

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.

Grants and Restricted Programs Fund – To account for federal, state, and local grants along with other restricted program revenue.

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.

Special Districts Fund – To account for Loving Homes, Village at Canyon Crest, Sycamore Highlands, Riverwalk, Riverwalk Parks Projects, and Street Lighting districts.

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.

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, 2021
 (amounts expressed in thousands)

Special Revenue Funds

	Urban Areas Security Initiative	Grants and Restricted Programs	Gas Tax	Air Quality Improvements	Housing & Community Development	NPDES Storm Drain	Special Districts	Housing	Total
Assets:									
Cash and investments	\$ -	\$ 39,901	\$ 25,389	\$ 1,336	\$ 11,956	\$ 387	\$ 409	\$ 13,217	\$ 92,595
Receivable (net of allowance for uncollectibles)									
Interest	-	8	46	2	28	-	-	24	108
Property taxes	-	-	-	-	-	-	100	-	100
Accounts	-	32	-	-	8	-	-	13	53
Intergovernmental	821	3,489	775	107	5,174	219	-	-	10,585
Notes	-	-	-	-	15,199	-	-	30,180	45,379
Prepaid items	-	4	-	-	1	-	-	-	5
Land and improvements held for resale	-	-	-	-	443	-	-	2,346	2,789
Total Assets	\$ 821	\$ 43,434	\$ 26,210	\$ 1,445	\$ 32,809	\$ 606	\$ 509	\$ 45,780	\$ 151,614
Liabilities:									
Accounts payable	\$ -	\$ 2,994	\$ 463	\$ -	\$ 2,207	\$ -	\$ 33	\$ 125	\$ 5,822
Accrued payroll	-	6	-	-	6	3	-	11	26
Retainage payable	-	162	875	-	39	-	-	-	1,076
Intergovernmental	-	-	-	-	-	-	1	-	1
Unearned revenue	-	37,407	-	-	11,826	-	-	-	49,233
Due to other funds	821	-	-	-	-	-	-	-	821
Total Liabilities	821	40,569	1,338	-	14,078	3	34	136	56,979
Deferred Inflows of Resources:									
Unavailable revenue	-	1,734	-	-	15,642	-	-	30,180	47,556
Total Deferred Inflows of Resources	-	1,734	-	-	15,642	-	-	30,180	47,556
Fund Balances:									
Restricted for:									
Housing and redevelopment	-	-	-	-	3,089	-	-	15,464	18,553
Transportation and public works	-	1,131	24,872	1,445	-	603	475	-	28,526
Total Fund Balances	-	1,131	24,872	1,445	3,089	603	475	15,464	47,079
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 821	\$ 43,434	\$ 26,210	\$ 1,445	\$ 32,809	\$ 606	\$ 509	\$ 45,780	\$ 151,614

Continued

City of Riverside
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021
(amounts expressed in thousands)

	Capital Projects				Permanent Fund	Total Nonmajor Governmental Funds
	Special Capital Improvement	Storm Drain	Transportation	Total	Library Special	
Assets:						
Cash and investments	\$ 5,075	\$ -	\$ -	\$ 5,075	\$ 1,477	\$ 99,147
Cash and investments with fiscal agent	665	-	-	665	-	665
Receivable (net of allowance for uncollectibles)						
Interest	11	-	-	11	-	119
Property taxes	-	-	-	-	-	100
Accounts	-	-	-	-	-	53
Intergovernmental	-	10,815	283	11,098	-	21,683
Notes	-	-	-	-	-	45,379
Prepaid items	-	-	-	-	-	5
Land and improvements held for resale	-	-	-	-	-	2,789
Total Assets	\$ 5,751	\$ 10,815	\$ 283	\$ 16,849	\$ 1,477	\$ 169,940
Liabilities:						
Accounts payable	\$ 20	\$ 29	\$ -	\$ 49	\$ -	\$ 5,871
Accrued payroll	-	-	-	-	-	26
Retainage payable	5	26	-	31	-	1,107
Intergovernmental	-	-	-	-	-	1
Unearned revenue	-	9,857	28	9,885	-	59,118
Due to other funds	-	354	255	609	-	1,430
Total Liabilities	25	10,266	283	10,574	-	67,553
Deferred Inflows of Resources:						
Unavailable revenue	-	-	-	-	-	47,556
Total Deferred Inflows of Resources	-	-	-	-	-	47,556
Fund Balances:						
Nonspendable:						
Permanent fund principal	-	-	-	-	1,477	1,477
Restricted for:						
Housing and redevelopment	-	-	-	-	-	18,553
Transportation and public works	-	-	-	-	-	28,526
Other purposes	5,726	549	-	6,275	-	6,275
Total Fund Balances	5,726	549	-	6,275	1,477	54,831
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,751	\$ 10,815	\$ 283	\$ 16,849	\$ 1,477	\$ 169,940

City of Riverside
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2021
(amounts expressed in thousands)

Special Revenue Funds

	Urban Area Security Initiative	Grants and Restricted Programs	Gas Tax	Air Quality Improvement	Housing & Community Development	NPDES Storm Drain	Special Districts	Housing	Total
Revenues:									
Intergovernmental	\$ 1,191	\$ 32,643	\$ 13,216	\$ 424	\$ 19,028	\$ -	\$ -	\$ -	\$ 66,502
Charges for services	-	1,411	-	21	-	-	-	-	1,432
Special assessments	-	-	-	-	-	1,309	4,077	-	5,386
Rental and investment income	-	66	2	29	200	3	7	132	439
Miscellaneous	-	752	-	-	376	-	-	3,891	5,019
Total Revenues	1,191	34,872	13,218	474	19,604	1,312	4,084	4,023	78,778
Expenditures:									
Current:									
General government	-	23,031	-	79	717	-	-	2,023	25,850
Public safety	1,191	4,795	-	-	-	-	4,632	-	10,618
Highways and streets	-	152	-	-	-	-	542	-	694
Culture and recreation	-	2,103	-	-	-	-	24	-	2,127
Capital outlay	-	503	11,100	-	18,534	910	-	-	31,047
Debt service:									
Principal	-	-	-	-	11	-	-	25	36
Interest	-	-	-	-	14	-	-	30	44
Total Expenditures	1,191	30,584	11,100	79	19,276	910	5,198	2,078	70,416
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	4,288	2,118	395	328	402	(1,114)	1,945	8,362
Other Financing Sources (Uses):									
Transfers in	-	1,945	-	-	-	-	1,144	-	3,089
Transfers out	-	(6,047)	-	-	(361)	-	-	-	(6,408)
Total Other Financing Sources (Uses)	-	(4,102)	-	-	(361)	-	1,144	-	(3,319)
Net Change in Fund Balances	-	186	2,118	395	(33)	402	30	1,945	5,043
Fund Balances, Beginning of Year	-	945	22,754	1,050	3,122	201	445	13,519	42,036
Fund Balances, End of Year	\$ -	\$ 1,131	\$ 24,872	\$ 1,445	\$ 3,089	\$ 603	\$ 475	\$ 15,464	\$ 47,079

Continued

City of Riverside
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2021
(amounts expressed in thousands)

	Capital Projects				Permanent Fund	Total Nonmajor Governmental Funds
	Special Capital Improvement	Storm Drain	Transportation	Total	Library Special	
Revenues:						
Licenses and permits	\$ 2,388	\$ 125	\$ -	\$ 2,513	\$ -	\$ 2,513
Intergovernmental	-	958	255	1,213	-	67,715
Charges for services	-	-	-	-	-	1,432
Special assessments	-	-	-	-	-	5,386
Rental and investment income	(22)	(17)	-	(39)	16	416
Miscellaneous	-	-	-	-	128	5,147
Total Revenues	2,366	1,066	255	3,687	144	82,609
Expenditures:						
Current:						
General government	56	-	-	56	-	25,906
Public safety	-	-	-	-	-	10,618
Highways and streets	-	-	-	-	-	694
Culture and recreation	-	-	-	-	147	2,274
Capital outlay	239	1,096	228	1,563	-	32,610
Debt service:						
Principal	-	-	-	-	-	36
Interest	-	-	-	-	-	44
Total Expenditures	295	1,096	228	1,619	147	72,182
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,071	(30)	27	2,068	(3)	10,427
Other Financing Sources (Uses):						
Transfers in	-	-	-	-	-	3,089
Transfers out	(1,750)	-	-	(1,750)	-	(8,158)
Total Other Financing Sources (Uses)	(1,750)	-	-	(1,750)	-	(5,069)
Net Change in Fund Balances	321	(30)	27	318	(3)	5,358
Fund Balances, Beginning of Year	5,405	579	(27)	5,957	1,480	49,473
Fund Balances, End of Year	\$ 5,726	\$ 549	\$ -	\$ 6,275	\$ 1,477	\$ 54,831

City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the fiscal year ended June 30, 2021
(amounts expressed in thousands)

	Special Revenue Funds											
	Urban Area Security Initiative			Grants and Restricted Programs			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	Final Budget	Actual	Variance to Final Budget
Revenues:												
Intergovernmental	\$ 9,102	\$ 1,191	\$ (7,911)	\$ 52,404	\$ 32,643	\$ (19,761)	\$ 13,801	\$ 13,216	\$ (585)	\$ 420	\$ 424	\$ 4
Charges for services	-	-	-	1,583	1,411	(172)	-	-	-	230	21	(209)
Rental and investment income	-	-	-	-	66	66	150	2	(148)	-	29	29
Miscellaneous	-	-	-	926	752	(174)	-	-	-	-	-	-
Total Revenues	9,102	1,191	(7,911)	54,913	34,872	(20,041)	13,951	13,218	(733)	650	474	(176)
Expenditures:												
Current:												
General government	-	-	-	33,851	23,031	10,820	-	-	-	1,000	79	921
Public safety	9,102	1,191	7,911	11,107	4,795	6,312	-	-	-	-	-	-
Highways and streets	-	-	-	483	152	331	-	-	-	-	-	-
Culture and recreation	-	-	-	8,576	2,103	6,473	-	-	-	-	-	-
Capital outlay	-	-	-	806	503	303	32,870	11,100	21,770	242	-	242
Total Expenditures	9,102	1,191	7,911	54,823	30,584	24,239	32,870	11,100	21,770	1,242	79	1,163
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	90	4,288	4,198	(18,919)	2,118	21,037	(592)	395	987
Other Financing Sources (Uses):												
Transfers in (out)	-	-	-	1,657	(4,102)	(5,759)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	1,657	(4,102)	(5,759)	-	-	-	-	-	-
Net Change in Fund Balances	-	-	-	1,747	186	(1,561)	(18,919)	2,118	21,037	(592)	395	987
Fund Balances, Beginning of Year	-	-	-	945	945	-	22,754	22,754	-	1,050	1,050	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ 2,692	\$ 1,131	\$ (1,561)	\$ 3,835	\$ 24,872	\$ 21,037	\$ 458	\$ 1,445	\$ 987

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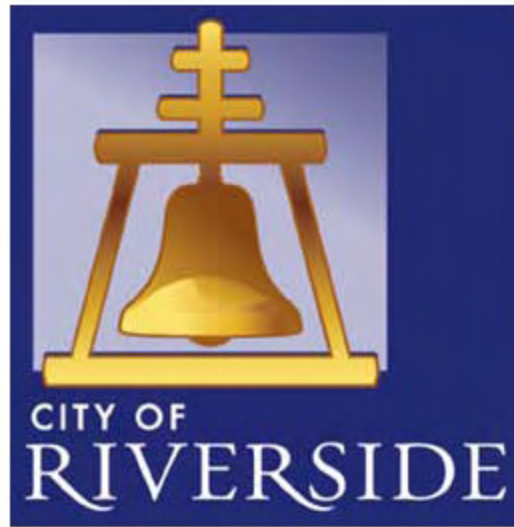
City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the fiscal year ended June 30, 2021
(amounts expressed in thousands)

	Special Revenue Funds											
	Housing & Community Development			NPDES Storm Drain			Special Districts			Housing		
	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:												
Intergovernmental	\$ 36,020	\$ 19,028	\$ (16,992)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	1,633	1,309	(324)	4,035	4,077	42	-	-	-
Rental and investment income	86	200	114	-	3	3	-	7	7	-	132	132
Miscellaneous	638	376	(262)	-	-	-	-	-	-	-	3,891	3,891
Total Revenues	36,744	19,604	(17,140)	1,633	1,312	(321)	4,035	4,084	49	-	4,023	4,023
Expenditures:												
Current:												
General government	1,001	717	284	-	-	-	-	-	-	4,617	2,023	2,594
Public safety	-	-	-	-	-	-	4,700	4,632	68	-	-	-
Highways and streets	-	-	-	-	-	-	737	542	195	-	-	-
Culture and recreation	-	-	-	-	-	-	282	24	258	-	-	-
Capital outlay	51,625	18,534	33,091	1,625	910	715	-	-	-	-	-	-
Debt service:												
Principal	11	11	-	-	-	-	-	-	-	25	25	-
Interest	14	14	-	-	-	-	-	-	-	30	30	-
Total Expenditures	52,651	19,276	33,375	1,625	910	715	5,719	5,198	521	4,672	2,078	2,594
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,907)	328	16,235	8	402	394	(1,684)	(1,114)	570	(4,672)	1,945	6,617
Other Financing Sources (Uses):												
Transfers in (out)	(361)	(361)	-	-	-	-	1,200	1,144	(56)	-	-	-
Total Other Financing Sources (Uses)	(361)	(361)	-	-	-	-	1,200	1,144	(56)	-	-	-
Net Change in Fund Balances	(16,268)	(33)	16,235	8	402	394	(484)	30	514	(4,672)	1,945	6,617
Fund Balances, Beginning of Year	3,122	3,122	-	201	201	-	445	445	-	13,519	13,519	-
Fund Balances, End of Year	\$ (13,146)	\$ 3,089	\$ 16,235	\$ 209	\$ 603	\$ 394	\$ (39)	\$ 475	\$ 514	\$ 8,847	\$ 15,464	\$ 6,617

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City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Capital Projects Funds
For the fiscal year ended June 30, 2021
(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	\$ -	\$ -	\$ -	\$ 2,838	\$ 2,388	\$ (450)	\$ 235	\$ 125	\$ (110)	\$ -	\$ -	\$ -
Intergovernmental	55,192	15,660	(39,532)	-	-	-	12,846	958	(11,888)	360	255	(105)
Special assessments	770	420	(350)	-	-	-	-	-	-	-	-	-
Rental and investment income	180	231	51	20	(22)	(42)	13	(17)	(30)	-	-	-
Miscellaneous	369	46	(323)	-	-	-	-	-	-	-	-	-
Total Revenues	56,511	16,357	(40,154)	2,858	2,366	(492)	13,094	1,066	(12,028)	360	255	(105)
Expenditures:												
Current:												
General government	62	14	48	56	56	-	-	-	-	-	-	-
Highways and streets	65	-	65	-	-	-	-	-	-	-	-	-
Culture and recreation	15	13	2	-	-	-	-	-	-	-	-	-
Capital outlay	116,365	35,946	80,419	1,155	239	916	13,484	1,096	12,388	333	228	105
Debt service:												
Principal	-	-	-	669	-	669	-	-	-	-	-	-
Interest	-	1	(1)	-	-	-	-	-	-	-	-	-
Total Expenditures	116,507	35,974	80,533	1,880	295	1,585	13,484	1,096	12,388	333	228	105
Excess (Deficiency) of Revenues Over (Under) Expenditures	(59,996)	(19,617)	40,379	978	2,071	1,093	(390)	(30)	360	27	27	-
Other Financing Sources (Uses):												
Transfers in (out)	11,439	10,933	(506)	(1,750)	(1,750)	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	24	24	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	11,439	10,957	(482)	(1,750)	(1,750)	-	-	-	-	-	-	-
Net Change in Fund Balances	(48,557)	(8,660)	39,897	(772)	321	1,093	(390)	(30)	360	27	27	-
Fund Balances, Beginning of Year	59,018	59,018	-	5,405	5,405	-	579	579	-	(27)	(27)	-
Fund Balances, End of Year	\$ 10,461	\$ 50,358	\$ 39,897	\$ 4,633	\$ 5,726	\$ 1,093	\$ 189	\$ 549	\$ 360	\$ -	\$ -	\$ -



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.

Civic Entertainment Fund – To account for the operations of the Riverside Fox Theater, Riverside Municipal Auditorium, The Box and Showcase, the Riverside Convention Center, and The Cheech.

City of Riverside
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2021
(amounts expressed in thousands)

	Business-Type Activities - Enterprise Funds						
Assets:	Airport	Refuse	Transportation	Public Parking	Civic Entertainment	Total	
Current assets:							
Cash and investments	\$ 1,359	\$ 2,464	\$ 1,405	\$ 1,372	\$ -	\$ 6,600	
Receivables (net of allowance for uncollectibles)							
Interest	3	9	-	4	-	16	
Utility billed	-	2,261	-	-	-	2,261	
Utility unbilled	-	989	-	-	-	989	
Accounts	173	350	3	665	9	1,200	
Property tax receivable	40	-	-	-	-	40	
Intergovernmental	50	-	1,553	22	3,963	5,588	
Inventory	-	-	-	-	41	41	
Prepaid items	-	12	-	-	29	41	
Deposits	-	-	-	-	300	300	
Restricted assets:							
Other restricted cash and cash equivalents	-	2,500	-	-	1,207	3,707	
Total Current Assets	1,625	8,585	2,961	2,063	5,549	20,783	
Non-current assets:							
Regulatory assets	-	10,152	-	-	-	10,152	
Capital assets, net of accumulated depreciation	21,507	4,389	2,582	28,199	86,814	143,491	
Total Non-Current Assets:	21,507	14,541	2,582	28,199	86,814	153,643	
Total Assets	23,132	23,126	5,543	30,262	92,363	174,426	
Deferred Outflows of Resources:							
Change in derivative values	-	-	-	-	6,620	6,620	
Deferred charge on refunding	-	-	-	-	716	716	
Pension related items	161	1,011	528	257	-	1,957	
OPEB related items	30	259	168	38	-	495	
Total Deferred Outflows of Resources	191	1,270	696	295	7,336	9,788	

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City of Riverside
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2021
(amounts expressed in thousands)

	Business-Type Activities - Enterprise Funds					
Liabilities	Airport	Refuse	Transportation	Public Parking	Civic Entertainment	Total
Current liabilities:						
Accounts payable	105	1,739	104	444	1,051	3,443
Accrued payroll	7	48	23	9	-	87
Retainage payable	23	-	-	-	-	23
Unearned revenue	28	-	1,517	-	372	1,917
Deposits	-	-	-	-	526	526
Accrued interest	-	-	-	52	-	52
Due to other funds	-	-	-	-	3,002	3,002
Total Current Liabilities	163	1,787	1,644	505	4,951	9,050
Noncurrent liabilities:						
Due within one year						
Long-term obligations	43	231	117	1,119	3,906	5,416
Compensated absences	57	283	122	36	-	498
Landfill capping	-	559	-	-	-	559
Due in more than one year						
Long-term obligations	737	4,430	2,292	15,039	61,942	84,440
Compensated absences	18	88	38	11	-	155
Landfill capping	-	9,860	-	-	-	9,860
Regulatory liability	-	-	-	-	1	1
Derivative instruments	-	-	-	-	7,576	7,576
Net pension liability	399	2,507	1,309	637	-	4,852
OPEB liability	170	1,489	772	318	-	2,749
Total Non-Current Liabilities	1,424	19,447	4,650	17,160	73,425	116,106
Total Liabilities	1,587	21,234	6,294	17,665	78,376	125,156
Deferred Inflows of Resources:						
Pension related items	17	110	57	28	-	212
OPEB related items	8	73	45	12	-	138
Total Deferred Inflows of Resources	25	183	102	40	-	350
Net Position						
Net investment in capital assets	21,507	4,389	2,582	13,237	21,682	63,397
Restricted for landfill capping	-	2,500	-	-	-	2,500
Unrestricted	204	(3,910)	(2,739)	(385)	(359)	(7,189)
Total Net Position	\$ 21,711	\$ 2,979	\$ (157)	\$ 12,852	\$ 21,323	\$ 58,708

City of Riverside
Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2021
(amounts expressed in thousands)

Business-Type Activities - Enterprise Funds

	Airport	Refuse	Transportation	Public Parking	Civic Entertainment	Total
Operating Revenues:						
Charges for services	\$ 1,709	\$ 26,468	\$ 65	\$ 2,968	\$ 1,381	\$ 32,591
Total Operating Revenues	1,709	26,468	65	2,968	1,381	32,591
Operating Expenses:						
Personnel services	760	4,879	2,798	349	-	8,786
Contractual services	287	5,846	28	1,682	1,173	9,016
Maintenance and operation	224	9,437	433	477	45	10,616
General	270	5,003	678	566	5,834	12,351
Materials and supplies	17	1,551	83	5	-	1,656
Claims/Insurance	32	146	65	131	219	593
Depreciation	712	859	464	796	2,479	5,310
Amortization	-	564	-	-	-	564
Total Operating Expenses	2,302	28,285	4,549	4,006	9,750	48,892
Operating Income (Loss)	(593)	(1,817)	(4,484)	(1,038)	(8,369)	(16,301)
Non-Operating Revenues (Expenses):						
Operating grants	67	-	3,909	-	-	3,976
Interest revenue	(1)	(34)	(30)	(6)	(6)	(77)
Interest expense and fiscal charges	(24)	(143)	(74)	(678)	(2,135)	(3,054)
Other non-operating revenues	104	401	-	839	512	1,856
Gain (loss) on disposal of capital assets	5	1	2	-	-	8
Total Non-Operating Revenues	151	225	3,807	155	(1,629)	2,709
Income (Loss) Before Contributions and Transfers	(442)	(1,592)	(677)	(883)	(9,998)	(13,592)
Cash capital contributions	39	-	154	-	3,755	3,948
Transfers in	-	-	-	-	12,673	12,673
Transfers out	-	(80)	-	-	-	(80)
Change in Net Position	(403)	(1,672)	(523)	(883)	6,430	2,949
Net Position:						
Net Position, Beginning of Year	22,114	4,651	366	13,735	14,893	55,759
Net Position, End of Year	\$ 21,711	\$ 2,979	\$ (157)	\$ 12,852	\$ 21,323	\$ 58,708

City of Riverside
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2021
(amounts expressed in thousands)

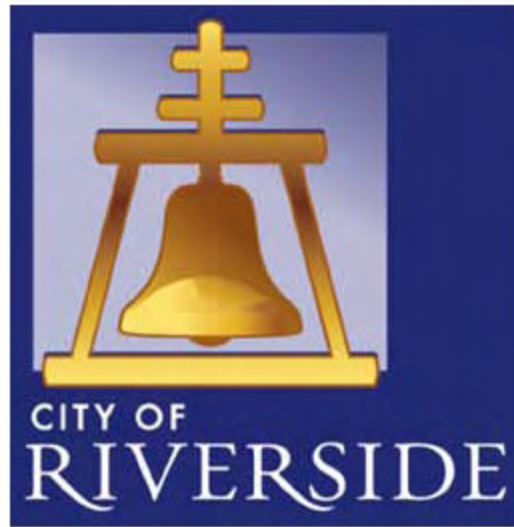
	<u>Airport</u>	<u>Refuse</u>	<u>Transportation</u>	<u>Public Parking</u>	<u>Civic Entertainment</u>	<u>Totals</u>
Cash Flows from Operating Activities:						
Cash received from customers and users	\$ 1,630	\$ 26,005	\$ 65	\$ 2,345	\$ 1,645	\$ 31,690
Cash paid to other suppliers of goods or services	(748)	(22,440)	(1,419)	(2,618)	(6,753)	(33,978)
Cash paid to employees for services	(611)	(4,774)	(2,340)	(46)	-	(7,771)
Net Cash Provided (Used) by Operating Activities	<u>271</u>	<u>(1,209)</u>	<u>(3,694)</u>	<u>(319)</u>	<u>(5,108)</u>	<u>(10,059)</u>
Cash Flows from Non-Capital Financing Activities:						
Transfers in	-	-	-	-	12,673	12,673
Transfers out	-	(80)	-	-	-	(80)
Operating grants	74	-	3,259	2	-	3,335
Receipts (payments) on interfund advances	-	-	-	-	3,002	3,002
Payments on pension obligation bonds	(52)	(291)	(148)	(75)	-	(566)
Other receipts (payments) from non-operating revenue	104	401	-	839	512	1,856
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>126</u>	<u>30</u>	<u>3,111</u>	<u>766</u>	<u>16,187</u>	<u>20,220</u>
Cash Flows from Capital and Related Financing Activities:						
Purchase of capital assets	(515)	(1,341)	(1)	-	(3,755)	(5,612)
Proceeds from the sale of capital assets	5	313	2	-	-	320
Principal paid on long-term obligations	-	-	-	(1,014)	(4,316)	(5,330)
Interest paid on long-term obligations	-	-	-	(645)	(3,059)	(3,704)
Contributions	39	-	154	-	(208)	(15)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(471)</u>	<u>(1,028)</u>	<u>155</u>	<u>(1,659)</u>	<u>(11,338)</u>	<u>(14,341)</u>
Cash Flows from Investing Activities:						
Sale and (purchase) of investments	-	-	-	-	-	-
Interest from investments	-	(23)	(24)	(2)	(6)	(55)
Net Cash Provided (Used) by Investing Activities	<u>-</u>	<u>(23)</u>	<u>(24)</u>	<u>(2)</u>	<u>(6)</u>	<u>(55)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(74)</u>	<u>(2,230)</u>	<u>(452)</u>	<u>(1,214)</u>	<u>(265)</u>	<u>(4,235)</u>
Cash and investments, Beginning of Year	1,433	7,194	1,857	2,586	1,472	14,542
Cash and Investments, End of Year	<u>\$ 1,359</u>	<u>\$ 4,964</u>	<u>\$ 1,405</u>	<u>\$ 1,372</u>	<u>\$ 1,207</u>	<u>\$ 10,307</u>

Continued

City of Riverside
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2021
(amounts expressed in thousands)

Continued

	<u>Airport</u>	<u>Refuse</u>	<u>Transportation</u>	<u>Public Parking</u>	<u>Civic Entertainment</u>	<u>Totals</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:						
Operating income (loss)	\$ (593)	\$ (1,817)	\$ (4,484)	\$ (1,038)	\$ (8,369)	\$ (16,301)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Depreciation and amortization	712	1,423	464	796	2,479	5,874
Changes in assets, liabilities and deferred inflows/outflows of resources:						
Utility billed receivable	-	(856)	-	-	-	(856)
Utility unbilled receivable	-	(90)	-	-	-	(90)
Accounts receivable	(39)	(81)	-	(623)	56	(687)
Property tax receivable	(40)	-	-	-	-	(40)
Inventory	-	(12)	-	-	43	31
Prepaid and deposit items	-	2	-	-	40	42
Regulatory asset	-	564	-	-	75	639
Accounts payable	31	(90)	54	243	435	673
Accrued payroll	-	(5)	(3)	1	-	(7)
Retainage payable	23	-	-	-	-	23
Unearned revenue	28	-	(186)	-	110	(48)
Deposits payable	-	-	-	-	22	22
Compensated absences	19	20	7	7	-	53
Landfill capping	-	(357)	-	-	-	(357)
Regulatory liability	-	-	-	-	1	1
Net OPEB liability and related charges in deferred outflows and inflows of resources	4	21	15	3	-	43
Net pension liability and related charges in deferred outflows and inflows of resources	126	69	439	292	-	926
Net Cash Provided (Used) by Operating Activities	\$ 271	\$ (1,209)	\$ (3,694)	\$ (319)	\$ (5,108)	\$ (10,059)
Schedule of noncash financing and investing activities:						
Capital assets - transfer (from)/to governmental activities	-	-	-	-	(601)	(601)



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, 2021
(amounts expressed in thousands)

Assets:	Self-Insurance Trust	Central Stores	Central Garage	Total
Current assets:				
Cash and investments	\$ 45,591	\$ 129	\$ 12,780	\$ 58,500
Receivables (net of allowances for uncollectibles)				
Interest	40	-	22	62
Accounts	29	-	107	136
Intergovernmental	155	-	138	293
Inventory	-	7,037	383	7,420
Prepaid items	-	-	2	2
Total Current Assets	45,815	7,166	13,432	66,413
Non-Current Assets:				
Capital assets, net of accumulated depreciation:	-	101	6,135	6,236
Total Non-Current Assets:	-	101	6,135	6,236
Total Assets	45,815	7,267	19,567	72,649
Deferred Outflows of Resources:				
Pension related items	240	141	781	1,162
OPEB related items	60	39	147	246
Total Deferred Outflows of Resources	300	180	928	1,408
Liabilities:				
Current liabilities:				
Accounts payable	294	412	630	1,336
Accrued payroll	10	7	30	47
Retainage payable	-	-	21	21
Total Current Liabilities	304	419	681	1,404
Non-Current Liabilities:				
Due within one year				
Long-term obligations	30	32	165	227
Compensated absences	84	74	206	364
Claims liability	15,044	-	-	15,044
Due in more than one year				
Long-term obligations	611	618	3,348	4,577
Compensated absences	36	32	89	157
Claims liability	61,559	-	-	61,559
Net pension liability	596	349	1,937	2,882
OPEB liability	205	205	864	1,274
Total Non-Current Liabilities	78,165	1,310	6,609	86,084
Total Liabilities	78,469	1,729	7,290	87,488
Deferred Inflows of Resources:				
Pension related items	26	15	85	126
OPEB related items	15	11	42	68
Total Deferred Inflows of Resources	41	26	127	194
Net Position:				
Net investment in capital assets	-	101	6,135	6,236
Unrestricted	(32,395)	5,591	6,943	(19,861)
Total Net Position (Deficit)	\$ (32,395)	\$ 5,692	\$ 13,078	\$ (13,625)

City of Riverside
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the fiscal year ended June 30, 2021
(amounts expressed in thousands)

Governmental Activities - Internal Service Funds

	Self-Insurance Trust	Central Stores	Central Garage	Totals
Operating Revenues:				
Charges for services	\$ 13,390	\$ 1,379	\$ 8,897	\$ 23,666
Total Operating Revenues	13,390	1,379	8,897	23,666
Operating Expenses:				
Personnel services	1,107	668	3,023	4,798
Contractual services	1,914	5	129	2,048
Maintenance and operation	3	44	2,753	2,800
General	29,166	113	1,046	30,325
Materials and supplies	-	28	150	178
Claims/Insurance	13,091	9	112	13,212
Depreciation and amortization	3	11	818	832
Total Operating Expenses	45,284	878	8,031	54,193
Operating Income (Loss)	(31,894)	501	866	(30,527)
Non-Operating Revenues (Expenses):				
Interest revenue	(59)	-	43	(16)
Interest expense and fiscal charges	(20)	(20)	(108)	(148)
Other non-operating revenues	418	1	98	517
Gain (loss) on disposal of capital assets	-	-	73	73
Total Non-Operating Revenues (Expenses)	339	(19)	106	426
Income (Loss) Before Contributions and Transfers	(31,555)	482	972	(30,101)
Cash capital contributions	-	-	137	137
Transfers in	24,000	-	-	24,000
Change in Net Position	(7,555)	482	1,109	(5,964)
Net Position:				
Net Position (Deficit), Beginning of Year	(24,840)	5,210	11,969	(7,661)
Net Position (Deficit), End of Year	\$ (32,395)	\$ 5,692	\$ 13,078	\$ (13,625)

City of Riverside
Combining Statement of Cash Flows
Internal Service Funds
For the fiscal year ended June 30, 2021
(amounts expressed in thousands)

	<u>Self-Insurance Trust</u>	<u>Central Stores</u>	<u>Central Garage</u>	<u>Total</u>
Cash Flows from Operating Activities:				
Cash received from interfund services provided	\$ 37,347	\$ 1,379	\$ 8,668	\$ 47,394
Cash paid to other suppliers of goods or services	(44,652)	(828)	(3,658)	(49,138)
Cash paid to employees for services	(2,295)	(663)	(3,220)	(6,178)
Net Cash Provided (Used) by Operating Activities	(9,600)	(112)	1,790	(7,922)
Cash Flows from Non-Capital Financing Activities:				
Transfers in	24,000	-	-	24,000
Receipts (payments) on interfund advances	-	-	670	670
Payments on pension obligation bonds	(37)	(41)	(209)	(287)
Other receipts (payments) from non-operating revenue	418	1	98	517
Net Cash Provided (Used) by Non-Capital Financing Activities	24,381	(40)	559	24,900
Cash Flows from Capital and Related Financing Activities:				
Purchase of capital assets	-	(53)	(734)	(787)
Proceeds from the sale of capital assets	-	-	73	73
Contributions	-	-	137	137
Net Cash Provided (Used) by Capital and Related Financing Activities	-	(53)	(524)	(577)
Cash Flows from Investing Activities:				
Interest from investments	(17)	-	48	31
Net Cash Provided (Used) by Investing Activities	(17)	-	48	31
Net Increase (Decrease) in Cash and Cash Equivalents	14,764	(205)	1,873	16,432
Cash and Investments, Beginning of Year	30,827	334	10,907	42,068
Cash and Investments, End of Year	\$ 45,591	\$ 129	\$ 12,780	\$ 58,500

Continued

City of Riverside
Combining Statement of Cash Flows
Internal Service Funds
For the fiscal year ended June 30, 2021
(amounts expressed in thousands)

	Self-Insurance Trust	Central Stores	Central Garage	Total
Continued				
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:				
Operating income (loss)	\$ (31,894)	\$ 501	\$ 866	\$ (30,527)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation and amortization	3	11	818	832
Changes in assets, liabilities and deferred inflows/outflows of resources:				
Accounts receivable	-	-	(92)	(92)
Intergovernmental receivable	(43)	-	(137)	(180)
Inventory	-	(496)	68	(428)
Prepaid and deposit items	15	-	-	15
Accounts payable	(493)	(133)	443	(183)
Accrued payroll	1	(1)	(2)	(2)
Retainage payable	-	-	21	21
Compensated absences	33	19	(4)	48
Claims liability	22,775	-	-	22,775
Net OPEB liability and related charges in deferred outflows and inflows of resources	5	3	12	20
Net pension liability and related charges in deferred outflows and inflows of resources	(2)	(16)	(203)	(221)
Net Cash Provided (Used) by Operating Activities	\$ (9,600)	\$ (112)	\$ 1,790	\$ (7,922)

There was no noncash financing and investing activities for fiscal year 2020-21

**COMBINING GENERAL FUND AND CAPITAL OUTLAY SCHEDULES WITH
MEASURE Z FUND ACTIVITY**

City of Riverside
 Balance Sheet
 Combining General Fund Schedule
 June 30, 2021
 (amounts expressed in thousands)

Assets:	General Fund	Measure Z Fund	Total General Fund
Cash and investments	\$ 93,155	\$ 45,820	\$ 138,975
Cash and investments with fiscal agent	10,697	-	10,697
Receivables (net of allowance for uncollectibles)			
Interest	184	74	258
Property taxes	2,369	-	2,369
Sales tax	15,666	14,437	30,103
Utility billed	2,517	-	2,517
Accounts	6,587	1	6,588
Intergovernmental	4,171	-	4,171
Prepaid items	1,587	108	1,695
Due from other funds	4,432	-	4,432
Land & improvements held for resale	175	-	175
Total Assets	\$ 141,540	\$ 60,440	\$ 201,980
Liabilities:			
Accounts payable	\$ 4,094	\$ 846	\$ 4,940
Accrued payroll	22,152	220	22,372
Retainage payable	-	2	2
Intergovernmental	148	-	148
Unearned revenue	25	-	25
Deposits	11,287	-	11,287
Total Liabilities	37,706	1,068	38,774
Deferred Inflows of Resources:			
Unavailable revenue	3,559	-	3,559
Total Deferred Inflows of Resources	3,559	-	3,559
Fund Balances:			
Nonspendable:			
Inventories, prepaids and deposits	1,587	108	1,695
Land and improvements held for resale	175	-	175
Restricted for:			
Unfunded accrued liability	10,697	-	10,697
Committed for:			
Economic contingency	57,400	5,000	62,400
Assigned to:			
General government	2,019	1,345	3,364
Public safety	693	1,319	2,012
Highways and streets	1,389	6	1,395
Culture and recreation	716	8	724
Continuing projects	2,480	14,915	17,395
Unassigned	23,119	36,671	59,790
Total Fund Balances	100,275	59,372	159,647
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 141,540	\$ 60,440	\$ 201,980

City of Riverside
Statement of Revenues, Expenditures and Changes in Fund Balances
Combining General Fund Schedule
For the fiscal year ended June 30, 2021
(amounts expressed in thousands)

	<u>General Fund</u>	<u>Measure Z Fund</u>	<u>Total General Fund</u>
Revenues:			
Taxes	\$ 193,820	\$ 71,999	\$ 265,819
Licenses and permits	10,265	-	10,265
Intergovernmental	3,851	-	3,851
Charges for services	13,146	-	13,146
Fines and forfeitures	2,100	-	2,100
Special assessments	626	-	626
Rental and investment income	3,330	466	3,796
Miscellaneous	769	-	769
Total Revenues	<u>227,907</u>	<u>72,465</u>	<u>300,372</u>
Expenditures:			
Current:			
General government	2,556	2,056	4,612
Public safety	171,654	18,461	190,115
Highways and streets	15,208	995	16,203
Culture and recreation	25,660	444	26,104
Capital outlay	343	349	692
Total Expenditures	<u>215,421</u>	<u>22,305</u>	<u>237,726</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>12,486</u>	<u>50,160</u>	<u>62,646</u>
Other Financing Sources (Uses):			
Transfers in	52,757	506	53,263
Transfers out	(70,450)	(19,870)	(90,320)
Transfers in/(out) to General Fund *	18,266	(18,266)	-
Gain (loss) on disposal of capital assets	189	-	189
Total Other Financing Sources (Uses)	<u>762</u>	<u>(37,630)</u>	<u>(36,868)</u>
Net Change in Fund Balances	13,248	12,530	25,778
Fund Balances, Beginning of Year	87,027	46,842	133,869
Fund Balances, End of Year	<u>\$ 100,275</u>	<u>\$ 59,372</u>	<u>\$ 159,647</u>

* Per accounting standards, Transfers within the same fund are not reflected in the Statement of Revenues, Expenditures and Changes in Fund Balances; however, they are reflected in this schedule for transparency purposes.

City of Riverside
Balance Sheet
Combining Capital Outlay Fund Schedule
June 30, 2021
 (amounts expressed in thousands)

	Capital Outlay Fund	Measure Z Capital Outlay Fund	Total Capital Outlay Fund
Assets:			
Cash and investments	\$ 24,653	\$ 22,456	\$ 47,109
Receivables (net of allowance for uncollectibles)			
Interest	52	32	84
Accounts	437	-	437
Intergovernmental	7,163	-	7,163
Total Assets	\$ 32,316	\$ 22,488	\$ 54,804
Liabilities:			
Accounts payable	\$ 508	\$ 1,430	\$ 1,938
Retainage payable	29	387	416
Unearned revenue	1,320	-	1,320
Total Liabilities	1,857	1,817	3,674
Deferred Inflows of Resources:			
Unavailable revenue	772	-	772
Total Deferred Inflows of Resources	772	-	772
Fund Balances:			
Restricted for:			
Transportation and public works	29,687	20,671	50,358
Total Fund Balances	29,687	20,671	50,358
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 32,316	\$ 22,488	\$ 54,804

City of Riverside
Statement of Revenues, Expenditures and Changes in Fund Balances
Combining Capital Outlay Fund Schedule
For the fiscal year ended June 30, 2021
(amounts expressed in thousands)

	Capital Outlay Fund	Measure Z Capital Outlay Fund	Total Capital Outlay Fund
Revenues:			
Intergovernmental	\$ 15,660	\$ -	\$ 15,660
Special assessments	420	-	420
Rental and investment income	-	231	231
Miscellaneous	46	-	46
Total Revenues	16,126	231	16,357
Expenditures:			
Current:			
General government	14	-	14
Culture and recreation	13	-	13
Capital outlay	17,719	18,227	35,946
Debt service:			
Interest	1	-	1
Total Expenditures	17,747	18,227	35,974
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,621)	(17,996)	(19,617)
Other Financing Sources (Uses):			
Transfers in	1,526	12,915	14,441
Transfers out	(3,002)	(506)	(3,508)
Proceeds from the sale of capital assets	24	-	24
Total Other Financing Sources (Uses)	(1,452)	12,409	10,957
Net Change in Fund Balances	(3,073)	(5,587)	(8,660)
Fund Balances, Beginning of Year	32,760	26,258	59,018
Fund Balances, End of Year	\$ 29,687	\$ 20,671	\$ 50,358