

City of Riverside
Combining Statement of Net Assets
Nonmajor Enterprise Funds
June 30, 2005
(amounts expressed in thousands)

Assets	Airport	Refuse	Trans- portation	Public Parking	Total
Current assets:					
Cash and investments	\$ 123	\$ 4,778	\$ -	\$ 2,301	\$ 7,202
Receivables (net of allowances for uncollectibles)					
Interest	4	94	-	-	98
Utility billed	-	428	-	-	428
Utility unbilled	-	596	-	-	596
Accounts	43	67	-	161	271
Intergovernmental	1,664	-	466	-	2,130
Prepaid items	-	-	1	-	1
Restricted assets:					
Cash and cash equivalents	-	3,217	-	-	3,217
Total current assets	1,834	9,180	467	2,462	13,943
Non-current assets:					
Deferred charges	256	6,349	671	188	7,464
Capital assets:					
Land	7,061	-	-	-	9,164
Buildings	2,114	-	22	2,103	4,509
Accumulated depreciation-buildings	(770)	-	(6)	(1,693)	(2,469)
Improvements other than buildings	6,853	-	-	325	7,178
Accumulated depreciation-improvements other than buildings	(2,692)	-	-	(325)	(3,017)
Machinery and equipment	276	8,325	1,653	422	10,676
Accumulated depreciation-machinery and equipment	(117)	(5,555)	(894)	(416)	(6,982)
Construction in progress	4,893	-	8	16,666	21,567
Total non-current assets	17,874	9,119	1,454	19,643	48,090
Total assets	19,708	18,299	1,921	22,105	62,033

continued

City of Riverside
Combining Statement of Net Assets
Nonmajor Enterprise Funds
June 30, 2005
(amounts expressed in thousands)

Liabilities	Airport	Refuse	Trans- portation	Public Parking	Total
Current liabilities:					
Accounts payable	717	508	12	503	1,740
Accrued payroll	56	675	142	32	905
Unearned revenue	101	-	117	1	219
Due to other funds	-	-	284	657	941
Capital leases-current	17	-	-	-	17
Total current liabilities	891	1,183	555	1,193	3,822
Noncurrent liabilities:					
Capital leases	217	-	-	-	217
Advances from other funds	508	2,917	677	1,190	5,292
Landfill capping	-	3,723	-	-	3,723
Total noncurrent liabilities	725	6,640	677	1,190	9,232
Total liabilities	1,616	7,823	1,232	2,383	13,054
Net assets					
Invested in capital assets, net of related debt	14,221	1,261	783	4,580	20,845
Restricted for other purposes	-	3,217	-	-	3,217
Unrestricted	3,871	5,998	(94)	15,142	24,917
Total net assets	\$ 18,092	\$ 10,476	\$ 689	\$ 19,722	\$ 48,979

City of Riverside
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended June 30, 2005
(amounts expressed in thousands)

	Airport	Refuse	Trans- Portation	Public Parking	Totals
Operating revenues:					
Charges for services	\$ 1,088	\$ 14,492	\$ 200	\$ 2,961	\$ 18,741
Operating expenses:					
Personal services	447	2,686	1,360	322	4,815
Contractual services	23	2,944	24	672	3,663
Maintenance and operation	186	4,113	329	179	4,807
General	222	1,625	158	(496)	1,509
Materials and supplies	13	608	191	3	815
Insurance	27	147	188	74	436
Depreciation and amortization	242	664	301	68	1,275
Total operating expenses	1,160	12,787	2,551	822	17,320
Operating income (loss)	(72)	1,705	(2,351)	2,139	1,421
Nonoperating revenues (expenses):					
Operating grants	182	-	2,079	-	2,261
Interest income	-	150	-	137	287
Other	1,829	169	-	-	1,998
Loss on retirement of capital assets	(275)	-	(60)	-	(335)
Interest expenses and fiscal charges	(25)	(54)	(6)	(2)	(87)
Total nonoperating revenues	1,711	265	2,013	135	4,124
Income (loss) before capital contributions and transfers	1,639	1,970	(338)	2,274	5,545
Capital contributions	37	179	44	-	260
Transfers in	99	193	-	6,164	6,456
Change in net assets	1,775	2,342	(294)	8,438	12,261
Total net assets - beginning	16,317	8,134	983	11,284	36,718
Total net assets - ending	\$ 18,092	\$ 10,476	\$ 689	\$ 19,722	\$ 48,979

City of Riverside
 Combining Statement of Cash Flows
 Nonmajor Enterprise Funds
 For the fiscal year ended June 30, 2005
 (amounts expressed in thousands)

	Airport	Refuse	Trans- portation	Public Parking	Totals
Cash flows from operating activities:					
Cash received from customers and users	\$ 1,107	\$ 14,533	\$ 200	\$ 2,924	\$ 18,764
Cash paid to employees for services	(437)	(2,697)	(1,412)	(325)	(4,871)
Cash paid to other suppliers of goods or services	(504)	(10,271)	(617)	(665)	(12,057)
Other receipts (payments)	(3,063)	169	-	(1,389)	(4,283)
Net cash provided (used) by operating activities	(2,897)	1,734	(1,829)	545	(2,447)
Cash flows from noncapital financing activities:					
Transfers in	99	193	-	6,164	6,456
Operating grants	182	-	1,783	-	1,965
Advances from interfund receivables	2,913	-	-	5,836	8,749
Payments on interfund receivables	-	-	-	1,000	1,000
Advances to other funds	(88)	(751)	-	-	(839)
Net cash provided (used) by noncapital financing activities	3,106	(558)	1,783	13,000	17,331
Cash flows from capital and related financing activities:					
Purchase of capital assets	(1,283)	(866)	(159)	(11,382)	(13,690)
Proceeds from the sale of capital assets	-	-	5	-	5
Principal paid on long-term obligations	(4)	-	-	-	(4)
Interest paid on long-term obligations	(24)	(41)	-	-	(65)
Capital contributions	-	-	44	-	44
Net cash used for capital and related financing activities	(1,311)	(907)	(110)	(11,382)	(13,710)
Cash flows from investing activities:					
Income from investments	-	136	-	138	274
Net cash provided by investing activities	-	136	-	138	274
Net increase (decrease) in cash and cash equivalents	(1,102)	405	(156)	2,301	1,448
Cash and cash equivalents, beginning	1,225	7,590	156	-	8,971
Cash and cash equivalents, ending	\$ 123	\$ 7,995	\$ -	\$ 2,301	\$ 10,419

continued

City of Riverside
 Combining Statement of Cash Flows
 Nonmajor Enterprise Funds
 For the fiscal year ended June 30, 2005
 (amounts expressed in thousands)

	Airport	Refuse	Trans- portation	Public Parking	Totals
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating Income (loss)	\$ (72)	\$ 1,705	\$ (2,351)	\$ 2,139	\$ 1,421
Other receipts	1,829	169	-	-	1,998
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization	242	664	301	68	1,275
Increase in utility billed receivable	-	23	-	-	23
Increase in utility unbilled receivable	-	(24)	-	-	(24)
(Increase) decrease in accounts receivable	19	47	-	(37)	29
Decrease in intergovernmental receivable	(1,661)	-	-	-	(1,661)
(Increase) in prepaid items	-	-	(1)	-	(1)
(Decrease) in accounts payable	(15)	(398)	(10)	(233)	(656)
Increase (decrease) in accrued payroll	10	(11)	(52)	(3)	(56)
Increase (decrease) in deferred revenue	24	(42)	-	-	(18)
Increase (decrease) in due to other funds	(3,273)	-	284	(1,389)	(4,378)
Decrease in landfill capping	-	(399)	-	-	(399)
Net cash provided (used) by operating activities	\$ (2,897)	\$ 1,734	\$ (1,829)	\$ 545	\$ (2,447)
Noncash financing and investing activities:					
Capital contributions	\$ 37	\$ 179	\$ -	\$ -	\$ 216
Advance from other funds - pension obligation bonds	258	1,407	677	190	2,532