

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, 2015
(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	\$ -	\$ 17,756	\$ 642	\$ 1,110	\$ 24	\$ 4,133	\$ 23,665
Cash and investments at fiscal agent	-	-	-	-	-	-	-
Receivable (net of allowance for uncollectibles):							
Interest	-	61	2	2	-	19	84
Accounts	-	-	-	2	-	-	2
Intergovernmental	84	184	96	2,448	409	-	3,221
Notes	-	-	-	13,602	-	22,992	36,594
Prepaid items	-	-	-	4	-	-	4
Advances to Successor Agency	-	-	-	-	-	16,524	16,524
Land & improvements held for resale	-	-	-	1,310	-	2,856	4,166
Total assets	<u>\$ 84</u>	<u>\$ 18,001</u>	<u>\$ 740</u>	<u>\$ 18,478</u>	<u>\$ 433</u>	<u>\$ 46,524</u>	<u>\$ 84,260</u>
Liabilities							
Accounts payable	\$ 1	\$ 308	\$ 11	\$ 610	\$ -	\$ 12	\$ 942
Accrued payroll	-	-	-	20	-	18	38
Retainage payable	-	1,057	-	-	-	-	1,057
Deposits	-	-	-	-	-	3	3
Due to other funds	83	-	-	-	-	-	83
Advance from other funds	-	-	-	491	-	458	949
Total liabilities	<u>84</u>	<u>1,365</u>	<u>11</u>	<u>1,121</u>	<u>-</u>	<u>491</u>	<u>3,072</u>
Deferred Inflows of Resources							
Unavailable revenue	-	-	-	14,912	-	22,955	37,867
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,912</u>	<u>-</u>	<u>22,955</u>	<u>37,867</u>
Fund Balances (Deficits)							
Nonspendable:							
Advances	-	-	-	-	-	16,524	16,524
Restricted for:							
Housing and redevelopment	-	-	-	2,445	-	6,554	8,999
Transportation and public works	-	16,636	729	-	433	-	17,798
Total fund balances	<u>-</u>	<u>16,636</u>	<u>729</u>	<u>2,445</u>	<u>433</u>	<u>23,078</u>	<u>43,321</u>
Total liabilities deferred inflows of resources, and fund balances	<u>\$ 84</u>	<u>\$ 18,001</u>	<u>\$ 740</u>	<u>\$ 18,478</u>	<u>\$ 433</u>	<u>\$ 46,524</u>	<u>\$ 84,260</u>

City of Riverside
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015
(amounts expressed in thousands)

Assets	Capital Projects				General Debt Service	Permanent Fund	Total Nonmajor Governmental Funds
	Special Capital Improvement	Storm Drain	Transportation	Total		Library Special	
Cash and investments	\$ 3,827	\$ 1,632	\$ -	\$ 5,459	\$ 775	\$ 1,625	\$ 31,524
Cash and investments at fiscal agent	750	-	-	750	10,334	-	11,084
Receivable (net of allowance for uncollectibles):							
Interest	13	6	-	19	3	-	106
Accounts	-	-	189	189	28	-	219
Intergovernmental	-	3,195	134	3,329	-	-	6,550
Notes	-	-	-	-	-	-	36,594
Prepaid items	-	-	-	-	-	-	4
Advances to Successor Agency	-	-	-	-	18,753	-	35,277
Land & improvements held for resale	-	-	-	-	-	-	4,166
Total assets	<u>\$ 4,590</u>	<u>\$ 4,833</u>	<u>\$ 323</u>	<u>\$ 9,746</u>	<u>\$ 29,893</u>	<u>\$ 1,625</u>	<u>\$ 125,524</u>
Liabilities							
Accounts payable	\$ -	\$ 220	\$ 19	\$ 239	\$ 115	\$ -	\$ 1,296
Accrued payroll	-	-	-	-	-	-	38
Retainage payable	15	-	-	15	-	-	1,072
Deposits	-	-	-	-	-	-	3
Due to other funds	-	-	234	234	-	-	317
Advance from other funds	6,862	-	-	6,862	3,575	-	11,386
Total liabilities	<u>6,877</u>	<u>220</u>	<u>253</u>	<u>7,350</u>	<u>3,690</u>	<u>-</u>	<u>14,112</u>
Deferred Inflows of Resources							
Unavailable revenue	-	-	134	134	-	-	38,001
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>134</u>	<u>134</u>	<u>-</u>	<u>-</u>	<u>38,001</u>
Fund Balances (Deficits)							
Nonspendable:							
Advances	-	-	-	-	18,753	-	35,277
Permanent fund principal	-	-	-	-	-	1,625	1,625
Restricted for:							
Housing and redevelopment	-	-	-	-	-	-	8,999
Debt service	-	-	-	-	7,450	-	7,450
Transportation and public works	-	-	(64)	(64)	-	-	17,734
Other purposes	-	4,613	-	4,613	-	-	4,613
Unassigned	(2,287)	-	-	(2,287)	-	-	(2,287)
Total fund balances (deficits)	<u>(2,287)</u>	<u>4,613</u>	<u>(64)</u>	<u>2,262</u>	<u>26,203</u>	<u>1,625</u>	<u>73,411</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,590</u>	<u>\$ 4,833</u>	<u>\$ 323</u>	<u>\$ 9,746</u>	<u>\$ 29,893</u>	<u>\$ 1,625</u>	<u>\$ 125,524</u>

City of Riverside
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2015
(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	\$ 1,012	\$ 8,728	\$ 388	\$ 6,800	\$ -	\$ -	\$ 16,928
Special assessments	-	-	-	-	905	-	905
Rental and investment income	-	146	5	27	-	120	298
Miscellaneous	-	-	253	221	-	439	913
Total revenues	<u>1,012</u>	<u>8,874</u>	<u>646</u>	<u>7,048</u>	<u>905</u>	<u>559</u>	<u>19,044</u>
Expenditures							
Current:							
General government	-	-	564	670	-	835	2,069
Public safety	1,012	-	-	-	-	-	1,012
Capital outlay	-	8,729	-	6,298	773	-	15,800
Debt service:							
Interest	-	-	-	11	-	4	15
Total expenditures	<u>1,012</u>	<u>8,729</u>	<u>564</u>	<u>6,979</u>	<u>773</u>	<u>839</u>	<u>18,896</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>145</u>	<u>82</u>	<u>69</u>	<u>132</u>	<u>(280)</u>	<u>148</u>
Other financing sources (uses)							
Transfers in	-	-	-	961	-	-	961
Transfers out	-	-	-	-	-	(1,094)	(1,094)
Loss on retirement of capital assets	-	-	-	-	-	(356)	(356)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>961</u>	<u>-</u>	<u>(1,450)</u>	<u>(489)</u>
Net change in fund balances	<u>-</u>	<u>145</u>	<u>82</u>	<u>1,030</u>	<u>132</u>	<u>(1,730)</u>	<u>(341)</u>
Fund balances - beginning	<u>-</u>	<u>16,491</u>	<u>647</u>	<u>1,415</u>	<u>301</u>	<u>24,808</u>	<u>43,662</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 16,636</u>	<u>\$ 729</u>	<u>\$ 2,445</u>	<u>\$ 433</u>	<u>\$ 23,078</u>	<u>\$ 43,321</u>

City of Riverside
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2015
(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	\$ 2,427	\$ 241	\$ -	\$ 2,668	\$ -	\$ -	\$ 2,668
Intergovernmental	-	3,317	280	3,597	-	-	20,525
Special assessments	-	-	-	-	1,069	-	1,974
Rental and investment income	29	15	-	44	1,614	11	1,967
Miscellaneous	-	-	-	-	458	276	1,647
Total revenues	<u>2,456</u>	<u>3,573</u>	<u>280</u>	<u>6,309</u>	<u>3,141</u>	<u>287</u>	<u>28,781</u>
Expenditures							
Current:							
General government	1,657	33	-	1,690	13	-	3,772
Public safety	-	-	-	-	-	-	1,012
Culture and recreation	-	-	-	-	-	122	122
Capital outlay	1,294	981	414	2,689	-	-	18,489
Debt service:							
Principal	-	-	-	-	7,207	-	7,207
Interest	59	-	-	59	11,034	-	11,108
Total expenditures	<u>3,010</u>	<u>1,014</u>	<u>414</u>	<u>4,438</u>	<u>18,254</u>	<u>122</u>	<u>41,710</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(554)</u>	<u>2,559</u>	<u>(134)</u>	<u>1,871</u>	<u>(15,113)</u>	<u>165</u>	<u>(12,929)</u>
Other financing sources (uses)							
Transfers in	-	-	-	-	15,139	-	16,100
Transfers out	-	-	-	-	-	-	(1,094)
Loss on retirement of capital assets	-	-	-	-	-	-	(356)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,139</u>	<u>-</u>	<u>14,650</u>
Net change in fund balances	<u>(554)</u>	<u>2,559</u>	<u>(134)</u>	<u>1,871</u>	<u>26</u>	<u>165</u>	<u>1,721</u>
Fund balances - beginning	<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>
Fund balances - ending	<u>\$ (2,287)</u>	<u>\$ 4,613</u>	<u>\$ (64)</u>	<u>\$ 2,262</u>	<u>\$ 26,203</u>	<u>\$ 1,625</u>	<u>\$ 73,411</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, 2015
(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	\$ 1,676	\$ 1,012	\$ (664)	\$ 7,696	\$ 8,728	\$ 1,032	\$ 360	\$ 388	\$ 28
Rental and investment income	-	-	-	150	146	(4)	-	5	5
Miscellaneous	-	-	-	-	-	-	233	253	20
Total revenues	<u>1,676</u>	<u>1,012</u>	<u>(664)</u>	<u>7,846</u>	<u>8,874</u>	<u>1,028</u>	<u>593</u>	<u>646</u>	<u>53</u>
Expenditures									
Current:									
General government	-	-	-	-	-	-	946	564	382
Public safety	1,676	1,012	664	-	-	-	-	-	-
Capital outlay	-	-	-	22,072	8,729	13,343	-	-	-
Total expenditures	<u>1,676</u>	<u>1,012</u>	<u>664</u>	<u>22,072</u>	<u>8,729</u>	<u>13,343</u>	<u>946</u>	<u>564</u>	<u>382</u>
Net change in fund balances	-	-	-	(14,226)	145	14,371	(353)	82	435
Fund balances (deficit), beginning	-	-	-	16,491	16,491	-	647	647	-
Fund balances (deficit), ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,265</u>	<u>\$ 16,636</u>	<u>\$ 14,371</u>	<u>\$ 294</u>	<u>\$ 729</u>	<u>\$ 435</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, 2015
(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	\$ 6,576	\$ 6,800	\$ 224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	822	905	83	-	-	-
Rental and investment income	28	27	(1)	-	-	-	-	120	120
Miscellaneous	250	221	(29)	-	-	-	-	439	439
Total revenues	<u>6,854</u>	<u>7,048</u>	<u>194</u>	<u>822</u>	<u>905</u>	<u>83</u>	<u>-</u>	<u>559</u>	<u>559</u>
Expenditures									
Current:									
General government	2,145	670	1,475	-	-	-	1,200	835	365
Capital outlay	17,293	6,298	10,995	1,220	773	447	-	-	-
Debt service:									
Principal	26	-	26	-	-	-	-	-	-
Interest	14	11	3	-	-	-	6	4	2
Bond issuance costs	-	-	-	-	-	-	-	-	-
Total expenditures	<u>19,478</u>	<u>6,979</u>	<u>12,499</u>	<u>1,220</u>	<u>773</u>	<u>447</u>	<u>1,206</u>	<u>839</u>	<u>367</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,624)</u>	<u>69</u>	<u>(12,555)</u>	<u>(398)</u>	<u>132</u>	<u>530</u>	<u>(1,206)</u>	<u>(280)</u>	<u>926</u>
Other financing sources (uses)									
Transfers, net	-	961	961	-	-	-	-	(1,094)	(1,094)
Sale of capital assets	-	-	-	-	-	-	-	(356)	(356)
Total other financing sources (uses)	<u>-</u>	<u>961</u>	<u>961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,450)</u>	<u>(1,450)</u>
Net change in fund balances	(12,624)	1,030	(13,516)	(398)	132	530	(1,206)	(1,730)	(524)
Fund balances (deficit), beginning - as restated	1,415	1,415	-	301	301	-	24,808	24,808	-
Fund balances (deficit), ending	<u>\$ (11,209)</u>	<u>\$ 2,445</u>	<u>\$ (13,516)</u>	<u>\$ (97)</u>	<u>\$ 433</u>	<u>\$ 530</u>	<u>\$ 23,602</u>	<u>\$ 23,078</u>	<u>\$ (524)</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, 2015
(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	\$ -	\$ 10	\$ 10	\$ 3,120	\$ 2,427	\$ (693)	\$ 100	\$ 241	\$ 141	\$ -	\$ -	\$ -
Intergovernmental	55,278	18,913	(36,365)	-	-	-	3,729	3,317	(412)	414	280	(134)
Special assessments	125	303	178	-	-	-	-	-	-	-	-	-
Rental and investment income	170	291	121	-	29	29	50	15	(35)	-	-	-
Miscellaneous	-	112	112	-	-	-	-	-	-	-	-	-
Total revenues	<u>55,573</u>	<u>19,629</u>	<u>(35,944)</u>	<u>3,120</u>	<u>2,456</u>	<u>(664)</u>	<u>3,879</u>	<u>3,573</u>	<u>(306)</u>	<u>414</u>	<u>280</u>	<u>(134)</u>
Expenditures												
Current:												
General government	-	-	-	2,332	1,657	675	33	33	-	-	-	-
Capital outlay	93,257	36,672	56,585	3,583	1,294	2,289	5,308	981	4,327	414	414	-
Debt service:												
Interest	-	-	-	68	59	9	-	-	-	-	-	-
Bond issuance costs	738	-	738	-	-	-	-	-	-	-	-	-
Total expenditures	<u>93,995</u>	<u>36,672</u>	<u>57,323</u>	<u>5,983</u>	<u>3,010</u>	<u>2,973</u>	<u>5,341</u>	<u>1,014</u>	<u>4,327</u>	<u>414</u>	<u>414</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(38,422)</u>	<u>(17,043)</u>	<u>21,379</u>	<u>(2,863)</u>	<u>(554)</u>	<u>2,309</u>	<u>(1,462)</u>	<u>2,559</u>	<u>4,021</u>	<u>-</u>	<u>(134)</u>	<u>(134)</u>
Other financing sources (uses)												
Transfers out	(1,711)	(1,711)	-	-	-	-	-	-	-	-	-	-
Issuance of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(1,711)</u>	<u>(1,711)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(40,133)	(18,754)	21,379	(2,863)	(554)	2,309	(1,462)	2,559	4,021	-	(134)	(134)
Fund balances (deficit), beginning	37,367	37,367	-	(1,733)	(1,733)	-	2,054	2,054	-	70	70	-
Fund balances (deficit), ending	<u>\$ (2,766)</u>	<u>\$ 18,613</u>	<u>\$ 21,379</u>	<u>\$ (4,596)</u>	<u>\$ (2,287)</u>	<u>\$ 2,309</u>	<u>\$ 592</u>	<u>\$ 4,613</u>	<u>\$ 4,021</u>	<u>\$ 70</u>	<u>\$ (64)</u>	<u>\$ (134)</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, 2015
(amounts expressed in thousands)

Assets	Airport	Refuse	Transportation	Public Parking	Total
Current assets:					
Cash and investments	\$ 839	\$ 3,782	\$ 1,393	\$ -	\$ 6,014
Receivables (net of allowance for uncollectibles)					
Interest	1	21	4	-	26
Utility billed	-	1,127	-	-	1,127
Utility unbilled	-	719	-	-	719
Accounts	67	624	22	497	1,210
Intergovernmental	-	40	136	3	179
Restricted assets:					
Other restricted cash and cash equivalents	-	650	-	-	650
Total current assets	<u>907</u>	<u>6,963</u>	<u>1,555</u>	<u>500</u>	<u>9,925</u>
Non-current assets:					
Regulatory assets	-	6,093	-	-	6,093
Capital assets:					
Land	9,988	-	-	9,192	19,180
Buildings	2,631	-	43	33,229	35,903
Accumulated depreciation-buildings	(1,310)	-	(11)	(5,095)	(6,416)
Improvements other than buildings	19,665	-	1,853	6,740	28,258
Accumulated depreciation-improvements other than buildings	(7,124)	-	(184)	(1,957)	(9,265)
Machinery and equipment	412	16,539	4,267	1,130	22,348
Accumulated depreciation-machinery and equipment	(335)	(10,642)	(2,772)	(1,109)	(14,858)
Construction in progress	21	-	321	-	342
Total non-current assets:	<u>23,948</u>	<u>11,990</u>	<u>3,517</u>	<u>42,130</u>	<u>81,585</u>
Total assets	<u>24,855</u>	<u>18,953</u>	<u>5,072</u>	<u>42,630</u>	<u>91,510</u>
Deferred Outflows of Resources					
Pension contributions and differences in experience	116	923	425	254	1,718
Total deferred outflows of resources	<u>116</u>	<u>923</u>	<u>425</u>	<u>254</u>	<u>1,718</u>

Continued

City of Riverside
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2015
(amounts expressed in thousands)

Liabilities	Airport	Refuse	Transportation	Public Parking	Total
Current liabilities:					
Accounts payable	8	726	68	134	936
Accrued payroll	16	146	62	37	261
Retainage payable	-	-	14	-	14
Unearned revenue	-	1	813	-	814
Deposits	807	-	-	-	807
Due to other funds	-	-	-	593	593
Notes payable - current	-	-	-	940	940
Landfill capping - current	-	200	-	-	200
Compensated absences - current	35	378	86	53	552
Total current liabilities	866	1,451	1,043	1,757	5,117
Non-current liabilities:					
Notes payables	-	-	-	20,247	20,247
Advances from other funds	202	1,102	530	483	2,317
Landfill capping	-	5,722	-	-	5,722
Compensated absences	1	20	6	3	30
OPEB obligation	108	933	434	211	1,686
Net pension liability	720	5,742	2,642	1,578	10,682
Total non-current liabilities	1,031	13,519	3,612	22,522	40,684
Total liabilities	1,897	14,970	4,655	24,279	45,801
Deferred Inflows of Resources					
Net difference between projected and actual earnings on pension plan investments	208	1,655	761	455	3,079
Total deferred inflows of resources	208	1,655	761	455	3,079
Net Position					
Net investment in capital assets	24,788	5,897	3,517	20,943	55,145
Restricted for landfill capping	-	650	-	-	650
Unrestricted	(1,922)	(3,296)	(3,436)	(2,793)	(11,447)
Total net position	\$ 22,866	\$ 3,251	\$ 81	\$ 18,150	\$ 44,348

City of Riverside
Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2015
(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	\$ 1,260	\$ 21,360	\$ 385	\$ 4,609	\$ 27,614
Operating expenses:					
Personnel services	513	4,367	2,171	1,259	8,310
Contractual services	46	4,106	28	1,583	5,763
Maintenance and operation	249	5,870	605	577	7,301
General	229	3,011	699	180	4,119
Materials and supplies	17	1,060	236	11	1,324
Insurance	24	95	37	48	204
Depreciation and amortization	707	1,452	597	1,093	3,849
Total operating expenses	<u>1,785</u>	<u>19,961</u>	<u>4,373</u>	<u>4,751</u>	<u>30,870</u>
Operating Income (loss)	<u>(525)</u>	<u>1,399</u>	<u>(3,988)</u>	<u>(142)</u>	<u>(3,256)</u>
Nonoperating revenues (expenses):					
Operating grants	-	-	3,869	-	3,869
Interest income	2	52	11	-	65
Other	(18)	376	-	710	1,068
Gain/loss on retirement of capital assets	-	(21)	-	(1)	(22)
Interest expense and fiscal charges	(5)	(25)	(12)	(851)	(893)
Total non-operating revenues	<u>(21)</u>	<u>382</u>	<u>3,868</u>	<u>(142)</u>	<u>4,087</u>
Income (loss) before capital contributions and transfers	<u>(546)</u>	<u>1,781</u>	<u>(120)</u>	<u>(284)</u>	<u>831</u>
Cash capital contributions	-	-	1,420	-	1,420
Transfers out	-	-	-	(738)	(738)
Change in net position	<u>(546)</u>	<u>1,781</u>	<u>1,300</u>	<u>(1,022)</u>	<u>1,513</u>
Net position - beginning, as previously reported	24,464	9,316	2,415	21,166	57,361
Prior period adjustment	(1,052)	(7,846)	(3,634)	(1,994)	(14,526)
Net position - beginning, as restated	<u>23,412</u>	<u>1,470</u>	<u>(1,219)</u>	<u>19,172</u>	<u>42,835</u>
Net position - ending	<u>\$ 22,866</u>	<u>\$ 3,251</u>	<u>\$ 81</u>	<u>\$ 18,150</u>	<u>\$ 44,348</u>

City of Riverside
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2015
(amounts expressed in thousands)

	Airport	Refuse	Transportation	Public Parking	Totals
Cash flows from operating activities:					
Cash received from customers and users	\$ 1,302	\$ 21,206	\$ 264	\$ 4,673	\$ 27,445
Cash paid to employees for services	(516)	(4,493)	(2,187)	(1,264)	(8,460)
Cash paid to other suppliers of goods or services	243	(14,924)	(2,963)	(2,433)	(20,077)
Other nonoperating items	(18)	782	-	710	1,474
Net cash (used) provided by operating activities	<u>1,011</u>	<u>2,571</u>	<u>(4,886)</u>	<u>1,686</u>	<u>382</u>
Cash flows from noncapital financing activities:					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	(738)	(738)
Operating grants	-	-	3,869	-	3,869
Receipts on interfund advances	(133)	-	-	593	460
Outflows on interfund advances	(11)	(58)	(28)	(125)	(222)
Net cash (used) provided by noncapital financing activities	<u>(144)</u>	<u>(58)</u>	<u>3,841</u>	<u>(270)</u>	<u>3,369</u>
Cash flows from capital and related financing activities:					
Purchase of capital assets	(24)	(2,455)	(1,466)	(9)	(3,954)
Principal paid on long-term obligations	-	-	-	(905)	(905)
Interest paid on long-term obligations	(5)	(25)	(12)	(851)	(893)
Capital contributions	-	-	1,420	-	1,420
Net cash (used) provided for capital and related financing activities	<u>(29)</u>	<u>(2,480)</u>	<u>(58)</u>	<u>(1,765)</u>	<u>(4,332)</u>
Cash flows from investing activities:					
Proceeds of investments	(1)	2	8	5	14
Income from investments	2	52	11	-	65
Net cash (used) provided by investing activities	<u>1</u>	<u>54</u>	<u>19</u>	<u>5</u>	<u>79</u>
Net change in cash and cash equivalents	839	87	(1,084)	(344)	(502)
Cash and cash equivalents, beginning	-	4,345	2,477	344	7,166
Cash and cash equivalents, ending	<u>\$ 839</u>	<u>\$ 4,432</u>	<u>\$ 1,393</u>	<u>\$ -</u>	<u>\$ 6,664</u>

Continued

City of Riverside
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2015
(amounts expressed in thousands)

	Continued				
	Airport	Refuse	Transportation	Public Parking	Totals
Reconciliation of operating income (loss) to net cash (used) provided by operating activities:					
Operating income (loss)	\$ (525)	\$ 1,399	\$ (3,988)	\$ (142)	\$ (3,256)
Other nonoperating items	(18)	376	-	710	1,068
Adjustments to reconcile operating income (loss) to net cash (used) provided by operating activities:					
Depreciation and amortization	707	1,046	597	1,093	3,443
Changes in assets, liabilities and deferred inflows/outflows of resources:					
Utility billed receivable	-	(86)	-	-	(86)
Utility unbilled receivable	-	4	-	-	4
Accounts receivable	(33)	(32)	14	58	7
Intergovernmental receivable	75	(40)	(135)	6	(94)
Regulatory assets	-	406	-	-	406
Accounts payable	1	(127)	44	(14)	(96)
Accrued payroll	4	41	12	8	65
Retainage payable	-	-	14	(20)	(6)
Other payables	19	42	(1,348)	45	(1,242)
Deposits payable	807	-	-	-	807
Landfill capping	-	(250)	-	-	(250)
Net pension liability and related changes in deferred outflows and inflows of resources	(26)	(208)	(96)	(58)	(388)
Net cash (used) provided by operating activities	<u>\$ 1,011</u>	<u>\$ 2,571</u>	<u>\$ (4,886)</u>	<u>\$ 1,686</u>	<u>\$ 382</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, 2015
(amounts expressed in thousands)

Assets	Self-Insurance Trust	Central Stores	Central Garage	Total
Current assets:				
Cash and investments	\$ 4,731	\$ -	\$ 1,353	\$ 6,084
Receivables (net of allowance for uncollectibles)				
Interest	24	-	4	28
Accounts	17	-	239	256
Intergovernmental	40	-	400	440
Inventory	-	5,512	372	5,884
Total current assets	<u>4,812</u>	<u>5,512</u>	<u>2,368</u>	<u>12,692</u>
Non-current assets:				
Advances to other funds	2,217	-	3,460	5,677
Advances to Successor Agency Trust Fund	5,682	-	-	5,682
Net pension asset	-	-	-	-
Capital assets:				
Land	-	-	458	458
Intangible assets, depreciable	201	-	-	201
Accumulated depreciation - intangible assets, depreciable	(3)	-	-	(3)
Buildings	-	-	4,065	4,065
Accumulated depreciation-buildings	-	-	(357)	(357)
Improvements other than buildings	-	-	1,308	1,308
Accumulated depreciation - improvements other than buildings	-	-	(169)	(169)
Machinery and equipment	5	139	10,133	10,277
Accumulated depreciation-machinery and equipment	(1)	(139)	(7,832)	(7,972)
Total non-current assets:	<u>8,101</u>	<u>-</u>	<u>11,066</u>	<u>19,167</u>
Total assets	<u>12,913</u>	<u>5,512</u>	<u>13,434</u>	<u>31,859</u>
Deferred Outflows of Resources				
Pension contributions and differences in experience	103	126	658	887
Total deferred outflows of resources	<u>103</u>	<u>126</u>	<u>658</u>	<u>887</u>
Liabilities				
Current liabilities:				
Accounts payable	598	225	250	1,073
Accrued payroll	13	17	102	132
Retainage payable	-	-	-	-
Due to other funds	-	871	-	871
Claims and judgments - current	12,928	-	-	12,928
Compensated absences - current	22	42	214	278
Total current liabilities	<u>13,561</u>	<u>1,155</u>	<u>566</u>	<u>15,282</u>
Non-current liabilities:				
Advances from other funds	193	203	2,266	2,662
Claims and judgments	25,867	-	-	25,867
Compensated absences	14	25	129	168
OPEB obligation	105	124	535	764
Net pension liability	642	781	4,095	5,518
Total non-current liabilities	<u>26,821</u>	<u>1,133</u>	<u>7,025</u>	<u>34,979</u>
Total liabilities	<u>40,382</u>	<u>2,288</u>	<u>7,591</u>	<u>50,261</u>
Deferred Inflows of Resources				
Net difference between projected and actual earnings on pension plan investments	185	225	1,180	1,590
Total deferred inflows of resources	<u>185</u>	<u>225</u>	<u>1,180</u>	<u>1,590</u>
Net Position				
Net investment in capital assets	202	-	7,606	7,808
Unrestricted	(27,753)	3,125	(2,285)	(26,913)
Total net position	<u>\$ (27,551)</u>	<u>\$ 3,125</u>	<u>\$ 5,321</u>	<u>\$ (19,105)</u>

City of Riverside
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the fiscal year ended June 30, 2015
(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	\$ 13,523	\$ 1,483	\$ 8,699	\$ 23,705
Operating expenses:				
Personnel services	551	556	2,820	3,927
Contractual services	269	-	56	325
Maintenance and operation	4	23	2,108	2,135
General	524	327	466	1,317
Materials and supplies	-	10	62	72
Claims/Insurance	12,929	7	68	13,004
Depreciation and amortization	4	-	876	880
Total operating expenses	<u>14,281</u>	<u>923</u>	<u>6,456</u>	<u>21,660</u>
Operating income (loss)	<u>(758)</u>	<u>560</u>	<u>2,243</u>	<u>2,045</u>
Non-operating revenues (expenses):				
Interest income	142	-	23	165
Gain (loss) on retirement of capital assets	-	-	(24)	(24)
Interest expense and fiscal charges	(31)	(20)	(35)	(86)
Total non-operating revenue (expenses)	<u>111</u>	<u>(20)</u>	<u>(36)</u>	<u>55</u>
Income before capital contributions and transfers	<u>(647)</u>	<u>540</u>	<u>2,207</u>	<u>2,100</u>
Cash capital contributions	-	-	600	600
Change in net position	<u>(647)</u>	<u>540</u>	<u>2,807</u>	<u>2,700</u>
Net position - beginning, as previously reported	(25,953)	3,708	8,243	(14,002)
Prior period adjustment	(951)	(1,123)	(5,729)	(7,803)
Net position - beginning, as restated	<u>(26,904)</u>	<u>2,585</u>	<u>2,514</u>	<u>(21,805)</u>
Net position - ending	<u>\$ (27,551)</u>	<u>\$ 3,125</u>	<u>\$ 5,321</u>	<u>\$ (19,105)</u>

City of Riverside
Combining Statement of Cash Flows
Internal Service Funds
For the fiscal year ended June 30, 2015
(amounts expressed in thousands)

	Self-Insurance Trust	Central Stores	Central Garage	Total
Cash flows from operating activities:				
Cash received from customers and users	\$ 13,512	\$ 1,483	\$ 8,120	\$ 23,115
Cash paid to employees for services	3,072	(596)	(2,962)	(486)
Cash paid to other suppliers of goods or services	<u>(13,361)</u>	<u>(422)</u>	<u>(3,941)</u>	<u>(17,724)</u>
Net cash (used) provided by operating activities	<u>3,223</u>	<u>465</u>	<u>1,217</u>	<u>4,905</u>
Cash flows from noncapital financing activities:				
Receipts on interfund advances	499	(435)	-	64
Outflows on interfund advances	<u>(11)</u>	<u>(10)</u>	<u>(383)</u>	<u>(404)</u>
Net cash (used) provided by noncapital financing activities	<u>488</u>	<u>(445)</u>	<u>(383)</u>	<u>(340)</u>
Cash flows from capital and related financing activities:				
Purchase of capital assets	(201)	-	(2,134)	(2,335)
Proceeds from the sale of capital assets	-	-	(24)	(24)
Interest paid on long-term obligation	(31)	(20)	(35)	(86)
Capital contributions	<u>-</u>	<u>-</u>	<u>600</u>	<u>600</u>
Net cash (used) for capital and related financing activities	<u>(232)</u>	<u>(20)</u>	<u>(1,593)</u>	<u>(1,845)</u>
Cash flows from investing activities:				
Proceeds of investments	(8)	-	24	16
Income from investments	<u>142</u>	<u>-</u>	<u>23</u>	<u>165</u>
Net cash (used) from investing activities	<u>134</u>	<u>-</u>	<u>47</u>	<u>181</u>
Net change in cash and cash equivalents	3,613	-	(712)	2,901
Cash and cash equivalents, beginning	<u>1,118</u>	<u>-</u>	<u>2,065</u>	<u>3,183</u>
Cash and cash equivalents, ending	<u>\$ 4,731</u>	<u>\$ -</u>	<u>\$ 1,353</u>	<u>\$ 6,084</u>

Continued

City of Riverside
 Combining Statement of Cash Flows
 Internal Service Funds
 For the fiscal year ended June 30, 2015
 (amounts expressed in thousands)

Continued

	Self-Insurance Trust	Central Stores	Central Garage	Total
Reconciliation of operating income (loss) to net cash (used) provided by operating activities:				
Operating income (loss)	\$ (758)	\$ 560	\$ 2,243	\$ 2,045
Adjustments to reconcile operating income (loss) to net cash (used) provided by operating activities:				
Depreciation and amortization	4	-	876	880
Changes in assets, liabilities and deferred inflows/outflows of resources:				
Accounts receivable	(17)	-	(185)	(202)
Intergovernmental receivable	6	-	(394)	(388)
Inventory	-	(68)	3	(65)
Accounts payable	365	13	(1,113)	(735)
Accrued payroll	-	1	31	32
Retainage payable	-	-	(71)	(71)
Other payables	17	(13)	(25)	(21)
Claims and judgments	3,628	-	-	3,628
Net pension liability and related changes in deferred outflows and inflows of resources	(22)	(28)	(148)	(198)
Net cash (used) provided by operating activities	<u>\$ 3,223</u>	<u>\$ 465</u>	<u>\$ 1,217</u>	<u>\$ 4,905</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, 2015
(amounts expressed in thousands)

	Balance				Balance
	July 1, 2014	Additions	Deductions		June 30, 2015
Assets					
Cash and investments	\$ 5,666	\$ 6,852	\$ 9,583	\$	2,935
Cash and investments at fiscal agent	6,740	6,599	9,706		3,633
Interest receivable	26	265	282		9
Property taxes receivable	114	47	114		47
Total assets	<u>\$ 12,546</u>	<u>\$ 13,763</u>	<u>\$ 19,685</u>	<u>\$</u>	<u>6,624</u>
Liabilities					
Held for bond holders	\$ 12,546	\$ 13,763	\$ 19,685	\$	6,624
Total liabilities	<u>\$ 12,546</u>	<u>\$ 13,763</u>	<u>\$ 19,685</u>	<u>\$</u>	<u>6,624</u>

**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, 2015
(amounts expressed in thousands)

Governmental funds capital assets:

Land	\$ 339,755
Buildings and improvements	183,230
Improvements other than buildings	301,454
Machinery and equipment	86,025
Infrastructure	982,126
Intangibles	201
Construction in progress	34,120
Total governmental funds capital assets	<u>\$ 1,926,911</u>

Investments in governmental funds capital assets by source:

Certificates of participation	\$ 122,733
Gifts	329,951
Operating revenue	543,342
General obligation bonds	4,364
Revenue bonds	21,229
County contracts and grants	316
State grants	41,697
Asset forfeiture - state	1,082
Asset forfeiture - federal	2,756
Housing and community development grants	18,956
Other federal grants	36,169
Community facilities bonds	1,026
Assessment district bonds	397
Capital leases	11,884
RDA tax increment bonds	2,983
Capital projects funds	788,026
Total governmental funds capital assets	<u>\$ 1,926,911</u>