

**City of Riverside**  
**Combining Statement of Net Assets**  
**Internal Service Funds**  
**June 30, 2006**  
 (amounts expressed in thousands)

<b>Assets</b>	Self- Insurance			Central Stores	Central Garage	Totals
	Workers' Compensation	Unemployment Compensation	Public Liability			
Current assets:						
Cash and investments	\$ 11,539	\$ 462	\$ 8,297	\$ -	\$ 1,090	\$ 21,388
Receivables (net of allowances for uncollectibles):						
Interest	144	6	111	-	12	273
Accounts	-	-	-	3	11	14
Intergovernmental	42	-	-	2	389	433
Inventory	-	-	-	6,660	483	7,143
Prepaid items	-	-	-	7	-	7
Total current assets	11,725	468	8,408	6,672	1,985	29,258
Deferred charges	244	-	-	256	1,152	1,652
Advances to other funds	326	-	-	-	-	326
Capital assets:						
Buildings	-	-	-	-	1,488	1,488
Accumulated depreciation-buildings	-	-	-	-	(62)	(62)
Machinery and equipment	7	-	-	148	9,039	9,194
Accumulated depreciation-machinery and equipment	(7)	-	-	(116)	(6,935)	(7,058)
Capital assets (net of accumulated depreciation)	-	-	-	32	3,530	3,562
Total assets	12,295	468	8,408	6,960	6,667	34,798
<b>Liabilities</b>						
Current liabilities:						
Accounts payable	1	-	490	423	490	1,404
Accrued payroll	90	-	-	116	448	654
Claims and judgments	13,734	76	6,174	-	-	19,984
Deposits	19	-	-	-	-	19
Due to other funds	-	-	-	4,433	-	4,433
Total current liabilities	13,844	76	6,664	4,972	938	26,494
Advances from other funds	244	-	-	906	1,153	2,303
Total liabilities	14,088	76	6,664	5,878	2,091	28,797
<b>Net Assets</b>						
Invested in capital assets, net of related debt	-	-	-	32	3,530	3,562
Unrestricted	(1,793)	392	1,744	1,050	1,046	2,439
Total net assets	\$ (1,793)	\$ 392	\$ 1,744	\$ 1,082	\$ 4,576	\$ 6,001

**City of Riverside**  
**Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets**  
**Internal Service Funds**  
**For the fiscal year ended June 30, 2006**  
**(amounts expressed in thousands)**

	<b>Self Insured</b>			<b>Central Stores</b>	<b>Central Garage</b>	<b>Totals</b>
	<b>Workers' Compensation</b>	<b>Unemployment Compensation</b>	<b>Public Liability</b>			
Operating revenues:						
Charges for services	\$ 4,446	\$ 70	\$ 4,343	\$ 1,659	\$ 4,625	\$ 15,143
Operating expenses:						
Personal services	471	-	-	520	2,191	3,182
Contractual services	62	-	6	-	81	149
Maintenance and operation	58	-	-	26	1,195	1,279
General	297	7	358	454	958	2,074
Materials and supplies	1	-	27	15	97	140
Insurance	5,742	137	5,556	6	22	11,463
Depreciation and amortization	-	-	-	14	748	762
Total operating expenses	6,631	144	5,947	1,035	5,292	19,049
Operating income (loss)	(2,185)	(74)	(1,604)	624	(667)	(3,906)
Nonoperating revenues (expenses):						
Interest income	344	12	216	-	28	600
Other	-	-	-	302	450	752
Gain on retirement of capital assets	-	-	-	3	-	3
Interest expense and fiscal charges	(11)	-	-	(11)	(50)	(72)
Total non-operating revenue (expenses)	333	12	216	294	428	1,283
Change in net assets	(1,852)	(62)	(1,388)	918	(239)	(2,623)
Total net assets - beginning	59	454	3,132	164	4,815	8,624
Total net assets - ending	\$ (1,793)	\$ 392	\$ 1,744	\$ 1,082	\$ 4,576	\$ 6,001

City of Riverside  
Combining Statement of Cash Flows  
Internal Service Funds  
For the fiscal year ended June 30, 2006  
(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	\$ 4,456	\$ 70	\$ 4,343	\$ 1,656	\$ 4,233	\$ 14,758
Cash paid to employees for services	(476)	-	-	(497)	(2,174)	(3,147)
Cash paid to other suppliers of goods or services	(3,580)	(144)	(5,673)	(2,100)	(2,159)	(13,656)
Other	-	-	-	302	450	752
Net cash provided (used) by operating activities	<u>400</u>	<u>(74)</u>	<u>(1,330)</u>	<u>(639)</u>	<u>350</u>	<u>(1,293)</u>
Cash flows from noncapital financing activities:						
Advances from interfund receivables	-	-	-	650	-	650
Payments on interfund receivables	2,180	-	-	-	-	2,180
Advances to other funds	(3)	-	-	(3)	(13)	(19)
Net cash provided by noncapital financing activities	<u>2,177</u>	<u>-</u>	<u>-</u>	<u>647</u>	<u>(13)</u>	<u>2,811</u>
Cash flows from capital and related financing activities:						
Interest paid on long-term obligation	(11)	-	-	(11)	(50)	(72)
Proceeds from the sale of capital assets	-	-	-	3	6	9
Purchase of capital assets	-	-	-	-	(743)	(743)
Net cash (used) for capital and related financing activities	<u>(11)</u>	<u>-</u>	<u>-</u>	<u>(8)</u>	<u>(787)</u>	<u>(806)</u>
Cash flows from investing activities:						
Income from investments	<u>290</u>	<u>12</u>	<u>208</u>	<u>-</u>	<u>30</u>	<u>540</u>
Net increase (decrease) in cash and cash equivalents	2,856	(62)	(1,122)	-	(420)	1,252
Cash and cash equivalents, beginning	<u>8,683</u>	<u>524</u>	<u>9,419</u>	<u>-</u>	<u>1,510</u>	<u>20,136</u>
Cash and cash equivalents, ending	<u>\$ 11,539</u>	<u>\$ 462</u>	<u>\$ 8,297</u>	<u>\$ -</u>	<u>\$ 1,090</u>	<u>\$ 21,388</u>

continued

City of Riverside  
Combining Statement of Cash Flows  
Internal Service Funds  
For the fiscal year ended June 30, 2006  
(amounts expressed in thousands)

	Self Insured					Total
	Workers' Compensation	Unemployment Compensation	Public Liability	Central Stores	Central Garage	
Reconciliation of operating income to net cash provided (used) by operating activities:						
Operating income (loss)	\$ (2,185)	\$ (74)	\$ (1,604)	\$ 624	\$ (667)	\$ (3,906)
Other	-	-	-	302	450	752
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation and amortization	-	-	-	14	748	762
Amortization of pension costs	1	-	-	1	3	5
(Increase) in account receivable	-	-	-	(3)	(5)	(8)
(Increase) in intergovernmental receivable	10	-	-	-	(387)	(377)
(Increase) in inventory	-	-	-	(2,291)	(109)	(2,400)
Increase (decrease) in accounts payable	(7)	-	426	238	350	1,007
Increase (decrease) in accrued payroll	(6)	-	-	22	14	30
(Decrease) in retainage payable	-	-	-	-	(47)	(47)
Increase in due to other funds	-	-	-	454	-	454
Increase (decrease) in claims and judgments	2,587	-	(152)	-	-	2,435
Net cash provided (used) by operating activities	<u>\$ 400</u>	<u>\$ (74)</u>	<u>\$ (1,330)</u>	<u>\$ (639)</u>	<u>\$ 350</u>	<u>\$ (1,293)</u>