

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.

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.

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.

Debt Service Fund

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs.

The **General Debt Service Fund** accounts for the resources accumulated and payments made for principal, interest and related costs on long-term general obligation debt of governmental funds.

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, 2017
(amounts expressed in thousands)

Assets	Special Revenue							Total
	Urban Areas Security Initiative	Gas Tax	Air Quality Improvements	Housing & Community Development	NPDES Storm Drain	Housing		
Cash and investments	\$ -	\$ 15,047	\$ 916	\$ 2,422	\$ -	\$ 10,822	\$ 29,207	
Receivable (net of allowance for uncollectibles):								
Interest	-	49	3	5	-	30	87	
Accounts	-	-	-	2	-	-	2	
Intergovernmental	524	125	103	1,718	1,094	-	3,564	
Notes	-	-	-	13,769	-	23,475	37,244	
Prepaid items	24	-	-	-	-	-	24	
Advances to Successor Agency Trust Fund	-	-	-	-	-	6,977	6,977	
Land & improvements held for resale	-	-	-	443	-	2,654	3,097	
Total assets	<u>\$ 548</u>	<u>\$ 15,221</u>	<u>\$ 1,022</u>	<u>\$ 18,359</u>	<u>\$ 1,094</u>	<u>\$ 43,958</u>	<u>\$ 80,202</u>	
Liabilities								
Accounts payable	\$ -	\$ 392	\$ -	\$ 354	\$ 1	\$ 4	\$ 751	
Retainage payable	-	142	-	-	-	-	142	
Unearned revenue	-	-	-	-	-	-	-	
Due to other funds	548	-	-	-	582	-	1,130	
Advance from other funds	-	-	-	49	-	124	173	
Total liabilities	<u>548</u>	<u>534</u>	<u>-</u>	<u>403</u>	<u>583</u>	<u>128</u>	<u>2,196</u>	
Deferred Inflows of Resources								
Unavailable revenue	-	-	-	14,213	-	23,475	37,688	
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,213</u>	<u>-</u>	<u>23,475</u>	<u>37,688</u>	
Fund Balances (Deficits)								
Nonspendable:								
Inventories, prepaids and deposits	24	-	-	-	-	-	24	
Restricted for:								
Housing and redevelopment	-	-	-	3,743	-	20,355	24,098	
Transportation and public works	-	14,687	1,022	-	511	-	16,220	
Unassigned	(24)	-	-	-	-	-	(24)	
Total fund balances	<u>-</u>	<u>14,687</u>	<u>1,022</u>	<u>3,743</u>	<u>511</u>	<u>20,355</u>	<u>40,318</u>	
Total liabilities deferred inflows of resources, and fund balances	<u>\$ 548</u>	<u>\$ 15,221</u>	<u>\$ 1,022</u>	<u>\$ 18,359</u>	<u>\$ 1,094</u>	<u>\$ 43,958</u>	<u>\$ 80,202</u>	

Continued

City of Riverside
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2017
(amounts expressed in thousands)

	Capital Projects				General Debt Service	Permanent Fund	Total Nonmajor Governmental Funds
	Special Capital Improvement	Storm Drain	Transportation	Total		Library Special	
Assets							
Cash and investments	\$ 4,671	\$ 1,272	\$ -	\$ 5,943	\$ 739	\$ 1,577	\$ 37,466
Cash and investments at fiscal agent	2,994	-	-	2,994	8,794	-	11,788
Receivable (net of allowance for uncollectibles):							
Interest	23	4	-	27	4	-	118
Accounts	-	-	-	-	58	-	60
Intergovernmental	-	-	297	297	-	-	3,861
Notes	-	-	-	-	-	-	37,244
Prepaid items	-	-	-	-	-	-	24
Advances to Successor Agency Trust Fund	-	-	-	-	-	-	6,977
Land & improvements held for resale	-	-	-	-	-	-	3,097
Total assets	<u>\$ 7,688</u>	<u>\$ 1,276</u>	<u>\$ 297</u>	<u>\$ 9,261</u>	<u>\$ 9,595</u>	<u>\$ 1,577</u>	<u>\$ 100,635</u>
Liabilities							
Accounts payable	\$ -	\$ 12	\$ -	\$ 12	\$ 178	\$ -	\$ 941
Retainage payable	19	-	-	19	-	-	161
Due to other funds	-	-	285	285	-	-	1,415
Advance from other funds	4,788	-	-	4,788	2,962	-	7,923
Total liabilities	<u>4,807</u>	<u>12</u>	<u>285</u>	<u>5,104</u>	<u>3,140</u>	<u>-</u>	<u>10,440</u>
Deferred Inflows of Resources							
Unavailable revenue	-	-	-	-	-	-	37,688
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,688</u>
Fund Balances (Deficits)							
Nonspendable:							
Inventories, prepaids and deposits	-	-	-	-	-	-	24
Permanent fund principal	-	-	-	-	-	1,577	1,577
Restricted for:							
Housing and redevelopment	-	-	-	-	-	-	24,098
Debt service	-	-	-	-	6,455	-	6,455
Transportation and public works	-	-	12	12	-	-	16,232
Other purposes	2,881	1,264	-	4,145	-	-	4,145
Unassigned	-	-	-	-	-	-	(24)
Total fund balances	<u>2,881</u>	<u>1,264</u>	<u>12</u>	<u>4,157</u>	<u>6,455</u>	<u>1,577</u>	<u>52,507</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,688</u>	<u>\$ 1,276</u>	<u>\$ 297</u>	<u>\$ 9,261</u>	<u>\$ 9,595</u>	<u>\$ 1,577</u>	<u>\$ 100,635</u>

City of Riverside
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2017
(amounts expressed in thousands)

Special Revenue							
	Urban Area Security Initiative	Gas Tax	Air Quality Improvement	Housing & Community Development	NPDES Storm Drain	Housing	Total
Revenues							
Intergovernmental	\$ 844	\$ 6,142	\$ 422	\$ 5,713	\$ -	\$ -	\$ 13,121
Fines and forfeitures	-	-	-	-	-	1	1
Special assessments	-	-	-	-	1,093	-	1,093
Rental and investment income	-	9	3	67	-	192	271
Miscellaneous	-	-	208	215	-	549	972
Total revenues	<u>844</u>	<u>6,151</u>	<u>633</u>	<u>5,995</u>	<u>1,093</u>	<u>742</u>	<u>15,458</u>
Expenditures							
Current:							
General government	-	-	452	361	-	1,186	1,999
Public safety	844	-	-	-	-	-	844
Capital outlay	-	8,609	-	5,718	1,095	-	15,422
Debt service:							
Interest	-	-	-	10	-	-	10
Total expenditures	<u>844</u>	<u>8,609</u>	<u>452</u>	<u>6,089</u>	<u>1,095</u>	<u>1,186</u>	<u>18,275</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(2,458)</u>	<u>181</u>	<u>(94)</u>	<u>(2)</u>	<u>(444)</u>	<u>(2,817)</u>
Other financing sources (uses)							
Transfers in	-	-	-	1,163	-	-	1,163
Transfers out	-	-	-	-	-	(1,163)	(1,163)
Proceeds on retirement of capital assets	-	308	-	-	-	(110)	198
Total other financing sources (uses)	<u>-</u>	<u>308</u>	<u>-</u>	<u>1,163</u>	<u>-</u>	<u>(1,273)</u>	<u>198</u>
Net change in fund balances	<u>-</u>	<u>(2,150)</u>	<u>181</u>	<u>1,069</u>	<u>(2)</u>	<u>(1,717)</u>	<u>(2,619)</u>
Fund balances - beginning	<u>-</u>	<u>16,837</u>	<u>841</u>	<u>2,674</u>	<u>513</u>	<u>22,072</u>	<u>42,937</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 14,687</u>	<u>\$ 1,022</u>	<u>\$ 3,743</u>	<u>\$ 511</u>	<u>\$ 20,355</u>	<u>\$ 40,318</u>

Continued

City of Riverside
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2017
(amounts expressed in thousands)

	Capital Projects				General Debt Service	Permanent Fund	Total Nonmajor Governmental Funds
	Special Capital Improvement	Storm Drain	Transportation	Total		Library Special	
Revenues							
Licenses and permits	\$ 4,245	\$ 395	\$ -	\$ 4,640	\$ -	\$ -	\$ 4,640
Intergovernmental	-	61	297	358	-	-	13,479
Fines and forfeitures	-	-	-	-	-	-	1
Special assessments	-	-	-	-	1,086	-	2,179
Rental and investment income	26	-	-	26	1,616	12	1,925
Miscellaneous	-	-	-	-	483	149	1,604
Total revenues	<u>4,271</u>	<u>456</u>	<u>297</u>	<u>5,024</u>	<u>3,185</u>	<u>161</u>	<u>23,828</u>
Expenditures							
Current:							
General government	1,714	-	-	1,714	486	-	4,199
Public safety	-	-	-	-	-	-	844
Culture and recreation	-	-	-	-	-	203	203
Capital outlay	2,120	313	297	2,730	-	-	18,152
Debt service:							
Principal	-	-	-	-	28,475	-	28,475
Interest	63	-	-	63	10,833	-	10,906
Total expenditures	<u>3,897</u>	<u>313</u>	<u>297</u>	<u>4,507</u>	<u>39,794</u>	<u>203</u>	<u>62,779</u>
Excess (deficiency) of revenues over (under) expenditures	<u>374</u>	<u>143</u>	<u>-</u>	<u>517</u>	<u>(36,609)</u>	<u>(42)</u>	<u>(38,951)</u>
Other financing sources (uses)							
Transfers in	-	-	-	-	16,410	-	17,573
Transfers out	-	-	-	-	(31,145)	-	(32,308)
Issuance of long-term debt	-	-	-	-	31,578	-	31,578
Proceeds on retirement of capital assets	-	-	-	-	-	-	198
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,843</u>	<u>-</u>	<u>17,041</u>
Net change in fund balances	374	143	-	517	(19,766)	(42)	(21,910)
Fund balances - beginning	2,507	1,121	12	3,640	26,221	1,619	74,417
Fund balances - ending	<u>\$ 2,881</u>	<u>\$ 1,264</u>	<u>\$ 12</u>	<u>\$ 4,157</u>	<u>\$ 6,455</u>	<u>\$ 1,577</u>	<u>\$ 52,507</u>

City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2017
(amounts expressed in thousands)

	Special Revenue								
	Urban Area Security Initiative			Gas Tax			Air Quality Improvement		
	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget
Revenues									
Intergovernmental	\$ 4,495	\$ 844	\$ (3,651)	\$ 6,455	\$ 6,142	\$ (313)	\$ 392	\$ 422	\$ 30
Rental and investment income	-	-	-	150	9	(141)	-	3	3
Miscellaneous	-	-	-	-	-	-	254	208	(46)
Total revenues	<u>4,495</u>	<u>844</u>	<u>(3,651)</u>	<u>6,605</u>	<u>6,151</u>	<u>(454)</u>	<u>646</u>	<u>633</u>	<u>(13)</u>
Expenditures									
Current:									
General government	-	-	-	-	-	-	1,028	452	576
Public safety	4,495	844	3,651	-	-	-	-	-	-
Capital outlay	-	-	-	21,882	8,609	13,273	-	-	-
Total expenditures	<u>4,495</u>	<u>844</u>	<u>3,651</u>	<u>21,882</u>	<u>8,609</u>	<u>13,273</u>	<u>1,028</u>	<u>452</u>	<u>576</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,277)</u>	<u>(2,458)</u>	<u>12,819</u>	<u>(382)</u>	<u>181</u>	<u>563</u>
Other financing sources (uses)									
Proceeds on retirement of capital assets	-	-	-	-	308	308	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>308</u>	<u>308</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	(15,277)	(2,150)	13,127	(382)	181	563
Fund balances (deficit), beginning	-	-	-	16,837	16,837	-	841	841	-
Fund balances (deficit), ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,560</u>	<u>\$ 14,687</u>	<u>\$ 13,127</u>	<u>\$ 459</u>	<u>\$ 1,022</u>	<u>\$ 563</u>

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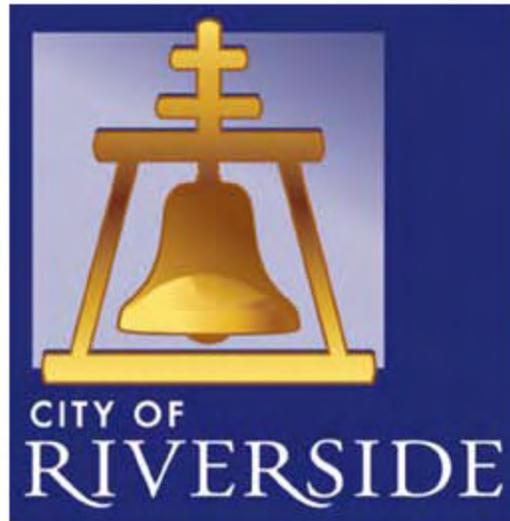
City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2017
(amounts expressed in thousands)

	Special Revenue								
	Housing & Community Development			NPDES Storm Drain			Housing		
	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget
Revenues									
Intergovernmental	\$ 7,284	\$ 5,713	\$ (1,571)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	-	-	-	-	-	-	1	1
Special assessments	-	-	-	1,391	1,093	(298)	-	-	-
Rental and investment income	35	67	32	-	-	-	-	192	192
Miscellaneous	85	215	130	-	-	-	-	549	549
Total revenues	<u>7,404</u>	<u>5,995</u>	<u>(1,409)</u>	<u>1,391</u>	<u>1,093</u>	<u>(298)</u>	<u>-</u>	<u>742</u>	<u>742</u>
Expenditures									
Current:									
General government	2,136	361	1,775	-	-	-	2,533	1,186	1,347
Capital outlay	19,627	5,718	13,909	1,930	1,095	835	-	-	-
Debt service:									
Principal	32	-	32	-	-	-	-	-	-
Interest	13	10	3	-	-	-	6	-	6
Total expenditures	<u>21,808</u>	<u>6,089</u>	<u>15,719</u>	<u>1,930</u>	<u>1,095</u>	<u>835</u>	<u>2,539</u>	<u>1,186</u>	<u>1,353</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,404)</u>	<u>(94)</u>	<u>(14,310)</u>	<u>(539)</u>	<u>(2)</u>	<u>537</u>	<u>(2,539)</u>	<u>(444)</u>	<u>2,095</u>
Other financing sources (uses)									
Transfers in (out)	1,163	1,163	-	-	-	-	(117)	(1,163)	(1,046)
Proceeds on retirement of capital assets	-	-	-	-	-	-	-	(110)	(110)
Total other financing sources (uses)	<u>1,163</u>	<u>1,163</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(117)</u>	<u>(1,273)</u>	<u>(1,156)</u>
Net change in fund balances	(13,241)	1,069	(14,310)	(539)	(2)	537	(2,656)	(1,717)	939
Fund balances (deficit), beginning	2,674	2,674	-	513	513	-	22,072	22,072	-
Fund balances (deficit), ending	<u>\$ (10,567)</u>	<u>\$ 3,743</u>	<u>\$ (14,310)</u>	<u>\$ (26)</u>	<u>\$ 511</u>	<u>\$ 537</u>	<u>\$ 19,416</u>	<u>\$ 20,355</u>	<u>\$ 939</u>

(continued)

City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2017
(amounts expressed in thousands)

	Capital Projects											
	Capital Outlay			Special Capital Improvement			Storm Drain			Transportation		
	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget
Revenues												
Licenses and permits	\$ -	\$ -	\$ -	\$ 2,600	\$ 4,245	\$ 1,645	\$ 130	\$ 395	\$ 265	\$ -	\$ -	\$ -
Intergovernmental	31,910	10,643	(21,267)	250	-	(250)	12,757	61	(12,696)	336	297	(39)
Special assessments	220	956	736	-	-	-	-	-	-	-	-	-
Rental and investment income	170	25	(145)	-	26	26	20	-	(20)	-	-	-
Miscellaneous	3,750	136	(3,614)	-	-	-	-	-	-	-	-	-
Total revenues	<u>36,050</u>	<u>11,760</u>	<u>(24,290)</u>	<u>2,850</u>	<u>4,271</u>	<u>1,421</u>	<u>12,907</u>	<u>456</u>	<u>(12,451)</u>	<u>336</u>	<u>297</u>	<u>(39)</u>
Expenditures												
Current:												
General government	-	-	-	1,114	1,714	(600)	-	-	-	-	-	-
Capital outlay	51,757	9,487	42,270	1,422	2,120	(698)	13,276	313	12,963	336	297	39
Debt service:												
Principal	-	-	-	1,389	-	1,389	-	-	-	-	-	-
Interest	-	-	-	62	63	(1)	-	-	-	-	-	-
Total expenditures	<u>51,757</u>	<u>9,487</u>	<u>42,270</u>	<u>3,987</u>	<u>3,897</u>	<u>90</u>	<u>13,276</u>	<u>313</u>	<u>12,963</u>	<u>336</u>	<u>297</u>	<u>39</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(15,707)</u>	<u>2,273</u>	<u>(13,434)</u>	<u>(1,137)</u>	<u>374</u>	<u>(763)</u>	<u>(369)</u>	<u>143</u>	<u>(226)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)												
Transfers out	(3,000)	(3,000)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(3,000)</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(18,707)	(727)	(13,434)	(1,137)	374	(763)	(369)	143	(226)	-	-	-
Fund balances (deficit), beginning	18,673	18,673	-	2,507	2,507	-	1,121	1,121	-	70	12	(58)
Fund balances (deficit), ending	<u>\$ (34)</u>	<u>\$ 17,946</u>	<u>\$ (13,434)</u>	<u>\$ 1,370</u>	<u>\$ 2,881</u>	<u>\$ (763)</u>	<u>\$ 752</u>	<u>\$ 1,264</u>	<u>\$ (226)</u>	<u>\$ 70</u>	<u>\$ 12</u>	<u>\$ (58)</u>



Nonmajor Enterprise Funds

Enterprise Funds are used to account for the operations that are financed and operated in a manner similar to private business enterprises. The City's intent is to demonstrate that the cost of services provided to the general public on a continuing basis is financed or recovered through user charges; or the City has decided that the periodic determination of net income is appropriate for accountability purposes.

Airport Fund – To account for the operations of the City's airport.

Refuse Fund – To account for the operations of the City's solid waste and sanitation program which provides for the collection and disposal of solid waste on a user charge basis to residents and businesses.

Transportation – To account for the operations of the City's Senior Citizens' and Handicapped Transportation System in accordance with Article 4 of the Transportation Development Act of 1971 (SB325) of the State of California. Federal Transit Administration Funds are also accounted for in this fund.

Public Parking – To account for the operations and construction of the City's public parking facilities.

City of Riverside
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2017
(amounts expressed in thousands)

Assets	Airport	Refuse	Transportation	Public Parking	Total
Current assets:					
Cash and investments	\$ 814	\$ 5,237	\$ 369	\$ 8	\$ 6,428
Receivables (net of allowance for uncollectibles)					
Interest	3	22	3	2	30
Utility billed	-	1,038	-	-	1,038
Utility unbilled	-	774	-	-	774
Accounts	81	773	16	897	1,767
Intergovernmental	-	-	781	21	802
Restricted assets:					
Other restricted cash and cash equivalents	-	1,738	-	-	1,738
Total current assets	<u>898</u>	<u>9,582</u>	<u>1,169</u>	<u>928</u>	<u>12,577</u>
Non-current assets:					
Regulatory assets	-	5,281	-	-	5,281
Capital assets:					
Land	9,988	-	-	9,192	19,180
Buildings	2,631	-	43	33,229	35,903
Accumulated depreciation-buildings	(1,442)	-	(15)	(6,427)	(7,884)
Improvements other than buildings	19,665	-	2,848	6,740	29,253
Accumulated depreciation-improvements other than buildings	(8,348)	-	(414)	(2,599)	(11,361)
Machinery and equipment	479	16,832	5,137	1,130	23,578
Accumulated depreciation-machinery and equipment	(394)	(11,977)	(3,339)	(1,120)	(16,830)
Construction in progress	164	-	-	-	164
Total non-current assets:	<u>22,743</u>	<u>10,136</u>	<u>4,260</u>	<u>40,145</u>	<u>77,284</u>
Total assets	<u>23,641</u>	<u>19,718</u>	<u>5,429</u>	<u>41,073</u>	<u>89,861</u>
Deferred Outflows of Resources					
Pension contributions, changes in assumptions and differences in experience	388	2,865	1,311	740	5,304
Total deferred outflows of resources	<u>388</u>	<u>2,865</u>	<u>1,311</u>	<u>740</u>	<u>5,304</u>

Continued

City of Riverside
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2017
(amounts expressed in thousands)

Liabilities	Airport	Refuse	Transportation	Public Parking	Total
Current liabilities:					
Accounts payable	11	1,149	15	132	1,307
Unearned revenue	5	1	1,195	-	1,201
Due to other funds	-	-	-	307	307
Notes payable - current	-	-	-	1,014	1,014
Landfill capping - current	-	250	-	-	250
Compensated absences - current	37	321	119	40	517
Total current liabilities	<u>53</u>	<u>1,721</u>	<u>1,329</u>	<u>1,493</u>	<u>4,596</u>
Non-current liabilities:					
Notes payables	-	-	-	18,257	18,257
Advances from other funds	245	1,050	498	389	2,182
Landfill capping	-	5,140	-	-	5,140
Compensated absences	3	26	9	3	41
OPEB obligation	126	1,099	525	256	2,006
Net pension liability	970	7,446	3,416	1,986	13,818
Total non-current liabilities	<u>1,344</u>	<u>14,761</u>	<u>4,448</u>	<u>20,891</u>	<u>41,444</u>
Total liabilities	<u>1,397</u>	<u>16,482</u>	<u>5,777</u>	<u>22,384</u>	<u>46,040</u>
Deferred Inflows of Resources					
Pension contributions, changes in assumptions and differences in experience	176	1,472	679	418	2,745
Total deferred inflows of resources	<u>176</u>	<u>1,472</u>	<u>679</u>	<u>418</u>	<u>2,745</u>
Net Position					
Net investment in capital assets	22,743	4,855	4,260	20,874	52,732
Restricted for landfill capping	-	1,738	-	-	1,738
Unrestricted	(287)	(1,964)	(3,976)	(1,863)	(8,090)
Total net position	<u>\$ 22,456</u>	<u>\$ 4,629</u>	<u>\$ 284</u>	<u>\$ 19,011</u>	<u>\$ 46,380</u>

City of Riverside
Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2017
(amounts expressed in thousands)

	<u>Airport</u>	<u>Refuse</u>	<u>Transportation</u>	<u>Public Parking</u>	<u>Total</u>
Operating revenues:					
Charges for services	\$ 1,578	\$ 22,567	\$ 359	\$ 5,009	\$ 29,513
Operating expenses:					
Personnel services	618	4,809	2,328	1,152	8,907
Contractual services	58	4,613	38	1,645	6,354
Maintenance and operation	285	5,812	501	686	7,284
General	267	3,656	521	89	4,533
Materials and supplies	22	1,195	228	17	1,462
Insurance	32	89	49	88	258
Depreciation and amortization	707	1,730	530	992	3,959
Total operating expenses	<u>1,989</u>	<u>21,904</u>	<u>4,195</u>	<u>4,669</u>	<u>32,757</u>
Operating Income (loss)	<u>(411)</u>	<u>663</u>	<u>(3,836)</u>	<u>340</u>	<u>(3,244)</u>
Nonoperating revenues (expenses):					
Operating grants	-	-	3,751	-	3,751
Interest income	5	17	-	4	26
Other	39	514	82	735	1,370
Gain (loss) on retirement of capital assets	19	(328)	-	-	(309)
Interest expense and fiscal charges	(9)	(49)	(26)	(779)	(863)
Total non-operating revenues	<u>54</u>	<u>154</u>	<u>3,807</u>	<u>(40)</u>	<u>3,975</u>
Income (loss) before capital contributions and transfers	<u>(357)</u>	<u>817</u>	<u>(29)</u>	<u>300</u>	<u>731</u>
Cash capital contributions	106	-	781	-	887
Noncash capital contributions	55	-	-	-	55
Transfers in	-	-	-	825	825
Transfers out	-	-	-	(738)	(738)
Change in net position	<u>(196)</u>	<u>817</u>	<u>752</u>	<u>387</u>	<u>1,760</u>
Net position - beginning	<u>22,652</u>	<u>3,812</u>	<u>(468)</u>	<u>18,624</u>	<u>44,620</u>
Net position - ending	<u>\$ 22,456</u>	<u>\$ 4,629</u>	<u>\$ 284</u>	<u>\$ 19,011</u>	<u>\$ 46,380</u>

City of Riverside
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2017
(amounts expressed in thousands)

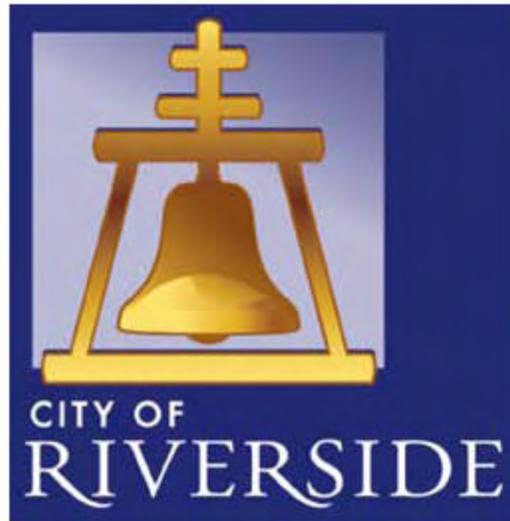
	<u>Airport</u>	<u>Refuse</u>	<u>Transportation</u>	<u>Public Parking</u>	<u>Totals</u>
Cash flows from operating activities:					
Cash received from customers and users	\$ 1,566	\$ 22,416	\$ -	\$ 4,771	\$ 28,753
Cash paid to employees for services	(598)	(4,737)	(2,280)	(1,139)	(8,754)
Cash paid to other suppliers of goods or services	(670)	(15,257)	(1,554)	(2,451)	(19,932)
Other nonoperating items	39	920	82	735	1,776
Net cash (used) provided by operating activities	<u>337</u>	<u>3,342</u>	<u>(3,752)</u>	<u>1,916</u>	<u>1,843</u>
Cash flows from noncapital financing activities:					
Transfers in	-	-	-	825	825
Transfers out	-	-	-	(738)	(738)
Operating grants	-	-	3,751	-	3,751
Receipts on interfund advances	55	13	-	32	100
Payments on interfund advances	-	-	(1)	(275)	(276)
Net cash (used) provided by noncapital financing activities	<u>55</u>	<u>13</u>	<u>3,750</u>	<u>(156)</u>	<u>3,662</u>
Cash flows from capital and related financing activities:					
Purchase of capital assets	(119)	(847)	(1,247)	-	(2,213)
Proceeds from the sale of capital assets	19	-	-	-	19
Principal paid on long-term obligations	-	-	-	(976)	(976)
Interest paid on long-term obligations	(9)	(49)	(26)	(779)	(863)
Capital contributions	106	-	781	-	887
Net cash (used) provided for capital and related financing activities	<u>(3)</u>	<u>(896)</u>	<u>(492)</u>	<u>(1,755)</u>	<u>(3,146)</u>
Cash flows from investing activities:					
Sale and (purchase) of investments	(2)	(9)	(1)	(1)	(13)
Interest from investments	5	17	-	4	26
Net cash (used) provided by investing activities	<u>3</u>	<u>8</u>	<u>(1)</u>	<u>3</u>	<u>13</u>
Net change in cash and cash equivalents	<u>392</u>	<u>2,467</u>	<u>(495)</u>	<u>8</u>	<u>2,372</u>
Cash and cash equivalents, beginning	<u>422</u>	<u>4,508</u>	<u>864</u>	<u>-</u>	<u>5,794</u>
Cash and cash equivalents, ending	<u>\$ 814</u>	<u>\$ 6,975</u>	<u>\$ 369</u>	<u>\$ 8</u>	<u>\$ 8,166</u>

Continued

City of Riverside
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the fiscal year ended June 30, 2017
(amounts expressed in thousands)

Continued

	Airport	Refuse	Transportation	Public Parking	Totals
Reconciliation of operating income (loss) to net cash (used) provided by operating activities:					
Operating Income (loss)	\$ (411)	\$ 663	\$ (3,836)	\$ 340	\$ (3,244)
Other nonoperating items	39	514	82	735	1,370
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:					
Depreciation and amortization	707	1,730	530	992	3,959
Changes in assets, liabilities and deferred inflows/outflows of resources:					
Utility billed receivable	-	(11)	-	-	(11)
Utility unbilled receivable	-	(27)	-	-	(27)
Accounts receivable	(12)	(113)	1	(236)	(360)
Intergovernmental receivable	-	-	(492)	(2)	(494)
Regulatory assets	-	406	-	-	406
Accounts payable	(11)	404	8	74	475
Other payables	29	89	(36)	17	99
Landfill capping	-	(296)	-	-	(296)
Net pension liability and related charges in deferred outflows and inflows of resources	(4)	(17)	(9)	(4)	(34)
Net cash (used) provided by operating activities	<u>\$ 337</u>	<u>\$ 3,342</u>	<u>\$ (3,752)</u>	<u>\$ 1,916</u>	<u>\$ 1,843</u>
Schedule of noncash financing and investing activities:					
Capital Contributions - capital assets	\$ 55	\$ -	\$ -	\$ -	\$ 55
Loss on retirement of capital assets	-	(328)	-	-	(328)



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, 2017
(amounts expressed in thousands)

Assets	Self-Insurance Trust	Central Stores	Central Garage	Total
Current assets:				
Cash and investments	\$ 13,900	\$ -	\$ 4,621	\$ 18,521
Receivables (net of allowance for uncollectibles)				
Interest	28	-	15	43
Accounts	17	-	6	23
Intergovernmental	27	-	566	593
Inventory	-	5,670	330	6,000
Total current assets	<u>13,972</u>	<u>5,670</u>	<u>5,538</u>	<u>25,180</u>
Non-current assets:				
Advances to other funds	774	-	2,764	3,538
Capital assets:				
Land			458	458
Intangible assets, depreciable	219	-	-	219
Accumulated depreciation - intangible assets, depreciable	(88)	-	-	(88)
Buildings	-	-	4,065	4,065
Accumulated depreciation-buildings	-	-	(597)	(597)
Improvements other than buildings	-	-	1,315	1,315
Accumulated depreciation - improvements other than buildings	-	-	(369)	(369)
Machinery and equipment	5	139	11,163	11,307
Accumulated depreciation-machinery and equipment	(3)	(139)	(8,534)	(8,676)
Total non-current assets:	<u>907</u>	<u>-</u>	<u>10,265</u>	<u>11,172</u>
Total assets	<u>14,879</u>	<u>5,670</u>	<u>15,803</u>	<u>36,352</u>
Deferred Outflows of Resources				
Pension contributions, changes in assumptions and differences in experience	392	420	2,124	2,936
Total deferred outflows of resources	<u>392</u>	<u>420</u>	<u>2,124</u>	<u>2,936</u>
Liabilities				
Current liabilities:				
Accounts payable	646	422	276	1,344
Due to other funds	-	261	-	261
Claims and judgments - current	10,765	-	-	10,765
Compensated absences - current	26	56	220	302
Total current liabilities	<u>11,437</u>	<u>739</u>	<u>496</u>	<u>12,672</u>
Non-current liabilities:				
Advances from other funds	107	149	1,306	1,562
Claims and judgments	34,180	-	-	34,180
Compensated absences	12	25	97	134
OPEB obligation	121	147	636	904
Net pension liability	924	1,052	5,414	7,390
Total non-current liabilities	<u>35,344</u>	<u>1,373</u>	<u>7,453</u>	<u>44,170</u>
Total liabilities	<u>46,781</u>	<u>2,112</u>	<u>7,949</u>	<u>56,842</u>
Deferred Inflows of Resources				
Pension contributions, changes in assumptions and differences in experience	143	191	1,026	1,360
Total deferred inflows of resources	<u>143</u>	<u>191</u>	<u>1,026</u>	<u>1,360</u>
Net Position				
Net investment in capital assets	133	-	7,501	7,634
Unrestricted	(31,786)	3,787	1,451	(26,548)
Total net position	<u>\$ (31,653)</u>	<u>\$ 3,787</u>	<u>\$ 8,952</u>	<u>\$ (18,914)</u>

City of Riverside
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the fiscal year ended June 30, 2017
(amounts expressed in thousands)

	<u>Self-Insurance Trust</u>	<u>Central Stores</u>	<u>Central Garage</u>	<u>Totals</u>
Operating revenues:				
Charges for services	\$ 13,600	\$ 1,394	\$ 9,387	\$ 24,381
Operating expenses:				
Personnel services	557	674	3,286	4,517
Contractual services	1,379	-	95	1,474
Maintenance and operation	4	30	2,581	2,615
General	1,366	340	738	2,444
Materials and supplies	2	13	288	303
Claims/Insurance	10,151	6	74	10,231
Depreciation and amortization	45	-	870	915
Total operating expenses	<u>13,504</u>	<u>1,063</u>	<u>7,932</u>	<u>22,499</u>
Operating income (loss)	<u>96</u>	<u>331</u>	<u>1,455</u>	<u>1,882</u>
Non-operating revenues (expenses):				
Interest income	18	-	58	76
Other	5	-	-	5
Gain (loss) on retirement of capital assets	-	-	29	29
Interest expense and fiscal charges	(9)	(9)	(51)	(69)
Total non-operating revenue (expenses)	<u>14</u>	<u>(9)</u>	<u>36</u>	<u>41</u>
Change in net position	110	322	1,491	1,923
Net position - beginning	(31,763)	3,465	7,461	(20,837)
Net position - ending	<u>\$ (31,653)</u>	<u>\$ 3,787</u>	<u>\$ 8,952</u>	<u>\$ (18,914)</u>

City of Riverside
Combining Statement of Cash Flows
Internal Service Funds
For the fiscal year ended June 30, 2017
(amounts expressed in thousands)

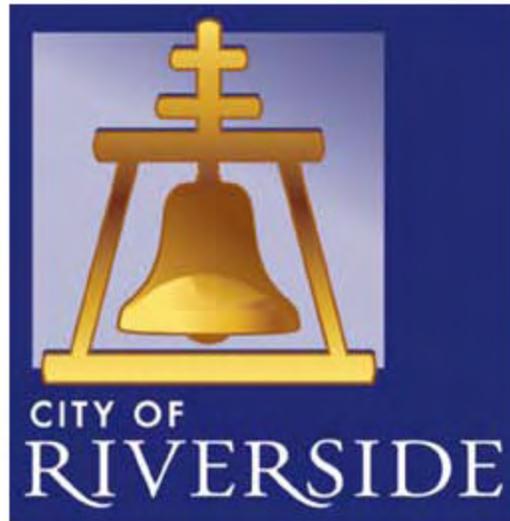
	Self-Insurance Trust	Central Stores	Central Garage	Total
Cash flows from operating activities:				
Cash received from customers and users	\$ 13,605	\$ 1,394	\$ 8,819	\$ 23,818
Cash paid to employees for services	1,128	(659)	(3,274)	(2,805)
Cash paid to other suppliers of goods or services	(13,108)	(348)	(3,921)	(17,377)
Other receipts	5	-	-	5
Net cash provided by operating activities	<u>1,630</u>	<u>387</u>	<u>1,624</u>	<u>3,641</u>
Cash flows from noncapital financing activities:				
Receipts on interfund advances	4,698	-	696	5,394
Payments on interfund advances	(75)	(378)	(568)	(1,021)
Net cash (used) provided by noncapital financing activities	<u>4,623</u>	<u>(378)</u>	<u>128</u>	<u>4,373</u>
Cash flows from capital and related financing activities:				
Purchase of capital assets	-	-	(1,493)	(1,493)
Proceeds from the sale of capital assets	-	-	29	29
Interest paid on long-term obligation	(9)	(9)	(51)	(69)
Net cash (used) for capital and related financing activities	<u>(9)</u>	<u>(9)</u>	<u>(1,515)</u>	<u>(1,533)</u>
Cash flows from investing activities:				
Sale and (purchase) of investments	(5)	-	(5)	(10)
Interest from investments	18	-	58	76
Net cash provided by investing activities	<u>13</u>	<u>-</u>	<u>53</u>	<u>66</u>
Net change in cash and cash equivalents	6,257	-	290	6,547
Cash and cash equivalents, beginning	<u>7,643</u>	<u>-</u>	<u>4,331</u>	<u>11,974</u>
Cash and cash equivalents, ending	<u>\$ 13,900</u>	<u>\$ -</u>	<u>\$ 4,621</u>	<u>\$ 18,521</u>

Continued

City of Riverside
 Combining Statement of Cash Flows
 Internal Service Funds
 For the fiscal year ended June 30, 2017
 (amounts expressed in thousands)

Continued

	Self-Insurance Trust	Central Stores	Central Garage	Total
Reconciliation of operating income (loss) to net cash (used) provided by operating activities:				
Operating income (loss)	\$ 96	\$ 331	\$ 1,455	\$ 1,882
Other nonoperating items	5	-	-	5
Adjustments to reconcile operating income (loss) to net cash (used) provided by operating activities:				
Depreciation and amortization	45	-	870	915
Changes in assets, liabilities and deferred inflows/outflows of resources:				
Accounts receivable	-	-	(2)	(2)
Intergovernmental receivable	5	-	(566)	(561)
Inventory	-	(33)	(53)	(86)
Accounts payable	(206)	74	(92)	(224)
Other payables	12	18	25	55
Claims and judgments	1,676	-	-	1,676
Net pension liability and related charges in deferred outflows and inflows of resources	(3)	(3)	(13)	(19)
Net cash (used) provided by operating activities	<u>\$ 1,630</u>	<u>\$ 387</u>	<u>\$ 1,624</u>	<u>\$ 3,641</u>

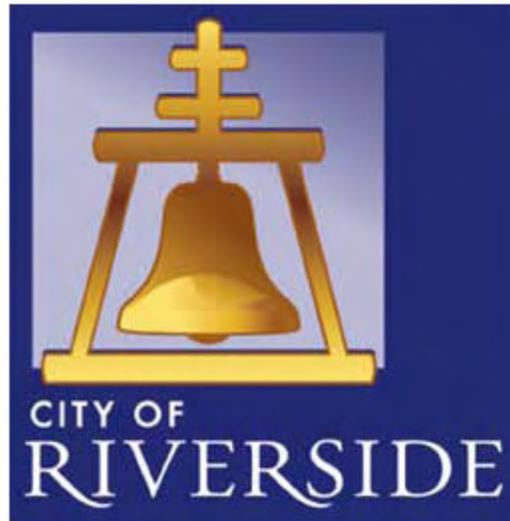


Agency Fund

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

City of Riverside
Fiduciary Fund - Agency Fund
Combining Statement of Changes in Assets and Liabilities
For the fiscal year ended June 30, 2017
(amounts expressed in thousands)

	Balance				Balance
	July 1, 2016	Additions	Deductions		June 30, 2017
Assets					
Cash and investments	\$ 3,085	\$ 3,901	\$ 3,805	\$	3,181
Cash and investments at fiscal agent	5,156	3,924	4,012		5,068
Interest receivable	6	58	56		8
Property taxes receivable	52	36	54		34
Total assets	<u>\$ 8,299</u>	<u>\$ 7,919</u>	<u>\$ 7,927</u>	<u>\$</u>	<u>8,291</u>
Liabilities					
Accounts payable	\$ 35	\$ 66	\$ 101		-
Held for bond holders	8,264	7,853	7,826		8,291
Total liabilities	<u>\$ 8,299</u>	<u>\$ 7,919</u>	<u>\$ 7,927</u>	<u>\$</u>	<u>8,291</u>



**COMBINING GENERAL FUND SCHEDULE WITH
MEASURE Z FUND ACTIVITY**

City of Riverside
 Balance Sheet
 Combining General Fund Schedule
 June 30, 2017
 (amounts expressed in thousands)

Assets	General Fund	Measure Z Fund	Total General Fund
Cash and investments	\$ 59,347	\$ -	\$ 59,347
Cash and investments at fiscal agent	1,943	-	1,943
Receivables (net of allowance for uncollectibles)			
Interest	22	1	23
Property taxes	4,274	-	4,274
Sales tax	11,196	9,164	20,360
Utility billed	1,210	-	1,210
Accounts	6,525	-	6,525
Intergovernmental	4,050	-	4,050
Notes	1	-	1
Prepaid items	2,599	-	2,599
Deposits	300	-	300
Due from other funds	1,722	-	1,722
Due from Measure Z Fund *	6,519	-	6,519
Advances to other funds	22,715	-	22,715
Advances to Successor Agency Trust Fund	554	-	554
Land & improvements held for resale	175	-	175
Total assets	\$ 123,152	\$ 9,165	\$ 132,317
Liabilities			
Accounts payable	\$ 9,286	\$ 5	\$ 9,291
Accrued payroll	19,072	-	19,072
Retainage payable	1	-	1
Intergovernmental	149	-	149
Unearned revenue	273	-	273
Deposits	7,750	-	7,750
Due to General Fund *	-	6,519	6,519
Total liabilities	36,531	6,524	43,055
Deferred Inflows of Resources			
Unavailable revenue	6,192	-	6,192
Total deferred inflows of resources	6,192	-	6,192
Fund Balances			
Nonspendable:			
Inventories, prepaids and deposits	2,899	-	2,899
Advances	23,269	-	23,269
Restricted for:			
Housing and redevelopment	175	-	175
Debt service	1,884	-	1,884
Other purposes	592	-	592
Assigned to:			
General government	2,387	-	2,387
Public safety	2,357	-	2,357
Highways and streets	1,032	-	1,032
Culture and recreation	728	-	728
Continuing projects	7,977	487	8,464
Unassigned	37,129	2,154	39,283
Total fund balances	80,429	2,641	83,070
Total liabilities, deferred inflows of resources, and fund balances	\$ 123,152	\$ 9,165	\$ 132,317

* Per accounting standards, Due To/From within the same fund are not reflected in the Balance Sheet; however, they are reflected in this schedule for transparency purposes.

City of Riverside
Statement of Revenues, Expenditures and Changes in Fund Balances
Combining General Fund Schedule
For the fiscal year ended June 30, 2017
(amounts expressed in thousands)

	<u>General Fund</u>	<u>Measure Z Fund</u>	<u>Total General Fund</u>
Revenues			
Taxes	\$ 162,198	\$ 12,605	\$ 174,803
Licenses and permits	9,815	-	9,815
Intergovernmental	7,318	-	7,318
Charges for services	31,384	-	31,384
Fines and forfeitures	1,975	-	1,975
Special assessments	4,443	-	4,443
Rental and investment income	2,767	1	2,768
Miscellaneous	5,512	-	5,512
Total revenues	<u>225,412</u>	<u>12,606</u>	<u>238,018</u>
Expenditures			
Current:			
General government	16,424	27	16,451
Public safety	162,419	449	162,868
Highways and streets	17,504	-	17,504
Culture and recreation	40,440	-	40,440
Capital outlay	3,361	-	3,361
Debt service:			
Principal	44,225	-	44,225
Interest	5,209	-	5,209
Bond issuance costs	29	-	29
Total expenditures	<u>289,611</u>	<u>476</u>	<u>290,087</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(64,199)</u>	<u>12,130</u>	<u>(52,069)</u>
Other financing sources (uses)			
Transfers in	76,948	-	76,948
Transfers out	(13,497)	-	(13,497)
Transfers in from Measure Z Fund *	9,489	-	9,489
Transfers out to General Fund *	-	(9,489)	(9,489)
Capital lease financings	2,109	-	2,109
Proceeds from the sale of capital assets	4,001	-	4,001
Total other financing sources (uses)	<u>79,050</u>	<u>(9,489)</u>	<u>69,561</u>
Net change in fund balances	14,851	2,641	17,492
Fund balances - beginning	65,578	-	65,578
Fund balances - ending	<u>\$ 80,429</u>	<u>\$ 2,641</u>	<u>\$ 83,070</u>

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