfers in	-	33	33	2,211	2,277
Transfers out	-	-	-	(840)	(840)
Change in net position	<u>124</u>	<u>542</u>	<u>(169)</u>	<u>1,801</u>	<u>2,298</u>
Total net position - beginning	<u>24,522</u>	<u>8,464</u>	<u>2,722</u>	<u>19,625</u>	<u>55,333</u>
Total net position - ending	<u>\$ 24,646</u>	<u>\$ 9,006</u>	<u>\$ 2,553</u>	<u>\$ 21,426</u>	<u>\$ 57,631</u>

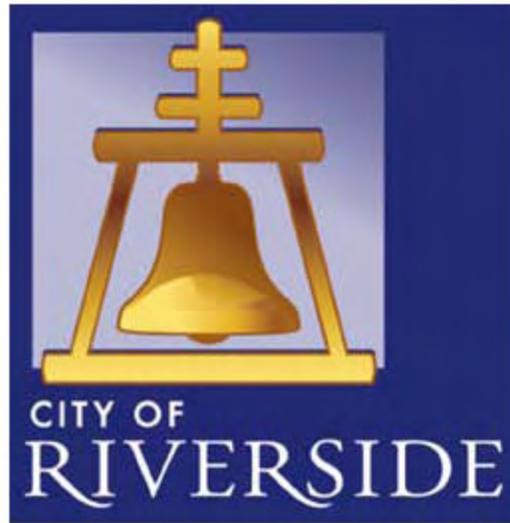
City of Riverside
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2013
(amounts expressed in thousands)

	<u>Airport</u>	<u>Refuse</u>	<u>Transportation</u>	<u>Public Parking</u>	<u>Totals</u>
Cash flows from operating activities:					
Cash received from customers and users	\$ 1,423	\$ 20,182	\$ 670	\$ 3,739	\$ 26,014
Cash paid to employees for services	(610)	(4,475)	(1,962)	(996)	(8,043)
Cash paid to other suppliers of goods or services	(632)	(14,435)	(836)	(6,288)	(22,191)
Other receipts	<u>(5)</u>	<u>257</u>	<u>3,191</u>	<u>704</u>	<u>4,147</u>
Net cash provided (used) by operating activities	<u>176</u>	<u>1,529</u>	<u>1,063</u>	<u>(2,841)</u>	<u>(73)</u>
Cash flows from noncapital financing activities:					
Transfers in	-	33	33	2,211	2,277
Transfers out	-	-	-	(840)	(840)
Advances from (to) other funds	105	(23)	(11)	370	441
Payments on interfund receivables	<u>(4)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4)</u>
Net cash provided (used) by noncapital financing activities	<u>101</u>	<u>10</u>	<u>22</u>	<u>1,741</u>	<u>1,874</u>
Cash flows from capital and related financing activities:					
Purchase of capital assets	(1,024)	(2,662)	(362)	(6,571)	(10,619)
Proceeds from the sale of capital assets	-	-	3	-	3
Principal paid on long-term obligations	-	-	(21)	(838)	(859)
Interest paid on long-term obligations	(15)	(57)	(27)	(928)	(1,027)
Capital contributions	<u>762</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>762</u>
Net cash (used) provided for capital and related financing activities	<u>(277)</u>	<u>(2,719)</u>	<u>(407)</u>	<u>(8,337)</u>	<u>(11,740)</u>
Cash flows from investing activities:					
Income (loss) from investments	<u>-</u>	<u>8</u>	<u>-</u>	<u>(12)</u>	<u>(4)</u>
Net cash provided by investing activities	<u>-</u>	<u>8</u>	<u>-</u>	<u>(12)</u>	<u>(4)</u>
Net change in cash and cash equivalents	-	(1,172)	678	(9,449)	(9,943)
Cash and cash equivalents, beginning	<u>-</u>	<u>3,545</u>	<u>1,838</u>	<u>9,450</u>	<u>14,833</u>
Cash and cash equivalents, ending	<u>\$ -</u>	<u>\$ 2,373</u>	<u>\$ 2,516</u>	<u>\$ 1</u>	<u>\$ 4,890</u>

continued

City of Riverside
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2013
(amounts expressed in thousands)

	Airport	Refuse	Transportation	Public Parking	Totals
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (618)	\$ 360	\$ (3,374)	\$ 670	\$ (2,962)
Other receipts	171	257	3,191	704	4,323
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization	661	1,532	582	801	3,576
Amortization of net pension asset	8	43	21	7	79
(Increase) decrease in accounts receivable	34	(647)	326	(1,103)	(1,390)
Increase (decrease) in intergovernmental receivables	(183)	-	-	65	(118)
Increase (decrease) in accounts payable	86	78	259	(4,001)	(3,578)
Decrease in accrued payroll	(4)	(531)	(12)	(17)	(564)
Increase in other payables	21	675	70	33	799
Decrease in landfill capping	-	(238)	-	-	(238)
Net cash provided (used) by operating activities	<u>\$ 176</u>	<u>\$ 1,529</u>	<u>\$ 1,063</u>	<u>\$ (2,841)</u>	<u>\$ (73)</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 Position
Internal Service Funds
June 30, 2013
(amounts expressed in thousands)

Assets	Self-Insurance Trust	Central Stores	Central Garage	Total
Current assets:				
Cash and investments	\$ -	\$ -	\$ 4,209	\$ 4,209
Receivables (net of allowance for uncollectibles)				
Interest	28	-	19	47
Accounts	6	-	44	50
Intergovernmental	49	-	11	60
Inventory	-	6,255	435	6,690
Total current assets	<u>83</u>	<u>6,255</u>	<u>4,718</u>	<u>11,056</u>
Non-current assets:				
Advances to other funds	4,767	-	-	4,767
Advances to Successor Agency	5,578	-	-	5,578
Net pension asset	214	224	1,007	1,445
Capital assets:				
Buildings	-	-	2,084	2,084
Accumulated depreciation-buildings	-	-	(294)	(294)
Machinery and equipment	-	139	9,444	9,583
Accumulated depreciation-machinery and equipment	-	(139)	(8,021)	(8,160)
Total non-current assets:	<u>10,559</u>	<u>224</u>	<u>4,220</u>	<u>15,003</u>
Total assets	<u>10,642</u>	<u>6,479</u>	<u>8,938</u>	<u>26,059</u>
Liabilities				
Current liabilities:				
Accounts payable	212	259	454	925
Accrued payroll	11	15	64	90
Due to other funds	265	2,521	-	2,786
Claims and judgments - current	19,337	-	-	19,337
Compensated absences - current	32	53	164	249
Total current liabilities	<u>19,857</u>	<u>2,848</u>	<u>682</u>	<u>23,387</u>
Non-current liabilities:				
Advances from other funds	213	223	1,003	1,439
Claims and judgments	12,232	-	-	12,232
Compensated absences	-	35	208	243
Other postemployment benefits	79	95	406	580
Total non-current liabilities	<u>12,524</u>	<u>353</u>	<u>1,617</u>	<u>14,494</u>
Total liabilities	<u>32,381</u>	<u>3,201</u>	<u>2,299</u>	<u>37,881</u>
Net Position				
Net investment in capital assets	-	-	3,213	3,213
Unrestricted	(21,739)	3,278	3,426	(15,035)
Total net position	<u>\$ (21,739)</u>	<u>\$ 3,278</u>	<u>\$ 6,639</u>	<u>\$ (11,822)</u>

City of Riverside
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the fiscal year ended June 30, 2013
(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	\$ 12,430	\$ 1,594	\$ 7,215	\$ 21,239
Operating expenses:				
Personnel services	481	653	2,732	3,866
Contractual services	65	-	56	121
Maintenance and operation	4	32	2,369	2,405
General	977	296	690	1,963
Materials and supplies	-	11	200	211
Claims/Insurance	17,846	9	52	17,907
Depreciation and amortization	-	3	542	545
Total operating expenses	<u>19,373</u>	<u>1,004</u>	<u>6,641</u>	<u>27,018</u>
Operating income (loss)	<u>(6,943)</u>	<u>590</u>	<u>574</u>	<u>(5,779)</u>
Non-operating revenues (expenses):				
Interest income	204	-	45	249
Other	(14)	-	-	(14)
Gain (loss) on retirement of capital assets	-	-	4	4
Interest expense and fiscal charges	(85)	(10)	(47)	(142)
Total non-operating revenue (expenses)	<u>105</u>	<u>(10)</u>	<u>2</u>	<u>97</u>
Income before capital contributions and transfers	<u>(6,838)</u>	<u>580</u>	<u>576</u>	<u>(5,682)</u>
Transfers out	-	-	(132)	(132)
Change in net position	<u>(6,838)</u>	<u>580</u>	<u>444</u>	<u>(5,814)</u>
Total net position - beginning	<u>(14,901)</u>	<u>2,698</u>	<u>6,195</u>	<u>(6,008)</u>
Total net position - ending	<u>\$ (21,739)</u>	<u>\$ 3,278</u>	<u>\$ 6,639</u>	<u>\$ (11,822)</u>

City of Riverside
Combining Statement of Cash Flows
Internal Service Funds
For the fiscal year ended June 30, 2013
(amounts expressed in thousands)

	Self-Insurance Trust	Central Stores	Central Garage	Total
Cash flows from operating activities:				
Cash received from customers and users	\$ 12,498	\$ 1,594	\$ 7,318	\$ 21,410
Cash paid to employees for services	(453)	(623)	(3,083)	(4,159)
Cash paid to other suppliers of goods or services	(14,743)	(957)	(2,622)	(18,322)
Other	(14)	-	-	(14)
Net cash provided (used) by operating activities	<u>(2,712)</u>	<u>14</u>	<u>1,613</u>	<u>(1,085)</u>
Cash flows from noncapital financing activities:				
Advances from interfund receivables	(4)	-	-	(4)
Operating transfers out	-	-	(132)	(132)
Advances from (to) other funds	661	(4)	(19)	638
Net cash provided (used) by noncapital financing activities	<u>657</u>	<u>(4)</u>	<u>(151)</u>	<u>502</u>
Cash flows from capital and related financing activities:				
Interest paid on long-term obligation	(85)	(10)	(47)	(142)
Loss from the sale of capital assets	-	-	4	4
Purchase of capital assets	-	-	(446)	(446)
Net cash (used) for capital and related financing activities	<u>(85)</u>	<u>(10)</u>	<u>(489)</u>	<u>(584)</u>
Cash flows from investing activities:				
Income from investments	144	-	38	182
	<u>144</u>	<u>-</u>	<u>38</u>	<u>182</u>
Net increase in cash and cash equivalents	(1,996)	-	1,011	(985)
Cash and cash equivalents, beginning	<u>1,996</u>	<u>-</u>	<u>3,198</u>	<u>5,194</u>
Cash and cash equivalents, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,209</u>	<u>\$ 4,209</u>

continued

City of Riverside
Combining Statement of Cash Flows
Internal Service Funds
For the fiscal year ended June 30, 2013
(amounts expressed in thousands)

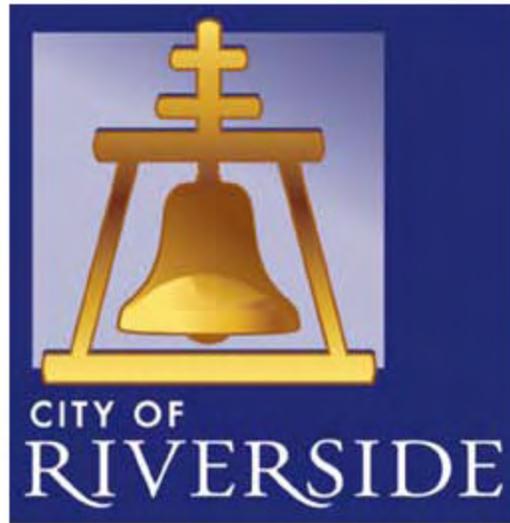
	Self-Insurance Trust	Central Stores	Central Garage	Total
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (6,943)	\$ 590	\$ 574	\$ (5,779)
Other disbursements	(14)	-	-	(14)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation and amortization	-	3	542	545
Amortization of net pension asset	-	8	37	45
Decrease in accounts receivable	68	-	103	171
Decrease in inventory	-	94	3	97
(Decrease) increase in accounts payable	(135)	30	281	176
Increase in other payables	21	106	451	578
(Decrease) in accrued payroll	-	(85)	(378)	(463)
Increase (decrease) in due to other funds	265	(732)	-	(467)
Increase in claims and judgments	4,026	-	-	4,026
Net cash provided (used) by operating activities	<u>\$ (2,712)</u>	<u>\$ 14</u>	<u>\$ 1,613</u>	<u>\$ (1,085)</u>

Agency Fund

The City's Agency Fund 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, 2013
(amounts expressed in thousands)

	Balance			Balance
	July 1, 2012	Additions	Deductions	June 30, 2013
Assets				
Cash and investments	\$ 7,515	\$ 5,646	\$ 6,473	\$ 6,688
Cash and investments at fiscal agent	6,569	10,772	10,563	6,778
Interest receivable	28	252	247	33
Accounts receivable	-	24	-	24
Property taxes receivable	406	125	407	124
Total assets	\$ 14,518	\$ 16,819	\$ 17,690	\$ 13,647
Liabilities				
Accounts payable	\$ -	\$ 91	\$ 91	-
Held for bond holders	14,518	16,819	17,690	13,647
Total liabilities	\$ 14,518	\$ 16,910	\$ 17,781	\$ 13,647



**CAPITAL ASSETS USED IN THE OPERATION
OF GOVERNMENTAL FUNDS**

City of Riverside
Capital Assets Used in the Operation of Governmental Funds
Schedule By Source
June 30, 2013
(amounts expressed in thousands)

Governmental funds capital assets:	
Land	\$ 325,215
Buildings and improvements	180,337
Improvements other than buildings	250,021
Machinery and equipment	79,782
Infrastructure	910,700
Construction in progress	38,515
Total governmental funds capital assets	<u>\$ 1,784,570</u>

Investments in governmental funds capital assets by source:	
Certificates of participation	\$ 122,429
Gifts	313,087
Operating revenue	515,738
General obligation bonds	4,484
Revenue bonds	21,229
County contracts and grants	100
State grants	40,442
Asset forfeiture - state	1,008
Asset forfeiture - federal	2,647
Housing and community development grants	18,545
Other federal grants	34,639
Community facilities bonds	1,026
Assessment district bonds	397
Capital leases	7,930
RDA tax increment bonds	2,278
Capital projects funds	698,591
Total governmental funds capital assets	<u>\$ 1,784,570</u>

