

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, 2023
(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
Assets:									
Cash and investments	\$ -	\$ 46,425	\$ 32,278	\$ 1,859	\$ 10,842	\$ 348	\$ 821	\$ 9,218	\$ 101,791
Cash and investments with fiscal agent	-	-	-	-	-	-	-	-	-
Receivables, net of allowance for uncollectible									
Interest	-	147	114	6	48	-	3	31	349
Property taxes	-	-	-	-	-	-	90	-	90
Accounts	-	84	-	-	20	-	-	13	117
Intergovernmental	1,201	6,113	1,509	105	7,533	269	-	-	16,730
Notes	-	-	-	-	16,143	-	-	30,559	46,702
Prepaid items	-	71	-	-	23	-	-	-	94
Land and improvements held for resale	-	-	-	-	443	-	-	1,983	2,426
Total assets	\$ 1,201	\$ 52,840	\$ 33,901	\$ 1,970	\$ 35,052	\$ 617	\$ 914	\$ 41,804	\$ 168,299
Liabilities, Deferred Inflows of Resources, and Fund Balances:									
Liabilities:									
Accounts payable	\$ 241	\$ 2,047	\$ 1,303	\$ -	\$ 2,601	\$ 10	\$ 7	\$ 8	\$ 6,217
Accrued payroll	-	6	-	-	11	7	-	16	40
Retainage payable	-	26	466	-	122	1	-	1	616
Intergovernmental	4	-	-	-	-	-	1	-	5
Unearned revenue	-	46,030	-	-	15,678	-	-	-	61,708
Due to other funds	956	-	-	-	-	-	-	-	956
Total liabilities	1,201	48,109	1,769	-	18,412	18	8	25	69,542
Deferred Inflows of Resources:									
Unavailable revenue	-	1,525	-	-	16,586	-	-	30,558	48,669
Total deferred inflows of resources	-	1,525	-	-	16,586	-	-	30,558	48,669
Fund Balances:									
Nonspendable:									
Inventories, prepaids, notes, and deposits	-	71	-	-	23	-	-	-	94
Permanent fund principal	-	-	-	-	-	-	-	-	-
Restricted:									
Housing and redevelopment	-	-	-	-	31	-	-	11,221	11,252
Transportation and public works	-	3,135	32,132	1,970	-	599	906	-	38,742
Other purposes	-	-	-	-	-	-	-	-	-
Total fund balances	-	3,206	32,132	1,970	54	599	906	11,221	50,088
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,201	\$ 52,840	\$ 33,901	\$ 1,970	\$ 35,052	\$ 617	\$ 914	\$ 41,804	\$ 168,299

**CITY OF RIVERSIDE
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023
(amounts expressed in thousands)**

	Capital Projects Funds			Permanent Fund	Total Non-Major Governmental Funds	
	Special Capital Improvement	Storm Drain	Transportation	Total		Library Special
Assets:						
Cash and investments	\$ 7,624	\$ -	\$ -	\$ 7,624	\$ 1,642	\$ 111,057
Cash and investments with fiscal agent	330	-	-	330	-	330
Receivables, net of allowance for uncollectible						
Interest	26	-	-	26	-	375
Property taxes	-	-	-	-	-	90
Accounts	-	-	-	-	-	117
Intergovernmental	-	946	-	946	-	17,676
Notes	-	-	-	-	-	46,702
Prepaid items	-	-	-	-	-	94
Land and improvements held for resale	-	-	-	-	-	2,426
Total assets	\$ 7,980	\$ 946	\$ -	\$ 8,926	\$ 1,642	\$ 178,867
Liabilities, Deferred Inflows of Resources, and Fund Balances:						
Liabilities:						
Accounts payable	\$ 73	\$ -	\$ -	\$ 73	\$ -	\$ 6,290
Accrued payroll	-	-	-	-	-	40
Retainage payable	5	-	-	5	-	621
Intergovernmental	-	-	-	-	-	5
Unearned revenue	-	-	-	-	-	61,708
Due to other funds	-	65	-	65	-	1,021
Total liabilities	78	65	-	143	-	69,685
Deferred Inflows of Resources:						
Unavailable revenue	-	-	-	-	-	48,669
Total deferred inflows of resources	-	-	-	-	-	48,669
Fund Balances:						
Nonspendable:						
Inventories, prepaids, notes, and deposits	-	-	-	-	-	94
Permanent fund principal	-	-	-	-	1,642	1,642
Restricted:						
Housing and redevelopment	-	-	-	-	-	11,252
Transportation and public works	-	-	-	-	-	38,742
Other purposes	7,902	881	-	8,783	-	8,783
Total fund balances	7,902	881	-	8,783	1,642	60,513
Total liabilities, deferred inflows of resources, and fund balances	\$ 7,980	\$ 946	\$ -	\$ 8,926	\$ 1,642	\$ 178,867

**CITY OF RIVERSIDE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
(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
Revenues:									
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,008	37,453	15,043	421	20,372	-	-	-	75,297
Charges for services	-	1,554	-	31	-	-	-	-	1,585
Special assessments	-	-	-	-	-	1,796	4,203	-	5,999
Rental and investment income	-	1,225	347	20	289	6	14	302	2,203
Miscellaneous	-	894	-	-	500	-	-	(227)	1,167
Total revenues	2,008	41,126	15,390	472	21,161	1,802	4,217	75	86,251
Expenditures:									
Current:									
General government	-	6,759	-	48	2,644	-	-	1,060	10,511
Public safety	2,008	4,822	-	-	-	-	4,909	-	11,739
Highways and streets	-	487	-	-	-	-	563	-	1,050
Culture and recreation	-	3,059	-	-	-	-	15	-	3,074
Capital outlay	-	822	12,952	242	17,209	1,804	-	-	33,029
Debt service:									
Principal	-	12	-	-	25	-	-	56	93
Interest and fiscal charges	-	-	-	-	14	-	-	30	44
Total expenditures	2,008	15,961	12,952	290	19,892	1,804	5,487	1,146	59,540
Excess/(deficiency) of revenues over/(under) expenditures	-	25,165	2,438	182	1,269	(2)	(1,270)	(1,071)	26,711
Other Financing Sources/(Uses):									
Transfers in	-	200	149	-	-	-	1,435	-	1,784
Transfers out	-	(23,857)	(215)	-	-	-	-	-	(24,072)
Proceeds from sale of capital assets	-	7	-	-	-	-	-	-	7
Issuance of debt related to leases and subscriptions	-	12	-	-	-	-	-	-	12
Total other financing sources/(uses)	-	(23,638)	(66)	-	-	-	1,435	-	(22,269)
Net change in fund balances	-	1,527	2,372	182	1,269	(2)	165	(1,071)	4,442
Fund Balances:									
Beginning of year	-	1,679	29,760	1,788	(1,215)	601	741	12,292	45,646
End of year	\$ -	\$ 3,206	\$ 32,132	\$ 1,970	\$ 54	\$ 599	\$ 906	\$ 11,221	\$ 50,088

**CITY OF RIVERSIDE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
(amounts expressed in thousands)**

	Capital Projects Funds				Permanent Fund	Total Non-Major Governmental Funds
	Special Capital Improvement	Storm Drain	Transportation	Total	Library Special	
Revenues:						
Licenses and permits	\$ 3,175	\$ 273	\$ -	\$ 3,448	\$ -	\$ 3,448
Intergovernmental	-	2,535	-	2,535	-	77,832
Charges for services	-	-	-	-	-	1,585
Special assessments	-	-	-	-	-	5,999
Rental and investment income	75	185	-	260	26	2,489
Miscellaneous	-	-	-	-	279	1,446
Total revenues	3,250	2,993	-	6,243	305	92,799
Expenditures:						
Current:						
General government	49	-	-	49	-	10,560
Public safety	-	-	-	-	-	11,739
Highways and streets	-	-	-	-	-	1,050
Culture and recreation	-	-	-	-	158	3,232
Capital outlay	510	2,502	-	3,012	-	36,041
Debt service:						
Principal	-	-	-	-	-	93
Interest and fiscal charges	-	-	-	-	-	44
Total expenditures	559	2,502	-	3,061	158	62,759
Excess/(deficiency) of revenues over/(under) expenditures	2,691	491	-	3,182	147	30,040
Other Financing Sources/(Uses):						
Transfers in	-	-	-	-	-	1,784
Transfers out	(1,750)	-	-	(1,750)	-	(25,822)
Proceeds from sale of capital assets	-	-	-	-	-	7
Issuance of debt related to leases and subscriptions	-	-	-	-	-	12
Total other financing sources/(uses)	(1,750)	-	-	(1,750)	-	(24,019)
Net change in fund balances	941	491	-	1,432	147	6,021
Fund Balances:						
Beginning of year	6,961	390	-	7,351	1,495	54,492
End of year	\$ 7,902	\$ 881	\$ -	\$ 8,783	\$ 1,642	\$ 60,513

**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, 2023
(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)
Revenues:									
Intergovernmental	\$ 11,697	\$ 2,008	\$ (9,689)	\$ 144,307	\$ 37,453	\$ (106,854)	\$ 16,804	\$ 15,043	\$ (1,761)
Charges for services	-	-	-	1,516	1,554	38	-	-	-
Rental and investment income	-	-	-	-	1,225	1,225	150	347	197
Miscellaneous	-	-	-	1,166	894	(272)	-	-	-
Total revenues	11,697	2,008	(9,689)	146,989	41,126	(105,863)	16,954	15,390	(1,564)
Expenditures:									
Current:									
General government	-	-	-	39,404	6,759	32,645	-	-	-
Public safety	11,697	2,008	9,689	12,662	4,822	7,840	-	-	-
Highways and streets	-	-	-	1,208	487	721	-	-	-
Culture and recreation	-	-	-	38,547	3,059	35,488	-	-	-
Capital outlay	-	-	-	33,060	822	32,238	43,091	12,952	30,139
Principal	-	-	-	-	12	(12)	-	-	-
Total expenditures	11,697	2,008	9,689	124,881	15,961	108,920	43,091	12,952	30,139
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-	22,108	25,165	3,057	(26,137)	2,438	28,575
Other Financing Sources/(Uses):									
Transfers in	-	-	-	-	200	200	-	149	149
Transfers out	-	-	-	(24,581)	(23,857)	724	-	(215)	(215)
Proceeds from sale of capital assets	-	-	-	-	7	7	-	-	-
Issuance of debt related to leases and subscriptions	-	-	-	-	12	12	-	-	-
Total other financing sources/(uses)	-	-	-	(24,581)	(23,638)	943	-	(66)	(66)
Net change in fund balance	-	-	-	(2,473)	1,527	4,000	(26,137)	2,372	28,509
Fund Balances:									
Beginning of year	-	-	-	1,679	1,679	-	29,760	29,760	-
End of year	\$ -	\$ -	\$ -	\$ (794)	\$ 3,206	\$ 4,000	\$ 3,623	\$ 32,132	\$ 28,509

**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, 2023
(amounts expressed in thousands)**

	Air Quality Improvements			Housing & Community Development			NPDES Strom 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)
Revenues:									
Intergovernmental	\$ 424	\$ 421	\$ (3)	\$ 45,485	\$ 20,372	\$ (25,113)	\$ 397	\$ -	\$ (397)
Charges for services	75	31	(44)	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	1,887	1,796	(91)
Rental and investment income	-	20	20	250	289	39	-	6	6
Miscellaneous	-	-	-	1,481	500	(981)	-	-	-
Total revenues:	499	472	(27)	47,216	21,161	(26,055)	2,284	1,802	(482)
Expenditures:									
Current:									
General government	475	48	427	3,064	2,644	420	-	-	-
Capital outlay	242	242	-	60,219	17,209	43,010	2,879	1,804	1,075
Debt service:									
Principal	-	-	-	25	25	-	-	-	-
Interest and fiscal charges	-	-	-	14	14	-	-	-	-
Total expenditures	717	290	427	63,322	19,892	43,430	2,879	1,804	1,075
Excess/(deficiency) of revenues over/(under) expenditures	(218)	182	400	(16,106)	1,269	17,375	(595)	(2)	593
Other Financing Sources/(Uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources/(uses)	-	-	-	-	-	-	-	-	-
Net change in fund balances	(218)	182	400	(16,106)	1,269	17,375	(595)	(2)	593
Fund Balances:									
Beginning of year	1,788	1,788	-	(1,215)	(1,215)	-	601	601	-
End of year	\$ 1,570	\$ 1,970	\$ 400	\$ (17,321)	\$ 54	\$ 17,375	\$ 6	\$ 599	\$ 593

**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, 2023
(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)
Revenues						
Special assessments	\$ 4,118	\$ 4,203	\$ 85	\$ -	\$ -	\$ -
Rental and investment income	-	14	14	-	302	302
Miscellaneous	-	-	-	-	(227)	(227)
Total revenues	4,118	4,217	99	-	75	75
Expenditures:						
Current:						
General government	-	-	-	2,872	1,060	1,812
Public safety	4,744	4,909	(165)	-	-	-
Highways and streets	748	563	185	-	-	-
Culture and recreation	353	15	338	-	-	-
Debt service:						
Principal	-	-	-	56	56	-
Interest and fiscal charges	-	-	-	30	30	-
Total expenditures	5,845	5,487	358	2,958	1,146	1,812
Excess/(deficiency) of revenues over/(under) expenditures	(1,727)	(1,270)	457	(2,958)	(1,071)	1,887
Other Financing Sources/(Uses):						
Transfers in	1,399	1,435	36	-	-	-
Total other financing sources/(uses)	1,399	1,435	36	-	-	-
Net change in fund balances	(328)	165	493	(2,958)	(1,071)	1,887
Fund Balances:						
Beginning of year	741	741	-	12,292	12,292	-
End of year	\$ 413	\$ 906	\$ 493	\$ 9,334	\$ 11,221	\$ 1,887

**CITY OF RIVERSIDE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
(amounts expressed in thousands)**

	Capital Outlay Fund			Special Capital Improvement			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)
Revenues:									
Licenses and permits	\$ -	\$ -	\$ -	\$ 2,585	\$ 3,175	\$ 590	\$ 179	\$ 273	\$ 94
Intergovernmental	53,153	14,853	(38,300)	-	-	-	26,481	2,535	(23,946)
Special assessments	680	542	(138)	-	-	-	-	-	-
Rental and investment income	180	668	488	30	75	45	13	185	172
Miscellaneous	-	249	249	-	-	-	-	-	-
Total revenues	54,013	16,312	(37,701)	2,615	3,250	635	26,673	2,993	(23,680)
Expenditures:									
Current:									
General government	-	-	-	47	49	(2)	-	-	-
Capital outlay	185,267	20,982	164,285	1,221	510	711	26,926	2,502	24,424
Debt service:									
Interest and fiscal charges	2	-	2	-	-	-	-	-	-
Total expenditures	185,269	20,982	164,287	1,268	559	709	26,926	2,502	24,424
Excess/(deficiency) of revenues over/(under) expenditures	(131,256)	(4,670)	126,586	1,347	2,691	1,344	(253)	491	744
Other Financing Sources/(Uses):									
Transfers in	37,900	38,115	215	-	-	-	-	-	-
Transfers out	(2,999)	(3,148)	(149)	(1,750)	(1,750)	-	-	-	-
Issuance of long-term debt	57,700	-	(57,700)	-	-	-	-	-	-
Total other financing sources/(uses)	92,601	34,967	(57,634)	(1,750)	(1,750)	-	-	-	-
Net change in fund balance	(38,655)	30,297	68,952	(403)	941	1,344	(253)	491	744
Fund Balances:									
Beginning of year	52,504	52,504	-	6,961	6,961	-	390	390	-
End of year	\$ 13,849	\$ 82,801	\$ 68,952	\$ 6,558	\$ 7,902	\$ 1,344	\$ 137	\$ 881	\$ 744

**CITY OF RIVERSIDE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 CAPITAL PROJECT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023
 (amounts expressed in thousands)**

	Transportation		
	Final Budget	Actual Amounts	Variance to Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 163	\$ -	\$ (163)
Total revenues	163	-	(163)
Expenditures:			
Capital outlay	163	-	163
Total expenditures	163	-	163
Other Financing Sources/(Uses):			
Transfers in	-	-	-
Fund Balances:			
Beginning of year	-	-	-
End of year	\$ -	\$ -	\$ -

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, 2023
(amounts expressed in thousands)**

	Business-Type Activities - Enterprise Funds					Total Non-Major Enterprise Funds
	Airport	Refuse	Transportation	Public Parking	Civic Entertainment	
Assets:						
Current assets:						
Cash and investments	\$ 1,717	\$ 12,981	\$ 4,633	\$ 5,458	\$ 2,333	\$ 27,122
Receivables, net of allowance for uncollectible						
Interest	10	57	17	23	16	123
Utility billed	-	2,176	-	-	-	2,176
Utility unbilled	-	1,102	-	-	-	1,102
Accounts	290	384	25	270	377	1,346
Property taxes	1	-	-	-	-	1
Intergovernmental	108	-	100	9	3,135	3,352
Leases receivable	237	-	-	237	-	474
Inventory	-	-	-	-	89	89
Prepaid items	-	8	-	-	75	83
Deposits	-	-	-	-	300	300
Restricted assets:						
Cash and cash equivalents	-	2,500	-	-	-	2,500
Total current assets	2,363	19,208	4,775	5,997	6,325	38,668
Noncurrent assets:						
Leases receivable	2,293	-	-	2,102	-	4,395
Regulatory assets	-	9,024	-	-	-	9,024
Derivative instruments	-	-	-	-	1,088	1,088
Capital assets, net of accumulated depreciation	20,490	4,083	1,945	27,869	89,073	143,460
Lease and subscription assets, net of amortization	5	9	4	164	-	182
Total noncurrent assets	22,788	13,116	1,949	30,135	90,161	158,149
Total assets	25,151	32,324	6,724	36,132	96,486	196,817
Deferred Outflows of Resources:						
Changes in derivative values	-	-	-	-	844	844
Deferred charge on refunding	-	-	-	-	579	579
Pension related items	382	2,593	1,523	686	-	5,184
OPEB related items	23	192	131	22	-	368
Total deferred outflows of resources	405	2,785	1,654	708	1,423	6,975

(Continued)

**CITY OF RIVERSIDE
COMBINING STATEMENT OF NET POSITION
NON-MAJOR ENTERPRISE FUNDS
JUNE 30, 2023
(amounts expressed in thousands)**

	Business-Type Activities - Enterprise Funds					Total Non-Major Enterprise Funds
	Airport	Refuse	Transportation	Public Parking	Civic Entertainment	
Liabilities:						
Current liabilities:						
Accounts payable	150	1,773	4,095	613	1,225	7,856
Accrued payroll	13	123	51	19	-	206
Retainage payable	1	-	-	62	100	163
Unearned revenue	41	-	646	-	32	719
Deposits	-	-	-	-	682	682
Accrued interest	-	-	-	45	-	45
Long-term obligations	61	453	177	1,243	4,163	6,097
Compensated absences	75	372	175	33	-	655
Landfill capping	-	559	-	-	-	559
OPEB liability	6	57	29	12	-	104
Lease liability	1	1	2	75	-	79
SBITA liability	1	5	-	-	-	6
Total current liabilities	349	3,343	5,175	2,102	6,202	17,171
Noncurrent liabilities:						
Long-term obligations	623	4,177	1,966	12,614	53,759	73,139
Compensated absences	2	13	5	1	-	21
Landfill capping	-	8,866	-	-	-	8,866
Regulatory liability	-	-	-	-	42	42
Derivative instruments	-	-	-	-	1,465	1,465
Net pension liability	424	2,876	1,690	761	-	5,751
OPEB liability	146	1,281	660	269	-	2,356
Lease liability	2	2	3	92	-	99
SBITA liability	-	1	-	-	-	1
Total noncurrent liabilities	1,197	17,216	4,324	13,737	55,266	91,740
Total liabilities	1,546	20,559	9,499	15,839	61,468	108,911
Deferred Inflows of Resources:						
Change in derivative values	-	-	-	-	1,064	1,064
Pension related items	39	266	156	70	-	531
OPEB related items	30	271	152	61	-	514
Lease related items	2,622	-	-	2,432	-	5,054
Total deferred inflows of resources	2,691	537	308	2,563	1,064	7,163
Net Position:						
Net investment in capital assets	20,491	3,592	1,944	15,067	31,731	72,825
Landfill capping	-	2,500	-	-	-	2,500
Unrestricted/(deficit)	828	7,921	(3,373)	3,371	3,646	12,393
Total net position	\$ 21,319	\$ 14,013	\$ (1,429)	\$ 18,438	\$ 35,377	\$ 87,718

**CITY OF RIVERSIDE
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
NON-MAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
(amounts expressed in thousands)**

	Business-Type Activities - Enterprise Funds					Total Non-Major Enterprise Funds
	Airport	Refuse	Transportation	Public Parking	Civic Entertainment	
Operating Revenues:						
Charges for services	\$ 1,872	\$ 31,477	\$ 258	\$ 6,084	\$ 18,158	\$ 57,849
Total operating revenues	1,872	31,477	258	6,084	18,158	57,849
Operating Expenses:						
Personnel services	751	6,138	2,858	602	-	10,349
Contractual services	237	7,444	67	2,340	7,622	17,710
Maintenance and operation General	370	11,129	533	536	214	12,782
Materials and supplies	205	4,391	705	274	14,484	20,059
Claims/insurance	16	1,931	217	7	-	2,171
Depreciation	43	160	73	101	334	711
Amortization	737	862	281	972	3,032	5,884
Total operating expenses	2,362	32,625	4,736	4,907	25,686	70,316
Operating income/(loss)	(490)	(1,148)	(4,478)	1,177	(7,528)	(12,467)
Nonoperating Revenues/(Expenses):						
Grant subsidies	12	-	4,150	-	212	4,374
Interest revenue	61	84	19	47	6	217
Interest expense and fiscal charges	(23)	(152)	(72)	(586)	(2,012)	(2,845)
Other	(15)	407	(1)	(94)	2	299
Gain/(loss) on disposal of capital assets	-	14	-	-	-	14
Total nonoperating revenues/(expenses):	35	353	4,096	(633)	(1,792)	2,059
Income/(loss) before contributions and transfers	(455)	(795)	(382)	544	(9,320)	(10,408)
Capital contributions	194	-	99	-	1,187	1,480
Transfers in	-	11,000	-	3,500	10,575	25,075
Change in net position	(261)	10,205	(283)	4,044	2,442	16,147
Net Position						
Beginning of year	21,580	3,808	(1,146)	14,394	32,935	71,571
End of year	\$ 21,319	\$ 14,013	\$ (1,429)	\$ 18,438	\$ 35,377	\$ 87,718

**CITY OF RIVERSIDE
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
(amounts expressed in thousands)**

	Business-Type Activities - Enterprise Funds					Total Non-Major Enterprise Funds
	Airport	Refuse	Transportation	Public Parking	Civic Entertainment	
Cash Flows from Operating Activities:						
Cash received from customers and users	\$ 1,660	\$ 32,618	\$ 234	\$ 6,300	\$ 18,244	\$ 59,056
Cash paid to suppliers for goods or services	(809)	(26,148)	(1,573)	(3,240)	(22,858)	(54,628)
Cash paid to employees for services	(764)	(6,157)	(2,847)	(619)	-	(10,387)
Net cash provided/(used) by operating activities	87	313	(4,186)	2,441	(4,614)	(5,959)
Cash Flows from Non-Capital Financing Activities:						
Transfers in	-	11,000	-	3,500	10,575	25,075
Debt service payment on pension obligation bonds	(52)	(291)	(148)	(76)	-	(567)
Other non-operating receipts	42	408	(1)	(40)	2	411
Grant subsidies	12	-	5,676	-	212	5,900
Net cash provided/(used) by non-capital financing activities	2	11,117	5,527	3,384	10,789	30,819
Cash Flows from Capital and Related Financing Activities:						
Purchase of capital assets	(209)	(1,340)	(20)	(617)	(1,120)	(3,306)
Proceeds from sales of capital assets	-	14	-	-	-	14
Principal paid on long-term obligations	-	(103)	-	(1,105)	(4,020)	(5,228)
Interest paid on long-term obligations	(23)	(152)	(72)	(591)	(2,065)	(2,903)
Contributions	194	-	99	-	1,187	1,480
Lease and subscription payments	(3)	(6)	(2)	(77)	-	(88)
Net cash provided/(used) by capital and related financing activities	(41)	(1,587)	5	(2,390)	(6,018)	(10,031)
Cash Flows from Investing Activities:						
Interest from investments	59	41	8	29	(4)	133
Net cash provided/(used) by investing activities	59	41	8	29	(4)	133
Net increase/(decrease) in cash and cash equivalents	107	9,884	1,354	3,464	153	14,962
Cash and cash equivalents at beginning of year	1,610	5,597	3,279	1,994	2,180	14,660
Cash and cash equivalents at end of year	\$ 1,717	\$ 15,481	\$ 4,633	\$ 5,458	\$ 2,333	\$ 29,622

**CITY OF RIVERSIDE
COMBINING STATEMENT OF CASH FLOWS
NON-MAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
(amounts expressed in thousands)**

	Business-Type Activities - Enterprise Funds					Total Non-Major Enterprise Funds
	Airport	Refuse	Transportation	Public Parking	Civic Entertainment	
Reconciliation of Operating Income to Net Cash Provided/(Used) by Operating Activities:						
Operating income/(loss)	\$ (490)	\$ (1,148)	\$ (4,478)	\$ 1,177	\$ (7,528)	\$ (12,467)
Adjustments to reconcile operating income (loss) net cash provided (used) by operating activities:						
Depreciation	737	862	281	972	3,032	5,884
Amortization	3	570	2	75	-	650
(Increase)/decrease in utility billed receivable	-	1,282	-	-	-	1,282
(Increase)/decrease in utility unbilled receivable	-	(49)	-	-	-	(49)
(Increase)/decrease in accounts receivable	(119)	(92)	(24)	197	1,510	1,472
(Increase)/decrease in property tax receivable	20	-	-	-	-	20
(Increase)/decrease in intergovernmental receivable	(107)	-	-	18	-	(89)
(Increase)/decrease in inventory	-	-	-	-	(10)	(10)
(Increase)/decrease in prepaid items	-	(5)	-	-	(40)	(45)
(Increase)/decrease in deposits	-	-	-	-	6	6
Increase/(decrease) in accounts payable	78	(687)	24	(42)	217	(410)
Increase/(decrease) in accrued payroll	1	39	16	(3)	-	53
Increase/(decrease) in retainage payable	(18)	-	-	62	(378)	(334)
Increase/(decrease) in unearned revenue	(4)	-	-	-	(1,457)	(1,461)
Increase/(decrease) in deposits payable	-	-	-	-	34	34
Increase/(decrease) in compensated absences	(1)	29	39	3	-	70
Increase/(decrease) in landfill capping liability	-	(396)	-	-	-	(396)
Changes in net pension liability/(asset) and related deferred inflows/(outflows) of resources	(19)	(145)	(73)	(32)	-	(269)
Changes in OPEB liability and related deferred inflows/(outflows) of resources	6	53	27	14	-	100
Total adjustments	577	1,461	292	1,264	2,914	6,508
Net cash provided/(used) by operating activities	\$ 87	\$ 313	\$ (4,186)	\$ 2,441	\$ (4,614)	\$ (5,959)

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, 2023
(amounts expressed in thousands)**

	Governmental Activities - Internal Service Funds			
	Self Insurance Trust	Central Stores	Central Garage	Total Internal Service Funds
Assets:				
Current assets:				
Cash and investments	\$ 29,386	\$ -	\$ 10,786	\$ 40,172
Receivables, net of allowance for uncollectible				
Interest	102	-	38	140
Accounts	70	-	55	125
Intergovernmental	57	-	229	286
Inventory	-	8,592	476	9,068
Prepaid items	-	-	2	2
Total current assets	29,615	8,592	11,586	49,793
Noncurrent assets:				
Capital assets, net of accumulated depreciation	-	83	7,960	8,043
Lease and subscription assets, net of amortization	13	1	8	22
Total noncurrent assets	13	84	7,968	8,065
Total assets	29,628	8,676	19,554	57,858
Deferred Outflows of Resources:				
Pension related items	576	408	1,900	2,884
OPEB related items	46	27	115	188
Total deferred outflows of resources	622	435	2,015	3,072
Liabilities:				
Current liabilities:				
Accounts payable	277	626	330	1,233
Accrued payroll	17	14	65	96
Due to other funds	-	645	-	645
Long-term obligations	46	49	360	455
Compensated absences	47	88	204	339
Claims and judgments	12,834	-	-	12,834
OPEB liability	7	8	33	48
Lease liability	4	-	1	5
SBITA liability	-	1	3	4
Total current liabilities	13,232	1,431	996	15,659
Noncurrent liabilities:				
Long-term obligations	526	528	3,209	4,263
Compensated absences	17	33	76	126
Claims and judgments	40,278	-	-	40,278
Net pension liability	639	453	2,107	3,199
OPEB liability	167	172	756	1,095
Lease liability	7	-	3	10
SBITA liability	-	-	1	1
Total noncurrent liabilities	41,634	1,186	6,152	48,972
Total liabilities	54,866	2,617	7,148	64,631
Deferred Inflows of Resources:				
Pension related items	59	42	195	296
OPEB related items	54	44	138	236
Total deferred inflows of resources	113	86	333	532
Net Position:				
Net investment in capital assets	2	83	7,960	8,045
Unrestricted/(deficit)	(24,731)	6,325	6,128	(12,278)
Total net position	\$ (24,729)	\$ 6,408	\$ 14,088	\$ (4,233)

**CITY OF RIVERSIDE
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
(amounts expressed in thousands)**

	Governmental Activities - Internal Service Funds			
	Self Insurance Trust	Central Stores	Central Garage	Total Internal Service Funds
Operating Revenues:				
Charges for services	\$ 21,005	\$ 1,580	\$ 8,979	\$ 31,564
Total operating revenues	21,005	1,580	8,979	31,564
Operating Expenses:				
Personnel services	1,049	870	3,457	5,376
Contractual services	662	6	217	885
Maintenance and operation General	5	40	3,396	3,441
Materials and supplies	6,095	128	1,407	7,630
Claims/Insurance	2	11	171	184
Depreciation	4,043	10	145	4,198
Amortization	-	11	925	936
	4	1	5	10
Total operating expenses	11,860	1,077	9,723	22,660
Operating income (loss)	9,145	503	(744)	8,904
Nonoperating Revenues/(Expenses):				
Interest revenue	578	-	185	763
Interest expense and fiscal charges	(19)	(19)	(115)	(153)
Other	145	-	1	146
Gain/(loss) on disposal of capital assets	-	-	51	51
Total nonoperating revenues/(expenses)	704	(19)	122	807
Income/(loss) before contributions and operating transfers	9,849	484	(622)	9,711
Capital contributions	-	-	239	239
Change in net position	9,849	484	(383)	9,950
Beginning of year	(34,578)	5,924	14,471	(14,183)
End of year	\$ (24,729)	\$ 6,408	\$ 14,088	\$ (4,233)

**CITY OF RIVERSIDE
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023
(amounts expressed in thousands)**

	Governmental Activities - Internal Service Funds			
	Self Insurance Trust	Central Stores	Central Garage	Total Internal Service Funds
Cash Flows from Operating Activities:				
Cash received from interfund services provided	\$ 21,095	\$ 1,580	\$ 9,027	\$ 31,702
Cash paid to suppliers for goods and services	(36,499)	(1,230)	(5,454)	(43,183)
Cash paid to employees for services	(1,052)	(892)	(3,497)	(5,441)
Net cash provided/(used) by operating activities	(16,456)	(542)	76	(16,922)
Cash Flows from Non-Capital Financing Activities:				
Payments from other funds	-	606	-	606
Debt service payment on pension obligation bonds	(38)	(41)	(211)	(290)
Other non-operating receipts	145	-	1	146
Net cash provided/(used) by non-capital financing activities	107	565	(210)	462
Cash Flows from Capital and Related Financing Activities:				
Purchase of capital assets	-	(2)	(1,187)	(1,189)
Proceeds from sales of capital assets	-	-	51	51
Interest paid on long-term obligations	(19)	(19)	(116)	(154)
Lease and subscription payments	(4)	(2)	(10)	(16)
Net cash provided/(used) by capital and related financing activities	(23)	(23)	(1,262)	(1,308)
Cash Flows from Investing Activities:				
Interest from investments	567	-	171	738
Net cash provided/(used) by capital and related financing activities	567	-	171	738
Net increase/(decrease) in cash and cash equivalents	(15,805)	-	(1,225)	(17,030)
Cash and cash equivalents at beginning of year	45,191	-	12,011	57,202
Cash and cash equivalents at end of year	\$ 29,386	\$ -	\$ 10,786	\$ 40,172
Reconciliation of Operating Income to Net Cash Provided/(Used) by Operating Activities:				
Operating income/(loss)	\$ 9,145	\$ 503	\$ (744)	\$ 8,904
Adjustments to Reconcile Operating Income/(Loss) Net Cash Provided/(Used) by Operating Activities:				
Depreciation	-	11	925	936
Amortization	4	1	5	10
(Increase)/decrease in accounts receivable	(41)	-	41	-
(Increase)/decrease in intergovernmental receivable	128	-	1	129
(Increase)/decrease in inventory	-	(885)	14	(871)
Increase/(decrease) in accounts payable	(15)	(150)	(122)	(287)
Increase/(decrease) in accrued payroll	5	(1)	15	19
Increase/(decrease) in retainage payable	-	-	(6)	(6)
Increase/(decrease) in compensated absences	15	(17)	10	8
Increase/(decrease) in claims and judgments	(25,678)	-	-	(25,678)
Changes in net pension liability/(asset) and related deferred inflows/(outflows) of resources	(28)	(13)	(89)	(130)
Changes in OPEB liability and related deferred inflows/(outflows) of resources	9	9	26	44
Total adjustments	(25,601)	(1,045)	820	(25,826)
Net cash provided/(used) by operating activities	\$ (16,456)	\$ (542)	\$ 76	\$ (16,922)

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

**CITY OF RIVERSIDE
BALANCE SHEET
COMBINING GENERAL FUND SCHEDULE
JUNE 30, 2023
(amounts expressed in thousands)**

	<u>General Fund</u>	<u>Measure Z Fund</u>	<u>Total General Fund</u>
Assets:			
Cash and investments	\$ 141,168	\$ 55,022	\$ 196,190
Cash and investments with fiscal agent	32,695	11,272	43,967
Receivables, net of allowance for uncollectible			
Interest	469	225	694
Property taxes	1,988	-	1,988
Sales taxes	16,052	14,866	30,918
Utility billed	2,320	-	2,320
Utility unbilled	945	-	945
Accounts	12,686	7	12,693
Intergovernmental	4,615	-	4,615
Notes	10	-	10
Leases receivable	9,213	-	9,213
Prepaid items	1,644	286	1,930
Due from other funds	1,666	-	1,666
Land and improvements held for resale	175	-	175
Total assets	\$ 225,646	\$ 81,678	\$ 307,324
Liabilities, Deferred Inflows of Resources, and Fund Balances:			
Liabilities:			
Accounts payable	\$ 8,054	\$ 6,196	\$ 14,250
Accrued payroll	14,813	427	15,240
Retainage payable	4	2	6
Intergovernmental	139	-	139
Deposits	11,805	-	11,805
Total liabilities	34,815	6,625	41,440
Deferred Inflows of Resources:			
Unavailable revenue	3,346	-	3,346
Lease related items	9,161	-	9,161
Total deferred inflows of resources	12,507	-	12,507
Fund Balances:			
Nonspendable:			
Inventories, prepaids, and deposits	1,654	286	1,940
Land and improvements held for resale	175	-	175
Restricted:			
Unfunded accrued liability	32,695	-	32,695
Committed:			
Economic contingency	65,500	5,000	70,500
Other purposes	40,801	-	40,801
Assigned:			
General government	3,978	619	4,597
Public safety	956	4,958	5,914
Highways and streets	702	4,183	4,885
Culture and recreation	1,412	15	1,427
Continuing projects	5,751	12,992	18,743
Unassigned	24,700	47,000	71,700
Total fund balances	178,324	75,053	253,377
Total liabilities, deferred inflows of resources, and fund balances	\$ 225,646	\$ 81,678	\$ 307,324

**CITY OF RIVERSIDE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
COMBINING GENERAL FUND SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2023
(amounts expressed in thousands)**

	<u>General Fund</u>	<u>Measure Z Fund</u>	<u>Total General Fund</u>
Revenues:			
Taxes	\$ 226,504	\$ 84,016	\$ 310,520
Licenses and permits	12,446	-	12,446
Intergovernmental	2,720	-	2,720
Charges for services	16,393	-	16,393
Fines and forfeitures	1,131	-	1,131
Special assessments	305	-	305
Rental and investment income	5,737	(1,105)	4,632
Miscellaneous	4,335	10	4,345
Total revenues	269,571	82,921	352,492
Expenditures:			
Current:			
General government	13,155	3,548	16,703
Public safety	183,189	24,631	207,820
Highways and streets	19,681	1,593	21,274
Culture and recreation	35,808	451	36,259
Capital outlay	4,237	12,578	16,815
Debt service:			
Principal	1,948	155	2,103
Interest and fiscal charges	206	22	228
Total expenditures	258,224	42,978	301,202
Excess/(deficiency) of revenues over/(under) expenditures	11,347	39,943	51,290
Other Financing Sources/(Uses):			
Transfers in	67,229	-	67,229
Transfers out	(63,875)	(36,406)	(100,281)
Transfers in/(out) to General Fund *	18,266	(18,266)	-
Proceeds from sale of capital assets	4,228	-	4,228
Issuance of debt related to leases and subscriptions	3,356	337	3,693
Total other financing sources/(uses)	29,204	(54,335)	(25,131)
Net change in fund balance	40,551	(14,392)	26,159
Fund Balances:			
Beginning of year	137,773	89,445	227,218
End of year	\$ 178,324	\$ 75,053	\$ 253,377

* 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, 2023
(amounts expressed in thousands)

	Capital Outlay Fund	Measure Z Capital Outlay Fund	Total Capital Outlay Fund
Assets:			
Cash and investments	\$ 51,456	\$ 29,288	\$ 80,744
Receivables, net of allowance for uncollectible			
Interest	184	88	272
Accounts	451	4	455
Intergovernmental	3,941	-	3,941
Total assets	\$ 56,032	\$ 29,380	\$ 85,412
Liabilities, Deferred Inflows of Resources, and Fund Balances:			
Balances:			
Liabilities:			
Accounts payable	\$ 363	\$ 1,750	\$ 2,113
Retainage payable	34	45	79
Unearned revenue	265	-	265
Total liabilities	662	1,795	2,457
Deferred Inflows of Resources:			
Unavailable revenue	154	-	154
Total deferred inflows of resources	154	-	154
Fund Balances:			
Restricted:			
Transportation and public works	55,216	27,585	82,801
Total fund balances	55,216	27,585	82,801
Total liabilities, deferred inflows of resources, and fund balances	\$ 56,032	\$ 29,380	\$ 85,412

CITY OF RIVERSIDE
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 COMBINING CAPITAL OUTLAY FUND SCHEDULE
 FOR THE YEAR ENDED JUNE 30, 2023
 (amounts expressed in thousands)

	Capital Outlay Fund	Measure Z Capital Outlay Fund	Total Capital Outlay Fund
Revenues:			
Intergovernmental	\$ 14,853	\$ -	\$ 14,853
Special assessments	542	-	542
Rental and investment income	314	354	668
Miscellaneous	249	-	249
Total revenues	15,958	354	16,312
Expenditures:			
Capital outlay	5,987	14,995	20,982
Total expenditures	5,987	14,995	20,982
Excess/(deficiency) of revenues over/(under) expenditures	9,971	(14,641)	(4,670)
Other Financing Sources/(Uses):			
Transfers in	11,940	26,175	38,115
Transfers out	(3,148)	-	(3,148)
Total other financing sources/(uses)	8,792	26,175	34,967
Net change in fund balances	18,763	11,534	30,297
Fund Balances:			
Beginning of year	36,453	16,051	52,504
End of year	\$ 55,216	\$ 27,585	\$ 82,801