

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, 2014
(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	\$ -	\$ 17,867	\$ 571	\$ 1,194	\$ -	\$ 1,383	\$ 21,015
Cash and investments at fiscal agent	-	-	-	-	-	163	163
Receivable (net of allowance for uncollectibles):							
Interest	-	86	2	6	-	8	102
Accounts	-	-	-	2	-	-	2
Intergovernmental	545	208	96	1,077	656	-	2,582
Notes	-	-	-	12,602	-	20,665	33,267
Advances to Successor Agency	-	-	-	-	-	20,571	20,571
Land & improvements held for resale	-	-	-	1,310	-	3,212	4,522
Total assets	\$ 545	\$ 18,161	\$ 669	\$ 16,191	\$ 656	\$ 46,002	\$ 82,224
Liabilities							
Accounts payable	\$ 298	\$ 306	\$ 22	\$ 331	\$ -	\$ 110	\$ 1,067
Accrued payroll	-	-	-	16	-	14	30
Retainage payable	-	1,364	-	-	-	-	1,364
Deposits	-	-	-	-	-	3	3
Due to other funds	247	-	-	-	355	-	602
Advance from other funds	-	-	-	516	-	458	974
Total liabilities	545	1,670	22	863	355	585	4,040
Deferred Inflows of Resources							
Unavailable revenue	-	-	-	13,913	-	20,609	34,522
Total deferred inflows of resources	-	-	-	13,913	-	20,609	34,522
Fund Balances (Deficits)							
Restricted for:							
Housing and redevelopment	-	-	-	1,415	-	24,808	26,223
Transportation and public works	-	16,491	647	-	301	-	17,439
Total fund balances (deficits)	-	16,491	647	1,415	301	24,808	43,662
Total liabilities deferred inflows of resources, and fund balances (deficits)	\$ 545	\$ 18,161	\$ 669	\$ 16,191	\$ 656	\$ 46,002	\$ 82,224

City of Riverside
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2014
(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	\$ 3,053	\$ 2,043	\$ 70	\$ 5,166	\$ 758	\$ 1,460	\$ 28,399
Cash and investments at fiscal agent	2,418	-	-	2,418	10,298	-	12,879
Receivable (net of allowance for uncollectibles):							
Interest	15	11	-	26	6	-	134
Accounts	-	-	-	-	-	-	2
Intergovernmental	-	-	-	-	-	-	2,582
Notes	-	-	-	-	-	-	33,267
Advances to Successor Agency	-	-	-	-	19,168	-	39,739
Land & improvements held for resale	-	-	-	-	-	-	4,522
Total assets	<u>\$ 5,486</u>	<u>\$ 2,054</u>	<u>\$ 70</u>	<u>\$ 7,610</u>	<u>\$ 30,230</u>	<u>\$ 1,460</u>	<u>\$ 121,524</u>
Liabilities							
Accounts payable	\$ 326	\$ -	\$ -	\$ 326	\$ 171	\$ -	\$ 1,564
Accrued payroll	-	-	-	-	-	-	30
Retainage payable	32	-	-	32	-	-	1,396
Deposits	-	-	-	-	-	-	3
Due to other funds	-	-	-	-	-	-	602
Advance from other funds	6,861	-	-	6,861	3,882	-	11,717
Total liabilities	<u>7,219</u>	<u>-</u>	<u>-</u>	<u>7,219</u>	<u>4,053</u>	<u>-</u>	<u>15,312</u>
Deferred Inflows of Resources							
Unavailable revenue	-	-	-	-	-	-	34,522
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,522</u>
Fund Balances (Deficits)							
Nonspendable:							
Permanent fund principal	-	-	-	-	-	1,460	1,460
Restricted for:							
Housing and redevelopment	-	-	-	-	-	-	26,223
Debt service	-	-	-	-	26,177	-	26,177
Transportation and public works	-	-	70	70	-	-	17,509
Other purposes	-	2,054	-	2,054	-	-	2,054
Unassigned	(1,733)	-	-	(1,733)	-	-	(1,733)
Total fund balances (deficits)	<u>(1,733)</u>	<u>2,054</u>	<u>70</u>	<u>391</u>	<u>26,177</u>	<u>1,460</u>	<u>71,690</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 5,486</u>	<u>\$ 2,054</u>	<u>\$ 70</u>	<u>\$ 7,610</u>	<u>\$ 30,230</u>	<u>\$ 1,460</u>	<u>\$ 121,524</u>

City of Riverside
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2014
(amounts expressed in thousands)

	Special Revenue						
	Urban Area Security Initiative	Gas Tax	Air Quality Improvement	Housing & Community Development	NPDES Storm Drain	Housing	Total
Revenues							
Intergovernmental	\$ 2,271	\$ 9,418	\$ 480	\$ 5,429	\$ -	\$ -	\$ 17,598
Special assessments	-	-	-	-	657	-	657
Rental and investment income	-	202	5	33	-	96	336
Miscellaneous	-	-	258	314	-	564	1,136
Total revenues	<u>2,271</u>	<u>9,620</u>	<u>743</u>	<u>5,776</u>	<u>657</u>	<u>660</u>	<u>19,727</u>
Expenditures							
Current:							
General government	-	-	556	423	-	1,472	2,451
Public safety	2,271	-	-	-	-	-	2,271
Capital outlay	-	7,479	-	4,736	532	-	12,747
Debt service:							
Interest	-	-	-	12	-	5	17
Bond issuance costs	-	-	-	2	-	-	2
Total expenditures	<u>2,271</u>	<u>7,479</u>	<u>556</u>	<u>5,173</u>	<u>532</u>	<u>1,477</u>	<u>17,488</u>
Excess (deficiency) of revenues over (under) expenditures	-	2,141	187	603	125	(817)	2,239
Other financing sources (uses)							
Sales of capital assets	-	-	-	-	-	27	27
Total other financing sources (uses)	-	-	-	-	-	27	27
Net change in fund balances	-	2,141	187	603	125	(790)	2,266
Fund balances - beginning	-	14,350	460	812	176	25,598	41,396
Fund balances - ending	<u>\$ -</u>	<u>\$ 16,491</u>	<u>\$ 647</u>	<u>\$ 1,415</u>	<u>\$ 301</u>	<u>\$ 24,808</u>	<u>\$ 43,662</u>

City of Riverside
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2014
(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	\$ 1,422	\$ 128	\$ -	\$ 1,550	\$ -	\$ -	1,550
Intergovernmental	-	116	-	116	-	-	17,714
Special assessments	-	-	-	-	1,108	-	1,765
Rental and investment income	30	22	1	53	1,748	14	2,151
Miscellaneous	105	-	-	105	419	115	1,775
Total revenues	<u>1,557</u>	<u>266</u>	<u>1</u>	<u>1,824</u>	<u>3,275</u>	<u>129</u>	<u>24,955</u>
Expenditures							
Current:							
General government	736	4	-	740	16	-	3,207
Public safety	-	-	-	-	-	-	2,271
Culture and recreation	-	-	-	-	-	110	110
Capital outlay	2,517	179	-	2,696	-	-	15,443
Debt service:							
Principal	-	-	-	-	5,298	-	5,298
Interest	69	-	-	69	10,442	-	10,528
Bond issuance costs	-	-	-	-	-	-	2
Total expenditures	<u>3,322</u>	<u>183</u>	<u>-</u>	<u>3,505</u>	<u>15,756</u>	<u>110</u>	<u>36,859</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,765)</u>	<u>83</u>	<u>1</u>	<u>(1,681)</u>	<u>(12,481)</u>	<u>19</u>	<u>(11,904)</u>
Other financing sources (uses)							
Transfers in	-	-	-	-	12,774	-	12,774
Sales of capital assets	-	-	-	-	-	-	27
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,774</u>	<u>-</u>	<u>12,801</u>
Net change in fund balances	<u>(1,765)</u>	<u>83</u>	<u>1</u>	<u>(1,681)</u>	<u>293</u>	<u>19</u>	<u>897</u>
Fund balances - beginning	32	1,971	69	2,072	25,884	1,441	70,793
Fund balances - ending	<u>\$ (1,733)</u>	<u>\$ 2,054</u>	<u>\$ 70</u>	<u>\$ 391</u>	<u>\$ 26,177</u>	<u>\$ 1,460</u>	<u>\$ 71,690</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, 2014
(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	\$ 3,171	\$ 2,271	\$ (900)	\$ 6,985	\$ 9,418	\$ 2,433	\$ 360	\$ 480	\$ 120
Rental and investment income	-	-	-	150	202	52	-	5	5
Miscellaneous	-	-	-	-	-	-	233	258	25
Total revenues	<u>3,171</u>	<u>2,271</u>	<u>(900)</u>	<u>7,135</u>	<u>9,620</u>	<u>2,485</u>	<u>593</u>	<u>743</u>	<u>150</u>
Expenditures									
Current:									
General government	-	-	-	-	-	-	922	556	366
Public safety	3,349	2,271	1,078	-	-	-	-	-	-
Capital outlay	-	-	-	19,267	7,479	11,788	-	-	-
Total expenditures	<u>3,349</u>	<u>2,271</u>	<u>1,078</u>	<u>19,267</u>	<u>7,479</u>	<u>11,788</u>	<u>922</u>	<u>556</u>	<u>366</u>
Net change in fund balances	(178)	-	178	(12,132)	2,141	14,273	(329)	187	516
Fund balances (deficit), beginning	-	-	-	14,350	14,350	-	460	460	-
Fund balances (deficit), ending	<u>\$ (178)</u>	<u>\$ -</u>	<u>\$ 178</u>	<u>\$ 2,218</u>	<u>\$ 16,491</u>	<u>\$ 14,273</u>	<u>\$ 131</u>	<u>\$ 647</u>	<u>\$ 516</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, 2014
(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	\$ 6,473	\$ 5,429	\$ (1,044)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	604	657	53	-	-	-
Rental and investment income	28	33	5	-	-	-	-	96	96
Miscellaneous	404	314	(90)	-	-	-	-	564	564
Total revenues	<u>6,905</u>	<u>5,776</u>	<u>(1,129)</u>	<u>604</u>	<u>657</u>	<u>53</u>	<u>-</u>	<u>660</u>	<u>660</u>
Expenditures									
Current:									
General government	1,277	423	854	-	-	-	1,423	1,472	(49)
Capital outlay	16,900	4,736	12,164	747	532	215	-	-	-
Debt service:									
Principal	23	-	23	-	-	-	-	-	-
Interest	15	12	3	-	-	-	-	5	(5)
Bond issuance costs	-	2	(2)	-	-	-	-	-	-
Total expenditures	<u>18,215</u>	<u>5,173</u>	<u>13,042</u>	<u>747</u>	<u>532</u>	<u>215</u>	<u>1,423</u>	<u>1,477</u>	<u>(54)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,310)</u>	<u>603</u>	<u>11,913</u>	<u>(143)</u>	<u>125</u>	<u>268</u>	<u>(1,423)</u>	<u>(817)</u>	<u>606</u>
Other financing sources (uses)									
Sale of capital assets	-	-	-	-	-	-	-	27	27
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27</u>	<u>27</u>
Net change in fund balances	(11,310)	603	11,913	(143)	125	268	(1,423)	(790)	633
Fund balances (deficit), beginning	812	812	-	176	176	-	25,598	25,598	-
Fund balances (deficit), ending	<u>\$ (10,498)</u>	<u>\$ 1,415</u>	<u>\$ 11,913</u>	<u>\$ 33</u>	<u>\$ 301</u>	<u>\$ 268</u>	<u>\$ 24,175</u>	<u>\$ 24,808</u>	<u>\$ 633</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, 2014
(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	\$ -	\$ -	\$ -	\$ 3,120	\$ 1,422	\$ (1,698)	\$ 100	\$ 128	\$ 28	\$ -	\$ -	\$ -
Intergovernmental	84,092	28,719	(55,373)	-	-	-	3,345	116	(3,229)	-	-	-
Special assessments	125	288	163	-	-	-	-	-	-	-	-	-
Rental and investment income	170	307	137	-	30	30	25	22	(3)	-	1	1
Miscellaneous	3,599	1,780	(1,819)	-	105	105	-	-	-	-	-	-
Total revenues	<u>87,986</u>	<u>31,094</u>	<u>(56,892)</u>	<u>3,120</u>	<u>1,557</u>	<u>(1,563)</u>	<u>3,470</u>	<u>266</u>	<u>(3,204)</u>	<u>-</u>	<u>1</u>	<u>1</u>
Expenditures												
Current:												
General government	-	-	-	2,336	736	1,600	4	4	-	-	-	-
Capital outlay	138,244	48,333	89,911	4,634	2,517	2,117	4,857	179	4,678	-	-	-
Debt service:												
Interest	-	-	-	137	69	68	-	-	-	-	-	-
Bond issuance costs	738	738	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>138,982</u>	<u>49,071</u>	<u>89,911</u>	<u>7,107</u>	<u>3,322</u>	<u>3,785</u>	<u>4,861</u>	<u>183</u>	<u>4,678</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(50,996)</u>	<u>(17,977)</u>	<u>33,019</u>	<u>(3,987)</u>	<u>(1,765)</u>	<u>2,222</u>	<u>(1,391)</u>	<u>83</u>	<u>1,474</u>	<u>-</u>	<u>1</u>	<u>1</u>
Other financing sources (uses)												
Transfers out	(1,521)	(2,185)	664	-	-	-	-	-	-	-	-	-
Issuance of long-term debt	54,886	54,886	-	-	-	-	-	-	-	-	-	-
Bond Premium	1,211	1,211	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>54,576</u>	<u>53,912</u>	<u>664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	3,580	35,935	33,683	(3,987)	(1,765)	2,222	(1,391)	83	1,474	-	1	1
Fund balances (deficit), beginning	1,432	1,432	-	32	32	-	1,971	1,971	-	69	69	-
Fund balances (deficit), ending	<u>\$ 5,012</u>	<u>\$ 37,367</u>	<u>\$ 33,683</u>	<u>\$ (3,955)</u>	<u>\$ (1,733)</u>	<u>\$ 2,222</u>	<u>\$ 580</u>	<u>\$ 2,054</u>	<u>\$ 1,474</u>	<u>\$ 69</u>	<u>\$ 70</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 Position
Nonmajor Enterprise Funds
June 30, 2014
(amounts expressed in thousands)

Assets	Airport	Refuse	Transportation	Public Parking	Total
Current assets:					
Cash and investments	\$ -	\$ 3,444	\$ 2,477	\$ 344	\$ 6,265
Receivables (net of allowance for uncollectibles)					
Interest	-	23	12	5	40
Utility billed	-	1,041	-	-	1,041
Utility unbilled	-	723	-	-	723
Accounts	34	592	36	555	1,217
Intergovernmental	75	-	1	9	85
Restricted assets:					
Other restricted cash and cash equivalents	-	901	-	-	901
Total current assets	<u>109</u>	<u>6,724</u>	<u>2,526</u>	<u>913</u>	<u>10,272</u>
Non-current assets:					
Regulatory assets	-	6,499	-	-	6,499
Net pension asset	214	1,164	560	157	2,095
Capital assets:					
Land	9,988	-	-	9,192	19,180
Buildings	2,631	-	22	33,228	35,881
Accumulated depreciation-buildings	(1,245)	-	(10)	(4,429)	(5,684)
Improvements other than buildings	19,662	-	1,691	6,731	28,084
Accumulated depreciation-improvements other than buildings	(6,510)	-	(98)	(1,637)	(8,245)
Machinery and equipment	412	14,487	3,956	1,138	19,993
Accumulated depreciation-machinery and equipment	(307)	(9,978)	(2,948)	(1,008)	(14,241)
Construction in progress	-	-	35	-	35
Total non-current assets:	<u>24,845</u>	<u>12,172</u>	<u>3,208</u>	<u>43,372</u>	<u>83,597</u>
Total assets	<u>24,954</u>	<u>18,896</u>	<u>5,734</u>	<u>44,285</u>	<u>93,869</u>

Continued

City of Riverside
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2014
(amounts expressed in thousands)

Liabilities	Airport	Refuse	Transportation	Public Parking	Total
Current liabilities:					
Accounts payable	7	853	24	148	1,032
Accrued payroll	12	105	50	29	196
Retainage payable	-	-	-	20	20
Unearned revenue	-	-	2,229	-	2,229
Due to other funds	133	-	-	-	133
Notes payable - current	-	-	-	906	906
Landfill capping - current	-	200	-	-	200
Compensated absences - current	22	393	70	39	524
Total current liabilities	<u>174</u>	<u>1,551</u>	<u>2,373</u>	<u>1,142</u>	<u>5,240</u>
Non-current liabilities:					
Notes payables	-	-	-	21,186	21,186
Advances from other funds	213	1,160	558	608	2,539
Landfill capping	-	5,972	-	-	5,972
Compensated absences	4	73	13	7	97
Other postemployment benefits	99	824	375	176	1,474
Total non-current liabilities	<u>316</u>	<u>8,029</u>	<u>946</u>	<u>21,977</u>	<u>31,268</u>
Total liabilities	<u>490</u>	<u>9,580</u>	<u>3,319</u>	<u>23,119</u>	<u>36,508</u>
Net Position					
Net investment in capital assets	24,631	4,509	2,648	21,123	52,911
Restricted for landfill capping	-	901	-	-	901
Unrestricted	(167)	3,906	(233)	43	3,549
Total net position	<u>\$ 24,464</u>	<u>\$ 9,316</u>	<u>\$ 2,415</u>	<u>\$ 21,166</u>	<u>\$ 57,361</u>

City of Riverside
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2014
(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	\$ 1,100	\$ 20,677	\$ 413	\$ 4,382	\$ 26,572
Operating expenses:					
Personnel services	544	4,472	2,106	1,047	8,169
Contractual services	51	3,960	20	1,514	5,545
Maintenance and operation	225	5,911	661	441	7,238
General	113	3,578	382	46	4,119
Materials and supplies	19	1,114	221	19	1,373
Insurance	28	115	49	108	300
Depreciation and amortization	698	1,630	612	1,073	4,013
Total operating expenses	<u>1,678</u>	<u>20,780</u>	<u>4,051</u>	<u>4,248</u>	<u>30,757</u>
Operating Income (loss)	<u>(578)</u>	<u>(103)</u>	<u>(3,638)</u>	<u>134</u>	<u>(4,185)</u>
Nonoperating revenues (expenses):					
Operating grants	-	-	2,524	-	2,524
Interest income	-	51	30	7	88
Other	84	413	8	699	1,204
Gain/loss on retirement of capital assets	27	(19)	4	524	536
Interest expense and fiscal charges	(11)	(32)	(16)	(886)	(945)
Total non-operating revenues	<u>100</u>	<u>413</u>	<u>2,550</u>	<u>344</u>	<u>3,407</u>
Income (loss) before capital contributions and transfers	<u>(478)</u>	<u>310</u>	<u>(1,088)</u>	<u>478</u>	<u>(778)</u>
Cash capital contributions	296	-	950	-	1,246
Transfers out	-	-	-	(738)	(738)
Change in net position	<u>(182)</u>	<u>310</u>	<u>(138)</u>	<u>(260)</u>	<u>(270)</u>
Total net position - beginning	24,646	9,006	2,553	21,426	57,631
Total net position - ending	<u>\$ 24,464</u>	<u>\$ 9,316</u>	<u>\$ 2,415</u>	<u>\$ 21,166</u>	<u>\$ 57,361</u>

City of Riverside
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2014
(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	\$ 1,120	\$ 20,785	\$ 1,006	\$ 4,930	\$ 27,841
Cash paid to employees for services	(537)	(4,363)	(1,999)	(1,012)	(7,911)
Cash paid to other suppliers of goods or services	(733)	(14,831)	(1,676)	(2,461)	(19,701)
Other receipts	<u>83</u>	<u>413</u>	<u>6</u>	<u>699</u>	<u>1,201</u>
Net cash provided (used) by operating activities	<u>(67)</u>	<u>2,004</u>	<u>(2,663)</u>	<u>2,156</u>	<u>1,430</u>
Cash flows from noncapital financing activities:					
Transfers out	-	-	-	(738)	(738)
Outflows on interfund advances	<u>(329)</u>	<u>(51)</u>	<u>(25)</u>	<u>(996)</u>	<u>(1,401)</u>
Net cash (used) by noncapital financing activities	<u>(329)</u>	<u>(51)</u>	<u>(25)</u>	<u>(1,734)</u>	<u>(2,139)</u>
Cash flows from capital and related financing activities:					
Purchase of capital assets	(25)	-	(834)	(928)	(1,787)
Proceeds from the sale of capital assets	27	9	4	2,602	2,642
Principal paid on long-term obligations	-	-	(7)	(871)	(878)
Interest paid on long-term obligations	(11)	(32)	(16)	(885)	(944)
Grant proceeds	109	-	2,524	-	2,633
Capital contributions	<u>296</u>	<u>-</u>	<u>950</u>	<u>-</u>	<u>1,246</u>
Net cash (used) provided for capital and related financing activities	<u>396</u>	<u>(23)</u>	<u>2,621</u>	<u>(82)</u>	<u>2,912</u>
Cash flows from investing activities:					
Income from investments	<u>-</u>	<u>42</u>	<u>28</u>	<u>3</u>	<u>73</u>
Net cash provided by investing activities	<u>-</u>	<u>42</u>	<u>28</u>	<u>3</u>	<u>73</u>
Net change in cash and cash equivalents	-	1,972	(39)	343	2,276
Cash and cash equivalents, beginning	<u>-</u>	<u>2,373</u>	<u>2,516</u>	<u>1</u>	<u>4,890</u>
Cash and cash equivalents, ending	<u>\$ -</u>	<u>\$ 4,345</u>	<u>\$ 2,477</u>	<u>\$ 344</u>	<u>\$ 7,166</u>

Continued

City of Riverside
 Combining Statement of Cash Flows
 Nonmajor Enterprise Funds
 For the fiscal year ended June 30, 2014
 (amounts expressed in thousands)

Continued

	<u>Airport</u>	<u>Refuse</u>	<u>Transportation</u>	<u>Public Parking</u>	<u>Totals</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating Income (loss)	\$ (578)	\$ (103)	\$ (3,638)	\$ 134	\$ (4,185)
Other receipts	83	413	6	699	1,201
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization	698	1,630	612	1,073	4,013
Amortization of pension costs	9	52	25	7	93
Decrease in accounts receivable	20	108	593	554	1,275
(Increase) due from other governments	-	-	-	(6)	(6)
Increase (Decrease) in accounts payable	(297)	133	(343)	(333)	(840)
Increase (Decrease) in accrued payroll	(15)	471	30	2	488
Increase (Decrease) in other payable	13	(414)	52	26	(323)
(Decrease) in landfill capping	-	(286)	-	-	(286)
Net cash provided (used) by operating activities	<u>\$ (67)</u>	<u>\$ 2,004</u>	<u>\$ (2,663)</u>	<u>\$ 2,156</u>	<u>\$ 1,430</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, 2014
(amounts expressed in thousands)

Assets	Self-Insurance Trust	Central Stores	Central Garage	Total
Current assets:				
Cash and investments	\$ 1,118	\$ -	\$ 2,065	\$ 3,183
Receivables (net of allowance for uncollectibles)				
Interest	16	-	28	44
Accounts	-	-	54	54
Intergovernmental	46	-	6	52
Inventory	-	5,444	375	5,819
Total current assets	<u>1,180</u>	<u>5,444</u>	<u>2,528</u>	<u>9,152</u>
Non-current assets:				
Advances to other funds	2,764	-	3,460	6,224
Advances to Successor Agency	5,634	-	-	5,634
Net pension asset	205	215	964	1,384
Capital assets:				
Land	-	-	458	458
Buildings	-	-	1,488	1,488
Accumulated depreciation-buildings	-	-	(300)	(300)
Improvements other than buildings	-	-	726	726
Accumulated depreciation - improvements other than buildings	-	-	(83)	(83)
Machinery and equipment	5	139	10,665	10,809
Accumulated depreciation-machinery and equipment	-	(139)	(8,088)	(8,227)
Construction in progress	-	-	1,482	1,482
Total non-current assets:	<u>8,608</u>	<u>215</u>	<u>10,772</u>	<u>19,595</u>
Total assets	<u>9,788</u>	<u>5,659</u>	<u>13,300</u>	<u>28,747</u>
Liabilities				
Current liabilities:				
Accounts payable	233	212	1,363	1,808
Accrued payroll	13	16	71	100
Retainage payable	-	-	71	71
Due to other funds	-	1,306	-	1,306
Claims and judgments - current	11,122	-	-	11,122
Compensated absences - current	15	45	207	267
Total current liabilities	<u>11,383</u>	<u>1,579</u>	<u>1,712</u>	<u>14,674</u>
Non-current liabilities:				
Advances from other funds	204	213	2,649	3,066
Claims and judgments	24,045	-	-	24,045
Compensated absences	17	48	227	292
Other postemployment benefits	92	111	469	672
Total non-current liabilities	<u>24,358</u>	<u>372</u>	<u>3,345</u>	<u>28,075</u>
Total liabilities	<u>35,741</u>	<u>1,951</u>	<u>5,057</u>	<u>42,749</u>
Net Position				
Net investment in capital assets	5	-	6,348	6,353
Unrestricted	(25,958)	3,708	1,895	(20,355)
Total net position	<u>\$ (25,953)</u>	<u>\$ 3,708</u>	<u>\$ 8,243</u>	<u>\$ (14,002)</u>

City of Riverside
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the fiscal year ended June 30, 2014
(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	\$ 11,894	\$ 1,511	\$ 8,367	\$ 21,772
Operating expenses:				
Personnel services	511	662	2,991	4,164
Contractual services	68	-	73	141
Maintenance and operation	4	26	2,146	2,176
General	1,034	367	750	2,151
Materials and supplies	1	11	210	222
Claims/Insurance	14,572	9	47	14,628
Depreciation and amortization	-	-	572	572
Total operating expenses	<u>16,190</u>	<u>1,075</u>	<u>6,789</u>	<u>24,054</u>
Operating income (loss)	<u>(4,296)</u>	<u>436</u>	<u>1,578</u>	<u>(2,282)</u>
Non-operating revenues (expenses):				
Interest income	153	-	76	229
Other	1	-	(5)	(4)
Gain (loss) on retirement of capital assets	-	-	(4)	(4)
Interest expense and fiscal charges	<u>(72)</u>	<u>(6)</u>	<u>(41)</u>	<u>(119)</u>
Total non-operating revenue (expenses)	<u>82</u>	<u>(6)</u>	<u>26</u>	<u>102</u>
Change in net position	<u>(4,214)</u>	<u>430</u>	<u>1,604</u>	<u>(2,180)</u>
Total net position - beginning	<u>(21,739)</u>	<u>3,278</u>	<u>6,639</u>	<u>(11,822)</u>
Total net position - ending	<u>\$ (25,953)</u>	<u>\$ 3,708</u>	<u>\$ 8,243</u>	<u>\$ (14,002)</u>

City of Riverside
Combining Statement of Cash Flows
Internal Service Funds
For the fiscal year ended June 30, 2014
(amounts expressed in thousands)

	Self-Insurance Trust	Central Stores	Central Garage	Total
Cash flows from operating activities:				
Cash received from customers and users	\$ 11,902	\$ 2,322	\$ 8,361	\$ 22,585
Cash paid to employees for services	(487)	(631)	(2,745)	(3,863)
Cash paid to other suppliers of goods or services	(12,059)	(460)	(2,262)	(14,781)
Other receipts	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>
Net cash provided (used) by operating activities	<u>(643)</u>	<u>1,231</u>	<u>3,354</u>	<u>3,942</u>
Cash flows from noncapital financing activities:				
Receipts on interfund advances	3,692	-	1,674	5,366
Outflows on interfund advances	<u>(1,948)</u>	<u>(1,225)</u>	<u>(3,502)</u>	<u>(6,675)</u>
Net cash provided (used) by noncapital financing activities	<u>1,744</u>	<u>(1,225)</u>	<u>(1,828)</u>	<u>(1,309)</u>
Cash flows from capital and related financing activities:				
Interest paid on long-term obligation	(72)	(6)	(26)	(104)
Purchase of capital assets	<u>(5)</u>	<u>-</u>	<u>(3,711)</u>	<u>(3,716)</u>
Net cash (used) for capital and related financing activities	<u>(77)</u>	<u>(6)</u>	<u>(3,737)</u>	<u>(3,820)</u>
Cash flows from investing activities:				
Income from investments	<u>94</u>	<u>-</u>	<u>67</u>	<u>161</u>
	<u>94</u>	<u>-</u>	<u>67</u>	<u>161</u>
Net increase (decrease) in cash and cash equivalents	1,118	-	(2,144)	(1,026)
Cash and cash equivalents, beginning	<u>-</u>	<u>-</u>	<u>4,209</u>	<u>4,209</u>
Cash and cash equivalents, ending	<u>\$ 1,118</u>	<u>\$ -</u>	<u>\$ 2,065</u>	<u>\$ 3,183</u>

Continued

City of Riverside
 Combining Statement of Cash Flows
 Internal Service Funds
 For the fiscal year ended June 30, 2014
 (amounts expressed in thousands)

Continued

	Self-Insurance Trust	Central Stores	Central Garage	Total
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating (loss) income	\$ (4,296)	\$ 436	\$ 1,578	\$ (2,282)
Other receipts	1	-	-	1
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation and amortization	-	-	572	572
Amortization of pension costs	9	9	43	61
(Increase) Decrease in account receivable	8	-	(11)	(3)
Decrease in inventory	-	811	61	872
Increase (Decrease) in accounts payable	23	(46)	908	885
Increase in other payable	13	21	125	159
Increase in accrued payroll	2	-	78	80
Increase in claims and judgments	3,597	-	-	3,597
Net cash (used) provided by operating activities	<u>\$ (643)</u>	<u>\$ 1,231</u>	<u>\$ 3,354</u>	<u>\$ 3,942</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, 2014
(amounts expressed in thousands)

	Balance			Balance
	July 1, 2013	Additions	Deductions	June 30, 2014
Assets				
Cash and investments	\$ 6,688	\$ 4,908	\$ 5,930	\$ 5,666
Cash and investments at fiscal agent	6,778	5,938	5,976	6,740
Interest receivable	33	212	219	26
Accounts receivable	24	-	24	-
Property taxes receivable	124	114	124	114
Total assets	\$ 13,647	\$ 11,172	\$ 12,273	\$ 12,546
Liabilities				
Accounts payable	\$ -	\$ 82	\$ 82	-
Held for bond holders	13,647	11,090	12,191	12,546
Total liabilities	\$ 13,647	\$ 11,172	\$ 12,273	\$ 12,546

**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, 2014
(amounts expressed in thousands)

Governmental funds capital assets:	
Land	\$ 333,799
Buildings and improvements	180,653
Improvements other than buildings	299,345
Machinery and equipment	82,561
Infrastructure	934,614
Construction in progress	33,011
Total governmental funds capital assets	<u>\$ 1,863,983</u>

Investments in governmental funds capital assets by source:	
Certificates of participation	\$ 122,610
Gifts	322,300
Operating revenue	537,498
General obligation bonds	4,364
Revenue bonds	21,229
County contracts and grants	316
State grants	40,506
Asset forfeiture - state	994
Asset forfeiture - federal	2,870
Housing and community development grants	18,955
Other federal grants	35,248
Community facilities bonds	1,026
Assessment district bonds	397
Capital leases	10,825
RDA tax increment bonds	2,983
Capital projects funds	741,862
Total governmental funds capital assets	<u>\$ 1,863,983</u>