



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

Assets	Self Insurance					Totals
	Workers' Compensation	Unemployment Compensation	Public Liability	Central Stores	Central Garage	
Current assets:						
Cash and investments	\$ 8,683	\$ 524	\$ 9,419	\$ -	\$ 1,510	\$ 20,136
Receivables (net of allowances for uncollectibles):						
Interest	90	6	103	-	14	213
Accounts	-	-	-	-	6	6
Intergovernmental	52	-	-	2	2	56
Inventory	-	-	-	4,369	374	4,743
Prepaid items	-	-	-	7	-	7
Total Current assets	8,825	530	9,522	4,378	1,906	25,161
Deferred charges	245	-	-	257	1,155	1,657
Advances to other funds	2,506	-	-	-	-	2,506
Capital assets:						
Buildings	-	-	-	-	1,488	1,488
Accumulated depreciation-buildings	-	-	-	-	(32)	(32)
Machinery and equipment	7	-	-	180	9,148	9,335
Accumulated depreciation-machinery and equipment	(7)	-	-	(134)	(7,063)	(7,204)
Capital assets (net of accumulated depreciation)	-	-	-	46	3,541	3,587
Total assets	11,576	530	9,522	4,681	6,602	32,911
Liabilities						
Current liabilities:						
Accounts payable	8	-	64	185	140	397
Accrued payroll	96	-	-	94	434	624
Retainage payable	-	-	-	-	47	47
Claims and judgments	11,147	76	6,326	-	-	17,549
Deposits	19	-	-	-	-	19
Due to other funds	-	-	-	3,979	-	3,979
Total current liabilities	11,270	76	6,390	4,258	621	22,615
Advances from other funds	247	-	-	259	1,166	1,672
Total liabilities	11,517	76	6,390	4,517	1,787	24,287
Net Assets						
Invested in capital assets, net of related debt	-	-	-	46	3,541	3,587
Unrestricted	59	454	3,132	118	1,274	5,037
Total net assets	59	454	3,132	164	4,815	8,624

City of Riverside
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For the fiscal year ended June 30, 2005
(amounts expressed in thousands)

	Self Insured				Public Liability	Central Stores	Central Garage	Totals
	Workers' Compensation	Unemployment Compensation						
Operating revenues:								
Charges for services	\$ 3,205	\$ 64	\$ 7,140		\$ 2,484	\$ 4,480	\$ 17,373	
Operating expenses:								
Personal services	446	-	-		487	2,033	2,966	
Contractual services	50	-	6		-	6	62	
Maintenance and operation	55	-	1		24	1,244	1,324	
General	342	9	350		335	570	1,606	
Materials and supplies	4	-	-		10	115	129	
Insurance	3,256	92	4,333		12	45	7,738	
Depreciation and amortization	4	-	-		14	749	767	
Total operating expenses	4,157	101	4,690		882	4,762	14,592	
Operating income (loss)	(952)	(37)	2,450		1,602	(282)	2,781	
Nonoperating revenues (expenses):								
Interest income	371	18	251		-	48	688	
Other	-	-	-		-	(279)	(279)	
Gain (loss) on retirement of capital assets	(1)	-	-		-	90	89	
Interest expense and fiscal charges	(2)	-	-		(2)	(11)	(15)	
Total nonoperating revenues (expenses)	368	18	251		(2)	(152)	483	
Income (loss) before capital contributions	(584)	(19)	2,701		1,600	(434)	3,264	
Capital contributions	-	-	-		-	26	26	
Change in net assets	(584)	(19)	2,701		1,600	(408)	3,290	
Total net assets -- beginning	643	473	431		(1,436)	5,223	5,334	
Total net assets -- ending	\$ 59	\$ 454	\$ 3,132		\$ 164	\$ 4,815	\$ 8,624	

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

	Self Insured						Total
	Workers' Compensation	Unemployment Compensation	Public Liability	Central Stores	Central Garage		
Cash flows from operating activities:							
Cash received from customers and users	\$ 3,175	\$ 64	\$ 7,140	\$ 2,484	\$ 4,905	\$ 17,768	
Cash paid to employees for services	(453)	-	-	(489)	(2,207)	(3,149)	
Cash paid to other suppliers of goods or services	(3,760)	(101)	(4,571)	(1,994)	(2,039)	(12,465)	
Other (payments)	-	-	-	(1)	(279)	(280)	
Net cash provided (used) by operating activities	(1,038)	(37)	2,569	-	380	1,874	
Cash flows from noncapital financing activities:							
Payments on interfund receivables	547	-	13	-	-	560	
Net cash provided by noncapital financing activities	547	-	13	-	-	560	
Cash flows from capital and related financing activities:							
Purchase of capital assets	-	-	-	-	(930)	(930)	
Proceeds from the sale of capital assets	1	-	-	-	75	76	
Net cash provided (used) for capital and related financing activities	1	-	-	-	(855)	(854)	
Cash flows from investing activities:							
Income from investments	366	17	220	-	50	653	
Net cash provided by investing activities	366	17	220	-	50	653	
Net increase (decrease) in cash and cash equivalents	(124)	(20)	2,802	-	(425)	2,233	
Cash and cash equivalents, beginning	8,807	544	6,617	-	1,935	17,903	
Cash and cash equivalents, ending	\$ 8,683	\$ 524	\$ 9,419	\$ -	\$ 1,510	\$ 20,136	

continued

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

	Self Insured						Total
	Workers' Compensation	Unemployment Compensation	Public Liability	Central Stores	Central Garage		
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	\$ (952)	\$ (37)	\$ 2,450	\$ 1,602	\$ (282)	\$ 2,781	
Other (payments)	-	-	-	(1)	(279)	(280)	
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation and amortization	4	-	-	14	749	767	
(Increase) in accounts receivable	(30)	-	-	-	(6)	(6)	
(Increase) decrease in intergovernmental receivables	-	-	-	(1,786)	(63)	(1,849)	
(Increase) in inventory	(83)	-	(116)	36	(120)	(283)	
Increase (decrease) in accounts payable	(7)	-	-	(2)	(6)	(15)	
(Decrease) in accrued payroll	-	-	-	-	(34)	(34)	
(Decrease) in unearned revenue	-	-	-	137	-	137	
Increase in due to other funds	-	-	-	-	-	-	
Increase in claims and judgments	30	-	235	-	-	265	
Net cash provided (used) by operating activities	\$ (1,038)	\$ (37)	\$ 2,569	\$ -	\$ 380	\$ 1,874	
Noncash financing and investing activities:							
Capital contributions	-	-	-	-	26	26	
Advance from other funds - pension obligation bond	247	-	-	259	1,166	1,672	