

## **Non-Major 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  
NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022  
(amounts expressed in thousands)**

	<b>Special Revenue Funds</b>								
	<b>Urban Areas Security Initiative</b>	<b>Grants and Restricted Programs</b>	<b>Gas Tax</b>	<b>Air Quality Improvements</b>	<b>Housing &amp; Community Development</b>	<b>NPDES Strom Drain</b>	<b>Special Districts</b>	<b>Housing</b>	<b>Total</b>
<b>Assets:</b>									
Cash and investments	\$ -	\$ 78,996	\$ 29,695	\$ 1,681	\$ 4,948	\$ 41	\$ 676	\$ 10,113	\$ 126,150
Cash and investments with fiscal agent	-	-	-	-	-	-	-	-	-
Receivables, net of allowance for uncollectible									
Interest	-	103	62	3	13	-	1	21	203
Property taxes	-	-	-	-	-	-	98	-	98
Accounts	-	91	-	-	17	-	-	13	121
Intergovernmental	2,129	5,063	1,327	104	5,777	566	-	-	14,966
Notes	-	-	-	-	14,119	-	-	31,457	45,576
Prepaid items	-	101	-	-	129	-	-	-	230
Land and improvements held for resale	-	-	-	-	443	-	-	2,392	2,835
<b>Total assets</b>	<b>\$ 2,129</b>	<b>\$ 84,354</b>	<b>\$ 31,084</b>	<b>\$ 1,788</b>	<b>\$ 25,446</b>	<b>\$ 607</b>	<b>\$ 775</b>	<b>\$ 43,996</b>	<b>\$ 190,179</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances:</b>									
<b>Liabilities:</b>									
Accounts payable	\$ 1,298	\$ 5,263	\$ 385	\$ -	\$ 1,689	\$ -	\$ 33	\$ 228	\$ 8,896
Accrued payroll	-	6	-	-	9	6	-	18	39
Retainage payable	-	10	939	-	70	-	-	1	1,020
Intergovernmental	-	-	-	-	-	-	1	-	1
Unearned revenue	-	75,583	-	-	8,331	-	-	-	83,914
Due to other funds	831	-	-	-	-	-	-	-	831
<b>Total liabilities</b>	<b>2,129</b>	<b>80,862</b>	<b>1,324</b>	<b>-</b>	<b>10,099</b>	<b>6</b>	<b>34</b>	<b>247</b>	<b>94,701</b>
<b>Deferred Inflows of Resources:</b>									
Unavailable revenue	-	1,813	-	-	16,562	-	-	31,457	49,832
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>1,813</b>	<b>-</b>	<b>-</b>	<b>16,562</b>	<b>-</b>	<b>-</b>	<b>31,457</b>	<b>49,832</b>
<b>Fund Balances:</b>									
<b>Nonspendable:</b>									
Permanent fund principal	-	-	-	-	-	-	-	-	-
<b>Restricted:</b>									
Housing and redevelopment	-	-	-	-	-	-	-	12,292	12,292
Transportation and public works	-	1,679	29,760	1,788	-	601	741	-	34,569
Other purposes	-	-	-	-	-	-	-	-	-
<b>Unassigned:</b>	-	-	-	-	(1,215)	-	-	-	(1,215)
<b>Total fund balances</b>	<b>-</b>	<b>1,679</b>	<b>29,760</b>	<b>1,788</b>	<b>(1,215)</b>	<b>601</b>	<b>741</b>	<b>12,292</b>	<b>45,646</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 2,129</b>	<b>\$ 84,354</b>	<b>\$ 31,084</b>	<b>\$ 1,788</b>	<b>\$ 25,446</b>	<b>\$ 607</b>	<b>\$ 775</b>	<b>\$ 43,996</b>	<b>\$ 190,179</b>

**CITY OF RIVERSIDE  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022  
(amounts expressed in thousands)**

	<u>Capital Projects Funds</u>				<u>Permanent Fund</u>	<u>Total Non-Major Governmental Funds</u>
	<u>Special Capital Improvement</u>	<u>Storm Drain</u>	<u>Transportation</u>	<u>Total</u>	<u>Library Special</u>	
<b>Assets:</b>						
Cash and investments	\$ 6,319	\$ 2,528	\$ -	\$ 8,847	\$ 1,495	\$ 136,492
Cash and investments with fiscal agent	665	-	-	665	-	665
Receivables, net of allowance for uncollectible						
Interest	13	7	-	20	-	223
Property taxes	-	-	-	-	-	98
Accounts	-	-	-	-	-	121
Intergovernmental	-	-	-	-	-	14,966
Notes	-	-	-	-	-	45,576
Prepaid items	-	-	-	-	-	230
Land and improvements held for resale	-	-	-	-	-	2,835
<b>Total assets</b>	<b>\$ 6,997</b>	<b>\$ 2,535</b>	<b>\$ -</b>	<b>\$ 9,532</b>	<b>\$ 1,495</b>	<b>\$ 201,206</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances:</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 31	\$ 650	\$ -	\$ 681	\$ -	\$ 9,577
Accrued payroll	-	-	-	-	-	39
Retainage payable	5	-	-	5	-	1,025
Intergovernmental	-	-	-	-	-	1
Unearned revenue	-	1,495	-	1,495	-	85,409
Due to other funds	-	-	-	-	-	831
<b>Total liabilities</b>	<b>36</b>	<b>2,145</b>	<b>-</b>	<b>2,181</b>	<b>-</b>	<b>96,882</b>
<b>Deferred Inflows of Resources:</b>						
Unavailable revenue	-	-	-	-	-	49,832
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,832</b>
<b>Fund Balances:</b>						
<b>Nonspendable:</b>						
Permanent fund principal	-	-	-	-	1,495	1,495
<b>Restricted:</b>						
Housing and redevelopment	-	-	-	-	-	12,292
Transportation and public works	-	-	-	-	-	34,569
Other purposes	6,961	390	-	7,351	-	7,351
<b>Unassigned:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,215)</b>
<b>Total fund balances</b>	<b>6,961</b>	<b>390</b>	<b>-</b>	<b>7,351</b>	<b>1,495</b>	<b>54,492</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 6,997</b>	<b>\$ 2,535</b>	<b>\$ -</b>	<b>\$ 9,532</b>	<b>\$ 1,495</b>	<b>\$ 201,206</b>

**CITY OF RIVERSIDE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022  
(amounts expressed in thousands)**

	<b>Special Revenue Funds</b>								
	<b>Urban Areas Security Initiative</b>	<b>Grants and Restricted Programs</b>	<b>Gas Tax</b>	<b>Air Quality Improvements</b>	<b>Housing &amp; Community Development</b>	<b>NPDES Strom Drain</b>	<b>Special Districts</b>	<b>Housing</b>	<b>Total</b>
<b>Revenues:</b>									
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,572	16,490	14,120	419	27,678	-	-	-	61,279
Charges for services	-	1,580	-	47	-	-	-	-	1,627
Special assessments	-	-	-	-	-	980	4,120	-	5,100
Rental and investment income	-	442	(753)	(40)	(34)	(1)	1	(6)	(391)
Miscellaneous	-	789	-	10	232	-	-	539	1,570
<b>Total revenues</b>	<b>2,572</b>	<b>19,301</b>	<b>13,367</b>	<b>436</b>	<b>27,876</b>	<b>979</b>	<b>4,121</b>	<b>533</b>	<b>69,185</b>
<b>Expenditures:</b>									
Current:									
General government	-	9,871	-	93	2,487	-	-	3,631	16,082
Public safety	2,572	5,391	-	-	-	-	4,636	-	12,599
Highways and streets	-	280	-	-	-	-	590	-	870
Culture and recreation	-	1,993	-	-	-	-	39	-	2,032
Capital outlay	-	222	8,479	-	29,660	982	-	-	39,343
Debt service:									
Principal	-	-	-	-	19	-	-	43	62
Interest and fiscal charges	-	-	-	-	14	-	-	30	44
<b>Total expenditures</b>	<b>2,572</b>	<b>17,757</b>	<b>8,479</b>	<b>93</b>	<b>32,180</b>	<b>982</b>	<b>5,265</b>	<b>3,704</b>	<b>71,032</b>
Excess/(deficiency) of revenues over/(under) expenditures	-	1,544	4,888	343	(4,304)	(3)	(1,144)	(3,171)	(1,847)
<b>Other Financing Sources/(Uses):</b>									
Transfers in	-	608	-	-	-	-	1,410	-	2,018
Transfers out	-	(1,610)	-	-	-	-	-	(1)	(1,611)
Proceeds from sale of capital assets	-	6	-	-	-	-	-	-	6
Proceeds from financing related to leases	-	-	-	-	-	1	-	-	1
<b>Total other financing sources/(uses)</b>	<b>-</b>	<b>(996)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1,410</b>	<b>(1)</b>	<b>414</b>
Net change in fund balances	-	548	4,888	343	(4,304)	(2)	266	(3,172)	(1,433)
<b>Fund Balances:</b>									
Beginning of year	-	1,131	24,872	1,445	3,089	603	475	15,464	47,079
<b>End of year</b>	<b>\$ -</b>	<b>\$ 1,679</b>	<b>\$ 29,760</b>	<b>\$ 1,788</b>	<b>\$ (1,215)</b>	<b>\$ 601</b>	<b>\$ 741</b>	<b>\$ 12,292</b>	<b>\$ 45,646</b>

**CITY OF RIVERSIDE  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022  
(amounts expressed in thousands)**

	Capital Projects Funds				Permanent Fund	Total Non-Major Governmental Funds
	Special Capital Improvement	Storm Drain	Transportation	Total	Library Special	
<b>Revenues:</b>						
Licenses and permits	\$ 3,393	\$ 153	\$ -	\$ 3,546	\$ -	\$ 3,546
Intergovernmental	-	8,428	-	8,428	-	69,707
Charges for services	-	-	-	-	-	1,627
Special assessments	-	-	-	-	-	5,100
Rental and investment income	(164)	(137)	-	(301)	12	(680)
Miscellaneous	-	2	-	2	157	1,729
<b>Total revenues</b>	<b>3,229</b>	<b>8,446</b>	<b>-</b>	<b>11,675</b>	<b>169</b>	<b>81,029</b>
<b>Expenditures:</b>						
Current:						
General government	50	-	-	50	-	16,132
Public safety	-	-	-	-	-	12,599
Highways and streets	-	-	-	-	-	870
Culture and recreation	-	-	-	-	151	2,183
Capital outlay	194	8,605	-	8,799	-	48,142
Debt service:						
Principal	-	-	-	-	-	62
Interest and fiscal charges	-	-	-	-	-	44
<b>Total expenditures</b>	<b>244</b>	<b>8,605</b>	<b>-</b>	<b>8,849</b>	<b>151</b>	<b>80,032</b>
Excess/(deficiency) of revenues over/(under) expenditures	2,985	(159)	-	2,826	18	997
<b>Other Financing Sources/(Uses):</b>						
Transfers in	-	-	-	-	-	2,018
Transfers out	(1,750)	-	-	(1,750)	-	(3,361)
Proceeds from sale of capital assets	-	-	-	-	-	6
Proceeds from financing related to leases	-	-	-	-	-	1
<b>Total other financing sources/(uses)</b>	<b>(1,750)</b>	<b>-</b>	<b>-</b>	<b>(1,750)</b>	<b>-</b>	<b>(1,336)</b>
Net change in fund balances	1,235	(159)	-	1,076	18	(339)
<b>Fund Balances:</b>						
Beginning of year	5,726	549	-	6,275	1,477	54,831
<b>End of year</b>	<b>\$ 6,961</b>	<b>\$ 390</b>	<b>\$ -</b>	<b>\$ 7,351</b>	<b>\$ 1,495</b>	<b>\$ 54,492</b>

**CITY OF RIVERSIDE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
NON-MAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022  
(amounts expressed in thousands)**

	Urban Areas Security Initiative			Grants and Restricted Programs			Gas Tax		
	Final Budget	Actual Amounts	Variance to Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance to Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance to Final Budget Positive (Negative)
<b>Revenues:</b>									
Intergovernmental	\$ 11,089	\$ 2,572	\$ (8,517)	\$ 94,511	\$ 16,490	\$ (78,021)	\$ 14,567	\$ 14,120	\$ (447)
Charges for services	-	-	-	1,598	1,580	(18)	-	-	-
Rental and investment income	-	-	-	-	442	442	150	(753)	(903)
Miscellaneous	-	-	-	897	789	(108)	-	-	-
<b>Total revenues</b>	<b>11,089</b>	<b>2,572</b>	<b>(8,517)</b>	<b>97,006</b>	<b>19,301</b>	<b>(77,705)</b>	<b>14,717</b>	<b>13,367</b>	<b>(1,350)</b>
<b>Expenditures:</b>									
Current:									
General government	-	-	-	46,680	9,871	36,809	-	-	-
Public safety	11,089	2,572	8,517	11,887	5,391	6,496	-	-	-
Highways and streets	-	-	-	1,410	280	1,130	-	-	-
Culture and recreation	-	-	-	26,115	1,993	24,122	-	-	-
Capital outlay	-	-	-	8,027	222	7,805	36,861	8,479	28,382
<b>Total expenditures</b>	<b>11,089</b>	<b>2,572</b>	<b>8,517</b>	<b>94,119</b>	<b>17,757</b>	<b>76,362</b>	<b>36,861</b>	<b>8,479</b>	<b>28,382</b>
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-	2,887	1,544	(1,343)	(22,144)	4,888	27,032
<b>Other Financing Sources/(Uses):</b>									
Transfers in	-	-	-	1,036	608	(428)	-	-	-
Transfers out	-	-	-	(2,569)	(1,610)	959	-	-	-
Proceeds from sale of capital assets	-	-	-	-	6	6	-	-	-
<b>Total other financing sources/(uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,533)</b>	<b>(996)</b>	<b>537</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	-	-	-	1,354	548	(806)	(22,144)	4,888	27,032
<b>Fund Balances:</b>									
Beginning of year	-	-	-	1,131	1,131	-	24,872	24,872	-
<b>End of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,485</b>	<b>\$ 1,679</b>	<b>\$ (806)</b>	<b>\$ 2,728</b>	<b>\$ 29,760</b>	<b>\$ 27,032</b>

**CITY OF RIVERSIDE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
NON-MAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022  
(amounts expressed in thousands)**

	Air Quality Improvements			Housing & Community Development			NPDES Storm Drain		
	Final Budget	Actual Amounts	Variance to Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance to Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance to Final Budget Positive (Negative)
<b>Revenues:</b>									
Intergovernmental	\$ 420	\$ 419	\$ (1)	\$ 58,362	\$ 27,678	\$ (30,684)	\$ -	\$ -	\$ -
Charges for services	130	47	(83)	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	1,716	980	(736)
Rental and investment income	-	(40)	(40)	54	(34)	(88)	-	(1)	(1)
Miscellaneous	-	10	10	1,268	232	(1,036)	-	-	-
<b>Total revenues:</b>	<b>550</b>	<b>436</b>	<b>(114)</b>	<b>59,684</b>	<b>27,876</b>	<b>(31,808)</b>	<b>1,716</b>	<b>979</b>	<b>(737)</b>
<b>Expenditures:</b>									
Current:									
General government	635	93	542	4,375	2,487	1,888	-	-	-
Capital outlay	242	-	242	71,777	29,660	42,117	1,925	982	943
Debt service:									
Principal	-	-	-	19	19	-	-	-	-
Interest and fiscal charges	-	-	-	14	14	-	-	-	-
<b>Total expenditures</b>	<b>877</b>	<b>93</b>	<b>784</b>	<b>76,185</b>	<b>32,180</b>	<b>44,005</b>	<b>1,925</b>	<b>982</b>	<b>943</b>
Excess/(deficiency) of revenues over/(under) expenditures	(327)	343	670	(16,501)	(4,304)	12,197	(209)	(3)	206
<b>Other Financing Sources/(Uses):</b>									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Proceeds from financing related to leases	-	-	-	-	-	-	-	1	1
<b>Total other financing sources/(uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>
Net change in fund balances	(327)	343	670	(16,501)	(4,304)	12,197	(209)	(2)	207
<b>Fund Balances:</b>									
Beginning of year	1,445	1,445	-	3,089	3,089	-	603	603	-
<b>End of year</b>	<b>\$ 1,118</b>	<b>\$ 1,788</b>	<b>\$ 670</b>	<b>\$ (13,412)</b>	<b>\$ (1,215)</b>	<b>\$ 12,197</b>	<b>\$ 394</b>	<b>\$ 601</b>	<b>\$ 207</b>

**CITY OF RIVERSIDE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
NON-MAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022  
(amounts expressed in thousands)**

	Special Districts			Housing		
	Final Budget	Actual Amounts	Variance to Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance to Final Budget Positive (Negative)
<b>Revenues</b>						
Special assessments	\$ 4,079	\$ 4,120	\$ 41	\$ -	\$ -	\$ -
Rental and investment income	-	1	1	-	(6)	(6)
Miscellaneous	-	-	-	-	539	539
<b>Total revenues</b>	<b>4,079</b>	<b>4,121</b>	<b>42</b>	<b>-</b>	<b>533</b>	<b>533</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	4,887	3,631	1,256
Public safety	4,712	4,636	76	-	-	-
Highways and streets	764	590	174	-	-	-
Culture and recreation	314	39	275	-	-	-
Debt service:						
Principal	-	-	-	43	43	-
Interest and fiscal charges	-	-	-	30	30	-
<b>Total expenditures</b>	<b>5,790</b>	<b>5,265</b>	<b>525</b>	<b>4,960</b>	<b>3,704</b>	<b>1,256</b>
Excess/(deficiency) of revenues over/(under) expenditures	(1,711)	(1,144)	567	(4,960)	(3,171)	1,789
<b>Other Financing Sources/(Uses):</b>						
Transfers in	1,415	1,410	(5)	-	-	-
Transfers out	-	-	-	(1)	(1)	-
<b>Total other financing sources/(uses)</b>	<b>1,415</b>	<b>1,410</b>	<b>(5)</b>	<b>(1)</b>	<b>(1)</b>	<b>-</b>
Net change in fund balances	(296)	266	562	(4,961)	(3,172)	1,789
<b>Fund Balances:</b>						
Beginning of year	475	475	-	15,464	15,464	-
<b>End of year</b>	<b>\$ 179</b>	<b>\$ 741</b>	<b>\$ 562</b>	<b>\$ 10,503</b>	<b>\$ 12,292</b>	<b>\$ 1,789</b>



**CITY OF RIVERSIDE  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022  
(amounts expressed in thousands)**

	<b>Capital Outlay Fund</b>			<b>Special Capital Improvement</b>			<b>Storm Drain</b>		
	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance to Final Budget Positive (Negative)</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance to Final Budget Positive (Negative)</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance to Final Budget Positive (Negative)</b>
<b>Revenues:</b>									
Licenses and permits	\$ -	\$ -	\$ -	\$ 2,560	\$ 3,393	\$ 833	\$ 195	\$ 153	\$ (42)
Intergovernmental	52,369	13,830	(38,539)	-	-	-	29,243	8,428	(20,815)
Special assessments	787	538	(249)	-	-	-	-	-	-
Rental and investment income	180	(1,437)	(1,617)	20	(164)	(184)	13	(137)	(150)
Miscellaneous	369	742	373	-	-	-	-	2	2
<b>Total revenues</b>	<b>53,705</b>	<b>13,673</b>	<b>(40,032)</b>	<b>2,580</b>	<b>3,229</b>	<b>649</b>	<b>29,451</b>	<b>8,446</b>	<b>(21,005)</b>
<b>Expenditures:</b>									
Current:									
General government	-	-	-	50	50	-	-	-	-
Capital outlay	105,622	20,130	85,492	1,365	194	1,171	29,892	8,605	21,287
Debt service:									
Interest and fiscal charges	2	4	(2)	-	-	-	-	-	-
<b>Total expenditures</b>	<b>105,624</b>	<b>20,134</b>	<b>85,490</b>	<b>1,415</b>	<b>244</b>	<b>1,171</b>	<b>29,892</b>	<b>8,605</b>	<b>21,287</b>
Excess/(deficiency) of revenues over/(under) expenditures	(51,919)	(6,461)	45,458	1,165	2,985	1,820	(441)	(159)	282
<b>Other Financing Sources/(Uses):</b>									
Transfers in	11,325	11,651	326	-	-	-	-	-	-
Transfers out	(3,045)	(3,045)	-	(1,750)	(1,750)	-	-	-	-
<b>Total other financing sources/(uses)</b>	<b>8,280</b>	<b>8,606</b>	<b>326</b>	<b>(1,750)</b>	<b>(1,750)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(43,639)	2,145	45,784	(585)	1,235	1,820	(441)	(159)	282
<b>Fund Balances:</b>									
Beginning of year	50,359	50,359	-	5,726	5,726	-	549	549	-
<b>End of year</b>	<b>\$ 6,720</b>	<b>\$ 52,504</b>	<b>\$ 45,784</b>	<b>\$ 5,141</b>	<b>\$ 6,961</b>	<b>\$ 1,820</b>	<b>\$ 108</b>	<b>\$ 390</b>	<b>\$ 282</b>

**CITY OF RIVERSIDE  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
 CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2022  
 (amounts expressed in thousands)**

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	<b>Transportation</b>		
	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance to Final Budget Positive (Negative)</b>
<b>Revenues:</b>			
Intergovernmental	\$ 268	\$ -	\$ (268)
<b>Total revenues</b>	<b>268</b>	<b>-</b>	<b>(268)</b>
<b>Expenditures:</b>			
Capital outlay	268	-	268
<b>Total expenditures</b>	<b>268</b>	<b>-</b>	<b>268</b>
<b>Other Financing Sources/(Uses):</b>			
Transfers in	-	-	-
<b>Fund Balances:</b>			
Beginning of year	-	-	-
<b>End of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## **Non-Major 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** - To account for the operations of the City's airport.

**Refuse** - 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** - 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  
NON-MAJOR ENTERPRISE FUNDS  
JUNE 30, 2022  
(amounts expressed in thousands)**

	<b>Business-Type Activities - Enterprise Funds</b>					<b>Total Non-Major Enterprise Funds</b>
	<b>Airport</b>	<b>Refuse</b>	<b>Transportation</b>	<b>Public Parking</b>	<b>Civic Entertainment</b>	
<b>Assets:</b>						
Current assets:						
Cash and investments	\$ 1,610	\$ 3,097	\$ 3,279	\$ 1,994	\$ 2,180	\$ 12,160
Receivables, net of allowance for uncollectible						
Interest	7	13	7	5	6	38
Utility billed	-	3,458	-	-	-	3,458
Utility unbilled	-	1,053	-	-	-	1,053
Accounts	171	292	1	466	1,886	2,816
Property taxes	20	-	-	-	-	20
Intergovernmental	1	-	1,533	26	3,135	4,695
Lease receivable	371	-	-	569	-	940
Inventory	-	-	-	-	79	79
Prepaid items	-	3	-	-	35	38
Deposits	-	-	-	-	306	306
Restricted assets:						
Cash and cash equivalents	-	2,500	-	-	-	2,500
<b>Total current assets</b>	<b>2,180</b>	<b>10,416</b>	<b>4,820</b>	<b>3,060</b>	<b>7,627</b>	<b>28,103</b>
Noncurrent assets:						
Lease receivable	2,460	-	-	2,340	-	4,800
Regulatory assets	-	9,588	-	-	-	9,588
Derivative instruments	-	-	-	-	269	269
Net pension asset	302	2,089	1,192	534	-	4,117
Capital assets, net of accumulated depreciation	21,018	3,604	2,207	28,226	90,984	146,039
Right to use assets, net of amortization	6	3	6	240	-	255
<b>Total noncurrent assets</b>	<b>23,786</b>	<b>15,284</b>	<b>3,405</b>	<b>31,340</b>	<b>91,253</b>	<b>165,068</b>
<b>Total assets</b>	<b>25,966</b>	<b>25,700</b>	<b>8,225</b>	<b>34,400</b>	<b>98,880</b>	<b>193,171</b>
<b>Deferred Outflows of Resources:</b>						
Changes in derivative values	-	-	-	-	1,983	1,983
Deferred charge on refunding	-	-	-	-	646	646
Pension related items	105	731	417	187	-	1,440
OPEB related items	26	218	145	29	-	418
<b>Total deferred outflows of resources</b>	<b>131</b>	<b>949</b>	<b>562</b>	<b>216</b>	<b>2,629</b>	<b>4,487</b>

(Continued)

**CITY OF RIVERSIDE  
COMBINING STATEMENT OF NET POSITION  
NON-MAJOR ENTERPRISE FUNDS  
JUNE 30, 2022  
(amounts expressed in thousands)**

	Business-Type Activities - Enterprise Funds					Total Non-Major Enterprise Funds
	Airport	Refuse	Transportation	Public Parking	Civic Entertainment	
<b>Liabilities:</b>						
Current liabilities:						
Accounts payable	69	2,458	7	663	1,006	4,203
Accrued payroll	12	85	35	22	-	154
Retainage payable	19	-	-	-	478	497
Unearned revenue	45	-	4,619	-	1,488	6,152
Deposits	-	-	-	-	648	648
Accrued interest	-	-	-	49	-	49
<b>Total current liabilities</b>	<b>145</b>	<b>2,543</b>	<b>4,661</b>	<b>734</b>	<b>3,620</b>	<b>11,703</b>
Noncurrent liabilities:						
Due within one year:						
Long-term obligations	52	394	148	1,180	4,020	5,794
Compensated absences	65	294	117	25	-	501
Landfill capping	-	559	-	-	-	559
Lease liability	1	1	2	75	-	79
Due in more than one year:						
Long-term obligations	684	4,630	2,144	13,858	57,922	79,238
Compensated absences	13	61	25	5	-	104
Landfill capping	-	9,261	-	-	-	9,261
Regulatory liability	-	-	-	-	34	34
Derivative instruments	-	-	-	-	2,726	2,726
OPEB liability	161	1,414	728	302	-	2,605
Lease liability	4	3	5	167	-	179
<b>Total noncurrent liabilities</b>	<b>980</b>	<b>16,617</b>	<b>3,169</b>	<b>15,612</b>	<b>64,702</b>	<b>101,080</b>
<b>Total liabilities</b>	<b>1,125</b>	<b>19,160</b>	<b>7,830</b>	<b>16,346</b>	<b>68,322</b>	<b>112,783</b>
<b>Deferred Inflows of Resources:</b>						
Change in derivative values	-	-	-	-	252	252
Pension related items	507	3,514	2,004	897	-	6,922
OPEB related items	19	167	99	32	-	317
Lease related items	2,866	-	-	2,947	-	5,813
<b>Total deferred inflows of resources</b>	<b>3,392</b>	<b>3,681</b>	<b>2,103</b>	<b>3,876</b>	<b>252</b>	<b>13,304</b>
<b>Net Position:</b>						
Net investment in capital assets	21,018	3,011	2,207	14,322	29,688	70,246
Landfill capping	-	2,500	-	-	-	2,500
Unrestricted/(deficit)	562	(1,703)	(3,353)	72	3,247	(1,175)
<b>Total net position</b>	<b>\$ 21,580</b>	<b>\$ 3,808</b>	<b>\$ (1,146)</b>	<b>\$ 14,394</b>	<b>\$ 32,935</b>	<b>\$ 71,571</b>

**CITY OF RIVERSIDE  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
NON-MAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022  
(amounts expressed in thousands)**

	<b>Business-Type Activities - Enterprise Funds</b>					<b>Total Non-Major Enterprise Funds</b>
	<b>Airport</b>	<b>Refuse</b>	<b>Transportation</b>	<b>Public Parking</b>	<b>Civic Entertainment</b>	
<b>Operating Revenues:</b>						
Charges for services	\$ 1,728	\$ 29,768	\$ 168	\$ 4,888	\$ 11,883	\$ 48,435
<b>Total operating revenues</b>	<b>1,728</b>	<b>29,768</b>	<b>168</b>	<b>4,888</b>	<b>11,883</b>	<b>48,435</b>
<b>Operating Expenses:</b>						
Personnel services	529	3,897	1,816	63	-	6,305
Contractual services	175	6,842	51	1,845	6,646	15,559
Maintenance and operation	193	9,604	433	581	70	10,881
General	252	4,740	696	414	10,193	16,295
Materials and supplies	12	1,623	145	5	-	1,785
Claims/Insurance	41	182	93	95	239	650
Depreciation	717	837	448	855	2,525	5,382
Amortization	1	565	2	74	-	642
<b>Total operating expenses</b>	<b>1,920</b>	<b>28,290</b>	<b>3,684</b>	<b>3,932</b>	<b>19,673</b>	<b>57,499</b>
Operating income/(loss)	(192)	1,478	(3,516)	956	(7,790)	(9,064)
<b>Nonoperating Revenues/(Expenses):</b>						
Grant subsidies	7	-	2,379	-	3,480	5,866
Interest revenue	4	(160)	(68)	(2)	(47)	(273)
Interest expense and fiscal charges	(24)	(159)	(74)	(634)	(2,131)	(3,022)
Other	23	1	-	(77)	127	74
<b>Total nonoperating revenues/(expenses):</b>	<b>10</b>	<b>(318)</b>	<b>2,237</b>	<b>(713)</b>	<b>1,429</b>	<b>2,645</b>
Income/(loss) before contributions and transfers	(182)	1,160	(1,279)	243	(6,361)	(6,419)
Capital contributions	52	-	293	-	6,694	7,039
Special item	-	(694)	-	-	-	(694)
Transfers in	-	694	-	1,300	11,279	13,273
Transfers out	(1)	(331)	(3)	(1)	-	(336)
Change in net position	(131)	829	(989)	1,542	11,612	12,863
<b>Net Position</b>						
Beginning of year, as previously stated	21,711	2,979	(157)	12,852	21,323	58,708
<b>End of year</b>	<b>\$ 21,580</b>	<b>\$ 3,808</b>	<b>\$ (1,146)</b>	<b>\$ 14,394</b>	<b>\$ 32,935</b>	<b>\$ 71,571</b>

**CITY OF RIVERSIDE  
COMBINING STATEMENT OF CASH FLOWS  
NON-MAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022  
(amounts expressed in thousands)**

	<b>Business-Type Activities - Enterprise Funds</b>					<b>Total Non-Major Enterprise Funds</b>
	<b>Airport</b>	<b>Refuse</b>	<b>Transportation</b>	<b>Public Parking</b>	<b>Civic Entertainment</b>	
<b>Cash Flows from Operating Activities:</b>						
Cash received from customers and users	\$ 1,818	\$ 28,568	\$ 3,293	\$ 5,083	\$ 12,073	\$ 50,835
Cash paid to suppliers for goods or services	(716)	(22,859)	(1,516)	(2,715)	(16,765)	(44,571)
Cash paid to employees for services	(668)	(4,730)	(2,232)	(286)	-	(7,916)
<b>Net cash provided/(used) by operating activities</b>	<b>434</b>	<b>979</b>	<b>(455)</b>	<b>2,082</b>	<b>(4,692)</b>	<b>(1,652)</b>
<b>Cash Flows from Non-Capital Financing Activities:</b>						
Transfers in	-	694	-	1,300	11,279	13,273
Transfers out	(1)	(1,025)	(3)	(1)	-	(1,030)
Payment made to other funds	-	-	-	-	(3,002)	(3,002)
Payment on pension obligation bonds	(43)	(231)	(117)	(61)	-	(452)
Other receipts/(payments) from non-operating revenue	58	1	-	(40)	127	146
Grant subsidies	7	-	2,379	-	3,480	5,866
<b>Net cash provided/(used) by non-capital financing activities</b>	<b>21</b>	<b>(561)</b>	<b>2,259</b>	<b>1,198</b>	<b>11,884</b>	<b>14,801</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>						
Purchase of capital assets	(229)	(53)	(73)	(881)	(6,694)	(7,930)
Principal paid on long-term obligations	-	(101)	-	(410)	(1,216)	(1,727)
Interest paid on long-term obligations	(24)	(159)	(74)	(1,287)	(4,950)	(6,494)
Contributions	52	694	293	-	6,694	7,733
Lease payments	(1)	(1)	(2)	(76)	-	(80)
<b>Net cash provided/(used) by capital and related financing activities</b>	<b>(202)</b>	<b>380</b>	<b>144</b>	<b>(2,654)</b>	<b>(6,166)</b>	<b>(8,498)</b>
<b>Cash Flows from Investing Activities:</b>						
Interest from investments	(2)	(165)	(74)	(4)	(53)	(298)
<b>Net cash provided/(used) by investing activities</b>	<b>(2)</b>	<b>(165)</b>	<b>(74)</b>	<b>(4)</b>	<b>(53)</b>	<b>(298)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>251</b>	<b>633</b>	<b>1,874</b>	<b>622</b>	<b>973</b>	<b>4,353</b>
Cash and cash equivalents at beginning of year	1,359	4,964	1,405	1,372	1,207	10,307
<b>Cash and cash equivalents at end of year</b>	<b>\$ 1,610</b>	<b>\$ 5,597</b>	<b>\$ 3,279</b>	<b>\$ 1,994</b>	<b>\$ 2,180</b>	<b>\$ 14,660</b>

**CITY OF RIVERSIDE  
COMBINING STATEMENT OF CASH FLOWS  
NON-MAJOR ENTERPRISE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022  
(amounts expressed in thousands)**

	Business-Type Activities - Enterprise Funds					Total Non-Major Enterprise Funds
	Airport	Refuse	Transportation	Public Parking	Civic Entertainment	
<b>Reconciliation of Operating Income to Net Cash Provided/(Used) by Operating Activities:</b>						
Operating income/(loss)	\$ (192)	\$ 1,478	\$ (3,516)	\$ 956	\$ (7,790)	\$ (9,064)
<b>Adjustments to reconcile operating income (loss) net cash provided (used) by operating activities:</b>						
Depreciation	717	837	448	855	2,525	5,382
Amortization	1	565	2	74	-	642
(Increase)/decrease in utility billed receivable	-	(1,196)	-	-	-	(1,196)
(Increase)/decrease in utility unbilled receivable	-	(64)	-	-	-	(64)
(Increase)/decrease in accounts receivable	3	59	2	199	(1,878)	(1,615)
(Increase)/decrease in property tax receivable	20	-	-	-	-	20
(Increase)/decrease in intergovernmental receivable	50	-	19	(5)	828	892
(Increase)/decrease in inventory	-	-	-	-	(38)	(38)
(Increase)/decrease in prepaid items	-	8	-	-	(6)	2
(Increase)/decrease in deposits	-	-	-	-	(6)	(6)
Increase/(decrease) in accounts payable	(39)	722	(99)	225	(45)	764
Increase/(decrease) in accrued payroll	5	37	12	13	-	67
Increase/(decrease) in retainage payable	(4)	-	-	-	478	474
Increase/(decrease) in unearned revenue	17	-	3,102	-	1,117	4,236
Increase/(decrease) in deposits payable	-	-	-	-	123	123
Increase/(decrease) in compensated absences	4	(16)	(18)	(17)	-	(47)
Increase/(decrease) in landfill capping liability	-	(599)	-	-	-	(599)
Changes in net pension liability/(asset) and related deferred inflows/(outflows) of resources	(155)	(912)	(442)	(231)	-	(1,740)
Changes in OPEB liability and related deferred inflows/(outflows) of resources	7	60	35	13	-	115
<b>Total adjustments</b>	<b>626</b>	<b>(499)</b>	<b>3,061</b>	<b>1,126</b>	<b>3,098</b>	<b>7,412</b>
<b>Net cash provided/(used) by operating activities</b>	<b>\$ 434</b>	<b>\$ 979</b>	<b>\$ (455)</b>	<b>\$ 2,082</b>	<b>\$ (4,692)</b>	<b>\$ (1,652)</b>



## **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** - To account for the operations of the City's centralized supplies inventory, including receiving and delivery services provided to City departments.

**Central Garage** - 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, 2022  
(amounts expressed in thousands)**

	<b>Governmental Activities - Internal Service Funds</b>			
	<b>Self Insurance Trust</b>	<b>Central Stores</b>	<b>Central Garage</b>	<b>Total Internal Service Funds</b>
<b>Assets:</b>				
Current assets:				
Cash and investments	\$ 45,191	\$ -	\$ 12,011	\$ 57,202
Receivables, net of allowance for uncollectible				
Interest	92	-	25	117
Accounts	29	-	96	125
Intergovernmental	185	-	230	415
Inventory	-	7,707	490	8,197
Prepaid items	-	-	2	2
<b>Total current assets</b>	<b>45,497</b>	<b>7,707</b>	<b>12,854</b>	<b>66,058</b>
Noncurrent assets:				
Net pension asset	452	301	1,479	2,232
Capital assets, net of accumulated depreciation	-	92	7,027	7,119
Right to use assets, net of amortization	17	-	6	23
<b>Total noncurrent assets</b>	<b>469</b>	<b>393</b>	<b>8,512</b>	<b>9,374</b>
<b>Total assets</b>	<b>45,966</b>	<b>8,100</b>	<b>21,366</b>	<b>75,432</b>
<b>Deferred Outflows of Resources:</b>				
Pension related items	158	105	517	780
OPEB related items	51	32	128	211
<b>Total deferred outflows of resources</b>	<b>209</b>	<b>137</b>	<b>645</b>	<b>991</b>
<b>Liabilities:</b>				
Current liabilities:				
Accounts payable	292	779	460	1,531
Accrued payroll	12	15	50	77
Retainage payable	-	-	6	6
Due to other funds	-	39	-	39
<b>Total current liabilities</b>	<b>304</b>	<b>833</b>	<b>516</b>	<b>1,653</b>
Noncurrent liabilities:				
Due within one year:				
Long-term obligations	38	40	210	288
Compensated absences	37	106	208	351
Claims and judgments	15,304	-	-	15,304
Lease liability	4	-	1	5
Due in more than one year:				
Long-term obligations	572	577	3,137	4,286
Compensated absences	12	32	62	106
Claims and judgments	63,486	-	-	63,486
OPEB liability	188	191	828	1,207
Lease liability	12	-	4	16
<b>Total noncurrent liabilities</b>	<b>79,653</b>	<b>946</b>	<b>4,450</b>	<b>85,049</b>
<b>Total liabilities</b>	<b>79,957</b>	<b>1,779</b>	<b>4,966</b>	<b>86,702</b>
<b>Deferred Inflows of Resources:</b>				
Pension related items	760	506	2,487	3,753
OPEB related items	36	28	87	151
<b>Total deferred inflows of resources</b>	<b>796</b>	<b>534</b>	<b>2,574</b>	<b>3,904</b>
<b>Net Position:</b>				
Net investment in capital assets	3	92	7,028	7,123
Unrestricted/(deficit)	(34,581)	5,832	7,443	(21,306)
<b>Total net position</b>	<b>\$ (34,578)</b>	<b>\$ 5,924</b>	<b>\$ 14,471</b>	<b>\$ (14,183)</b>

**CITY OF RIVERSIDE  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022  
(amounts expressed in thousands)**

	<b>Governmental Activities - Internal Service Funds</b>			
	<b>Self Insurance Trust</b>	<b>Central Stores</b>	<b>Central Garage</b>	<b>Total Internal Service Funds</b>
<b>Operating Revenues:</b>				
Charges for services	\$ 18,151	\$ 1,285	\$ 8,974	\$ 28,410
<b>Total operating revenues</b>	<b>18,151</b>	<b>1,285</b>	<b>8,974</b>	<b>28,410</b>
<b>Operating Expenses:</b>				
Personnel services	732	737	2,237	3,706
Contractual services	1,394	5	177	1,576
Maintenance and operation General	4	30	2,956	2,990
	5,205	237	1,034	6,476
Materials and supplies	1	14	128	143
Claims/Insurance	14,792	-	95	14,887
Depreciation	-	11	730	741
Amortization	4	-	1	5
<b>Total operating expenses</b>	<b>22,132</b>	<b>1,034</b>	<b>7,358</b>	<b>30,524</b>
Operating income (loss)	(3,981)	251	1,616	(2,114)
<b>Nonoperating Revenues/(Expenses):</b>				
Interest revenue	(1,031)	-	(345)	(1,376)
Interest expense and fiscal charges	(19)	(20)	(109)	(148)
Other	134	-	39	173
Gain/(loss) on disposal of capital assets	-	2	103	105
<b>Total nonoperating revenues/(expenses)</b>	<b>(916)</b>	<b>(18)</b>	<b>(312)</b>	<b>(1,246)</b>
Income/(loss) before contributions and operating transfers	(4,897)	233	1,304	(3,360)
Capital contributions	-	-	92	92
Transfers in	2,714	-	-	2,714
Transfers out	-	(1)	(3)	(4)
Change in net position	(2,183)	232	1,393	(558)
Beginning of year	(32,395)	5,692	13,078	(13,625)
<b>End of year</b>	<b>\$ (34,578)</b>	<b>\$ 5,924</b>	<b>\$ 14,471</b>	<b>\$ (14,183)</b>

**CITY OF RIVERSIDE  
COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022  
(amounts expressed in thousands)**

	<b>Governmental Activities - Internal Service Funds</b>			
	<b>Self Insurance Trust</b>	<b>Central Stores</b>	<b>Central Garage</b>	<b>Total Internal Service Funds</b>
<b>Cash Flows from Operating Activities:</b>				
Cash received from interfund services provided	\$ 18,124	\$ 1,285	\$ 8,893	\$ 28,302
Cash paid to suppliers for goods and services	(19,217)	(591)	(4,682)	(24,490)
Cash paid to employees for services	(1,017)	(808)	(2,964)	(4,789)
<b>Net cash provided/(used) by operating activities</b>	<b>(2,110)</b>	<b>(114)</b>	<b>1,247</b>	<b>(977)</b>
<b>Cash Flows from Non-Capital Financing Activities:</b>				
Transfers in	2,714	-	-	2,714
Transfers out	-	(1)	(3)	(4)
Payments from other funds	-	39	-	39
Payments on pension obligation bonds	(30)	(32)	(165)	(227)
Other receipts/(payments) from non-operating revenue	133	-	39	172
<b>Net cash provided/(used) by non-capital financing activities</b>	<b>2,817</b>	<b>6</b>	<b>(129)</b>	<b>2,694</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Purchase of capital assets	-	(3)	(1,623)	(1,626)
Proceeds from sales of capital assets	-	2	103	105
Interest paid on long-term obligations	(20)	(20)	(109)	(149)
Contributions	-	-	92	92
Lease payments	(4)	-	(2)	(6)
<b>Net cash provided/(used) by capital and related financing activities</b>	<b>(24)</b>	<b>(21)</b>	<b>(1,539)</b>	<b>(1,584)</b>
<b>Cash Flows from Investing Activities:</b>				
Interest from investments	(1,083)	-	(348)	(1,431)
<b>Net cash provided/(used) by capital and related financing activities</b>	<b>(1,083)</b>	<b>-</b>	<b>(348)</b>	<b>(1,431)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(400)</b>	<b>(129)</b>	<b>(769)</b>	<b>(1,298)</b>
Cash and cash equivalents at beginning of year	45,591	129	12,780	58,500
<b>Cash and cash equivalents at end of year</b>	<b>\$ 45,191</b>	<b>\$ -</b>	<b>\$ 12,011</b>	<b>\$ 57,202</b>
<b>Reconciliation of Operating Income to Net Cash Provided/(Used) by Operating Activities:</b>				
Operating income/(loss)	\$ (3,981)	\$ 251	\$ 1,616	\$ (2,114)
<b>Adjustments to Reconcile Operating Income/(Loss) Net Cash Provided/(Used) by Operating Activities:</b>				
Depreciation	-	11	730	741
Amortization	4	-	1	5
(Increase)/decrease in accounts receivable	-	-	11	11
(Increase)/decrease in intergovernmental receivable	(30)	-	(92)	(122)
(Increase)/decrease in inventory	-	(671)	(108)	(779)
Increase/(decrease) in accounts payable	(2)	366	(172)	192
Increase/(decrease) in accrued payroll	2	9	20	31
Increase/(decrease) in retainage payable	-	-	(15)	(15)
Increase/(decrease) in compensated absences	(71)	33	(24)	(62)
Increase/(decrease) in claims and judgments	2,187	-	-	2,187
Changes in net pension liability/(asset) and related deferred inflows/(outflows) of resources	(232)	(124)	(749)	(1,105)
Changes in OPEB liability and related deferred inflows/(outflows) of resources	13	11	29	53
<b>Total adjustments</b>	<b>1,871</b>	<b>(365)</b>	<b>(369)</b>	<b>1,137</b>
<b>Net cash provided/(used) by operating activities</b>	<b>\$ (2,110)</b>	<b>\$ (114)</b>	<b>\$ 1,247</b>	<b>\$ (977)</b>

**Combining General Fund and Capital Outlay Fund Schedules with  
Measure Z Fund Activity**

**CITY OF RIVERSIDE  
BALANCE SHEET  
COMBINING GENERAL FUND SCHEDULE  
JUNE 30, 2022  
(amounts expressed in thousands)**

	<u>General Fund</u>	<u>Measure Z Fund</u>	<u>Total General Fund</u>
<b>Assets:</b>			
Cash and investments	\$ 127,536	\$ 64,659	\$ 192,195
Cash and investments with fiscal agent	19,423	11,292	30,715
Receivables, net of allowance for uncollectible			
Interest	273	128	401
Property taxes	1,544	-	1,544
Sales taxes	15,476	14,919	30,395
Utility billed	3,350	-	3,350
Accounts	7,062	1	7,063
Intergovernmental	4,444	-	4,444
Lease receivable	7,501	-	7,501
Prepaid items	1,726	186	1,912
Due from other funds	870	-	870
Land and improvements held for resale	175	-	175
<b>Total assets</b>	<b>\$ 189,380</b>	<b>\$ 91,185</b>	<b>\$ 280,565</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 8,114	\$ 1,380	\$ 9,494
Accrued payroll	21,075	358	21,433
Retainage payable	-	2	2
Intergovernmental	153	-	153
Deposits	11,459	-	11,459
<b>Total liabilities</b>	<b>40,801</b>	<b>1,740</b>	<b>42,541</b>
<b>Deferred Inflows of Resources:</b>			
Unavailable revenue	3,082	-	3,082
Lease related items	7,724	-	7,724
<b>Total deferred inflows of resources</b>	<b>10,806</b>	<b>-</b>	<b>10,806</b>
<b>Fund Balances:</b>			
<b>Nonspendable:</b>			
Inventories, prepaids, and deposits	1,726	186	1,912
Land and improvements held for resale	175	-	175
<b>Restricted:</b>			
Debt service	-	11,292	11,292
Unfunded accrued liability	19,423	-	19,423
<b>Committed:</b>			
Economic contingency	61,000	5,000	66,000
Other purposes	16,801	-	16,801
<b>Assigned:</b>			
General government	3,329	1,831	5,160
Public safety	773	11,546	12,319
Highways and streets	1,049	2,017	3,066
Culture and recreation	1,344	165	1,509
Continuing projects	3,333	16,320	19,653
<b>Unassigned</b>	<b>28,820</b>	<b>41,088</b>	<b>69,908</b>
<b>Total fund balances</b>	<b>137,773</b>	<b>89,445</b>	<b>227,218</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 189,380</b>	<b>\$ 91,185</b>	<b>\$ 280,565</b>

**CITY OF RIVERSIDE  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
COMBINING GENERAL FUND SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2022  
(amounts expressed in thousands)**

	<u>General Fund</u>	<u>Measure Z Fund</u>	<u>Total General Fund</u>
<b>Revenues:</b>			
Taxes	\$ 215,829	\$ 83,157	\$ 298,986
Licenses and permits	11,304	-	11,304
Intergovernmental	4,463	-	4,463
Charges for services	15,311	-	15,311
Fines and forfeitures	2,096	-	2,096
Special assessments	316	-	316
Rental and investment income	(4,942)	551	(4,391)
Miscellaneous	1,231	1	1,232
<b>Total revenues</b>	<b>245,608</b>	<b>83,709</b>	<b>329,317</b>
<b>Expenditures:</b>			
Current:			
General government	6,274	1,923	8,197
Public safety	170,341	23,028	193,369
Highways and streets	16,952	983	17,935
Culture and recreation	29,896	986	30,882
Capital outlay	1,950	1,312	3,262
Debt service:			
Principal	675	-	675
Interest and fiscal charges	96	-	96
<b>Total expenditures</b>	<b>226,184</b>	<b>28,232</b>	<b>254,416</b>
Excess/(deficiency) of revenues over/(under) expenditures	19,424	55,477	74,901
<b>Other Financing Sources/(Uses):</b>			
Transfers in	47,294	11,292	58,586
Transfers out	(49,252)	(18,430)	(67,682)
Transfers in/(out) to General Fund *	18,266	(18,266)	-
Proceeds from sale of capital assets	53	-	53
Proceeds from financing related to leases	1,713	-	1,713
<b>Total other financing sources/(uses)</b>	<b>18,074</b>	<b>(25,404)</b>	<b>(7,330)</b>
Net change in fund balance	37,498	30,073	67,571
<b>Fund Balances:</b>			
Beginning of year	100,275	59,372	159,647
<b>End of year</b>	<b>\$ 137,773</b>	<b>\$ 89,445</b>	<b>\$ 227,218</b>

\* 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, 2022  
(amounts expressed in thousands)**

	<b>Capital Outlay Fund</b>	<b>Measure Z Capital Outlay Fund</b>	<b>Total Capital Outlay Fund</b>
<b>Assets:</b>			
Cash and investments	\$ 34,576	\$ 17,779	\$ 52,355
Receivables, net of allowance for uncollectible			
Interest	72	39	111
Accounts	451	-	451
Intergovernmental	4,700	-	4,700
Prepaid items	19	-	19
<b>Total assets</b>	<b>\$ 39,818</b>	<b>\$ 17,818</b>	<b>\$ 57,636</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 1,314	\$ 1,448	\$ 2,762
Retainage payable	29	319	348
Unearned revenue	1,502	-	1,502
<b>Total liabilities</b>	<b>2,845</b>	<b>1,767</b>	<b>4,612</b>
<b>Deferred Inflows of Resources:</b>			
Unavailable revenue	520	-	520
<b>Total deferred inflows of resources</b>	<b>520</b>	<b>-</b>	<b>520</b>
<b>Fund Balances:</b>			
<b>Restricted:</b>			
Transportation and public works	36,453	16,051	52,504
<b>Total fund balances</b>	<b>36,453</b>	<b>16,051</b>	<b>52,504</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 39,818</b>	<b>\$ 17,818</b>	<b>\$ 57,636</b>



**CITY OF RIVERSIDE  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
COMBINING CAPITAL OUTLAY FUND SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2022  
(amounts expressed in thousands)**

	<b>Capital Outlay Fund</b>	<b>Measure Z Capital Outlay Fund</b>	<b>Total Capital Outlay Fund</b>
<b>Revenues:</b>			
Intergovernmental	\$ 13,830	\$ -	\$ 13,830
Special assessments	538	-	538
Rental and investment income	(873)	(564)	(1,437)
Miscellaneous	742	-	742
<b>Total revenues</b>	<b>14,237</b>	<b>(564)</b>	<b>13,673</b>
<b>Expenditures:</b>			
Capital outlay	5,248	14,881	20,129
Debt service:			
Interest and fiscal charges	4	-	4
<b>Total expenditures</b>	<b>5,252</b>	<b>14,881</b>	<b>20,133</b>
Excess/(deficiency) of revenues over/(under) expenditures	8,985	(15,445)	(6,460)
<b>Other Financing Sources/(Uses):</b>			
Transfers in	826	10,825	11,651
Transfers out	(3,045)	-	(3,045)
<b>Total other financing sources/(uses)</b>	<b>(2,219)</b>	<b>10,825</b>	<b>8,606</b>
Net change in fund balances	6,766	(4,620)	2,146
<b>Fund Balances:</b>			
Beginning of year	29,687	20,671	50,358
<b>End of year</b>	<b>\$ 36,453</b>	<b>\$ 16,051</b>	<b>\$ 52,504</b>