

## 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, 2020  
(amounts expressed in thousands)

	Special Revenue Funds								
	Urban Areas Security Initiative	Grants and Restricted Programs	Gas Tax	Air Quality Improvements	Housing & Community Development	NPDES Strom Drain	Special Districts	Housing	Total
<b>Assets:</b>									
Cash and investments	\$ -	\$ 325	\$ 23,373	\$ 943	\$ 9,709	\$ 204	\$ 391	\$ 11,251	\$ 46,196
Cash and investments with fiscal agent	-	-	-	-	-	-	-	-	-
Receivables (net of allowance for uncollectibles)									
Interest	-	-	63	3	21	-	-	32	119
Property taxes	-	-	-	-	-	-	80	-	80
Accounts	-	23	-	-	3	-	-	-	26
Intergovernmental	583	2,001	552	104	2,217	-	-	-	5,457
Notes	-	-	-	-	14,836	-	-	27,592	42,428
Prepaid items	-	-	-	-	30	-	-	-	30
Land and improvements held for resale	-	-	-	-	443	-	-	2,405	2,848
<b>Total Assets</b>	<b>\$ 583</b>	<b>\$ 2,349</b>	<b>\$ 23,988</b>	<b>\$ 1,050</b>	<b>\$ 27,259</b>	<b>\$ 204</b>	<b>\$ 471</b>	<b>\$ 41,280</b>	<b>\$ 97,184</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances:</b>									
<b>Liabilities:</b>									
Accounts payable	\$ -	\$ 1,068	\$ 700	\$ -	\$ 1,752	\$ 1	\$ 25	\$ 159	\$ 3,705
Accrued payroll	-	-	-	-	6	2	-	10	18
Retainage payable	-	8	534	-	1	-	-	-	543
Intergovernmental	-	-	-	-	-	-	1	-	1
Unearned revenue	-	328	-	-	7,099	-	-	-	7,427
Due to other funds	583	-	-	-	-	-	-	-	583
Advances from other funds	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>583</b>	<b>1,404</b>	<b>1,234</b>	<b>-</b>	<b>8,858</b>	<b>3</b>	<b>26</b>	<b>169</b>	<b>12,277</b>
<b>Deferred Inflows of resources:</b>									
Unavailable revenue	-	-	-	-	15,279	-	-	27,592	42,871
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,279</b>	<b>-</b>	<b>-</b>	<b>27,592</b>	<b>42,871</b>
<b>Fund Balances:</b>									
<b>Nonspendable:</b>									
Prepaid and deposits	-	-	-	-	30	-	-	-	30
Permanent fund principal	-	-	-	-	-	-	-	-	-
<b>Restricted for:</b>									
Housing and redevelopment	-	-	-	-	3,092	-	-	13,519	16,611
Transportation and public works	-	945	22,754	1,050	-	201	445	-	25,395
Other purposes	-	-	-	-	-	-	-	-	-
<b>Unassigned</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balances</b>	<b>-</b>	<b>945</b>	<b>22,754</b>	<b>1,050</b>	<b>3,122</b>	<b>201</b>	<b>445</b>	<b>13,519</b>	<b>42,036</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 583</b>	<b>\$ 2,349</b>	<b>\$ 23,988</b>	<b>\$ 1,050</b>	<b>\$ 27,259</b>	<b>\$ 204</b>	<b>\$ 471</b>	<b>\$ 41,280</b>	<b>\$ 97,184</b>

CITY OF RIVERSIDE

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2020  
(amounts expressed in thousands)

	Capital Projects Funds				Permanent Fund	
	Special Capital	Storm Drain	Transportation	Total	Library Special	Total Nonmajor
	Improvement				Permanent Fund	
<b>Assets:</b>						
Cash and investments	\$ 5,465	\$ 695	\$ -	\$ 6,160	\$ 1,480	\$ 53,836
Cash and investments with fiscal agent	665	-	-	665	-	665
Receivables (net of allowance for uncollectibles)						
Interest	20	2	-	22	-	141
Property taxes	-	-	-	-	-	80
Accounts	-	-	-	-	-	26
Intergovernmental	-	-	27	27	-	5,484
Notes	-	-	-	-	-	42,428
Prepaid items	-	-	-	-	-	30
Land and improvements held for resale	-	-	-	-	-	2,848
<b>Total Assets</b>	<b>\$ 6,150</b>	<b>\$ 697</b>	<b>\$ 27</b>	<b>\$ 6,874</b>	<b>\$ 1,480</b>	<b>\$ 105,538</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances:</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 70	\$ 101	\$ -	\$ 171	\$ -	\$ 3,876
Accrued payroll	-	-	-	-	-	18
Retainage payable	5	17	-	22	-	565
Intergovernmental	-	-	-	-	-	1
Unearned revenue	-	-	-	-	-	7,427
Due to other funds	-	-	27	27	-	610
Advances from other funds	670	-	-	670	-	670
<b>Total Liabilities</b>	<b>745</b>	<b>118</b>	<b>27</b>	<b>890</b>	<b>-</b>	<b>13,167</b>
<b>Deferred Inflows of resources:</b>						
Unavailable revenue	-	-	27	27	-	42,898
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>27</b>	<b>27</b>	<b>-</b>	<b>42,898</b>
<b>Fund Balances:</b>						
<b>Nonspendable:</b>						
Prepaid and deposits	-	-	-	-	-	30
Permanent fund principal	-	-	-	-	1,480	1,480
<b>Restricted for:</b>						
Housing and redevelopment	-	-	-	-	-	16,611
Transportation and public works	-	-	-	-	-	25,395
Other purposes	5,405	579	-	5,984	-	5,984
<b>Unassigned</b>	<b>-</b>	<b>-</b>	<b>(27)</b>	<b>(27)</b>	<b>-</b>	<b>(27)</b>
<b>Total Fund Balances</b>	<b>5,405</b>	<b>579</b>	<b>(27)</b>	<b>5,957</b>	<b>1,480</b>	<b>49,473</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 6,150</b>	<b>\$ 697</b>	<b>\$ 27</b>	<b>\$ 6,874</b>	<b>\$ 1,480</b>	<b>\$ 105,538</b>

CITY OF RIVERSIDE

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2020  
(amounts expressed in thousands)

Special Revenue Funds

	Urban Areas Security Initiative	Grants and Restricted Programs	Gas Tax	Air Quality Improvements	Housing & Community Development	NPDES Strom Drain	Special Districts	Housing	Total
<b>Revenues:</b>									
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	754	5,964	13,213	423	8,188	-	-	-	28,542
Charges for services	-	701	-	-	-	-	-	-	701
Special assessments	-	-	-	-	-	644	4,037	-	4,681
Rental and investment income	-	-	709	42	123	1	27	320	1,222
Miscellaneous	-	519	102	152	283	-	-	3,429	4,485
<b>Total Revenues</b>	<b>754</b>	<b>7,184</b>	<b>14,024</b>	<b>617</b>	<b>8,594</b>	<b>645</b>	<b>4,064</b>	<b>3,749</b>	<b>39,631</b>
<b>Expenditures:</b>									
<b>Current:</b>									
General government	-	1,812	-	821	932	-	-	3,194	6,759
Public safety	754	4,813	-	-	-	-	4,641	-	10,208
Highways and streets	-	161	-	-	-	-	557	-	718
Culture and recreation	-	535	-	-	-	-	17	-	552
Capital outlay	-	-	9,797	-	8,280	1,045	-	-	19,122
<b>Debt service:</b>									
Principal	-	-	-	-	7	-	-	17	24
Interest	-	-	-	-	1	-	-	2	3
<b>Total Expenditures</b>	<b>754</b>	<b>7,321</b>	<b>9,797</b>	<b>821</b>	<b>9,220</b>	<b>1,045</b>	<b>5,215</b>	<b>3,213</b>	<b>37,386</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(137)	4,227	(204)	(626)	(400)	(1,151)	536	2,245
<b>Other Financing Sources (Uses):</b>									
Transfers in	-	1,072	-	-	-	-	1,113	-	2,185
Transfers out	-	(15)	-	-	-	-	-	-	(15)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>1,057</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,113</b>	<b>-</b>	<b>2,170</b>
Net Change in Fund Balances	-	920	4,227	(204)	(626)	(400)	(38)	536	4,415
Fund Balances, Beginning of Year	-	25	18,527	1,254	3,748	601	483	12,983	37,621
<b>Fund Balances, End of Year</b>	<b>\$ -</b>	<b>\$ 945</b>	<b>\$ 22,754</b>	<b>\$ 1,050</b>	<b>\$ 3,122</b>	<b>\$ 201</b>	<b>\$ 445</b>	<b>\$ 13,519</b>	<b>\$ 42,036</b>

CITY OF RIVERSIDE

COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2020  
(amounts expressed in thousands)

	Capital Projects Funds				Permanent Fund	Total Nonmajor Governmental Funds
	Special Capital Improvement	Storm Drain	Transportation	Total	Library Special Permanent Fund	
<b>Revenues:</b>						
Licenses and permits	\$ 2,735	\$ 147	\$ -	\$ 2,882	\$ -	\$ 2,882
Intergovernmental	-	-	-	-	-	28,542
Charges for services	-	-	-	-	-	701
Special assessments	-	-	-	-	-	4,681
Rental and investment income	227	32	-	259	25	1,506
Miscellaneous	-	-	-	-	148	4,633
<b>Total Revenues</b>	<b>2,962</b>	<b>179</b>	<b>-</b>	<b>3,141</b>	<b>173</b>	<b>42,945</b>
<b>Expenditures:</b>						
Current:						
General government	1,173	-	-	1,173	-	7,932
Public safety	-	-	-	-	-	10,208
Highways and streets	-	-	-	-	-	718
Culture and recreation	-	-	-	-	190	742
Capital outlay	650	810	27	1,487	-	20,609
Debt service:						
Principal	-	-	-	-	-	24
Interest	29	-	-	29	-	32
<b>Total Expenditures</b>	<b>1,852</b>	<b>810</b>	<b>27</b>	<b>2,689</b>	<b>190</b>	<b>40,265</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,110	(631)	(27)	452	(17)	2,680
<b>Other Financing Sources (Uses):</b>						
Transfers in	-	-	-	-	-	2,185
Transfers out	-	-	(12)	(12)	-	(27)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(12)</b>	<b>(12)</b>	<b>-</b>	<b>2,158</b>
Net Change in Fund Balances	1,110	(631)	(39)	440	(17)	4,838
Fund Balances, Beginning of Year	4,295	1,210	12	5,517	1,497	44,635
<b>Fund Balances, End of Year</b>	<b>\$ 5,405</b>	<b>\$ 579</b>	<b>\$ (27)</b>	<b>\$ 5,957</b>	<b>\$ 1,480</b>	<b>\$ 49,473</b>

CITY OF RIVERSIDE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2020  
 (amounts expressed in thousands)

	Urban Areas Security Initiative			Grants and Restricted Programs			Gas Tax		
	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>									
Intergovernmental	\$ 6,977	\$ 754	\$ (6,223)	\$ 26,094	\$ 5,964	\$ (20,130)	\$ 13,867	\$ 13,213	\$ (654)
Charges for services	-	-	-	623	701	78	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Rental and investment income	-	-	-	-	-	-	150	709	559
Miscellaneous	-	-	-	628	519	(109)	-	102	102
<b>Total revenues</b>	<b>6,977</b>	<b>754</b>	<b>(6,223)</b>	<b>27,345</b>	<b>7,184</b>	<b>(20,161)</b>	<b>14,017</b>	<b>14,024</b>	<b>7</b>
<b>Expenditures:</b>									
Current:									
General government	-	-	-	11,487	1,812	9,675	-	-	-
Public safety	6,977	754	6,223	10,205	4,813	5,392	-	-	-
Highways and streets	-	-	-	241	161	80	-	-	-
Culture and recreation	-	-	-	6,572	535	6,037	-	-	-
Capital outlay	-	-	-	-	-	-	28,839	9,797	19,042
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,977</b>	<b>754</b>	<b>6,223</b>	<b>28,505</b>	<b>7,321</b>	<b>21,184</b>	<b>28,839</b>	<b>9,797</b>	<b>19,042</b>
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	-	-	246	1,072	826	-	-	-
Transfers out	-	-	-	-	(15)	(15)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>246</b>	<b>1,057</b>	<b>811</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	-	-	-	(914)	920	1,834	(14,822)	4,227	19,049
Budgetary Fund Balance, Beginning of Year	-	-	-	25	25	-	18,527	18,527	-
<b>Budgetary Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (889)</b>	<b>\$ 945</b>	<b>\$ 1,834</b>	<b>\$ 3,705</b>	<b>\$ 22,754</b>	<b>\$ 19,049</b>

CITY OF RIVERSIDE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2020  
 (amounts expressed in thousands)

	Air Quality Improvements			Housing & Community Development			NPDES Strom Drain		
	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>									
Intergovernmental	\$ 420	\$ 423	\$ 3	\$ 23,754	\$ 8,188	\$ (15,566)	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	2,079	644	(1,435)
Rental and investment income	-	42	42	96	123	27	-	1	1
Miscellaneous	205	152	(53)	438	283	(155)	-	-	-
<b>Total revenues</b>	<b>625</b>	<b>617</b>	<b>(8)</b>	<b>24,288</b>	<b>8,594</b>	<b>(15,694)</b>	<b>2,079</b>	<b>645</b>	<b>(1,434)</b>
<b>Expenditures:</b>									
Current:									
General government	1,549	821	728	1,603	932	671	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	37,077	8,280	28,797	1,509	1,045	464
Debt service:									
Principal	-	-	-	7	7	-	-	-	-
Interest	-	-	-	1	1	-	-	-	-
<b>Total Expenditures</b>	<b>1,549</b>	<b>821</b>	<b>728</b>	<b>38,688</b>	<b>9,220</b>	<b>29,468</b>	<b>1,509</b>	<b>1,045</b>	<b>464</b>
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	(924)	(204)	720	(14,400)	(626)	13,774	570	(400)	(970)
Budgetary Fund Balance, Beginning of Year	1,254	1,254	-	3,748	3,748	-	601	601	-
<b>Budgetary Fund Balance, End of Year</b>	<b>\$ 330</b>	<b>\$ 1,050</b>	<b>\$ 720</b>	<b>\$ (10,652)</b>	<b>\$ 3,122</b>	<b>\$ 13,774</b>	<b>\$ 1,171</b>	<b>\$ 201</b>	<b>\$ (970)</b>

CITY OF RIVERSIDE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 YEAR ENDED JUNE 30, 2020  
 (amounts expressed in thousands)

	Special Districts			Housing		
	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-	-
Special assessments	4,067	4,037	(30)	-	-	-
Rental and investment income	-	27	27	-	320	320
Miscellaneous	-	-	-	-	3,429	3,429
<b>Total revenues</b>	<b>4,067</b>	<b>4,064</b>	<b>(3)</b>	<b>-</b>	<b>3,749</b>	<b>3,749</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	6,509	3,194	3,315
Public safety	4,560	4,641	(81)	-	-	-
Highways and streets	1,179	557	622	-	-	-
Culture and recreation	244	17	227	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	17	17	-
Interest	-	-	-	2	2	-
<b>Total Expenditures</b>	<b>5,983</b>	<b>5,215</b>	<b>768</b>	<b>6,528</b>	<b>3,213</b>	<b>3,315</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	1,110	1,113	3	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,110</b>	<b>1,113</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	(806)	(38)	768	(6,528)	536	7,064
Budgetary Fund Balance, Beginning of Year	483	483	-	12,983	12,983	-
<b>Budgetary Fund Balance, End of Year</b>	<b>\$ (323)</b>	<b>\$ 445</b>	<b>\$ 768</b>	<b>\$ 6,455</b>	<b>\$ 13,519</b>	<b>\$ 7,064</b>



CITY OF RIVERSIDE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL

CAPITAL PROJECT FUNDS

YEAR ENDED JUNE 30, 2020

(amounts expressed in thousands)

	Capital Outlay Fund			Special Capital Improvement			Storm Drain		
	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>									
Licenses and permits	\$ -	\$ -	\$ -	\$ 2,484	\$ 2,735	\$ 251	\$ 180	\$ 147	\$ (33)
Intergovernmental	33,655	10,792	(22,863)	25	-	(25)	12,096	-	(12,096)
Special assessments	300	563	263	-	-	-	-	-	-
Rental and investment income	180	1,604	1,424	-	227	227	13	32	19
Miscellaneous	1,833	1,118	(715)	-	-	-	-	-	-
<b>Total revenues</b>	<b>35,968</b>	<b>14,077</b>	<b>(21,891)</b>	<b>2,509</b>	<b>2,962</b>	<b>453</b>	<b>12,289</b>	<b>179</b>	<b>(12,110)</b>
<b>Expenditures:</b>									
Current:									
General government	400	339	61	1,112	1,173	(61)	-	-	-
Highways and streets	65	-	65	-	-	-	-	-	-
Cultural and recreation	20	5	15	-	-	-	-	-	-
Capital outlay	107,267	33,808	73,459	1,571	650	921	13,204	810	12,394
Debt service:									
Principal	-	-	-	1,353	-	1,353	-	-	-
Interest	-	1	(1)	28	29	(1)	-	-	-
<b>Total Expenditures</b>	<b>107,752</b>	<b>34,153</b>	<b>73,599</b>	<b>4,064</b>	<b>1,852</b>	<b>2,212</b>	<b>13,204</b>	<b>810</b>	<b>12,394</b>
<b>Other Financing Sources (Uses)</b>									
Transfers in	11,822	12,042	220	539	-	(539)	-	-	-
Transfers out	(3,425)	(3,425)	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>8,397</b>	<b>8,617</b>	<b>220</b>	<b>539</b>	<b>-</b>	<b>(539)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balance	(63,387)	(11,459)	51,928	(1,016)	1,110	2,126	(915)	(631)	284
Budgetary Fund Balance, Beginning of Year	70,477	70,477	-	4,295	4,295	-	1,210	1,210	-
<b>Budgetary Fund Balance, End of Year</b>	<b>\$ 7,090</b>	<b>\$ 59,018</b>	<b>\$ 51,928</b>	<b>\$ 3,279</b>	<b>\$ 5,405</b>	<b>\$ 2,126</b>	<b>\$ 295</b>	<b>\$ 579</b>	<b>\$ 284</b>

CITY OF RIVERSIDE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
 CAPITAL PROJECT FUNDS  
 YEAR ENDED JUNE 30, 2020  
 (amounts expressed in thousands)

	Transportation		
	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Licenses and permits	\$ -	\$ -	\$ -
Intergovernmental	360	-	(360)
Special assessments	-	-	-
Rental and investment income	-	-	-
Miscellaneous	-	-	-
<b>Total revenues</b>	<b>360</b>	<b>-</b>	<b>(360)</b>
<b>Expenditures:</b>			
Current:			
General government	-	-	-
Highways and streets	-	-	-
Cultural and recreation	-	-	-
Capital outlay	360	27	333
Debt service:			
Principal	-	-	-
Interest	-	-	-
<b>Total Expenditures</b>	<b>360</b>	<b>27</b>	<b>333</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers out	-	(12)	(12)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(12)</b>	<b>(12)</b>
Net Change in Fund Balance	-	(39)	(39)
Budgetary Fund Balance, Beginning of Year	12	12	-
<b>Budgetary Fund Balance, End of Year</b>	<b>\$ 12</b>	<b>\$ (27)</b>	<b>\$ (39)</b>

## 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, and the Riverside Convention Center.

CITY OF RIVERSIDE

COMBINING STATEMENT OF NET POSITION  
 NON-MAJOR PROPRIETARY FUNDS  
 JUNE 30, 2020  
 (amounts expressed in thousands)

	Business-Type Activities - Enterprise Funds					Totals
	Airport	Refuse	Transportation	Public Parking	Civic Entertainment	
<b>Assets:</b>						
Current assets:						
Cash and investments	\$ 1,433	\$ 4,694	\$ 1,857	\$ 2,586	\$ 347	\$ 10,917
Receivables (net of allowance for uncollectibles)						
Utility billed	-	1,405	-	-	-	1,405
Utility unbilled	-	899	-	-	-	899
Accounts	134	269	3	42	65	513
Interest	4	20	6	8	-	38
Intergovernmental	57	-	903	24	-	984
Inventory	-	-	-	-	84	84
Prepaid items	-	2	-	-	69	71
Deposits	-	-	-	-	300	300
Restricted:						
Cash and cash equivalents	-	2,500	-	-	1,125	3,625
<b>Total Current Assets</b>	<b>1,628</b>	<b>9,789</b>	<b>2,769</b>	<b>2,660</b>	<b>1,990</b>	<b>18,836</b>
Noncurrent assets:						
Regulatory assets	-	10,716	-	-	75	10,791
Capital assets - net of accumulated depreciation	21,704	4,783	3,045	28,996	84,936	143,464
<b>Total Noncurrent Assets</b>	<b>21,704</b>	<b>15,499</b>	<b>3,045</b>	<b>28,996</b>	<b>85,011</b>	<b>154,255</b>
<b>Total Assets</b>	<b>23,332</b>	<b>25,288</b>	<b>5,814</b>	<b>31,656</b>	<b>87,001</b>	<b>173,091</b>
<b>Deferred Outflows of Resources:</b>						
Changes in derivative values	-	-	-	-	9,652	9,652
Deferred charge on refunding	-	-	-	-	786	786
Pension related items	846	5,424	2,770	1,335	-	10,375
OPEB related items	23	193	124	30	-	370
<b>Total Deferred Outflows of Resources</b>	<b>869</b>	<b>5,617</b>	<b>2,894</b>	<b>1,365</b>	<b>10,438</b>	<b>21,183</b>

(Continued)

CITY OF RIVERSIDE

COMBINING STATEMENT OF NET POSITION  
 NON-MAJOR PROPRIETARY FUNDS  
 JUNE 30, 2020  
 (amounts expressed in thousands)

	Business-Type Activities - Enterprise Funds					Totals
	Airport	Refuse	Transportation	Public Parking	Civic Entertainment	
<b>Liabilities:</b>						
Current liabilities:						
Accounts payable	74	1,829	50	201	616	2,770
Accrued payroll	7	53	26	8	-	94
Unearned revenue	-	-	1,703	-	262	1,965
Deposits	-	-	-	-	504	504
Accrued interest	-	-	-	56	6	62
<b>Total Current Liabilities</b>	<b>81</b>	<b>1,882</b>	<b>1,779</b>	<b>265</b>	<b>1,388</b>	<b>5,395</b>
Noncurrent liabilities:						
Due within one year						
Long-term obligations	29	148	74	1,054	4,316	5,621
Compensated absences	48	299	130	34	-	511
Landfill capping	-	559	-	-	-	559
Due in more than one year						
Long-term obligations	779	4,661	2,409	16,157	65,848	89,854
Compensated absences	8	52	23	6	-	89
Landfill capping	-	10,217	-	-	-	10,217
Derivatives instruments	-	-	-	-	10,994	10,994
Net pension liability	887	6,260	2,885	1,329	-	11,361
OPEB liability	164	1,441	739	312	-	2,656
<b>Total Noncurrent Liabilities</b>	<b>1,915</b>	<b>23,637</b>	<b>6,260</b>	<b>18,892</b>	<b>81,158</b>	<b>131,862</b>
<b>Total Liabilities</b>	<b>1,996</b>	<b>25,519</b>	<b>8,039</b>	<b>19,157</b>	<b>82,546</b>	<b>137,257</b>
<b>Deferred Inflows of Resources:</b>						
Pension related items	88	701	284	122	-	1,195
OPEB related items	3	34	19	7	-	63
<b>Total Deferred Inflows of Resources</b>	<b>91</b>	<b>735</b>	<b>303</b>	<b>129</b>	<b>-</b>	<b>1,258</b>
<b>Net Position:</b>						
Net investment in capital assets	21,704	4,783	3,045	13,019	15,559	58,110
Restricted for landfill capping	-	2,500	-	-	-	2,500
Unrestricted	410	(2,632)	(2,679)	716	(666)	(4,851)
<b>Total Net Position</b>	<b>\$ 22,114</b>	<b>\$ 4,651</b>	<b>\$ 366</b>	<b>\$ 13,735</b>	<b>\$ 14,893</b>	<b>\$ 55,759</b>

CITY OF RIVERSIDE

COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN FUND NET POSITION  
NON-MAJOR PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2020  
(amounts expressed in thousands)

	Business-Type Activities - Enterprise Funds					
	Airport	Refuse	Transportation	Public Parking	Civic Entertainment	Totals
<b>Operating Revenues:</b>						
Charges for services	\$ 1,743	\$ 25,109	\$ 309	\$ 4,301	\$ 12,233	\$ 43,695
<b>Total Operating Revenues</b>	<b>1,743</b>	<b>25,109</b>	<b>309</b>	<b>4,301</b>	<b>12,233</b>	<b>43,695</b>
<b>Operating Expenses:</b>						
Personnel services	737	5,605	2,792	130	-	9,264
Contractual services	372	5,604	52	1,711	6,082	13,821
Maintenance and operation	204	7,382	484	562	1	8,633
General	213	5,025	528	609	10,168	16,543
Materials and supplies	26	1,378	177	3	-	1,584
Claims/Insurance	36	161	76	123	223	619
Depreciation and amortization	709	1,357	480	796	2,479	5,821
<b>Total Operating Expenses</b>	<b>2,297</b>	<b>26,512</b>	<b>4,589</b>	<b>3,934</b>	<b>18,953</b>	<b>56,285</b>
Operating Income (Loss)	(554)	(1,403)	(4,280)	367	(6,720)	(12,590)
<b>Nonoperating Revenues (Expenses):</b>						
Operating grants	-	-	3,473	-	-	3,473
Interest revenue	47	241	69	86	17	460
Interest expense and fiscal charges	(7)	(37)	(18)	(694)	(2,631)	(3,387)
Other non-operating revenues	45	175	-	899	-	1,119
Gain (loss) on disposal of capital assets	-	-	2	249	-	251
<b>Total Nonoperating Revenues (Expenses)</b>	<b>85</b>	<b>379</b>	<b>3,526</b>	<b>540</b>	<b>(2,614)</b>	<b>1,916</b>
Income (Loss) Before Contributions and Transfers	(469)	(1,024)	(754)	907	(9,334)	(10,674)
Cash capital contributions	56	-	903	-	-	959
Transfers in	-	-	-	-	10,752	10,752
Changes in Net Position	(413)	(1,024)	149	907	1,418	1,037
<b>Net Position:</b>						
Beginning of Year	22,527	5,675	217	12,828	13,475	54,722
<b>End of Year</b>	<b>\$ 22,114</b>	<b>\$ 4,651</b>	<b>\$ 366</b>	<b>\$ 13,735</b>	<b>\$ 14,893</b>	<b>\$ 55,759</b>

## CITY OF RIVERSIDE

**COMBINING STATEMENT OF CASH FLOWS**  
**NON-MAJOR PROPRIETARY FUNDS**  
**YEAR ENDED JUNE 30, 2020**  
**(amounts expressed in thousands)**

	<b>Business-Type Activities - Enterprise Funds</b>					
	<b>Airport</b>	<b>Refuse</b>	<b>Transportation</b>	<b>Public Parking</b>	<b>Civic Entertainment</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities:</b>						
Cash received from customers and users	\$ 1,701	\$ 25,593	\$ 174	\$ 4,323	\$ 12,905	\$ 44,696
Cash paid to suppliers for goods and services	(835)	(19,643)	(1,299)	(2,954)	(17,001)	(41,732)
Cash paid to employees for services	(678)	(5,280)	(2,610)	(54)	(80)	(8,702)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>188</b>	<b>670</b>	<b>(3,735)</b>	<b>1,315</b>	<b>(4,176)</b>	<b>(5,738)</b>
<b>Cash Flows from Non-Capital Financing Activities:</b>						
Intergovernmental	18	-	3,473	-	-	3,491
Proceed from pension obligation bonds issued	672	4,225	2,206	1,073	-	8,176
Payment to employees pension plan from bonds issued	(670)	(4,210)	(2,197)	(1,069)	-	(8,146)
Payment on pension obligation bonds	(36)	(152)	(73)	(41)	-	(302)
Payment on pension bond issuance costs	(2)	(16)	(8)	(4)	-	(30)
Miscellaneous non-operating revenue	45	175	-	899	-	1,119
<b>Net Cash Provided (Used) by Non-Capital Financing Activities</b>	<b>27</b>	<b>22</b>	<b>3,401</b>	<b>858</b>	<b>10,752</b>	<b>15,060</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>						
Acquisition and construction of capital assets	(82)	(886)	(573)	-	-	(1,541)
Principal paid on capital debt	-	-	-	(972)	(4,174)	(5,146)
Interest paid on capital debt	-	-	-	(689)	(2,328)	(3,017)
Contributions	-	-	375	-	-	375
Proceeds from sales of capital assets	-	-	2	249	-	251
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<b>(82)</b>	<b>(886)</b>	<b>(196)</b>	<b>(1,412)</b>	<b>(6,502)</b>	<b>(9,078)</b>
<b>Cash Flows from Investing Activities:</b>						
Interest received	49	249	71	86	20	475
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>49</b>	<b>249</b>	<b>71</b>	<b>86</b>	<b>20</b>	<b>475</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>182</b>	<b>55</b>	<b>(459)</b>	<b>847</b>	<b>94</b>	<b>719</b>
Cash and Cash Equivalents at Beginning of Year	1,251	7,139	2,316	1,739	1,378	13,823
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$ 1,433</b>	<b>\$ 7,194</b>	<b>\$ 1,857</b>	<b>\$ 2,586</b>	<b>\$ 1,472</b>	<b>\$ 14,542</b>

CITY OF RIVERSIDE

COMBINING STATEMENT OF CASH FLOWS  
 NON-MAJOR PROPRIETARY FUNDS  
 YEAR ENDED JUNE 30, 2020  
 (amounts expressed in thousands)

	<u>Business-Type Activities - Enterprise Funds</u>					
	<u>Airport</u>	<u>Refuse</u>	<u>Transportation</u>	<u>Public Parking</u>	<u>Civic Entertainment</u>	<u>Totals</u>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:</b>						
Operating income (loss)	\$ (554)	\$ (1,403)	\$ (4,280)	\$ 367	\$ (6,720)	\$ (12,590)
<b>Adjustments to Reconcile Operating Income (Loss) Net Cash Provided (Used) by Operating Activities:</b>						
Depreciation	709	793	480	796	2,479	5,257
(Increase) decrease in utility billed receivable	-	(175)	-	-	-	(175)
(Increase) decrease in utility unbilled receivable	-	104	-	-	-	104
(Increase) decrease in accounts receivable	(42)	(8)	18	14	481	463
(Increase) decrease in prepaid items	-	(2)	-	-	(25)	(27)
(Increase) decrease in inventory	-	-	-	-	(8)	(8)
(Increase) decrease in intergovernmental receivable	-	-	-	8	-	8
(Increase) decrease in regulatory assets	-	564	-	-	(80)	484
Increase (decrease) in accounts payable	20	832	14	54	(494)	426
Increase (decrease) in accrued payroll	5	33	17	5	-	60
Increase (decrease) in retainage payable	(5)	-	-	-	-	(5)
Increase (decrease) in landfill capping liabilities	-	(360)	-	-	-	(360)
Increase (decrease) in deposits payable	-	-	-	-	(71)	(71)
Increase (decrease) in unearned revenue	-	(1)	(152)	-	262	109
Increase (decrease) in compensated absences	14	19	16	8	-	57
Increase (decrease) in net pension liability	58	266	193	104	-	621
Increase (decrease) in OPEB liability	30	257	166	40	-	493
Increase (decrease) in deferred pension related items	(24)	(51)	(79)	(50)	-	(204)
Increase (decrease) in deferred OPEB related items	(23)	(198)	(128)	(31)	-	(380)
<b>Total Adjustments</b>	<b>742</b>	<b>2,073</b>	<b>545</b>	<b>948</b>	<b>2,544</b>	<b>6,852</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 188</b>	<b>\$ 670</b>	<b>\$ (3,735)</b>	<b>\$ 1,315</b>	<b>\$ (4,176)</b>	<b>\$ (5,738)</b>
<b>Non-Cash Investing, Capital, and Financing Activities:</b>						
Gain/(Loss) on disposition of capital assets	\$ -	\$ -	\$ 2	\$ 249	\$ -	\$ 251



## **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, 2020  
(amounts expressed in thousands)

	Governmental Activities - Internal Service Funds			
	Self Insurance Trust	Central Stores	Central Garage	Totals
<b>Assets:</b>				
Current assets:				
Cash and investments	\$ 30,827	\$ 334	\$ 10,907	\$ 42,068
Receivables (net of allowance for uncollectibles)				
Accounts	29	-	15	44
Interest	82	-	27	109
Intergovernmental	112	-	1	113
Inventory	-	6,541	451	6,992
Prepaid items	15	-	2	17
<b>Total Current Assets</b>	<b>31,065</b>	<b>6,875</b>	<b>11,403</b>	<b>49,343</b>
Noncurrent assets:				
Advances to other funds	-	-	670	670
Capital assets - net of accumulated depreciation	3	59	6,219	6,281
<b>Total Noncurrent Assets</b>	<b>3</b>	<b>59</b>	<b>6,889</b>	<b>6,951</b>
<b>Total Assets</b>	<b>31,068</b>	<b>6,934</b>	<b>18,292</b>	<b>56,294</b>
<b>Deferred Outflows of Resources:</b>				
Pension related items	826	759	4,228	5,813
OPEB related items	42	29	111	182
<b>Total Deferred Outflows of Resources</b>	<b>868</b>	<b>788</b>	<b>4,339</b>	<b>5,995</b>
<b>Liabilities:</b>				
Current liabilities:				
Accounts payable	787	545	187	1,519
Accrued payroll	9	8	32	49
<b>Total Current Liabilities</b>	<b>796</b>	<b>553</b>	<b>219</b>	<b>1,568</b>
Noncurrent liabilities:				
Due within one year				
Long-term obligations	18	21	101	140
Compensated absences	72	72	247	391
Claims liability	9,283	-	-	9,283
Due in more than one year				
Long-term obligations	640	650	3,513	4,803
Compensated absences	15	15	52	82
Claims liability	44,545	-	-	44,545
Net pension liability	1,122	895	5,079	7,096
OPEB liability	192	198	837	1,227
<b>Total Noncurrent Liabilities</b>	<b>55,887</b>	<b>1,851</b>	<b>9,829</b>	<b>67,567</b>
<b>Total Liabilities</b>	<b>56,683</b>	<b>2,404</b>	<b>10,048</b>	<b>69,135</b>
<b>Deferred Inflows of Resources:</b>				
Pension related items	88	103	593	784
OPEB related items	5	5	21	31
<b>Total Deferred Inflows of Resources</b>	<b>93</b>	<b>108</b>	<b>614</b>	<b>815</b>
<b>Net Position:</b>				
Net investment in capital assets	3	59	6,219	6,281
Unrestricted	(24,843)	5,151	5,750	(13,942)
<b>Total Net Position</b>	<b>\$ (24,840)</b>	<b>\$ 5,210</b>	<b>\$ 11,969</b>	<b>\$ (7,661)</b>

CITY OF RIVERSIDE

COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN FUND NET POSITION  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2020  
(amounts expressed in thousands)

	Self Insurance Trust	Central Stores	Central Garage	Totals
<b>Operating Revenues:</b>				
Sales and service charges	\$ 16,794	\$ 1,628	\$ 9,563	\$ 27,985
<b>Total Operating Revenues</b>	<b>16,794</b>	<b>1,628</b>	<b>9,563</b>	<b>27,985</b>
<b>Operating Expenses:</b>				
Personnel services	1,223	725	3,819	5,767
Contractual services	1,309	5	141	1,455
Maintenance and operation	4	34	2,754	2,792
General	3,362	94	944	4,400
Material and supplies	12	12	161	185
Claims/Insurance	12,174	9	113	12,296
Depreciation and amortization	41	7	816	864
<b>Total Operating Expenses</b>	<b>18,125</b>	<b>886</b>	<b>8,748</b>	<b>27,759</b>
Operating Income (Loss)	(1,331)	742	815	226
<b>Nonoperating Revenues (Expenses):</b>				
Interest revenue	921	-	333	1,254
Interest expense and fiscal charges	(3)	(6)	(26)	(35)
Other nonoperating revenues	9	-	28	37
Gain (loss) on disposal of capital assets	-	-	29	29
<b>Total Nonoperating Revenues (Expenses)</b>	<b>927</b>	<b>(6)</b>	<b>364</b>	<b>1,285</b>
Income (Loss) Before Contributions and Transfers	(404)	736	1,179	1,511
Cash capital contribution	-	-	71	71
Changes in Net Position	(404)	736	1,250	1,582
<b>Net Position:</b>				
Beginning of Year	(24,436)	4,474	10,719	(9,243)
<b>End of Year</b>	<b>\$ (24,840)</b>	<b>\$ 5,210</b>	<b>\$ 11,969</b>	<b>\$ (7,661)</b>

CITY OF RIVERSIDE

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2020  
(amounts expressed in thousands)

	<u>Governmental Activities - Internal Service Funds</u>			
	<u>Self Insurance Trust</u>	<u>Central Stores</u>	<u>Central Garage</u>	<u>Totals</u>
<b>Cash Flows from Operating Activities:</b>				
Cash received from interfund service provided	\$ 16,737	\$ 1,628	\$ 9,553	\$ 27,918
Cash paid to suppliers for goods and services	(11,453)	(139)	(4,292)	(15,884)
Cash paid to employees for services	(1,125)	(670)	(3,600)	(5,395)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>4,159</b>	<b>819</b>	<b>1,661</b>	<b>6,639</b>
<b>Cash Flows from Non-Capital Financing Activities:</b>				
Payment made to other funds	-	(464)	-	(464)
Payment received from other funds	-	-	703	703
Intergovernmental	-	-	71	71
Proceed from pension obligation bonds issued	599	588	3,264	4,451
Payment to employees pension plan from bonds issued	(596)	(586)	(3,252)	(4,434)
Payment on pension bond issuance costs	(3)	(2)	(12)	(17)
Payment on pension obligation bonds	(14)	(21)	(123)	(158)
Miscellaneous non-operating	9	-	28	37
<b>Net Cash Provided (Used) by Non-Capital Financing Activities</b>	<b>(5)</b>	<b>(485)</b>	<b>679</b>	<b>189</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition and construction of capital assets	-	-	(211)	(211)
Proceeds from sales of capital assets	-	-	41	41
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<b>-</b>	<b>-</b>	<b>(170)</b>	<b>(170)</b>
<b>Cash Flows from Investing Activities:</b>				
Interest received	924	-	333	1,257
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>924</b>	<b>-</b>	<b>333</b>	<b>1,257</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>5,078</b>	<b>334</b>	<b>2,503</b>	<b>7,915</b>
Cash and Cash Equivalents at Beginning of Year	25,749	-	8,404	34,153
<b>Cash and Cash Equivalents at End of Year</b>	<b>\$ 30,827</b>	<b>\$ 334</b>	<b>\$ 10,907</b>	<b>\$ 42,068</b>

CITY OF RIVERSIDE

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS  
YEAR ENDED JUNE 30, 2020  
(amounts expressed in thousands)

	<u>Governmental Activities - Internal Service Funds</u>			
	<u>Self Insurance Trust</u>	<u>Central Stores</u>	<u>Central Garage</u>	<u>Totals</u>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:</b>				
Operating income (loss)	\$ (1,331)	\$ 742	\$ 815	\$ 226
<b>Adjustments to Reconcile Operating Income (Loss)</b>				
<b>Net Cash Provided (Used) by Operating Activities:</b>				
Depreciation	41	7	816	864
(Increase) decrease in accounts receivable	-	-	(9)	(9)
(Increase) decrease in intergovernmental receivable	(56)	-	-	(56)
(Increase) decrease in prepaid items	(15)	-	(2)	(17)
(Increase) decrease in inventory	-	(128)	(53)	(181)
Increase (decrease) in accounts payable	53	144	(115)	82
Increase (decrease) in retainage payable	-	-	(11)	(11)
Increase (decrease) in accrued liabilities	6	5	19	30
Increase (decrease) in claims liability	5,368	-	-	5,368
Increase (decrease) in compensated absences	29	11	1	41
Increase (decrease) in net pension liability	115	34	171	320
Increase (decrease) in OPEB liability	57	38	148	243
Increase (decrease) in deferred pension related items	(64)	(4)	(5)	(73)
Increase (decrease) in deferred OPEB related items	(44)	(30)	(114)	(188)
<b>Total Adjustments</b>	<b>5,490</b>	<b>77</b>	<b>846</b>	<b>6,413</b>
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 4,159</b>	<b>\$ 819</b>	<b>\$ 1,661</b>	<b>\$ 6,639</b>

### **Agency Fund**

The City's Agency Fund is used to account for special assessments that service no-commitment debt.

CITY OF RIVERSIDE

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUND  
 YEAR ENDED JUNE 30, 2020  
 (amounts expressed in thousands)

	<u>Balance</u> <u>July 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2020</u>
<b>Assets:</b>				
Cash and investments	\$ 3,500	\$ 4,345	\$ 4,064	\$ 3,781
Cash and investments with fiscal agents	4,588	7,445	5,627	6,406
Receivables:				
Interest	11	78	81	8
Taxes	87	54	87	54
<b>Total Assets</b>	<b><u>\$ 8,186</u></b>	<b><u>\$ 11,922</u></b>	<b><u>\$ 9,859</u></b>	<b><u>\$ 10,249</u></b>
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 9	\$ -	\$ 9
Held for bond holders	8,186	11,922	9,868	10,240
<b>Total Liabilities</b>	<b><u>\$ 8,186</u></b>	<b><u>\$ 11,931</u></b>	<b><u>\$ 9,868</u></b>	<b><u>\$ 10,249</u></b>

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



CITY OF RIVERSIDE

**BALANCE SHEET  
COMBINING GENERAL FUND SCHEDULE  
JUNE 30, 2020  
(amounts expressed in thousands)**

	General Fund	Measure Z Fund	Total General Fund
<b>Assets:</b>			
Cash and investments	\$ 87,814	\$ 36,206	\$ 124,020
Cash and investments with fiscal agent	9,384	-	9,384
Receivables (net of allowance for uncollectibles)			
Interest	163	98	261
Taxes	2,509	-	2,509
Sales tax	11,504	11,721	23,225
Utility billed	1,775	-	1,775
Accounts	6,001	1	6,002
Intergovernmental	3,699	-	3,699
Prepaid items	1,186	85	1,271
Due from other funds	610	-	610
Land and improvements held for resale	175	-	175
<b>Total Assets</b>	<b>\$ 124,820</b>	<b>\$ 48,111</b>	<b>\$ 172,931</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 5,165	\$ 1,101	\$ 6,266
Accrued payroll	19,048	166	19,214
Retainage payable	18	2	20
Intergovernmental	143	-	143
Unearned revenue	32	-	32
Deposits	9,838	-	9,838
<b>Total Liabilities</b>	<b>34,244</b>	<b>1,269</b>	<b>35,513</b>
<b>Deferred Inflows of resources:</b>			
Unavailable revenue	3,549	-	3,549
<b>Total Deferred Inflows of Resources</b>	<b>3,549</b>	<b>-</b>	<b>3,549</b>
<b>Fund Balances:</b>			
<b>Nonspendable:</b>			
Inventories, prepaids and deposits	1,186	85	1,271
Land and improvements held for resale	175	-	175
<b>Restricted for:</b>			
Other purposes	1,315	-	1,315
Unfunded accrued liability	9,384	-	9,384
<b>Committed to:</b>			
Economic contingency	54,280	5,000	59,280
<b>Assigned to:</b>			
General government	2,066	809	2,875
Public safety	405	655	1,060
Highways and streets	330	-	330
Culture and recreation	929	-	929
Continuing projects	1,316	14,750	16,066
<b>Unassigned</b>	<b>15,641</b>	<b>25,543</b>	<b>41,184</b>
<b>Total Fund Balances</b>	<b>87,027</b>	<b>46,842</b>	<b>133,869</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 124,820</b>	<b>\$ 48,111</b>	<b>\$ 172,931</b>

CITY OF RIVERSIDE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 COMBINING GENERAL FUND SCHEDULE  
 YEAR ENDED JUNE 30, 2020  
 (amounts expressed in thousands)

	General Fund	Measure Z Fund	Total General Fund
<b>Revenues:</b>			
Taxes	\$ 177,524	\$ 62,380	\$ 239,904
Licenses and permits	10,141	-	10,141
Intergovernmental	2,962	-	2,962
Charges for services	15,267	-	15,267
Fines and forfeitures	1,887	-	1,887
Special assessments	563	-	563
Rental and investment income	3,914	696	4,610
Miscellaneous	2,094	-	2,094
<b>Total Revenues</b>	<b>214,352</b>	<b>63,076</b>	<b>277,428</b>
<b>Expenditures:</b>			
Current:			
General government	7,505	3,234	10,739
Public safety	178,103	15,666	193,769
Highways and streets	19,518	2,018	21,536
Culture and recreation	27,896	182	28,078
Capital outlay	761	-	761
Debt service:			
Interest	98	-	98
<b>Total Expenditures</b>	<b>233,881</b>	<b>21,100</b>	<b>254,981</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,529)	41,976	22,447
<b>Other Financing Sources (Uses):</b>			
Transfers in	46,110	426	46,536
Transfers out	(37,394)	(19,743)	(57,137)
Transfers between General Fund and Measure Z *	18,316	(18,316)	-
Proceeds from sale of capital assets	856	-	856
<b>Total Other Financing Sources (Uses)</b>	<b>27,888</b>	<b>(37,633)</b>	<b>(9,745)</b>
Net Change in Fund Balances	8,359	4,343	12,702
Fund Balances, Beginning of Year	78,668	42,499	121,167
<b>Fund Balances, End of Year</b>	<b>\$ 87,027</b>	<b>\$ 46,842</b>	<b>\$ 133,869</b>

\* Transfers eliminated between funds that are combined on the basic financial statements have been reinstated on this schedule for transparency purposes.

CITY OF RIVERSIDE

**BALANCE SHEET  
COMBINING CAPITAL OUTLAY FUND SCHEDULE  
JUNE 30, 2020  
(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	\$ 28,938	\$ 21,218	\$ 50,156
Cash and investments with fiscal agent	-	9,003	9,003
Receivables (net of allowance for uncollectibles)			
Interest	85	24	109
Accounts	1,385	-	1,385
Intergovernmental	4,233	-	4,233
<b>Total Assets</b>	<b>\$ 34,641</b>	<b>\$ 30,245</b>	<b>\$ 64,886</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances:</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 1,285	\$ 2,465	\$ 3,750
Retainage payable	37	1,522	1,559
Unearned revenue	348	-	348
<b>Total Liabilities</b>	<b>1,670</b>	<b>3,987</b>	<b>5,657</b>
<b>Deferred Inflows of Resources:</b>			
Unavailable revenue	211	-	211
<b>Total Deferred Inflows of Resources</b>	<b>211</b>	<b>-</b>	<b>211</b>
<b>Fund Balances:</b>			
<b>Restricted for:</b>			
Transportation and public works	32,760	26,258	59,018
<b>Total Fund Balances</b>	<b>32,760</b>	<b>26,258</b>	<b>59,018</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 34,641</b>	<b>\$ 30,245</b>	<b>\$ 64,886</b>

CITY OF RIVERSIDE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 COMBINING CAPITAL OUTLAY FUND SCHEDULE  
 YEAR ENDED JUNE 30, 2020  
 (amounts expressed in thousands)

	Capital Outlay Fund	Measure Z Capital Outlay Fund	Total Capital Outlay Fund
<b>Revenues:</b>			
Intergovernmental	\$ 10,792	\$ -	\$ 10,792
Special assessments	563	-	563
Rental and investment income	1,016	588	1,604
Miscellaneous	1,118	-	1,118
<b>Total Revenues</b>	<b>13,489</b>	<b>588</b>	<b>14,077</b>
<b>Expenditures:</b>			
Current:			
General government	339	-	339
Culture and recreation	5	-	5
Capital outlay	6,289	27,519	33,808
Debt service:			
Interest	1	-	1
<b>Total Expenditures</b>	<b>6,634</b>	<b>27,519</b>	<b>34,153</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,855	(26,931)	(20,076)
<b>Other Financing Sources (Uses):</b>			
Transfers in	650	11,392	12,042
Transfers out	(2,999)	(426)	(3,425)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,349)</b>	<b>10,966</b>	<b>8,617</b>
Net Change in Fund Balances	4,506	(15,965)	(11,459)
Fund Balances, Beginning of Year	28,254	42,223	70,477
<b>Fund Balances, End of Year</b>	<b>\$ 32,760</b>	<b>\$ 26,258</b>	<b>\$ 59,018</b>