

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, 2019
(amounts expressed in thousands)

Special Revenue

	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	\$ -	\$ 236	\$ 18,552	\$ 1,150	\$ 560	\$ 178	\$ 408	\$ 11,273	\$ 32,357
Receivable (net of allowance for uncollectibles):									
Interest	-	-	64	4	11	1	1	35	116
Property taxes	-	-	-	-	-	-	96	-	96
Accounts	-	-	-	-	4	-	-	-	4
Intergovernmental	1,796	1,064	657	104	4,038	430	-	-	8,089
Notes	-	-	-	-	14,428	-	-	28,624	43,052
Prepaid items	-	-	-	-	63	-	-	-	63
Land & improvements held for resale	-	-	-	-	443	-	-	2,405	2,848
Total assets	<u>\$ 1,796</u>	<u>\$ 1,300</u>	<u>\$ 19,273</u>	<u>\$ 1,258</u>	<u>\$ 19,547</u>	<u>\$ 609</u>	<u>\$ 505</u>	<u>\$ 42,337</u>	<u>\$ 86,625</u>
Liabilities									
Accounts payable	\$ 871	\$ 180	\$ 24	\$ 4	\$ 926	\$ 7	\$ 21	\$ 727	\$ 2,760
Accrued payroll	-	-	-	-	2	1	-	3	6
Retainage payable	-	-	722	-	-	-	-	-	722
Intergovernmental	-	-	-	-	-	-	1	-	1
Unearned revenue	-	682	-	-	-	-	-	-	682
Due to other funds	925	-	-	-	-	-	-	-	925
Total liabilities	<u>1,796</u>	<u>862</u>	<u>746</u>	<u>4</u>	<u>928</u>	<u>8</u>	<u>22</u>	<u>730</u>	<u>5,096</u>
Deferred Inflows of Resources									
Unavailable revenue	-	413	-	-	14,871	-	-	28,624	43,908
Total deferred inflows of resources	<u>-</u>	<u>413</u>	<u>-</u>	<u>-</u>	<u>14,871</u>	<u>-</u>	<u>-</u>	<u>28,624</u>	<u>43,908</u>
Fund Balances									
Nonspendable:									
Inventories, prepaids and deposits	-	-	-	-	63	-	-	-	63
Restricted for:									
Housing and redevelopment	-	-	-	-	3,685	-	-	12,983	16,668
Transportation and public works	-	25	18,527	1,254	-	601	483	-	20,890
Total fund balances	<u>-</u>	<u>25</u>	<u>18,527</u>	<u>1,254</u>	<u>3,748</u>	<u>601</u>	<u>483</u>	<u>12,983</u>	<u>37,621</u>
Total liabilities deferred inflows of resources, and fund balances	<u>\$ 1,796</u>	<u>\$ 1,300</u>	<u>\$ 19,273</u>	<u>\$ 1,258</u>	<u>\$ 19,547</u>	<u>\$ 609</u>	<u>\$ 505</u>	<u>\$ 42,337</u>	<u>\$ 86,625</u>

Continued

City of Riverside
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019
(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	\$ 5,619	\$ 1,225	\$ 12	\$ 6,856	\$ 1,497	\$ 40,710
Cash and investments at fiscal agent	664	-	-	664	-	664
Receivable (net of allowance for uncollectibles):						
Interest	27	4	-	31	-	147
Property taxes	-	-	-	-	-	96
Accounts	-	-	-	-	-	4
Intergovernmental	-	-	-	-	-	8,089
Notes	-	-	-	-	-	43,052
Prepaid items	-	-	-	-	-	63
Land & improvements held for resale	-	-	-	-	-	2,848
Total assets	<u>\$ 6,310</u>	<u>\$ 1,229</u>	<u>\$ 12</u>	<u>\$ 7,551</u>	<u>\$ 1,497</u>	<u>\$ 95,673</u>
Liabilities						
Accounts payable	\$ -	\$ 19	\$ -	\$ 19	\$ -	\$ 2,779
Accrued payroll	-	-	-	-	-	6
Retainage payable	5	-	-	5	-	727
Intergovernmental	-	-	-	-	-	1
Unearned revenue	-	-	-	-	-	682
Due to other funds	-	-	-	-	-	925
Advance from other funds	2,010	-	-	2,010	-	2,010
Total liabilities	<u>2,015</u>	<u>19</u>	<u>-</u>	<u>2,034</u>	<u>-</u>	<u>7,130</u>
Deferred Inflows of Resources						
Unavailable revenue	-	-	-	-	-	43,908
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,908</u>
Fund Balances						
Nonspendable:						
Inventories, prepaids and deposits	-	-	-	-	-	63
Permanent fund principal	-	-	-	-	1,497	1,497
Restricted for:						
Housing and redevelopment	-	-	-	-	-	16,668
Transportation and public works	-	-	12	12	-	20,902
Other purposes	4,295	1,210	-	5,505	-	5,505
Total fund balances	<u>4,295</u>	<u>1,210</u>	<u>12</u>	<u>5,517</u>	<u>1,497</u>	<u>44,635</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,310</u>	<u>\$ 1,229</u>	<u>\$ 12</u>	<u>\$ 7,551</u>	<u>\$ 1,497</u>	<u>\$ 95,673</u>

City of Riverside
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2019
(amounts expressed in thousands)

Special Revenue

	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	\$ 2,460	\$ 3,757	\$ 12,488	\$ 419	\$ 8,231	\$ -	\$ -	\$ -	\$ 27,355
Charges for services	-	636	-	-	-	-	-	-	636
Special assessments	-	-	-	-	-	1,138	3,967	-	5,105
Rental and investment income	-	-	515	32	64	5	2	440	1,058
Miscellaneous	-	88	-	182	234	-	-	470	974
Total revenues	2,460	4,481	13,003	633	8,529	1,143	3,969	910	35,128
Expenditures									
Current:									
General government	-	41	-	475	566	-	-	6,184	7,266
Public safety	2,460	4,449	-	-	-	-	4,591	-	11,500
Highways and streets	-	-	-	-	-	-	638	-	638
Culture and recreation	-	227	-	-	-	-	24	-	251
Capital outlay	-	-	9,154	-	8,110	1,147	-	-	18,411
Debt service:									
Principal	-	-	-	-	8	-	-	20	28
Interest	-	-	-	-	1	-	-	3	4
Total expenditures	2,460	4,717	9,154	475	8,685	1,147	5,253	6,207	38,098
Excess (deficiency) of revenues over (under) expenditures	-	(236)	3,849	158	(156)	(4)	(1,284)	(5,297)	(2,970)
Other financing sources (uses)									
Transfers in	-	261	-	-	-	-	1,145	-	1,406
Transfers out	-	-	-	(38)	-	-	-	-	(38)
Proceeds on retirement of capital assets	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	261	-	(38)	-	-	1,145	-	1,368
Net change in fund balances	-	25	3,849	120	(156)	(4)	(139)	(5,297)	(1,602)
Fund balances - beginning	-	-	14,678	1,134	3,904	605	622	18,280	39,223
Fund balances - ending	\$ -	\$ 25	\$ 18,527	\$ 1,254	\$ 3,748	\$ 601	\$ 483	\$ 12,983	\$ 37,621

Continued

City of Riverside
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2019
(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	\$ 3,653	\$ 307	\$ -	\$ 3,960	\$ -	\$ 3,960
Intergovernmental	225	-	-	225	-	27,580
Charges for services	-	-	-	-	-	636
Special assessments	-	-	-	-	-	5,105
Rental and investment income	202	44	-	246	21	1,325
Miscellaneous	-	-	-	-	198	1,172
Total revenues	<u>4,080</u>	<u>351</u>	<u>-</u>	<u>4,431</u>	<u>219</u>	<u>39,778</u>
Expenditures						
Current:						
General government	1,101	-	-	1,101	-	8,367
Public safety	-	-	-	-	-	11,500
Highways and streets	-	-	-	-	-	638
Culture and recreation	-	-	-	-	220	471
Capital outlay	503	712	-	1,215	-	19,626
Debt service:						
Principal	-	-	-	-	-	28
Interest	61	-	-	61	-	65
Total expenditures	<u>1,665</u>	<u>712</u>	<u>-</u>	<u>2,377</u>	<u>220</u>	<u>40,695</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,415</u>	<u>(361)</u>	<u>-</u>	<u>2,054</u>	<u>(1)</u>	<u>(917)</u>
Other financing sources (uses)						
Transfers in	-	-	-	-	-	1,406
Transfers out	-	-	-	-	-	(38)
Proceeds on retirement of capital assets	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,368</u>
Net change in fund balances	2,415	(361)	-	2,054	(1)	451
Fund balances - beginning	1,880	1,571	12	3,463	1,498	44,184
Fund balances - ending	<u>\$ 4,295</u>	<u>\$ 1,210</u>	<u>\$ 12</u>	<u>\$ 5,517</u>	<u>\$ 1,497</u>	<u>\$ 44,635</u>

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, 2019
(amounts expressed in thousands)

	Special Revenue											
	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	\$ 6,749	\$ 2,460	\$ (4,289)	\$ 17,498	\$ 3,757	\$ (13,741)	\$ 11,882	\$ 12,488	\$ 606	\$ 420	\$ 419	\$ (1)
Charges for services	-	-	-	564	636	72	-	-	-	-	-	-
Rental and investment income	-	-	-	15	-	(15)	150	515	365	-	32	32
Miscellaneous	-	-	-	214	88	(126)	-	-	-	205	182	(23)
Total revenues	<u>6,749</u>	<u>2,460</u>	<u>(4,289)</u>	<u>18,291</u>	<u>4,481</u>	<u>(13,810)</u>	<u>12,032</u>	<u>13,003</u>	<u>971</u>	<u>625</u>	<u>633</u>	<u>8</u>
Expenditures												
Current:												
General government	-	-	-	10,770	41	10,729	-	-	-	1,445	475	970
Public safety	6,749	2,460	4,289	6,754	4,449	2,305	-	-	-	-	-	-
Highways and streets	-	-	-	161	-	161	-	-	-	-	-	-
Culture and recreation	-	-	-	648	227	421	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	25,953	9,154	16,799	-	-	-
Total expenditures	<u>6,749</u>	<u>2,460</u>	<u>4,289</u>	<u>18,333</u>	<u>4,717</u>	<u>13,616</u>	<u>25,953</u>	<u>9,154</u>	<u>16,799</u>	<u>1,445</u>	<u>475</u>	<u>970</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(42)</u>	<u>(236)</u>	<u>(194)</u>	<u>(13,921)</u>	<u>3,849</u>	<u>17,770</u>	<u>(820)</u>	<u>158</u>	<u>978</u>
Other financing sources (uses)												
Transfers in (out)	-	-	-	-	261	261	-	-	-	(38)	(38)	-
Proceeds on retirement of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>261</u>	<u>261</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(38)</u>	<u>(38)</u>	<u>-</u>
Net change in fund balances	-	-	-	(42)	25	67	(13,921)	3,849	17,770	(858)	120	978
Fund balances (deficit), beginning	-	-	-	-	-	-	14,678	14,678	-	1,134	1,134	-
Fund balances (deficit), ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (42)</u>	<u>\$ 25</u>	<u>\$ 67</u>	<u>\$ 757</u>	<u>\$ 18,527</u>	<u>\$ 17,770</u>	<u>\$ 276</u>	<u>\$ 1,254</u>	<u>\$ 978</u>

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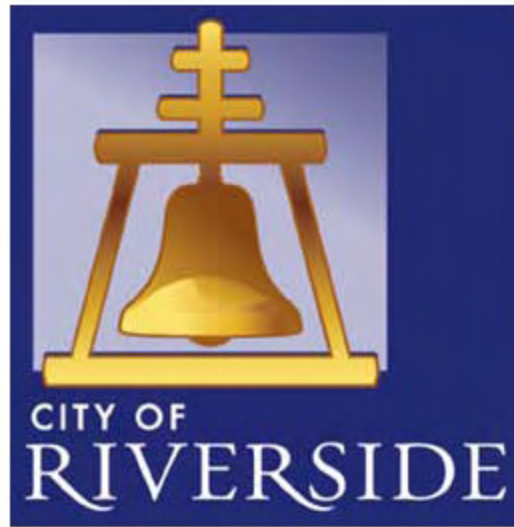
City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Funds
For the fiscal year ended June 30, 2019
(amounts expressed in thousands)

	Special Revenue											
	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	\$ 11,892	\$ 8,231	\$ (3,661)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	1,391	1,138	(253)	4,066	3,967	(99)	-	-	-
Rental and investment income	-	64	64	-	5	5	-	2	2	-	440	440
Miscellaneous	-	234	234	-	-	-	-	-	-	-	470	470
Total revenues	<u>11,892</u>	<u>8,529</u>	<u>(3,363)</u>	<u>1,391</u>	<u>1,143</u>	<u>(248)</u>	<u>4,066</u>	<u>3,969</u>	<u>(97)</u>	<u>-</u>	<u>910</u>	<u>910</u>
Expenditures												
Current:												
General government	1,311	566	745	-	-	-	-	-	-	10,999	6,184	4,815
Public safety	-	-	-	-	-	-	4,560	4,591	(31)	-	-	-
Highways and streets	-	-	-	-	-	-	1,197	638	559	-	-	-
Culture and recreation	-	-	-	-	-	-	230	24	206	-	-	-
Capital outlay	24,245	8,110	16,135	2,109	1,147	962	-	-	-	-	-	-
Debt service:												
Principal	8	8	-	-	-	-	-	-	-	20	20	-
Interest	1	1	-	-	-	-	-	-	-	3	3	-
Total expenditures	<u>25,565</u>	<u>8,685</u>	<u>16,880</u>	<u>2,109</u>	<u>1,147</u>	<u>962</u>	<u>5,987</u>	<u>5,253</u>	<u>734</u>	<u>11,022</u>	<u>6,207</u>	<u>4,815</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,673)</u>	<u>(156)</u>	<u>13,517</u>	<u>(718)</u>	<u>(4)</u>	<u>714</u>	<u>(1,921)</u>	<u>(1,284)</u>	<u>637</u>	<u>(11,022)</u>	<u>(5,297)</u>	<u>5,725</u>
Other financing sources (uses)												
Transfers in (out)	-	-	-	-	-	-	1,110	1,145	35	-	-	-
Issuance of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on retirement of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,110</u>	<u>1,145</u>	<u>35</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(13,673)	(156)	13,517	(718)	(4)	714	(811)	(139)	672	(11,022)	(5,297)	5,725
Fund balances (deficit), beginning	3,904	3,904	-	605	605	-	622	622	-	18,280	18,280	-
Fund balances (deficit), ending	<u>\$ (9,769)</u>	<u>\$ 3,748</u>	<u>\$ 13,517</u>	<u>\$ (113)</u>	<u>\$ 601</u>	<u>\$ 714</u>	<u>\$ (189)</u>	<u>\$ 483</u>	<u>\$ 672</u>	<u>\$ 7,258</u>	<u>\$ 12,983</u>	<u>\$ 5,725</u>

(continued)

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, 2019
(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	\$ -	\$ -	\$ -	\$ 2,574	\$ 3,653	\$ 1,079	\$ 180	\$ 307	\$ 127	\$ -	\$ -	\$ -
Intergovernmental	33,250	13,904	(19,346)	250	225	(25)	12,096	-	(12,096)	21	-	(21)
Special assessments	300	1,000	700	-	-	-	-	-	-	-	-	-
Rental and investment income	180	943	763	-	202	202	13	44	31	-	-	-
Miscellaneous	892	871	(21)	-	-	-	-	-	-	-	-	-
Total revenues	<u>34,622</u>	<u>16,718</u>	<u>(17,904)</u>	<u>2,824</u>	<u>4,080</u>	<u>1,256</u>	<u>12,289</u>	<u>351</u>	<u>(11,938)</u>	<u>21</u>	<u>-</u>	<u>(21)</u>
Expenditures												
Current:												
General government	-	-	-	1,101	1,101	-	-	-	-	-	-	-
Highways and streets	65	-	65	-	-	-	-	-	-	-	-	-
Culture and recreation	271	251	20	-	-	-	-	-	-	-	-	-
Capital outlay	105,484	20,144	85,340	707	503	204	13,767	712	13,055	21	-	21
Debt service:												
Principal	-	-	-	1,383	-	1,383	-	-	-	-	-	-
Interest	-	1	(1)	68	61	7	-	-	-	-	-	-
Bond issuance costs	-	411	(411)	-	-	-	-	-	-	-	-	-
Total expenditures	<u>105,820</u>	<u>20,807</u>	<u>85,013</u>	<u>3,259</u>	<u>1,665</u>	<u>1,594</u>	<u>13,767</u>	<u>712</u>	<u>13,055</u>	<u>21</u>	<u>-</u>	<u>21</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(71,198)</u>	<u>(4,089)</u>	<u>67,109</u>	<u>(435)</u>	<u>2,415</u>	<u>2,850</u>	<u>(1,478)</u>	<u>(361)</u>	<u>1,117</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)												
Transfers in (out)	45,060	7,548	(37,512)	602	-	(602)	-	-	-	-	-	-
Issuance of long-term debt	-	33,505	33,505	-	-	-	-	-	-	-	-	-
Other finance sources - bond premium	-	6,916	6,916	-	-	-	-	-	-	-	-	-
Gain (loss) on retirement of capital assets	-	149	(149)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>45,060</u>	<u>48,118</u>	<u>2,760</u>	<u>602</u>	<u>-</u>	<u>(602)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(26,138)	44,029	69,869	167	2,415	2,248	(1,478)	(361)	1,117	-	-	-
Fund balances (deficit), beginning	26,448	26,448	-	1,880	1,880	-	1,571	1,571	-	12	12	-
Fund balances (deficit), ending	<u>\$ 310</u>	<u>\$ 70,477</u>	<u>\$ 69,869</u>	<u>\$ 2,047</u>	<u>\$ 4,295</u>	<u>\$ 2,248</u>	<u>\$ 93</u>	<u>\$ 1,210</u>	<u>\$ 1,117</u>	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ -</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.

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

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, 2019
(amounts expressed in thousands)

Assets	Civic Entertainment	Airport	Refuse	Transportation	Public Parking	Total
Current assets:						
Cash and investments	\$ 1,378	\$ 1,250	\$ 4,639	\$ 2,316	\$ 1,739	\$ 11,322
Receivables (net of allowance for uncollectibles)						
Interest	-	5	28	9	8	50
Utility billed	-	-	1,230	-	-	1,230
Utility unbilled	-	-	1,003	-	-	1,003
Accounts	546	96	261	21	56	980
Property tax receivable	-	18	-	-	-	18
Intergovernmental	-	1	-	375	32	408
Inventory	76	-	-	-	-	76
Prepaid items	44	-	-	-	-	44
Deposits	300	-	-	-	-	300
Restricted assets:						
Other restricted cash and cash equivalents	-	-	2,500	-	-	2,500
Total current assets	<u>2,344</u>	<u>1,370</u>	<u>9,661</u>	<u>2,721</u>	<u>1,835</u>	<u>17,931</u>
Non-current assets:						
Regulatory assets	-	-	11,280	-	-	11,280
Capital assets:						
Land	2,133	9,988	-	-	9,192	21,313
Buildings	47,027	2,631	-	43	23,702	73,403
Accumulated depreciation-buildings	(8,655)	(1,558)	-	(19)	(6,603)	(16,835)
Improvements other than buildings	56,336	20,713	-	2,848	6,740	86,637
Accumulated depreciation-improvements other than buildings	(9,547)	(9,602)	-	(700)	(3,240)	(23,089)
Machinery and equipment	439	470	16,592	4,294	1,007	22,802
Accumulated depreciation-machinery and equipment	(317)	(419)	(12,518)	(3,514)	(1,007)	(17,775)
Construction in progress	-	105	615	-	-	720
Total non-current assets:	<u>87,416</u>	<u>22,328</u>	<u>15,969</u>	<u>2,952</u>	<u>29,791</u>	<u>158,456</u>
Total assets	<u>89,760</u>	<u>23,698</u>	<u>25,630</u>	<u>5,673</u>	<u>31,626</u>	<u>176,387</u>
Deferred Outflows of Resources						
Change in derivative values	5,763	-	-	-	-	5,763
Deferred charges on refunding	859	-	-	-	-	859
Pension related items	-	219	1,583	711	324	2,837
Total deferred outflows of resources	<u>6,622</u>	<u>219</u>	<u>1,583</u>	<u>711</u>	<u>324</u>	<u>9,459</u>

Continued

City of Riverside
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2019
(amounts expressed in thousands)

	Civic					
Liabilities	Entertainment	Airport	Refuse	Transportation	Public Parking	Total
Current liabilities:						
Accounts payable	1,111	51	994	36	148	2,340
Accrued payroll	-	2	20	9	3	34
Retainage payable	-	5	-	-	-	5
Unearned revenue	-	-	1	1,855	-	1,856
Deposits	575	-	-	-	-	575
Accrued interest	9	-	-	-	59	68
Total current liabilities	1,695	58	1,015	1,900	210	4,878
Noncurrent liabilities:						
Due within one year						
Long-term obligations	4,173	34	146	69	1,012	5,434
Compensated absences	-	41	320	132	31	524
Landfill capping	-	-	559	-	-	559
Due in more than one year						
Long-term obligations	70,164	133	570	270	16,134	87,271
Compensated absences	-	2	13	5	1	21
Landfill capping	-	-	10,577	-	-	10,577
Regulatory liability	5	-	-	-	-	5
Net OPEB liability	-	134	1,183	573	273	2,163
Net pension liability	-	829	5,994	2,692	1,224	10,739
Derivative instruments	6,870	-	-	-	-	6,870
Total non-current liabilities	81,212	1,173	19,362	3,741	18,675	124,163
Total liabilities	82,907	1,231	20,377	5,641	18,885	129,041
Deferred Inflows of Resources						
OPEB related items	-	4	40	23	8	75
Pension related items	-	155	1,121	503	229	2,008
Total deferred inflows of resources	-	159	1,161	526	237	2,083
Net Position						
Net investment in capital assets	87,416	22,328	4,689	2,952	29,791	147,176
Restricted for landfill capping	-	-	2,500	-	-	2,500
Unrestricted	(73,941)	199	(1,514)	(2,735)	(16,963)	(94,954)
Total net position	\$ 13,475	\$ 22,527	\$ 5,675	\$ 217	\$ 12,828	\$ 54,722

City of Riverside
Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2019
(amounts expressed in thousands)

	<u>Civic Entertainment</u>	<u>Airport</u>	<u>Refuse</u>	<u>Transportation</u>	<u>Public Parking</u>	<u>Total</u>
Operating revenues:						
Charges for services	\$ 16,977	\$ 1,618	\$ 23,004	\$ 444	\$ 4,604	\$ 46,647
Operating expenses:						
Personnel services	-	605	5,138	2,433	225	8,401
Contractual services	6,666	147	4,957	125	1,976	13,871
Maintenance and operation	-	240	6,594	497	684	8,015
General	12,221	203	4,487	522	542	17,975
Materials and supplies	-	27	1,373	226	8	1,634
Insurance	185	34	188	84	121	612
Depreciation and amortization	2,512	710	1,441	593	800	6,056
Total operating expenses	<u>21,584</u>	<u>1,966</u>	<u>24,178</u>	<u>4,480</u>	<u>4,356</u>	<u>56,564</u>
Operating Income (loss)	<u>(4,607)</u>	<u>(348)</u>	<u>(1,174)</u>	<u>(4,036)</u>	<u>248</u>	<u>(9,917)</u>
Nonoperating revenues (expenses):						
Operating grants	-	-	-	3,093	-	3,093
Interest income	13	35	244	53	46	391
Other	(682)	53	292	-	779	442
Gain (loss) on retirement of capital assets	-	3	(312)	20	-	(289)
Interest expense and fiscal charges	(2,567)	(6)	(27)	(13)	(795)	(3,408)
Total non-operating revenues	<u>(3,236)</u>	<u>85</u>	<u>197</u>	<u>3,153</u>	<u>30</u>	<u>229</u>
Income (loss) before capital contributions and transfers	<u>(7,843)</u>	<u>(263)</u>	<u>(977)</u>	<u>(883)</u>	<u>278</u>	<u>(9,688)</u>
Cash capital contributions	-	-	-	375	-	375
Transfers in	18,481	-	-	-	56	18,537
Transfers out	(40)	-	-	-	(8,242)	(8,282)
Change in net position	<u>10,598</u>	<u>(263)</u>	<u>(977)</u>	<u>(508)</u>	<u>(7,908)</u>	<u>942</u>
Net position - beginning, as previously stated	2,877	22,717	5,580	174	20,063	51,411
Prior period adjustment	-	73	1,072	551	673	2,369
Net position - beginning, as restated	<u>2,877</u>	<u>22,790</u>	<u>6,652</u>	<u>725</u>	<u>20,736</u>	<u>53,780</u>
Net position - ending	<u>\$ 13,475</u>	<u>\$ 22,527</u>	<u>\$ 5,675</u>	<u>\$ 217</u>	<u>\$ 12,828</u>	<u>\$ 54,722</u>

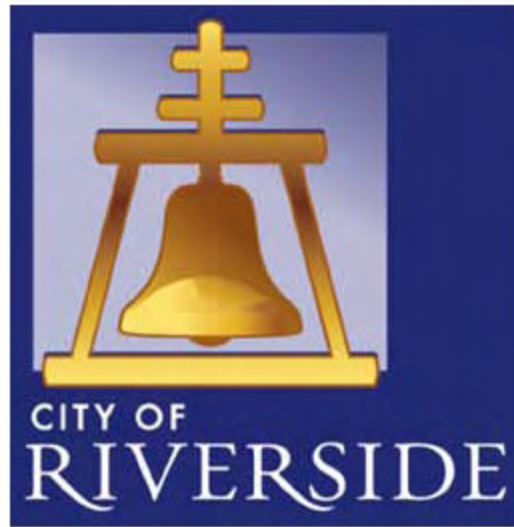
City of Riverside
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2019
(amounts expressed in thousands)

	Civic Entertainment	Airport	Refuse	Transportation	Public Parking	Totals
Cash flows from operating activities:						
Cash received from customers and users	\$ 17,578	\$ 1,637	\$ 16,831	\$ 366	\$ 5,324	\$ 41,736
Cash paid to employees for services	-	(609)	(5,193)	(2,445)	(235)	(8,482)
Cash paid to other suppliers of goods or services	(18,618)	(600)	(11,434)	(827)	(3,282)	(34,761)
Net cash (used) provided by operating activities	<u>(1,040)</u>	<u>428</u>	<u>204</u>	<u>(2,906)</u>	<u>1,807</u>	<u>(1,507)</u>
Cash flows from noncapital financing activities:						
Transfers in	8,788	-	-	-	8,298	17,086
Transfers out	-	-	-	-	(8,298)	(8,298)
Operating grants	-	-	-	3,093	-	3,093
Receipts (payments) on interfund advances	(225)	-	-	-	-	(225)
Payments on pension obligation bonds	-	(40)	(172)	(83)	(48)	(343)
Other receipts (payments) from non-operating revenue	<u>1</u>	<u>53</u>	<u>292</u>	<u>-</u>	<u>779</u>	<u>1,125</u>
Net cash (used) provided by noncapital financing activities	<u>8,564</u>	<u>13</u>	<u>120</u>	<u>3,010</u>	<u>731</u>	<u>12,438</u>
Cash flows from capital and related financing activities:						
Purchase of capital assets	-	(104)	(1,950)	-	-	(2,054)
Proceeds from the sale of capital assets	-	3	-	21	-	24
Principal paid on long-term obligations	(3,118)	-	-	-	(932)	(4,050)
Interest paid on long-term obligations	(3,407)	(6)	(27)	(13)	(736)	(4,189)
Contributions	-	-	-	375	-	375
Net cash (used) provided for capital and related financing activities	<u>(6,525)</u>	<u>(107)</u>	<u>(1,977)</u>	<u>383</u>	<u>(1,668)</u>	<u>(9,894)</u>
Cash flows from investing activities:						
Sale and (purchase) of investments	(654)	(2)	2	(2)	(3)	(659)
Interest from investments	<u>13</u>	<u>35</u>	<u>244</u>	<u>53</u>	<u>46</u>	<u>391</u>
Net cash (used) provided by investing activities	<u>(641)</u>	<u>33</u>	<u>246</u>	<u>51</u>	<u>43</u>	<u>(268)</u>
Net change in cash and cash equivalents	<u>358</u>	<u>367</u>	<u>(1,407)</u>	<u>538</u>	<u>913</u>	<u>769</u>
Cash and cash equivalents, beginning	<u>1,020</u>	<u>883</u>	<u>8,546</u>	<u>1,778</u>	<u>826</u>	<u>13,053</u>
Cash and cash equivalents, ending	<u>\$ 1,378</u>	<u>\$ 1,250</u>	<u>\$ 7,139</u>	<u>\$ 2,316</u>	<u>\$ 1,739</u>	<u>\$ 13,822</u>

Continued

City of Riverside
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2019
(amounts expressed in thousands)

						Continued
	Civic Entertainment	Airport	Refuse	Transportation	Public Parking	Totals
Reconciliation of operating income (loss) to net cash (used) provided by operating activities:						
Operating income (loss)	\$ (4,607)	\$ (348)	\$ (1,174)	\$ (4,036)	\$ 248	\$ (9,917)
Adjustments to reconcile operating income (loss) to net cash (used) provided by operating activities:						
Depreciation and amortization	2,512	710	1,441	593	800	6,056
Changes in assets, liabilities and deferred inflows/outflows of resources:						
Utility billed receivable	-	-	(130)	-	-	(130)
Utility unbilled receivable	-	-	(219)	-	-	(219)
Accounts receivable	624	(2)	582	3	732	1,939
Property tax receivable	-	(18)	-	-	-	(18)
Intergovernmental receivable	-	39	-	(81)	(12)	(54)
Inventory	(24)	-	-	-	-	(24)
Prepaid and deposit items	275	-	-	-	-	275
Regulatory asset	-	-	(6,406)	-	-	(6,406)
Accounts payable	223	46	(186)	24	49	156
Accrued payroll	-	-	1	1	(1)	1
Retainage payable	-	5	(15)	-	-	(10)
Other payables	(16)	6	-	612	3	605
Deposits payable	(4)	-	-	-	-	(4)
Landfill capping	-	-	6,366	-	-	6,366
Regulatory liability	(23)	-	-	-	-	(23)
Net OPEB liability and related charges in deferred outflows and inflows of resources	-	3	38	21	8	70
Net pension liability and related charges in deferred outflows and inflows of resources	-	(13)	(94)	(43)	(20)	(170)
Net cash (used) provided by operating activities	<u>\$ (1,040)</u>	<u>\$ 428</u>	<u>\$ 204</u>	<u>\$ (2,906)</u>	<u>\$ 1,807</u>	<u>\$ (1,507)</u>
Schedule of noncash financing and investing activities:						
Gain/(loss) on retirement of capital assets	\$ -	\$ 3	\$ (312)	\$ 20	\$ -	\$ (289)
Capital assets - transfer (from)/to governmental activities	40,646	-	-	-	-	40,646
Long-term obligations - transfer (from)/to governmental activities	(30,936)	-	-	-	(8,242)	(39,178)
Capital assets - transfer (from)/to other nonmajor enterprise funds	(8,563)	-	-	-	8,563	-
Long-term obligations - transfer (from)/to other nonmajor enterprise funds	8,619	-	-	-	(8,619)	-



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, 2019
(amounts expressed in thousands)

Assets	Self-Insurance Trust	Central Stores	Central Garage	Total
Current assets:				
Cash and investments	\$ 25,749	\$ -	\$ 8,404	\$ 34,153
Receivables (net of allowance for uncollectibles)				
Interest	85	-	27	112
Accounts	29	-	5	34
Intergovernmental	55	-	-	55
Inventory	-	6,413	398	6,811
Total current assets	<u>25,918</u>	<u>6,413</u>	<u>8,834</u>	<u>41,165</u>
Non-current assets:				
Advances to other funds	-	-	1,373	1,373
Capital assets:				
Land	-	-	458	458
Intangible assets, depreciable	219	-	-	219
Accumulated depreciation - intangible assets, depreciable	(176)	-	-	(176)
Buildings	-	-	4,092	4,092
Accumulated depreciation-buildings	-	-	(839)	(839)
Improvements other than buildings	-	-	1,315	1,315
Accumulated depreciation - improvements other than buildings	-	-	(571)	(571)
Machinery and equipment	5	188	11,037	11,230
Accumulated depreciation-machinery and equipment	(5)	(122)	(9,100)	(9,227)
Construction in progress	-	-	414	414
Total non-current assets:	<u>43</u>	<u>66</u>	<u>8,179</u>	<u>8,288</u>
Total assets	<u>25,961</u>	<u>6,479</u>	<u>17,013</u>	<u>49,453</u>
Deferred Outflows of Resources				
Pension related items	265	228	1,296	1,789
Total deferred outflows of resources	<u>265</u>	<u>228</u>	<u>1,296</u>	<u>1,789</u>
Liabilities				
Current liabilities:				
Accounts payable	731	402	301	1,434
Accrued payroll	4	2	13	19
Retainage payable	-	-	10	10
Due to other funds	-	464	-	464
Total current liabilities	<u>735</u>	<u>868</u>	<u>324</u>	<u>1,927</u>
Noncurrent liabilities:				
Due within one year				
Long-term obligations	15	21	88	124
Compensated absences	53	68	268	389
Claims liability	9,543	-	-	9,543
Due in more than one year				
Long-term obligations	58	81	342	481
Compensated absences	6	8	31	45
Claims liability	38,916	-	-	38,916
Net OPEB liability	135	159	688	982
Net pension liability	1,007	861	4,907	6,775
Total non-current liabilities	<u>49,733</u>	<u>1,198</u>	<u>6,324</u>	<u>57,255</u>
Total liabilities	<u>50,468</u>	<u>2,066</u>	<u>6,648</u>	<u>59,182</u>
Deferred Inflows of Resources				
OPEB related items	6	6	24	36
Pension related items	188	161	918	1,267
Total deferred inflows of resources	<u>194</u>	<u>167</u>	<u>942</u>	<u>1,303</u>
Net Position				
Net investment in capital assets	43	66	6,806	6,915
Unrestricted	(24,479)	4,408	3,913	(16,158)
Total net position	<u>\$ (24,436)</u>	<u>\$ 4,474</u>	<u>\$ 10,719</u>	<u>\$ (9,243)</u>

City of Riverside
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the fiscal year ended June 30, 2019
(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	\$ 19,274	\$ 1,382	\$ 9,155	\$ 29,811
Operating expenses:				
Personnel services	963	659	3,601	5,223
Contractual services	1,003	5	119	1,127
Maintenance and operation	5	36	2,941	2,982
General	3,264	80	1,029	4,373
Materials and supplies	2	11	169	182
Claims/Insurance	10,745	12	118	10,875
Depreciation and amortization	45	1	1,081	1,127
Total operating expenses	<u>16,027</u>	<u>804</u>	<u>9,058</u>	<u>25,889</u>
Operating income (loss)	<u>3,247</u>	<u>578</u>	<u>97</u>	<u>3,922</u>
Non-operating revenues (expenses):				
Interest income	607	-	253	860
Other	2	-	(4)	(2)
Gain (loss) on retirement of capital assets	3	-	17	20
Interest expense and fiscal charges	(3)	(4)	(16)	(23)
Total non-operating revenue (expenses)	<u>609</u>	<u>(4)</u>	<u>250</u>	<u>855</u>
Income before capital contributions and transfers	3,856	574	347	4,777
Transfers in	2,500	-	-	2,500
Change in net position	6,356	574	347	7,277
Net position - beginning, as previously stated	(30,624)	3,785	10,169	(16,670)
Prior period adjustment	(168)	115	203	150
Net position - beginning, as restated	<u>(30,792)</u>	<u>3,900</u>	<u>10,372</u>	<u>(16,520)</u>
Net position - ending	<u>\$ (24,436)</u>	<u>\$ 4,474</u>	<u>\$ 10,719</u>	<u>\$ (9,243)</u>

City of Riverside
Combining Statement of Cash Flows
Internal Service Funds
For the fiscal year ended June 30, 2019
(amounts expressed in thousands)

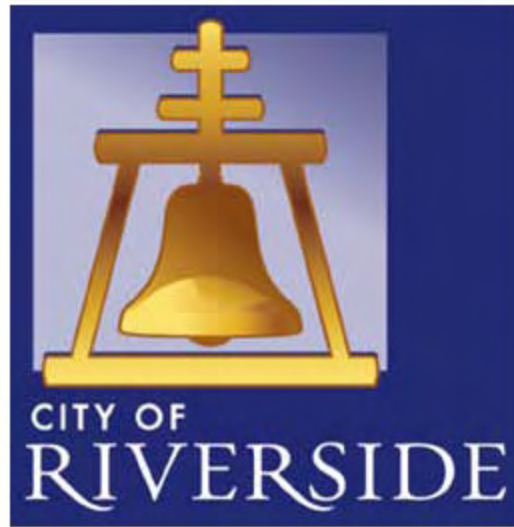
	Self-Insurance Trust	Central Stores	Central Garage	Total
Cash flows from operating activities:				
Cash received from customers and users	\$ 19,284	\$ 1,382	\$ 9,524	\$ 30,190
Cash paid to employees for services	1,259	(678)	(3,650)	(3,069)
Cash paid to other suppliers of goods or services	(15,054)	(637)	(4,221)	(19,912)
Net cash (used) provided by operating activities	<u>5,489</u>	<u>67</u>	<u>1,653</u>	<u>7,209</u>
Cash flows from noncapital financing activities:				
Transfers in	2,500	-	-	2,500
Receipts (payments) on interfund advances	335	28	354	717
Payments on pension obligation bonds	(18)	(24)	(96)	(138)
Other receipts (payments) from non-operating revenue	2	-	(4)	(2)
Net cash (used) provided by noncapital financing activities	<u>2,819</u>	<u>4</u>	<u>254</u>	<u>3,077</u>
Cash flows from capital and related financing activities:				
Purchase of capital assets	-	(67)	(670)	(737)
Proceeds from the sale of capital assets	3	-	17	20
Interest paid on long-term obligations	(3)	(4)	(16)	(23)
Net cash (used) for capital and related financing activities	<u>-</u>	<u>(71)</u>	<u>(669)</u>	<u>(740)</u>
Cash flows from investing activities:				
Sale and (purchase) of investments	(33)	-	(4)	(37)
Interest from investments	607	-	253	860
Net cash (used) provided by investing activities	<u>574</u>	<u>-</u>	<u>249</u>	<u>823</u>
Net change in cash and cash equivalents	8,882	-	1,487	10,369
Cash and cash equivalents, beginning	<u>16,867</u>	<u>-</u>	<u>6,917</u>	<u>23,784</u>
Cash and cash equivalents, ending	<u>\$ 25,749</u>	<u>\$ -</u>	<u>\$ 8,404</u>	<u>\$ 34,153</u>

Continued

City of Riverside
 Combining Statement of Cash Flows
 Internal Service Funds
 For the fiscal year ended June 30, 2019
 (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)	\$ 3,247	\$ 578	\$ 97	\$ 3,922
Adjustments to reconcile operating income (loss) to net cash (used) provided by operating activities:				
Depreciation and amortization	45	1	1,081	1,127
Changes in assets, liabilities and deferred inflows/outflows of resources:				
Accounts receivable	14	-	2	16
Intergovernmental receivable	(4)	-	367	363
Inventory	-	(577)	50	(527)
Accounts payable	(35)	84	108	157
Accrued payroll	1	(1)	(1)	(1)
Retainage payable	-	-	(3)	(3)
Other payables	5	(10)	7	2
Claims liability	2,227	-	-	2,227
Net OPEB liability and related charges in deferred outflows and inflows of resources	4	6	22	32
Net pension liability and related charges in deferred outflows and inflows of resources	(15)	(14)	(77)	(106)
Net cash (used) provided by operating activities	<u>\$ 5,489</u>	<u>\$ 67</u>	<u>\$ 1,653</u>	<u>\$ 7,209</u>

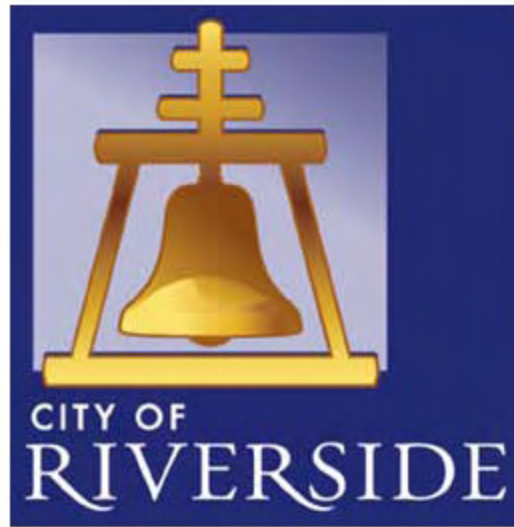


Agency Fund

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, 2019
(amounts expressed in thousands)

	Balance				Balance
	July 1, 2018	Additions	Deductions		June 30, 2019
Assets					
Cash and investments	\$ 3,309	\$ 4,545	\$ 4,354	\$	3,500
Cash and investments at fiscal agent	4,688	4,315	4,415		4,588
Interest receivable	10	75	74		11
Property taxes receivable	81	87	81		87
Total assets	<u>\$ 8,088</u>	<u>\$ 9,022</u>	<u>\$ 8,924</u>	<u>\$</u>	<u>8,186</u>
Liabilities					
Accounts payable	\$ 1	\$ 70	\$ 71		-
Held for bond holders	8,087	8,952	8,853		8,186
Total liabilities	<u>\$ 8,088</u>	<u>\$ 9,022</u>	<u>\$ 8,924</u>	<u>\$</u>	<u>8,186</u>



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

City of Riverside
Balance Sheet
Combining General Fund Schedule
June 30, 2019
 (amounts expressed in thousands)

Assets	General Fund	Measure Z Fund	Total General Fund
Cash and investments	\$ 87,808	\$ 32,339	\$ 120,147
Cash and investments at fiscal agent	14	-	14
Receivables (net of allowance for uncollectibles)			
Interest	234	112	346
Property taxes	4,113	-	4,113
Sales tax	11,608	11,072	22,680
Utility billed	1,295	-	1,295
Accounts	5,017	-	5,017
Intergovernmental	4,782	-	4,782
Notes	10	-	10
Prepaid items	774	-	774
Due from other funds	2,438	-	2,438
Land & improvements held for resale	175	-	175
Total assets	\$ 118,268	\$ 43,523	\$ 161,791
Liabilities			
Accounts payable	\$ 6,715	\$ 949	\$ 7,664
Accrued payroll	19,192	69	19,261
Retainage payable	8	6	14
Intergovernmental	218	-	218
Unearned revenue	29	-	29
Deposits	8,813	-	8,813
Total liabilities	34,975	1,024	35,999
Deferred Inflows of Resources			
Unavailable revenue	4,625	-	4,625
Total deferred inflows of resources	4,625	-	4,625
Fund Balances			
Nonspendable:			
Inventories, prepaids and deposits	774	-	774
Land & improvements held for resale	175	-	175
Restricted for:			
Debt service	2,226	-	2,226
Other purposes	1,185	-	1,185
Committed for:			
Economic contingency	56,000	5,000	61,000
Unfunded accrued liability	4,916	-	4,916
Assigned to:			
General government	2,193	332	2,525
Public safety	419	2,533	2,952
Highways and streets	351	-	351
Culture and recreation	611	-	611
Continuing projects	6,152	14,393	20,545
Unassigned	3,666	20,241	23,907
Total fund balances	78,668	42,499	121,167
Total liabilities, deferred inflows of resources, and fund balances	\$ 118,268	\$ 43,523	\$ 161,791

City of Riverside
Statement of Revenues, Expenditures and Changes in Fund Balances
Combining General Fund Schedule
For the fiscal year ended June 30, 2019
(amounts expressed in thousands)

	<u>General Fund</u>	<u>Measure Z Fund</u>	<u>Total General Fund</u>
Revenues			
Taxes	\$ 178,133	\$ 62,283	\$ 240,416
Licenses and permits	10,357	-	10,357
Intergovernmental	3,466	-	3,466
Charges for services	16,291	-	16,291
Fines and forfeitures	2,078	-	2,078
Special assessments	535	-	535
Rental and investment income	2,980	409	3,389
Miscellaneous	3,287	-	3,287
Total revenues	<u>217,127</u>	<u>62,692</u>	<u>279,819</u>
Expenditures			
Current:			
General government	8,047	1,957	10,004
Public safety	171,895	14,968	186,863
Highways and streets	19,399	890	20,289
Culture and recreation	29,756	50	29,806
Capital outlay	1,815	-	1,815
Total expenditures	<u>230,912</u>	<u>17,865</u>	<u>248,777</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,785)</u>	<u>44,827</u>	<u>31,042</u>
Other financing sources (uses)			
Transfers in	48,303	3,460	51,763
Transfers out	(40,472)	(10,790)	(51,262)
Transfers out to General Fund *	13,239	(13,239)	-
Total other financing sources (uses)	<u>21,070</u>	<u>(20,569)</u>	<u>501</u>
Net change in fund balances	7,285	24,258	31,543
Fund balances - beginning	71,383	18,241	89,624
Fund balances - ending	<u>\$ 78,668</u>	<u>\$ 42,499</u>	<u>\$ 121,167</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, 2019
(amounts expressed in thousands)

Assets	Capital Outlay	Measure Z Capital Outlay	Total Capital Outlay
Cash and investments	\$ 24,339	\$ 11,096	\$ 35,435
Cash and investments at fiscal agent	-	34,222	34,222
Receivables (net of allowance for uncollectibles)			
Interest	96	25	121
Accounts	387	-	387
Intergovernmental	3,812	-	3,812
Total assets	<u>\$ 28,634</u>	<u>\$ 45,343</u>	<u>\$ 73,977</u>
Liabilities			
Accounts payable	\$ 145	\$ 2,867	\$ 3,012
Retainage payable	29	251	280
Unearned revenue	91	-	91
Total liabilities	<u>265</u>	<u>3,118</u>	<u>3,383</u>
Deferred Inflows of Resources			
Unavailable revenue	117	-	117
Total deferred inflows of resources	<u>117</u>	<u>-</u>	<u>117</u>
Fund Balances			
Restricted for:			
Transportation and public works	28,252	42,225	70,477
Total fund balances	<u>28,252</u>	<u>42,225</u>	<u>70,477</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 28,634</u>	<u>\$ 45,343</u>	<u>\$ 73,977</u>

City of Riverside
Statement of Revenues, Expenditures and Changes in Fund Balances
Combining Capital Outlay Fund Schedule
For the fiscal year ended June 30, 2019
(amounts expressed in thousands)

	<u>Capital Outlay</u>	<u>Measure Z Capital Outlay</u>	<u>Total Capital Outlay</u>
Revenues			
Intergovernmental	\$ 13,904	\$ -	\$ 13,904
Special assessments	1,000	-	1,000
Rental and investment income	769	174	943
Miscellaneous	871	-	871
Total revenues	<u>16,544</u>	<u>174</u>	<u>16,718</u>
Expenditures			
Current:			
Capital outlay	10,679	9,465	20,144
Total expenditures	<u>11,342</u>	<u>9,465</u>	<u>20,807</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,202</u>	<u>(9,291)</u>	<u>(4,089)</u>
Other financing sources (uses)			
Transfers in	4,130	6,617	10,747
Transfers out	(3,199)	-	(3,199)
Issuance of long-term debt	-	33,505	33,505
Other finance sources - bond premium	-	6,916	6,916
Proceeds from the sale of capital assets	149	-	149
Total other financing sources (uses)	<u>1,080</u>	<u>47,038</u>	<u>48,118</u>
Net change in fund balances	6,282	37,747	44,029
Fund balances - beginning	21,970	4,478	26,448
Fund balances - ending	<u>\$ 28,252</u>	<u>\$ 42,225</u>	<u>\$ 70,477</u>