

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, 2016
(amounts expressed in thousands)

	Special Revenue							Total
	Urban Areas Security Initiative	Gas Tax	Air Quality Improvements	Housing & Community Development	NPDES Storm Drain	Housing		
Assets								
Cash and investments	\$ 26	\$ 17,365	\$ 760	\$ 1,461	\$ -	\$ 5,173	\$ 24,785	
Cash and investments at fiscal agent	-	-	-	-	-	-	-	
Receivable (net of allowance for uncollectibles):								
Interest	-	41	2	6	-	13	62	
Accounts	-	-	-	2	-	-	2	
Intergovernmental	370	110	98	2,482	1,137	-	4,197	
Notes	-	-	-	13,616	-	23,475	37,091	
Prepaid items	24	-	-	-	-	-	24	
Advances to Successor Agency Trust Fund	-	-	-	-	-	14,147	14,147	
Land & improvements held for resale	-	-	-	443	-	2,764	3,207	
Total assets	<u>\$ 420</u>	<u>\$ 17,516</u>	<u>\$ 860</u>	<u>\$ 18,010</u>	<u>\$ 1,137</u>	<u>\$ 45,572</u>	<u>\$ 83,515</u>	
Liabilities								
Accounts payable	\$ 81	\$ 459	\$ 19	\$ 814	\$ -	\$ 25	\$ 1,398	
Retainage payable	-	220	-	-	-	-	220	
Unearned revenue	-	-	-	-	-	-	-	
Due to other funds	339	-	-	-	624	-	963	
Advance from other funds	-	-	-	462	-	-	462	
Total liabilities	<u>420</u>	<u>679</u>	<u>19</u>	<u>1,276</u>	<u>624</u>	<u>25</u>	<u>3,043</u>	
Deferred Inflows of Resources								
Unavailable revenue	-	-	-	14,060	-	23,475	37,535	
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,060</u>	<u>-</u>	<u>23,475</u>	<u>37,535</u>	
Fund Balances (Deficits)								
Nonspendable:								
Advances	-	-	-	-	-	-	-	
Restricted for:								
Housing and redevelopment	-	-	-	2,674	-	22,072	24,746	
Transportation and public works	-	16,837	841	-	513	-	18,191	
Total fund balances	<u>-</u>	<u>16,837</u>	<u>841</u>	<u>2,674</u>	<u>513</u>	<u>22,072</u>	<u>42,937</u>	
Total liabilities deferred inflows of resources, and fund balances	<u>\$ 420</u>	<u>\$ 17,516</u>	<u>\$ 860</u>	<u>\$ 18,010</u>	<u>\$ 1,137</u>	<u>\$ 45,572</u>	<u>\$ 83,515</u>	

City of Riverside
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2016
(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	\$ 4,126	\$ 897	\$ -	\$ 5,023	\$ 917	\$ 1,619	\$ 32,344
Cash and investments at fiscal agent	4,560	-	-	4,560	10,331	-	14,891
Receivable (net of allowance for uncollectibles):							
Interest	11	2	-	13	4	-	79
Accounts	-	-	-	-	28	-	30
Intergovernmental	-	290	31	321	-	-	4,518
Notes	-	-	-	-	-	-	37,091
Prepaid items	-	-	-	-	-	-	24
Advances to Successor Agency Trust Fund	-	-	-	-	18,323	-	32,470
Land & improvements held for resale	-	-	-	-	-	-	3,207
Total assets	<u>\$ 8,697</u>	<u>\$ 1,189</u>	<u>\$ 31</u>	<u>\$ 9,917</u>	<u>\$ 29,603</u>	<u>\$ 1,619</u>	<u>\$ 124,654</u>
Liabilities							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 113	\$ -	\$ 1,511
Retainage payable	15	-	-	15	-	-	235
Unearned revenue	-	68	-	68	-	-	68
Due to other funds	-	-	19	19	-	-	982
Advance from other funds	6,175	-	-	6,175	3,269	-	9,906
Total liabilities	<u>6,190</u>	<u>68</u>	<u>19</u>	<u>6,277</u>	<u>3,382</u>	<u>-</u>	<u>12,702</u>
Deferred Inflows of Resources							
Unavailable revenue	-	-	-	-	-	-	37,535
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,535</u>
Fund Balances (Deficits)							
Nonspendable:							
Advances	-	-	-	-	-	-	-
Permanent fund principal	-	-	-	-	-	1,619	1,619
Restricted for:							
Housing and redevelopment	-	-	-	-	-	-	24,746
Debt service	-	-	-	-	26,221	-	26,221
Transportation and public works	-	-	12	12	-	-	18,203
Other purposes	2,507	1,121	-	3,628	-	-	3,628
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>2,507</u>	<u>1,121</u>	<u>12</u>	<u>3,640</u>	<u>26,221</u>	<u>1,619</u>	<u>74,417</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8,697</u>	<u>\$ 1,189</u>	<u>\$ 31</u>	<u>\$ 9,917</u>	<u>\$ 29,603</u>	<u>\$ 1,619</u>	<u>\$ 124,654</u>

City of Riverside
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2016
(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	\$ 963	\$ 6,747	\$ 400	\$ 7,476	\$ -	\$ -	\$ 15,586
Fines and forfeitures	-	-	-	-	-	1	1
Special assessments	-	-	-	-	1,137	-	1,137
Rental and investment income	-	242	10	43	-	198	493
Miscellaneous	-	-	230	237	-	298	765
Total revenues	<u>963</u>	<u>6,989</u>	<u>640</u>	<u>7,756</u>	<u>1,137</u>	<u>497</u>	<u>17,982</u>
Expenditures							
Current:							
General government	-	-	528	1,122	-	1,503	3,153
Public safety	963	-	-	-	-	-	963
Capital outlay	-	6,788	-	6,395	1,057	-	14,240
Debt service:							
Interest	-	-	-	10	-	-	10
Total expenditures	<u>963</u>	<u>6,788</u>	<u>528</u>	<u>7,527</u>	<u>1,057</u>	<u>1,503</u>	<u>18,366</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>201</u>	<u>112</u>	<u>229</u>	<u>80</u>	<u>(1,006)</u>	<u>(384)</u>
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	201	112	229	80	(1,006)	(384)
Fund balances - beginning	-	16,636	729	2,445	433	23,078	43,321
Fund balances - ending	<u>\$ -</u>	<u>\$ 16,837</u>	<u>\$ 841</u>	<u>\$ 2,674</u>	<u>\$ 513</u>	<u>\$ 22,072</u>	<u>\$ 42,937</u>

City of Riverside
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2016
(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	\$ 2,356	\$ 178	\$ -	\$ 2,534	\$ -	\$ -	\$ 2,534
Intergovernmental	-	222	165	387	-	-	15,973
Fines and forfeitures	-	-	-	-	3	-	4
Special assessments	-	-	-	-	1,069	-	2,206
Rental and investment income	65	25	-	90	1,541	12	2,136
Miscellaneous	6,225	-	-	6,225	459	152	7,601
Total revenues	<u>8,646</u>	<u>425</u>	<u>165</u>	<u>9,236</u>	<u>3,072</u>	<u>164</u>	<u>30,454</u>
Expenditures							
Current:							
General government	1,128	16	-	1,144	25	-	4,322
Public safety	-	-	-	-	-	-	963
Culture and recreation	-	-	-	-	-	170	170
Capital outlay	2,503	3,850	31	6,384	-	-	20,624
Debt service:							
Principal	-	-	-	-	8,815	-	8,815
Interest	65	-	-	65	10,750	-	10,825
Total expenditures	<u>3,696</u>	<u>3,866</u>	<u>31</u>	<u>7,593</u>	<u>19,590</u>	<u>170</u>	<u>45,719</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,950</u>	<u>(3,441)</u>	<u>134</u>	<u>1,643</u>	<u>(16,518)</u>	<u>(6)</u>	<u>(15,265)</u>
Other financing sources (uses)							
Transfers in	-	-	-	-	16,536	-	16,536
Transfers out	(156)	(51)	(58)	(265)	-	-	(265)
Total other financing sources (uses)	<u>(156)</u>	<u>(51)</u>	<u>(58)</u>	<u>(265)</u>	<u>16,536</u>	<u>-</u>	<u>16,271</u>
Net change in fund balances	4,794	(3,492)	76	1,378	18	(6)	1,006
Fund balances - beginning	(2,287)	4,613	(64)	2,262	26,203	1,625	73,411
Fund balances - ending	<u>\$ 2,507</u>	<u>\$ 1,121</u>	<u>\$ 12</u>	<u>\$ 3,640</u>	<u>\$ 26,221</u>	<u>\$ 1,619</u>	<u>\$ 74,417</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, 2016
(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	\$ 3,088	\$ 963	\$ (2,125)	\$ 6,608	\$ 6,747	\$ 139	\$ 360	\$ 400	\$ 40
Rental and investment income	-	-	-	150	242	92	-	10	10
Miscellaneous	-	-	-	-	-	-	254	230	(24)
Total revenues	<u>3,088</u>	<u>963</u>	<u>(2,125)</u>	<u>6,758</u>	<u>6,989</u>	<u>231</u>	<u>614</u>	<u>640</u>	<u>26</u>
Expenditures									
Current:									
General government	-	-	-	-	-	-	997	528	469
Public safety	3,099	963	2,136	-	-	-	-	-	-
Capital outlay	-	-	-	22,015	6,788	15,227	-	-	-
Total expenditures	<u>3,099</u>	<u>963</u>	<u>2,136</u>	<u>22,015</u>	<u>6,788</u>	<u>15,227</u>	<u>997</u>	<u>528</u>	<u>469</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11)</u>	<u>-</u>	<u>11</u>	<u>(15,257)</u>	<u>201</u>	<u>15,458</u>	<u>(383)</u>	<u>112</u>	<u>495</u>
Other financing sources (uses)									
Capital lease financings	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(11)	-	11	(15,257)	201	15,458	(383)	112	495
Fund balances (deficit), beginning	-	-	-	16,636	16,636	-	729	729	-
Fund balances (deficit), ending	<u>\$ (11)</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ 1,379</u>	<u>\$ 16,837</u>	<u>\$ 15,458</u>	<u>\$ 346</u>	<u>\$ 841</u>	<u>\$ 495</u>

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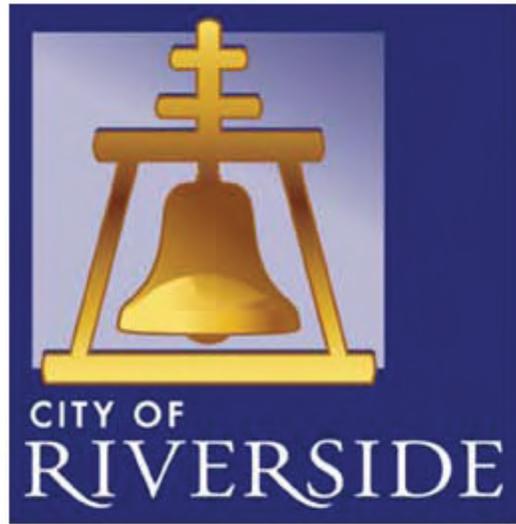
City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2016
(amounts expressed in thousands)

	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	\$ 8,974	\$ 7,476	\$ (1,498)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-	-	-	1	1
Special assessments	-	-	-	1,082	1,137	55	-	-	-
Rental and investment income	25	43	18	-	-	-	-	198	198
Miscellaneous	273	237	(36)	-	-	-	-	298	298
Total revenues	<u>9,272</u>	<u>7,756</u>	<u>(1,516)</u>	<u>1,082</u>	<u>1,137</u>	<u>55</u>	<u>-</u>	<u>497</u>	<u>497</u>
Expenditures									
Current:									
General government	2,290	1,122	1,168	-	-	-	2,270	1,503	767
Capital outlay	18,521	6,395	12,126	1,849	1,057	792	-	-	-
Debt service:									
Principal	29	-	29	-	-	-	-	-	-
Interest	12	10	2	-	-	-	6	-	6
Bond issuance costs	-	-	-	-	-	-	-	-	-
Total expenditures	<u>20,852</u>	<u>7,527</u>	<u>13,325</u>	<u>1,849</u>	<u>1,057</u>	<u>792</u>	<u>2,276</u>	<u>1,503</u>	<u>773</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,580)</u>	<u>229</u>	<u>(11,351)</u>	<u>(767)</u>	<u>80</u>	<u>847</u>	<u>(2,276)</u>	<u>(1,006)</u>	<u>1,270</u>
Other financing sources (uses)									
Transfers, net	-	-	-	-	-	-	1,224	-	-
Gain (loss) on retirement of capital assets	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,224</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(11,580)	229	(11,351)	(767)	80	847	(1,052)	(1,006)	1,270
Fund balances (deficit), beginning	2,445	2,445	-	433	433	-	23,078	23,078	-
Fund balances (deficit), ending	<u>\$ (9,135)</u>	<u>\$ 2,674</u>	<u>\$ (11,351)</u>	<u>\$ (334)</u>	<u>\$ 513</u>	<u>\$ 847</u>	<u>\$ 22,026</u>	<u>\$ 22,072</u>	<u>\$ 1,270</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, 2016
(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	\$ 2,356	\$ (764)	\$ 130	\$ 178	\$ 48	\$ -	\$ -	\$ -
Intergovernmental	42,477	25,917	(16,560)	-	-	-	412	222	(190)	165	165	-
Special assessments	190	409	219	-	-	-	-	-	-	-	-	-
Rental and investment income	170	366	196	-	65	65	20	25	5	-	-	-
Miscellaneous	4,482	831	(3,651)	-	6,225	6,225	-	-	-	-	-	-
Total revenues	<u>47,319</u>	<u>27,523</u>	<u>(19,796)</u>	<u>3,120</u>	<u>8,646</u>	<u>5,526</u>	<u>562</u>	<u>425</u>	<u>(137)</u>	<u>165</u>	<u>165</u>	<u>-</u>
Expenditures												
Current:												
General government	-	-	-	1,728	1,128	600	16	16	-	-	-	-
Capital outlay	67,057	24,445	42,612	717	2,503	(1,786)	4,431	3,850	581	31	31	-
Debt service:												
Principal	-	-	-	672	-	672	-	-	-	-	-	-
Interest	-	-	-	69	65	4	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>67,057</u>	<u>24,445</u>	<u>42,612</u>	<u>3,186</u>	<u>3,696</u>	<u>(510)</u>	<u>4,447</u>	<u>3,866</u>	<u>581</u>	<u>31</u>	<u>31</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,738)</u>	<u>3,078</u>	<u>22,816</u>	<u>(66)</u>	<u>4,950</u>	<u>5,016</u>	<u>(3,885)</u>	<u>(3,441)</u>	<u>444</u>	<u>134</u>	<u>134</u>	<u>-</u>
Other financing sources (uses)												
Transfers out	(2,996)	(3,098)	102	-	(156)	156	-	(51)	51	-	(58)	58
Issuance of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Gain (loss) on retirement of capital assets	-	80	(80)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(2,996)</u>	<u>(3,018)</u>	<u>22</u>	<u>-</u>	<u>(156)</u>	<u>156</u>	<u>-</u>	<u>(51)</u>	<u>51</u>	<u>-</u>	<u>(58)</u>	<u>58</u>
Net change in fund balances	(22,734)	60	22,838	(66)	4,794	5,172	(3,885)	(3,492)	495	134	76	58
Fund balances (deficit), beginning	18,613	18,613	-	(2,287)	(2,287)	-	4,613	4,613	-	70	(64)	(134)
Fund balances (deficit), ending	<u>\$ (4,121)</u>	<u>\$ 18,673</u>	<u>\$ 22,838</u>	<u>\$ (2,353)</u>	<u>\$ 2,507</u>	<u>\$ 5,172</u>	<u>\$ 728</u>	<u>\$ 1,121</u>	<u>\$ 495</u>	<u>\$ 204</u>	<u>\$ 12</u>	<u>\$ (76)</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, 2016
(amounts expressed in thousands)

Assets	Airport	Refuse	Transportation	Public Parking	Total
Current assets:					
Cash and investments	\$ 422	\$ 4,095	\$ 864	\$ -	\$ 5,381
Receivables (net of allowance for uncollectibles)					
Interest	1	13	2	1	17
Utility billed	-	1,027	-	-	1,027
Utility unbilled	-	747	-	-	747
Accounts	69	660	17	661	1,407
Intergovernmental	-	-	289	19	308
Restricted assets:					
Other restricted cash and cash equivalents	-	413	-	-	413
Total current assets	<u>492</u>	<u>6,955</u>	<u>1,172</u>	<u>681</u>	<u>9,300</u>
Non-current assets:					
Regulatory assets	-	5,687	-	-	5,687
Capital assets:					
Land	9,988	-	-	9,192	19,180
Buildings	2,631	-	43	33,229	35,903
Accumulated depreciation-buildings	(1,376)	-	(13)	(5,761)	(7,150)
Improvements other than buildings	19,665	-	2,649	6,740	29,054
Accumulated depreciation-improvements other than buildings	(7,737)	-	(281)	(2,278)	(10,296)
Machinery and equipment	423	17,520	4,089	1,130	23,162
Accumulated depreciation-machinery and equipment	(364)	(11,454)	(2,944)	(1,115)	(15,877)
Construction in progress	46	-	-	-	46
Total non-current assets:	<u>23,276</u>	<u>11,753</u>	<u>3,543</u>	<u>41,137</u>	<u>79,709</u>
Total assets	<u>23,768</u>	<u>18,708</u>	<u>4,715</u>	<u>41,818</u>	<u>89,009</u>
Deferred Outflows of Resources					
Pension contributions, changes in assumptions and differences in experience	263	2,099	965	577	3,904
Total deferred outflows of resources	<u>263</u>	<u>2,099</u>	<u>965</u>	<u>577</u>	<u>3,904</u>

Continued

City of Riverside
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2016
(amounts expressed in thousands)

Liabilities	Airport	Refuse	Transportation	Public Parking	Total
Current liabilities:					
Accounts payable	22	745	7	58	832
Unearned revenue	-	1	1,288	-	1,289
Due to other funds	-	-	-	582	582
Notes payable - current	-	-	-	977	977
Landfill capping - current	-	200	-	-	200
Compensated absences - current	23	305	104	43	475
Total current liabilities	<u>45</u>	<u>1,251</u>	<u>1,399</u>	<u>1,660</u>	<u>4,355</u>
Non-current liabilities:					
Notes payables	-	-	-	19,270	19,270
Advances from other funds	190	1,037	499	357	2,083
Landfill capping	-	5,486	-	-	5,486
Compensated absences	3	34	13	5	55
OPEB obligation	116	1,018	479	234	1,847
Net pension liability	782	6,233	2,867	1,713	11,595
Total non-current liabilities	<u>1,091</u>	<u>13,808</u>	<u>3,858</u>	<u>21,579</u>	<u>40,336</u>
Total liabilities	<u>1,136</u>	<u>15,059</u>	<u>5,257</u>	<u>23,239</u>	<u>44,691</u>
Deferred Inflows of Resources					
Pension contributions, changes in assumptions and differences in experience	243	1,936	891	532	3,602
Total deferred inflows of resources	<u>243</u>	<u>1,936</u>	<u>891</u>	<u>532</u>	<u>3,602</u>
Net Position					
Net investment in capital assets	23,276	6,066	3,543	20,890	53,775
Restricted for landfill capping	-	413	-	-	413
Unrestricted	(624)	(2,667)	(4,011)	(2,266)	(9,568)
Total net position	<u>\$ 22,652</u>	<u>\$ 3,812</u>	<u>\$ (468)</u>	<u>\$ 18,624</u>	<u>\$ 44,620</u>

City of Riverside
Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2016
(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	\$ 1,549	\$ 21,806	\$ 377	\$ 4,918	\$ 28,650
Operating expenses:					
Personnel services	485	4,420	2,144	1,084	8,133
Contractual services	56	3,878	36	1,584	5,554
Maintenance and operation	285	5,825	460	530	7,100
General	197	4,696	675	46	5,614
Materials and supplies	35	1,102	218	15	1,370
Insurance	30	91	40	76	237
Depreciation and amortization	707	1,617	526	993	3,843
Total operating expenses	<u>1,795</u>	<u>21,629</u>	<u>4,099</u>	<u>4,328</u>	<u>31,851</u>
Operating Income (loss)	<u>(246)</u>	<u>177</u>	<u>(3,722)</u>	<u>590</u>	<u>(3,201)</u>
Nonoperating revenues (expenses):					
Operating grants	-	-	2,322	-	2,322
Interest income	5	71	8	-	84
Other	31	330	(2)	717	1,076
Gain (loss) on retirement of capital assets	-	6	(2)	-	4
Interest expense and fiscal charges	(4)	(23)	(14)	(813)	(854)
Total non-operating revenues	<u>32</u>	<u>384</u>	<u>2,312</u>	<u>(96)</u>	<u>2,632</u>
Income (loss) before capital contributions and transfers	(214)	561	(1,410)	494	(569)
Cash capital contributions	-	-	861	-	861
Transfers in	-	-	-	718	718
Transfers out	-	-	-	(738)	(738)
Change in net position	<u>(214)</u>	<u>561</u>	<u>(549)</u>	<u>474</u>	<u>272</u>
Net position - beginning	22,866	3,251	81	18,150	44,348
Net position - ending	<u>\$ 22,652</u>	<u>\$ 3,812</u>	<u>\$ (468)</u>	<u>\$ 18,624</u>	<u>\$ 44,620</u>

City of Riverside
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2016
(amounts expressed in thousands)

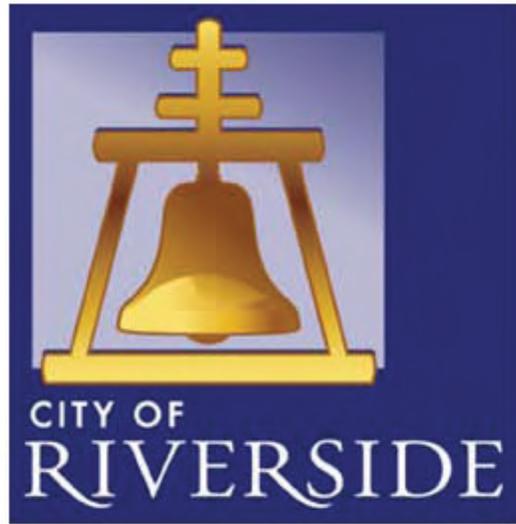
	<u>Airport</u>	<u>Refuse</u>	<u>Transportation</u>	<u>Public Parking</u>	<u>Totals</u>
Cash flows from operating activities:					
Cash received from customers and users	\$ 1,547	\$ 21,882	\$ 229	\$ 4,738	\$ 28,396
Cash paid to employees for services	(553)	(4,944)	(2,321)	(1,217)	(9,035)
Cash paid to other suppliers of goods or services	(1,396)	(15,809)	(1,029)	(2,327)	(20,561)
Other nonoperating items	31	736	(2)	717	1,482
Net cash (used) provided by operating activities	<u>(371)</u>	<u>1,865</u>	<u>(3,123)</u>	<u>1,911</u>	<u>282</u>
Cash flows from noncapital financing activities:					
Operating transfers in	-	-	-	718	718
Operating transfers out	-	-	-	(738)	(738)
Operating grants	-	-	2,322	-	2,322
Receipts on interfund advances	-	-	-	(11)	(11)
Outflows on interfund advances	(12)	(65)	(31)	(126)	(234)
Net cash (used) provided by noncapital financing activities	<u>(12)</u>	<u>(65)</u>	<u>2,291</u>	<u>(157)</u>	<u>2,057</u>
Cash flows from capital and related financing activities:					
Purchase of capital assets	(35)	(1,786)	(552)	-	(2,373)
Proceeds from the sale of capital assets	-	6	(2)	-	4
Principal paid on long-term obligations	-	-	-	(940)	(940)
Interest paid on long-term obligations	(4)	(23)	(14)	(813)	(854)
Capital contributions	-	-	861	-	861
Net cash (used) provided for capital and related financing activities	<u>(39)</u>	<u>(1,803)</u>	<u>293</u>	<u>(1,753)</u>	<u>(3,302)</u>
Cash flows from investing activities:					
Proceeds of investments	-	8	2	(1)	9
Income from investments	5	71	8	-	84
Net cash (used) provided by investing activities	<u>5</u>	<u>79</u>	<u>10</u>	<u>(1)</u>	<u>93</u>
Net change in cash and cash equivalents	<u>(417)</u>	<u>76</u>	<u>(529)</u>	<u>-</u>	<u>(870)</u>
Cash and cash equivalents, beginning	<u>839</u>	<u>4,432</u>	<u>1,393</u>	<u>-</u>	<u>6,664</u>
Cash and cash equivalents, ending	<u>\$ 422</u>	<u>\$ 4,508</u>	<u>\$ 864</u>	<u>\$ -</u>	<u>\$ 5,794</u>

Continued

City of Riverside
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2016
(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)	\$ (246)	\$ 177	\$ (3,722)	\$ 590	\$ (3,201)
Other nonoperating items	31	330	(2)	717	1,076
Adjustments to reconcile operating income (loss) to net cash (used) provided by operating activities:					
Depreciation and amortization	707	1,617	526	993	3,843
Changes in assets, liabilities and deferred inflows/outflows of resources:					
Utility billed receivable	-	100	-	-	100
Utility unbilled receivable	-	(28)	-	-	(28)
Accounts receivable	(2)	(36)	5	(164)	(197)
Intergovernmental receivable	-	40	(153)	(16)	(129)
Regulatory assets	-	406	-	-	406
Accounts payable	14	19	(61)	(76)	(104)
Accrued payroll	(16)	(146)	(62)	(37)	(261)
Retainage payable	-	-	(14)	-	(14)
Other payables	(2)	26	545	15	584
Deposits payable	(807)	-	-	-	(807)
Landfill capping	-	(236)	-	-	(236)
Net pension liability and related charges in deferred outflows and inflows of resources	(50)	(404)	(185)	(111)	(750)
Net cash (used) provided by operating activities	<u>\$ (371)</u>	<u>\$ 1,865</u>	<u>\$ (3,123)</u>	<u>\$ 1,911</u>	<u>\$ 282</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, 2016
(amounts expressed in thousands)

Assets	Self-Insurance Trust	Central Stores	Central Garage	Total
Current assets:				
Cash and investments	\$ 7,643	\$ -	\$ 4,331	\$ 11,974
Receivables (net of allowance for uncollectibles)				
Interest	23	-	10	33
Accounts	17	-	4	21
Intergovernmental	32	-	-	32
Inventory	-	5,637	277	5,914
Total current assets	<u>7,715</u>	<u>5,637</u>	<u>4,622</u>	<u>17,974</u>
Non-current assets:				
Advances to other funds	1,232	-	3,460	4,692
Advances to Successor Agency	4,240	-	-	4,240
Capital assets:				
Land			458	458
Intangible assets, depreciable	219	-	-	219
Accumulated depreciation - intangible assets, depreciable	(44)	-	-	(44)
Buildings	-	-	4,065	4,065
Accumulated depreciation-buildings	-	-	(477)	(477)
Improvements other than buildings	-	-	1,308	1,308
Accumulated depreciation - improvements other than buildings	-	-	(269)	(269)
Machinery and equipment	5	139	10,199	10,343
Accumulated depreciation-machinery and equipment	(2)	(139)	(8,406)	(8,547)
Total non-current assets:	<u>5,650</u>	<u>-</u>	<u>10,338</u>	<u>15,988</u>
Total assets	<u>13,365</u>	<u>5,637</u>	<u>14,960</u>	<u>33,962</u>
Deferred Outflows of Resources				
Pension contributions, changes in assumptions and differences in experience	234	285	1,497	2,016
Total deferred outflows of resources	<u>234</u>	<u>285</u>	<u>1,497</u>	<u>2,016</u>
Liabilities				
Current liabilities:				
Accounts payable	852	348	368	1,568
Due to other funds	-	597	-	597
Claims and judgments - current	11,315	-	-	11,315
Compensated absences - current	21	46	214	281
Total current liabilities	<u>12,188</u>	<u>991</u>	<u>582</u>	<u>13,761</u>
Non-current liabilities:				
Advances from other funds	182	191	1,874	2,247
Claims and judgments	31,954	-	-	31,954
Compensated absences	13	28	129	170
OPEB obligation	113	136	585	834
Net pension liability	696	848	4,445	5,989
Total non-current liabilities	<u>32,958</u>	<u>1,203</u>	<u>7,033</u>	<u>41,194</u>
Total liabilities	<u>45,146</u>	<u>2,194</u>	<u>7,615</u>	<u>54,955</u>
Deferred Inflows of Resources				
Pension contributions, changes in assumptions and differences in experience	216	263	1,381	1,860
Total deferred inflows of resources	<u>216</u>	<u>263</u>	<u>1,381</u>	<u>1,860</u>
Net Position				
Net investment in capital assets	178	-	6,878	7,056
Unrestricted	(31,941)	3,465	583	(27,893)
Total net position	<u>\$ (31,763)</u>	<u>\$ 3,465</u>	<u>\$ 7,461</u>	<u>\$ (20,837)</u>

City of Riverside
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the fiscal year ended June 30, 2016
(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	\$ 13,723	\$ 1,322	\$ 9,185	\$ 24,230
Operating expenses:				
Personnel services	428	576	2,831	3,835
Contractual services	1,066	-	45	1,111
Maintenance and operation	3	41	2,292	2,336
General	1,090	340	862	2,292
Materials and supplies	2	15	115	132
Claims/Insurance	15,459	6	92	15,557
Depreciation and amortization	42	-	885	927
Total operating expenses	<u>18,090</u>	<u>978</u>	<u>7,122</u>	<u>26,190</u>
Operating income (loss)	<u>(4,367)</u>	<u>344</u>	<u>2,063</u>	<u>(1,960)</u>
Non-operating revenues (expenses):				
Interest income	186	-	83	269
Other	4	-	(1)	3
Interest expense and fiscal charges	<u>(35)</u>	<u>(4)</u>	<u>(32)</u>	<u>(71)</u>
Total non-operating revenue (expenses)	<u>155</u>	<u>(4)</u>	<u>50</u>	<u>201</u>
Income before capital contributions and transfers	<u>(4,212)</u>	<u>340</u>	<u>2,113</u>	<u>(1,759)</u>
Cash capital contributions	-	-	27	27
Change in net position	<u>(4,212)</u>	<u>340</u>	<u>2,140</u>	<u>(1,732)</u>
Net position - beginning	<u>(27,551)</u>	<u>3,125</u>	<u>5,321</u>	<u>(19,105)</u>
Net position - ending	<u>\$ (31,763)</u>	<u>\$ 3,465</u>	<u>\$ 7,461</u>	<u>\$ (20,837)</u>

City of Riverside
Combining Statement of Cash Flows
Internal Service Funds
For the fiscal year ended June 30, 2016
(amounts expressed in thousands)

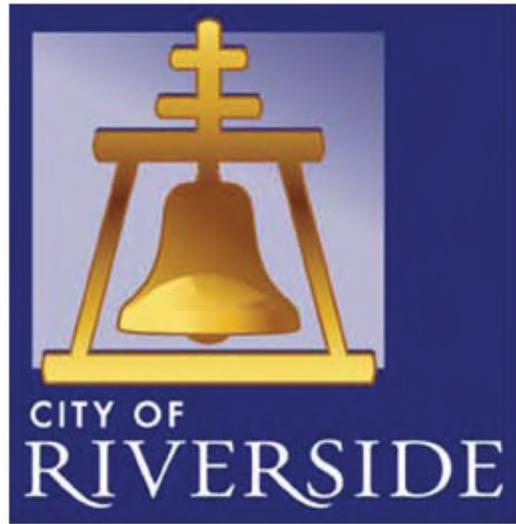
	Self-Insurance Trust	Central Stores	Central Garage	Total
Cash flows from operating activities:				
Cash received from customers and users	\$ 13,731	\$ 1,322	\$ 9,820	\$ 24,873
Cash paid to employees for services	3,993	(628)	(3,171)	194
Cash paid to other suppliers of goods or services	(17,366)	(404)	(3,193)	(20,963)
Other receipts	4	-	(1)	3
Net cash provided by operating activities	<u>362</u>	<u>290</u>	<u>3,455</u>	<u>4,107</u>
Cash flows from noncapital financing activities:				
Receipts on interfund advances	2,427	(274)	-	2,153
Outflows on interfund advances	(11)	(12)	(392)	(415)
Net cash (used) provided by noncapital financing activities	<u>2,416</u>	<u>(286)</u>	<u>(392)</u>	<u>1,738</u>
Cash flows from capital and related financing activities:				
Purchase of capital assets	(18)	-	(157)	(175)
Interest paid on long-term obligation	(35)	(4)	(32)	(71)
Capital contributions	-	-	27	27
Net cash (used) for capital and related financing activities	<u>(53)</u>	<u>(4)</u>	<u>(162)</u>	<u>(219)</u>
Cash flows from investing activities:				
Proceeds of investments	1	-	(6)	(5)
Income from investments	186	-	83	269
Net cash provided by investing activities	<u>187</u>	<u>-</u>	<u>77</u>	<u>264</u>
Net change in cash and cash equivalents	2,912	-	2,978	5,890
Cash and cash equivalents, beginning	<u>4,731</u>	<u>-</u>	<u>1,353</u>	<u>6,084</u>
Cash and cash equivalents, ending	<u>\$ 7,643</u>	<u>\$ -</u>	<u>\$ 4,331</u>	<u>\$ 11,974</u>

Continued

City of Riverside
 Combining Statement of Cash Flows
 Internal Service Funds
 For the fiscal year ended June 30, 2016
 (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)	\$ (4,367)	\$ 344	\$ 2,063	\$ (1,960)
Other nonoperating items	4	-	(1)	3
Adjustments to reconcile operating income (loss) to net cash (used) provided by operating activities:				
Depreciation and amortization	42	-	885	927
Changes in assets, liabilities and deferred inflows/outflows of resources:				
Accounts receivable	-	-	235	235
Intergovernmental receivable	8	-	400	408
Inventory	-	(125)	95	(30)
Accounts payable	254	123	118	495
Accrued payroll	(13)	(17)	(102)	(132)
Other payables	6	19	50	75
Claims and judgments	4,474	-	-	4,474
Net pension liability and related charges in deferred outflows and inflows of resources	(46)	(54)	(288)	(388)
Net cash (used) provided by operating activities	<u>\$ 362</u>	<u>\$ 290</u>	<u>\$ 3,455</u>	<u>\$ 4,107</u>

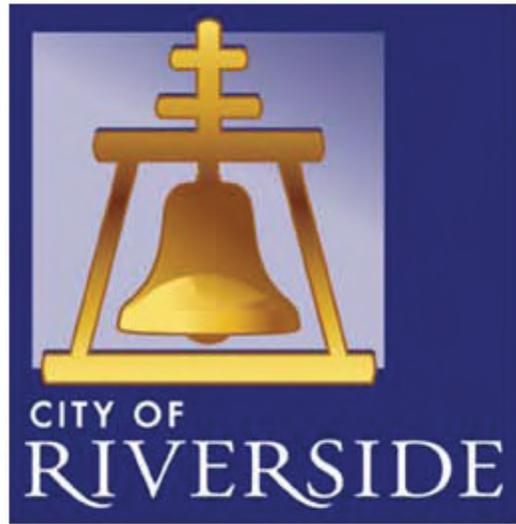


Agency Fund

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, 2016
(amounts expressed in thousands)

	Balance				Balance
	July 1, 2015	Additions	Deductions		June 30, 2016
Assets					
Cash and investments	\$ 2,935	\$ 7,405	\$ 7,255	\$	3,085
Cash and investments at fiscal agent	3,633	12,943	11,420		5,156
Interest receivable	9	170	173		6
Property taxes receivable	47	54	49		52
Total assets	<u>\$ 6,624</u>	<u>\$ 20,572</u>	<u>\$ 18,897</u>	<u>\$</u>	<u>8,299</u>
Liabilities					
Accounts payable	\$ -	\$ 86	\$ 51		35
Held for bond holders	6,624	16,028	14,388		8,264
Total liabilities	<u>\$ 6,624</u>	<u>\$ 16,114</u>	<u>\$ 14,439</u>	<u>\$</u>	<u>8,299</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, 2016
(amounts expressed in thousands)

Governmental funds capital assets:	
Land	\$ 342,792
Buildings and improvements	183,596
Improvements other than buildings	309,836
Machinery and equipment	92,067
Infrastructure	998,997
Intangibles	219
Construction in progress	41,535
Total governmental funds capital assets	<u><u>\$ 1,969,042</u></u>

Investments in governmental funds capital assets by source:	
Certificates of participation	\$ 127,198
Gifts	330,749
Operating revenue	535,112
General obligation bonds	3,965
Revenue bonds	21,229
County contracts and grants	316
State grants	41,569
Asset forfeiture - state	995
Asset forfeiture - federal	2,601
Housing and community development grants	18,956
Other federal grants	39,528
Community facilities bonds	3,442
Assessment district bonds	397
Capital leases	19,284
RDA tax increment bonds	3,061
Capital projects funds	820,640
Total governmental funds capital assets	<u><u>\$ 1,969,042</u></u>