

## **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.

**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.

### **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, 2018  
(amounts expressed in thousands)

Special Revenue

	Urban Areas Security Initiative	Gas Tax	Air Quality Improvements	Housing & Community Development	NPDES Storm Drain	Special Districts	Housing	Total
<b>Assets</b>								
Cash and investments	\$ -	\$ 14,990	\$ 1,070	\$ 3,239	\$ 425	\$ 558	\$ 12,277	\$ 32,559
Receivable (net of allowance for uncollectibles):								
Interest	-	50	4	13	-	-	43	110
Property taxes	-	-	-	-	-	101	-	101
Accounts	-	34	-	2	-	-	-	36
Intergovernmental	609	399	104	2,161	190	-	-	3,463
Notes	-	-	-	13,845	-	-	24,239	38,084
Prepaid items	-	-	-	30	-	-	-	30
Advances to Successor Agency Trust Fund	-	-	-	-	-	-	3,327	3,327
Land & improvements held for resale	-	-	-	443	-	-	2,654	3,097
Total assets	<u>\$ 609</u>	<u>\$ 15,473</u>	<u>\$ 1,178</u>	<u>\$ 19,733</u>	<u>\$ 615</u>	<u>\$ 659</u>	<u>\$ 42,540</u>	<u>\$ 80,807</u>
<b>Liabilities</b>								
Accounts payable	\$ 59	\$ 284	\$ 44	\$ 1,539	\$ 9	\$ 31	\$ 19	\$ 1,985
Accrued payroll	-	-	-	2	1	-	2	5
Retainage payable	-	511	-	-	-	-	-	511
Intergovernmental	-	-	-	-	-	6	-	6
Due to other funds	550	-	-	-	-	-	-	550
Total liabilities	<u>609</u>	<u>795</u>	<u>44</u>	<u>1,541</u>	<u>10</u>	<u>37</u>	<u>21</u>	<u>3,057</u>
<b>Deferred Inflows of Resources</b>								
Unavailable revenue	-	-	-	14,288	-	-	24,239	38,527
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,288</u>	<u>-</u>	<u>-</u>	<u>24,239</u>	<u>38,527</u>
<b>Fund Balances</b>								
Nonspendable:								
Inventories, prepaids and deposits	-	-	-	30	-	-	-	30
Advances	-	-	-	-	-	-	3,327	3,327
Restricted for:								
Housing and redevelopment	-	-	-	3,874	-	-	14,953	18,827
Transportation and public works	-	14,678	1,134	-	605	622	-	17,039
Total fund balances	<u>-</u>	<u>14,678</u>	<u>1,134</u>	<u>3,904</u>	<u>605</u>	<u>622</u>	<u>18,280</u>	<u>39,223</u>
Total liabilities deferred inflows of resources, and fund balances	<u>\$ 609</u>	<u>\$ 15,473</u>	<u>\$ 1,178</u>	<u>\$ 19,733</u>	<u>\$ 615</u>	<u>\$ 659</u>	<u>\$ 42,540</u>	<u>\$ 80,807</u>

Continued

City of Riverside  
Combining Balance Sheet  
Nonmajor Governmental Funds  
June 30, 2018  
(amounts expressed in thousands)

	Capital Projects				General Debt Service	Permanent Fund	Total Nonmajor Governmental Funds
	Special Capital Improvement	Storm Drain	Transportation	Total		Library Special	
<b>Assets</b>							
Cash and investments	\$ 4,192	\$ 1,579	\$ -	\$ 5,771	\$ 583	\$ 1,498	\$ 40,411
Cash and investments at fiscal agent	1,084	-	-	1,084	13,174	-	14,258
Receivable (net of allowance for uncollectibles):							
Interest	16	5	-	21	23	-	154
Property taxes	-	-	-	-	112	-	213
Accounts	-	-	-	-	30	-	66
Intergovernmental	225	-	95	320	-	-	3,783
Notes	-	-	-	-	-	-	38,084
Prepaid items	-	-	-	-	385	-	415
Advances to Successor Agency Trust Fund	-	-	-	-	-	-	3,327
Land & improvements held for resale	-	-	-	-	-	-	3,097
Total assets	<u>\$ 5,517</u>	<u>\$ 1,584</u>	<u>\$ 95</u>	<u>\$ 7,196</u>	<u>\$ 14,307</u>	<u>\$ 1,498</u>	<u>\$ 103,808</u>
<b>Liabilities</b>							
Accounts payable	\$ 8	\$ 13	\$ -	\$ 21	\$ 120	\$ -	\$ 2,126
Accrued payroll	-	-	-	-	-	-	5
Retainage payable	5	-	-	5	-	-	516
Intergovernmental	-	-	-	-	-	-	6
Due to other funds	-	-	83	83	-	-	633
Advance from other funds	3,399	-	-	3,399	2,661	-	6,060
Total liabilities	<u>3,412</u>	<u>13</u>	<u>83</u>	<u>3,508</u>	<u>2,781</u>	<u>-</u>	<u>9,346</u>
<b>Deferred Inflows of Resources</b>							
Unavailable revenue	225	-	-	225	17	-	38,769
Total deferred inflows of resources	<u>225</u>	<u>-</u>	<u>-</u>	<u>225</u>	<u>17</u>	<u>-</u>	<u>38,769</u>
<b>Fund Balances</b>							
Nonspendable:							
Inventories, prepaids and deposits	-	-	-	-	-	-	30
Advances	-	-	-	-	-	-	3,327
Permanent fund principal	-	-	-	-	-	1,498	1,498
Restricted for:							
Housing and redevelopment	-	-	-	-	-	-	18,827
Debt service	-	-	-	-	11,509	-	11,509
Transportation and public works	-	-	12	12	-	-	17,051
Other purposes	1,880	1,571	-	3,451	-	-	3,451
Total fund balances	<u>1,880</u>	<u>1,571</u>	<u>12</u>	<u>3,463</u>	<u>11,509</u>	<u>1,498</u>	<u>55,693</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,517</u>	<u>\$ 1,584</u>	<u>\$ 95</u>	<u>\$ 7,196</u>	<u>\$ 14,307</u>	<u>\$ 1,498</u>	<u>\$ 103,808</u>

City of Riverside  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the fiscal year ended June 30, 2018  
(amounts expressed in thousands)

	Special Revenue							Total
	Urban Area Security Initiative	Gas Tax	Air Quality Improvement	Housing & Community Development	NPDES Storm Drain	Special Districts	Housing	
<b>Revenues</b>								
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	\$ 1,751	\$ 8,343	\$ 418	\$ 8,851	\$ -	\$ -	\$ -	\$ 19,363
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	1,215	3,896	-	5,111
Rental and investment income	-	65	4	88	1	-	109	267
Miscellaneous	-	-	207	262	-	-	898	1,367
Total revenues	1,751	8,408	629	9,201	1,216	3,896	1,007	26,108
<b>Expenditures</b>								
Current:								
General government	-	-	479	946	-	-	3,183	4,608
Public safety	1,751	-	-	-	-	4,557	-	6,308
Highways and streets	-	-	-	-	-	564	-	564
Culture and recreation	-	-	-	-	-	56	-	56
Capital outlay	-	8,451	-	8,134	1,122	-	-	17,707
Debt service:								
Principal	-	-	-	8	-	-	19	27
Interest	-	-	-	1	-	-	4	5
Total expenditures	1,751	8,451	479	9,089	1,122	5,177	3,206	29,275
Excess (deficiency) of revenues over (under) expenditures	-	(43)	150	112	94	(1,281)	(2,199)	(3,167)
<b>Other financing sources (uses)</b>								
Transfers in	-	-	-	49	-	1,903	124	2,076
Transfers out	-	-	(38)	-	-	-	-	(38)
Proceeds on retirement of capital assets	-	34	-	-	-	-	-	34
Total other financing sources (uses)	-	34	(38)	49	-	1,903	124	2,072
Net change in fund balances	-	(9)	112	161	94	622	(2,075)	(1,095)
Fund balances - beginning	-	14,687	1,022	3,743	511	-	20,355	40,318
Fund balances - ending	\$ -	\$ 14,678	\$ 1,134	\$ 3,904	\$ 605	\$ 622	\$ 18,280	\$ 39,223

Continued

**City of Riverside**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the fiscal year ended June 30, 2018**  
**(amounts expressed in thousands)**

	Capital Projects				General Debt Service	Permanent Fund	Total Nonmajor Governmental Funds
	Special Capital Improvement	Storm Drain	Transportation	Total		Library Special	
<b>Revenues</b>							
Licenses and permits	\$ 2,287	\$ 140	\$ -	\$ 2,427	\$ -	\$ -	\$ 2,427
Intergovernmental	-	578	11	589	-	-	19,952
Charges for services	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	18	-	18
Special assessments	-	-	-	-	1,096	-	6,207
Rental and investment income	22	7	-	29	705	15	1,016
Miscellaneous	86	-	-	86	469	96	2,018
Total revenues	<u>2,395</u>	<u>725</u>	<u>11</u>	<u>3,131</u>	<u>2,288</u>	<u>111</u>	<u>31,638</u>
<b>Expenditures</b>							
Current:							
General government	874	-	-	874	18	-	5,500
Public safety	-	-	-	-	-	-	6,308
Highways and streets	-	-	-	-	-	-	564
Culture and recreation	-	-	-	-	-	190	246
Capital outlay	2,404	437	11	2,852	-	-	20,559
Debt service:							
Principal	-	-	-	-	21,877	-	21,904
Interest	63	-	-	63	12,678	-	12,746
Bond issuance costs	-	-	-	-	10	-	10
Total expenditures	<u>3,341</u>	<u>437</u>	<u>11</u>	<u>3,789</u>	<u>34,583</u>	<u>190</u>	<u>67,837</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(946)</u>	<u>288</u>	<u>-</u>	<u>(658)</u>	<u>(32,295)</u>	<u>(79)</u>	<u>(36,199)</u>
<b>Other financing sources (uses)</b>							
Transfers in	-	19	-	19	35,035	-	37,130
Transfers out	(55)	-	-	(55)	(12,186)	-	(12,279)
Issuance of long-term debt	-	-	-	-	14,500	-	14,500
Proceeds on retirement of capital assets	-	-	-	-	-	-	34
Total other financing sources (uses)	<u>(55)</u>	<u>19</u>	<u>-</u>	<u>(36)</u>	<u>37,349</u>	<u>-</u>	<u>39,385</u>
Net change in fund balances	<u>(1,001)</u>	<u>307</u>	<u>-</u>	<u>(694)</u>	<u>5,054</u>	<u>(79)</u>	<u>3,186</u>
Fund balances - beginning	<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>
Fund balances - ending	<u>\$ 1,880</u>	<u>\$ 1,571</u>	<u>\$ 12</u>	<u>\$ 3,463</u>	<u>\$ 11,509</u>	<u>\$ 1,498</u>	<u>\$ 55,693</u>

City of Riverside  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
Nonmajor Special Revenue Funds  
For the fiscal year ended June 30, 2018  
(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
<b>Revenues</b>									
Intergovernmental	\$ 6,020	\$ 1,751	\$ (4,269)	\$ 8,290	\$ 8,343	\$ 53	\$ 394	\$ 418	\$ 24
Rental and investment income	-	-	-	150	65	(85)	-	4	4
Miscellaneous	-	-	-	-	-	-	254	207	(47)
Total revenues	<u>6,020</u>	<u>1,751</u>	<u>(4,269)</u>	<u>8,440</u>	<u>8,408</u>	<u>(32)</u>	<u>648</u>	<u>629</u>	<u>(19)</u>
<b>Expenditures</b>									
Current:									
General government	-	-	-	-	-	-	1,071	479	592
Public safety	6,020	1,751	4,269	-	-	-	-	-	-
Capital outlay	-	-	-	22,044	8,451	13,593	-	-	-
Total expenditures	<u>6,020</u>	<u>1,751</u>	<u>4,269</u>	<u>22,044</u>	<u>8,451</u>	<u>13,593</u>	<u>1,071</u>	<u>479</u>	<u>592</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,604)</u>	<u>(43)</u>	<u>13,561</u>	<u>(423)</u>	<u>150</u>	<u>573</u>
<b>Other financing sources (uses)</b>									
Transfers in (out)	-	-	-	-	-	-	(38)	(38)	-
Proceeds on retirement of capital assets	-	-	-	-	34	34	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34</u>	<u>34</u>	<u>(38)</u>	<u>(38)</u>	<u>-</u>
Net change in fund balances	-	-	-	(13,604)	(9)	13,595	(461)	112	573
Fund balances (deficit), beginning	-	-	-	14,687	14,687	-	1,022	1,022	-
Fund balances (deficit), ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,083</u>	<u>\$ 14,678</u>	<u>\$ 13,595</u>	<u>\$ 561</u>	<u>\$ 1,134</u>	<u>\$ 573</u>

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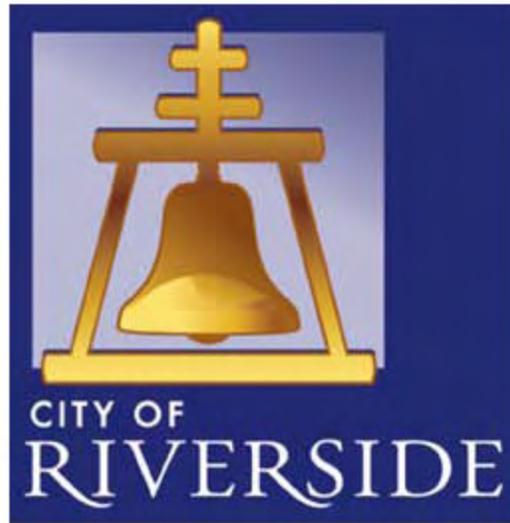
City of Riverside  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
Nonmajor Special Revenue Funds  
For the fiscal year ended June 30, 2018  
(amounts expressed in thousands)

	Special Revenue											
	Housing & Community Development			NPDES Storm Drain			Special Districts			Housing		
	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget	Final Budget	Actual	Variance to Final Budget
<b>Revenues</b>												
Intergovernmental	\$ 8,221	\$ 8,851	\$ 630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	1,391	1,215	(176)	4,059	3,896	(163)	-	-	-
Rental and investment income	57	88	31	-	1	1	-	-	-	-	109	109
Miscellaneous	262	262	-	-	-	-	-	-	-	-	898	898
Total revenues	8,540	9,201	661	1,391	1,216	(175)	4,059	3,896	(163)	-	1,007	1,007
<b>Expenditures</b>												
Current:												
General government	2,086	946	1,140	-	-	-	-	-	-	10,375	3,183	7,192
Public safety	-	-	-	-	-	-	4,494	4,557	(63)	-	-	-
Highways and streets	-	-	-	-	-	-	1,014	564	450	-	-	-
Culture and recreation	-	-	-	-	-	-	228	56	172	-	-	-
Capital outlay	21,158	8,134	13,024	1,976	1,122	854	-	-	-	-	-	-
Debt service:												
Principal	36	8	28	-	-	-	-	-	-	-	19	(19)
Interest	11	1	10	-	-	-	-	-	-	6	4	2
Total expenditures	23,291	9,089	14,202	1,976	1,122	854	5,736	5,177	559	10,381	3,206	7,175
Excess (deficiency) of revenues over (under) expenditures	(14,751)	112	(14,639)	(585)	94	(491)	(1,677)	(1,281)	396	(10,381)	(2,199)	8,182
<b>Other financing sources (uses)</b>												
Transfers in (out)	-	49	49	-	-	-	1,074	1,903	829	1,099	124	(975)
Issuance of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on retirement of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	49	49	-	-	-	1,074	1,903	829	1,099	124	(975)
Net change in fund balances	(14,751)	161	(14,590)	(585)	94	(491)	(603)	622	1,225	(9,282)	(2,075)	7,207
Fund balances (deficit), beginning	3,743	3,743	-	511	511	-	-	-	-	20,355	20,355	-
Fund balances (deficit), ending	\$ (11,008)	\$ 3,904	\$ (14,590)	\$ (74)	\$ 605	\$ (491)	\$ (603)	\$ 622	\$ 1,225	\$ 11,073	\$ 18,280	\$ 7,207

(continued)

City of Riverside  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
Capital Projects Funds  
For the fiscal year ended June 30, 2018  
(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
<b>Revenues</b>												
Licenses and permits	\$ -	\$ -	\$ -	\$ 2,600	\$ 2,287	\$ (313)	\$ 130	\$ 140	\$ 10	\$ -	\$ -	\$ -
Intergovernmental	40,078	11,989	(28,089)	250	-	(250)	12,674	578	(12,096)	38	11	(27)
Special assessments	125	504	379	-	-	-	-	-	-	-	-	-
Rental and investment income	170	112	(58)	-	22	22	20	7	(13)	-	-	-
Miscellaneous	3,750	2,883	(867)	-	86	86	-	-	-	-	-	-
Total revenues	<u>44,123</u>	<u>15,488</u>	<u>(28,635)</u>	<u>2,850</u>	<u>2,395</u>	<u>(455)</u>	<u>12,824</u>	<u>725</u>	<u>(12,099)</u>	<u>38</u>	<u>11</u>	<u>(27)</u>
<b>Expenditures</b>												
Current:												
General government	-	-	-	1,100	874	226	-	-	-	-	-	-
Capital outlay	62,443	10,299	52,144	1,271	2,404	(1,133)	13,103	437	12,666	38	11	27
Debt service:												
Principal	-	-	-	1,391	-	1,391	-	-	-	-	-	-
Interest	-	-	-	60	63	(3)	-	-	-	-	-	-
Total expenditures	<u>62,443</u>	<u>10,299</u>	<u>52,144</u>	<u>3,822</u>	<u>3,341</u>	<u>481</u>	<u>13,103</u>	<u>437</u>	<u>12,666</u>	<u>38</u>	<u>11</u>	<u>27</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(18,320)</u>	<u>5,189</u>	<u>23,509</u>	<u>(972)</u>	<u>(946)</u>	<u>26</u>	<u>(279)</u>	<u>288</u>	<u>567</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses)</b>												
Transfers in (out)	1,283	3,308	2,025	-	(55)	(55)	-	19	19	-	-	-
Issuance of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Gain (loss) on retirement of capital assets	-	5	(5)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>1,283</u>	<u>3,313</u>	<u>2,020</u>	<u>-</u>	<u>(55)</u>	<u>(55)</u>	<u>-</u>	<u>19</u>	<u>19</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(17,037)	8,502	25,529	(972)	(1,001)	(29)	(279)	307	586	-	-	-
Fund balances (deficit), beginning	17,946	17,946	-	2,881	2,881	-	1,264	1,264	-	70	12	(58)
Fund balances (deficit), ending	<u>\$ 909</u>	<u>\$ 26,448</u>	<u>\$ 25,529</u>	<u>\$ 1,909</u>	<u>\$ 1,880</u>	<u>\$ (29)</u>	<u>\$ 985</u>	<u>\$ 1,571</u>	<u>\$ 586</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.

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

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

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

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

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

**City of Riverside**  
**Combining Statement of Net Position**  
**Nonmajor Enterprise Funds**  
**June 30, 2018**  
 (amounts expressed in thousands)

<b>Assets</b>	<b>Civic Entertainment</b>	<b>Airport</b>	<b>Refuse</b>	<b>Transportation</b>	<b>Public Parking</b>	<b>Total</b>
Current assets:						
Cash and investments	\$ 1,020	\$ 883	\$ 7,428	\$ 1,778	\$ 826	\$ 11,935
Receivables (net of allowance for uncollectibles)						
Interest	-	3	30	7	5	45
Utility billed	-	-	1,100	-	-	1,100
Utility unbilled	-	-	784	-	-	784
Accounts	1,170	94	843	24	788	2,919
Intergovernmental	-	40	-	294	20	354
Inventory	52	-	-	-	-	52
Prepaid items	319	-	-	-	-	319
Deposits	300	-	-	-	-	300
Restricted assets:						
Other restricted cash and cash equivalents	-	-	1,118	-	-	1,118
Total current assets	2,861	1,020	11,303	2,103	1,639	18,926
Non-current assets:						
Regulatory assets	-	-	4,874	-	-	4,874
Derivative instruments	299	-	-	-	-	299
Capital assets:						
Land	-	9,988	-	-	9,192	19,180
Buildings	22	2,631	-	43	33,229	35,925
Accumulated depreciation-buildings	-	(1,503)	-	(17)	(7,092)	(8,612)
Improvements other than buildings	44,201	20,714	-	2,848	6,740	74,503
Accumulated depreciation-improvements other than buildings	(3,662)	(8,956)	-	(557)	(2,919)	(16,094)
Machinery and equipment	425	470	16,080	4,756	1,130	22,861
Accumulated depreciation-machinery and equipment	(260)	(410)	(11,887)	(3,527)	(1,126)	(17,210)
Construction in progress	-	-	299	-	-	299
Total non-current assets:	41,025	22,934	9,366	3,546	39,154	116,025
Total assets	43,886	23,954	20,669	5,649	40,793	134,951
<b>Deferred Outflows of Resources</b>						
Change in derivative values	-	-	-	-	-	-
Pension contributions, changes in assumptions and differences in experience	-	310	2,320	1,063	607	4,300
Total deferred outflows of resources	-	310	2,320	1,063	607	4,300

Continued

City of Riverside  
Combining Statement of Net Position  
Nonmajor Enterprise Funds  
June 30, 2018  
(amounts expressed in thousands)

Liabilities	Civic					Total
	Entertainment	Airport	Refuse	Transportation	Public Parking	
Current liabilities:						
Accounts payable	888	5	1,180	12	99	2,184
Accrued payroll	-	2	19	8	4	33
Retainage payable	-	-	15	-	-	15
Unearned revenue	16	-	1	1,252	-	1,269
Deposits	579	-	-	-	-	579
Due to other funds	225	-	-	-	-	225
Pension obligation bonds - current	-	40	172	82	48	342
Capital leases - current	533	-	-	-	-	533
Notes payable - current	1,866	-	-	-	1,054	2,920
Landfill capping - current	-	-	250	-	-	250
Compensated absences - current	-	36	321	123	28	508
Total current liabilities	<u>4,107</u>	<u>83</u>	<u>1,958</u>	<u>1,477</u>	<u>1,233</u>	<u>8,858</u>
Non-current liabilities:						
Pension obligation bonds	-	167	716	340	199	1,422
Notes payables	35,490	-	-	-	17,202	52,692
Capital leases	1,095	-	-	-	-	1,095
Regulatory liability	28	-	-	-	-	28
Landfill capping	-	-	4,520	-	-	4,520
Compensated absences	-	1	12	5	1	19
Net OPEB liability	-	131	1,147	553	266	2,097
Net pension liability	-	1,100	8,350	3,827	2,207	15,484
Total non-current liabilities	<u>36,613</u>	<u>1,399</u>	<u>14,745</u>	<u>4,725</u>	<u>19,875</u>	<u>77,357</u>
Total liabilities	<u>40,720</u>	<u>1,482</u>	<u>16,703</u>	<u>6,202</u>	<u>21,108</u>	<u>86,215</u>
<b>Deferred Inflows of Resources</b>						
Change in derivative values	289	-	-	-	-	289
Pension contributions, changes in assumptions and differences in experience	-	61	668	314	222	1,265
OPEB contributions, changes in assumptions and differences in experience	-	4	38	22	7	71
Total deferred inflows of resources	<u>289</u>	<u>65</u>	<u>706</u>	<u>336</u>	<u>229</u>	<u>1,625</u>
<b>Net Position</b>						
Net investment in capital assets	40,726	22,934	4,492	3,546	20,898	92,596
Restricted for landfill capping	-	-	1,118	-	-	1,118
Unrestricted	(37,849)	(217)	(30)	(3,372)	(835)	(42,303)
Total net position	<u>\$ 2,877</u>	<u>\$ 22,717</u>	<u>\$ 5,580</u>	<u>\$ 174</u>	<u>\$ 20,063</u>	<u>\$ 51,411</u>

**City of Riverside**  
**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**Nonmajor Enterprise Funds**  
**For the fiscal year ended June 30, 2018**  
**(amounts expressed in thousands)**

	<u>Civic Entertainment</u>	<u>Airport</u>	<u>Refuse</u>	<u>Transportation</u>	<u>Public Parking</u>	<u>Total</u>
Operating revenues:						
Charges for services	\$ 16,393	\$ 1,562	\$ 23,085	\$ 441	\$ 6,258	\$ 47,739
Operating expenses:						
Personnel services	-	698	5,723	2,677	1,100	10,198
Contractual services	6,476	150	4,352	84	1,907	12,969
Maintenance and operation	-	365	6,378	526	587	7,856
General	11,123	217	2,778	515	763	15,396
Materials and supplies	-	17	1,186	201	8	1,412
Insurance	162	32	91	50	88	423
Depreciation and amortization	975	693	1,542	714	992	4,916
Total operating expenses	<u>18,736</u>	<u>2,172</u>	<u>22,050</u>	<u>4,767</u>	<u>5,445</u>	<u>53,170</u>
Operating Income (loss)	<u>(2,343)</u>	<u>(610)</u>	<u>1,035</u>	<u>(4,326)</u>	<u>813</u>	<u>(5,431)</u>
Nonoperating revenues (expenses):						
Operating grants	-	-	-	3,374	-	3,374
Interest income	4	3	36	3	5	51
Other	-	32	1,096	29	-	1,157
Gain (loss) on retirement of capital assets	-	6	(245)	3	-	(236)
Interest expense and fiscal charges	(1,259)	(7)	(32)	(15)	(741)	(2,054)
Total non-operating revenues	<u>(1,255)</u>	<u>34</u>	<u>855</u>	<u>3,394</u>	<u>(736)</u>	<u>2,292</u>
Income (loss) before capital contributions and transfers	<u>(3,598)</u>	<u>(576)</u>	<u>1,890</u>	<u>(932)</u>	<u>77</u>	<u>(3,139)</u>
Cash capital contributions	875	841	-	846	-	2,562
Transfers in	8,715	-	-	-	1,721	10,436
Transfers out	(3,115)	-	(896)	-	(738)	(4,749)
Change in net position	<u>2,877</u>	<u>265</u>	<u>994</u>	<u>(86)</u>	<u>1,060</u>	<u>5,110</u>
Net position - beginning, as previously stated	-	22,456	4,629	284	19,011	46,380
Prior period adjustment	-	(4)	(43)	(24)	(8)	(79)
Net position - beginning, as restated	<u>-</u>	<u>22,452</u>	<u>4,586</u>	<u>260</u>	<u>19,003</u>	<u>46,301</u>
Net position - ending	<u>\$ 2,877</u>	<u>\$ 22,717</u>	<u>\$ 5,580</u>	<u>\$ 174</u>	<u>\$ 20,063</u>	<u>\$ 51,411</u>

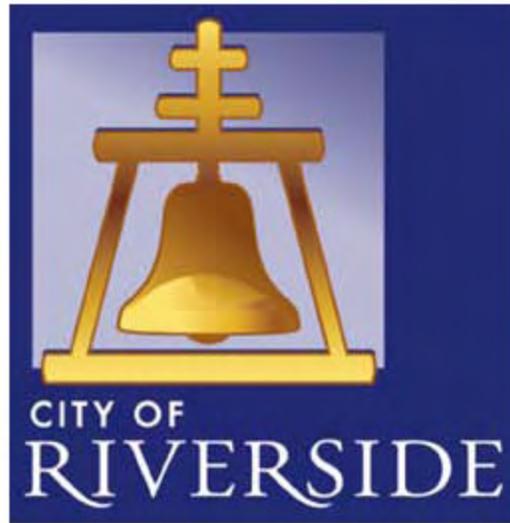
City of Riverside  
Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the fiscal year ended June 30, 2018  
(amounts expressed in thousands)

	Civic Entertainment	Airport	Refuse	Transportation	Public Parking	Totals
Cash flows from operating activities:						
Cash received from customers and users	\$ 15,223	\$ 1,509	\$ 22,943	\$ 920	\$ 6,368	\$ 46,963
Cash paid to employees for services	-	(601)	(5,030)	(2,349)	(943)	(8,923)
Cash paid to other suppliers of goods or services	(16,949)	(792)	(15,359)	(1,322)	(3,386)	(37,808)
Other receipts	18	32	1,503	29	-	1,582
Net cash (used) provided by operating activities	<u>(1,708)</u>	<u>148</u>	<u>4,057</u>	<u>(2,722)</u>	<u>2,039</u>	<u>1,814</u>
Cash flows from noncapital financing activities:						
Transfers in	8,421	-	-	-	1,721	10,142
Transfers out	(3,115)	-	(896)	-	(738)	(4,749)
Operating grants	-	-	-	3,374	-	3,374
Receipts (payments) on interfund advances	225	-	-	-	(307)	(82)
Payments on pension obligation bonds	-	(38)	(162)	(76)	(142)	(418)
Net cash (used) provided by noncapital financing activities	<u>5,531</u>	<u>(38)</u>	<u>(1,058)</u>	<u>3,298</u>	<u>534</u>	<u>8,267</u>
Cash flows from capital and related financing activities:						
Purchase of capital assets	(586)	(884)	(1,507)	-	(1)	(2,978)
Proceeds from the sale of capital assets	-	6	83	3	-	92
Principal paid on long-term obligations	(1,837)	-	-	-	(1,015)	(2,852)
Interest paid on long-term obligations	(1,259)	(7)	(32)	(15)	(741)	(2,054)
Contributions	875	841	-	846	-	2,562
Net cash (used) provided for capital and related financing activities	<u>(2,807)</u>	<u>(44)</u>	<u>(1,456)</u>	<u>834</u>	<u>(1,757)</u>	<u>(5,230)</u>
Cash flows from investing activities:						
Sale and (purchase) of investments	-	-	(8)	(4)	(3)	(15)
Interest from investments	4	3	36	3	5	51
Net cash (used) provided by investing activities	<u>4</u>	<u>3</u>	<u>28</u>	<u>(1)</u>	<u>2</u>	<u>36</u>
Net change in cash and cash equivalents	<u>1,020</u>	<u>69</u>	<u>1,571</u>	<u>1,409</u>	<u>818</u>	<u>4,887</u>
Cash and cash equivalents, beginning	-	814	6,975	369	8	8,166
Cash and cash equivalents, ending	<u>\$ 1,020</u>	<u>\$ 883</u>	<u>\$ 8,546</u>	<u>\$ 1,778</u>	<u>\$ 826</u>	<u>\$ 13,053</u>

Continued

City of Riverside  
Combining Statement of Cash Flows  
Nonmajor Enterprise Funds  
For the fiscal year ended June 30, 2018  
(amounts expressed in thousands)

					Continued	
	Civic Entertainment	Airport	Refuse	Transportation	Public Parking	Totals
Reconciliation of operating income (loss) to net cash (used) provided by operating activities:						
Operating income (loss)	\$ (2,343)	\$ (610)	\$ 1,035	\$ (4,326)	\$ 813	\$ (5,431)
Other nonoperating items	-	32	1,096	29	-	1,157
Adjustments to reconcile operating income (loss) to net cash (used) provided by operating activities:						
Depreciation and amortization	975	693	1,542	714	992	4,916
Changes in assets, liabilities and deferred inflows/outflows of resources:						
Utility billed receivable	-	-	(62)	-	-	(62)
Utility unbilled receivable	-	-	(10)	-	-	(10)
Accounts receivable	(1,170)	(13)	(70)	(8)	109	(1,152)
Intergovernmental receivable	-	(40)	-	487	1	448
Inventory	(52)	-	-	-	-	(52)
Prepaid and deposit items	(619)	-	-	-	-	(619)
Regulatory assets	-	-	407	-	-	407
Derivative instruments	(299)	-	-	-	-	(299)
Accounts payable	888	(6)	31	(3)	(33)	877
Accrued payroll	-	2	19	8	4	33
Retainage payable	-	-	15	-	-	15
Other payables	16	(8)	(14)	57	(14)	37
Deposits payable	579	-	-	-	-	579
Regulatory liability	28	-	-	-	-	28
Landfill capping	-	-	(620)	-	-	(620)
Change in derivative values	289	-	-	-	-	289
Net pension liability and related charges in deferred outflows and inflows of resources	-	93	640	292	157	1,182
Net OPEB liability and related charges in deferred outflows and inflows of resources	-	5	48	28	10	91
Net cash (used) provided by operating activities	<u>\$ (1,708)</u>	<u>\$ 148</u>	<u>\$ 4,057</u>	<u>\$ (2,722)</u>	<u>\$ 2,039</u>	<u>\$ 1,814</u>
Schedule of noncash financing and investing activities:						
Capital assets - transfer from governmental activities	\$ 39,487	\$ -	\$ -	\$ -	\$ -	\$ 39,487
Gain/(Loss) on retirement of capital assets	-	6	(245)	3	-	(236)
Note payable and derivative swap - transfer from governmental activities	(39,193)	-	-	-	-	(39,193)



## **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, 2018  
(amounts expressed in thousands)

<b>Assets</b>	<b>Self-Insurance Trust</b>	<b>Central Stores</b>	<b>Central Garage</b>	<b>Total</b>
<b>Current assets:</b>				
Cash and investments	\$ 16,867	\$ -	\$ 6,917	\$ 23,784
Receivables (net of allowance for uncollectibles)				
Interest	52	-	23	75
Accounts	43	-	7	50
Intergovernmental	51	-	367	418
Inventory	-	5,836	448	6,284
Total current assets	<u>17,013</u>	<u>5,836</u>	<u>7,762</u>	<u>30,611</u>
<b>Non-current assets:</b>				
Advances to other funds	335	-	2,068	2,403
<b>Capital assets:</b>				
Land			458	458
Intangible assets, depreciable	219	-	-	219
Accumulated depreciation - intangible assets, depreciable	(132)	-	-	(132)
Buildings	-	-	4,092	4,092
Accumulated depreciation-buildings	-	-	(718)	(718)
Improvements other than buildings	-	-	1,315	1,315
Accumulated depreciation - improvements other than buildings	-	-	(470)	(470)
Machinery and equipment	5	139	11,121	11,265
Accumulated depreciation-machinery and equipment	(4)	(139)	(8,834)	(8,977)
Construction in progress	-	-	253	253
Total non-current assets:	<u>423</u>	<u>-</u>	<u>9,285</u>	<u>9,708</u>
<b>Total assets</b>	<u>17,436</u>	<u>5,836</u>	<u>17,047</u>	<u>40,319</u>
<b>Deferred Outflows of Resources</b>				
Pension contributions, changes in assumptions and differences in experience	306	336	1,708	2,350
<b>Total deferred outflows of resources</b>	<u>306</u>	<u>336</u>	<u>1,708</u>	<u>2,350</u>
<b>Liabilities</b>				
<b>Current liabilities:</b>				
Accounts payable	766	318	193	1,277
Accrued payroll	3	3	14	20
Retainage payable	-	-	13	13
Due to other funds	-	436	-	436
Pension obligation bonds - current	18	24	103	145
Claims and judgments - current	9,872	-	-	9,872
Compensated absences - current	47	75	255	377
Total current liabilities	<u>10,706</u>	<u>856</u>	<u>578</u>	<u>12,140</u>
<b>Non-current liabilities:</b>				
Advances from other funds	-	-	335	335
Pension obligation bonds	73	102	429	604
Claims and judgments	36,360	-	-	36,360
Compensated absences	7	11	37	55
Net OPEB liability	131	154	665	950
Net pension liability	1,066	1,193	6,105	8,364
Total non-current liabilities	<u>37,637</u>	<u>1,460</u>	<u>7,571</u>	<u>46,668</u>
<b>Total liabilities</b>	<u>48,343</u>	<u>2,316</u>	<u>8,149</u>	<u>58,808</u>
<b>Deferred Inflows of Resources</b>				
Pension contributions, changes in assumptions and differences in experience	17	66	412	495
OPEB contributions, changes in assumptions and differences in experience	6	5	25	36
<b>Total deferred inflows of resources</b>	<u>23</u>	<u>71</u>	<u>437</u>	<u>531</u>
<b>Net Position</b>				
Net investment in capital assets	88	-	7,217	7,305
Unrestricted	(30,712)	3,785	2,952	(23,975)
Total net position	<u>\$ (30,624)</u>	<u>\$ 3,785</u>	<u>\$ 10,169</u>	<u>\$ (16,670)</u>

**City of Riverside**  
**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**Internal Service Funds**  
**For the fiscal year ended June 30, 2018**  
**(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	\$ 14,052	\$ 1,240	\$ 9,481	\$ 24,773
Operating expenses:				
Personnel services	932	807	3,857	5,596
Contractual services	565	2	89	656
Maintenance and operation	3	33	2,704	2,740
General	1,934	369	753	3,056
Materials and supplies	2	13	250	265
Claims/Insurance	14,647	7	79	14,733
Depreciation and amortization	45	-	1,046	1,091
Total operating expenses	<u>18,128</u>	<u>1,231</u>	<u>8,778</u>	<u>28,137</u>
Operating income (loss)	<u>(4,076)</u>	<u>9</u>	<u>703</u>	<u>(3,364)</u>
Non-operating revenues (expenses):				
Interest income	85	-	65	150
Other	3	-	431	434
Gain (loss) on retirement of capital assets	26	-	71	97
Interest expense and fiscal charges	(3)	(5)	(28)	(36)
Total non-operating revenue (expenses)	<u>111</u>	<u>(5)</u>	<u>539</u>	<u>645</u>
Income before capital contributions and transfers	<u>(3,965)</u>	<u>4</u>	<u>1,242</u>	<u>(2,719)</u>
Transfers in	5,000	-	-	5,000
Change in net position	<u>1,035</u>	<u>4</u>	<u>1,242</u>	<u>2,281</u>
Net position - beginning, as previously stated	(31,653)	3,787	8,952	(18,914)
Prior period adjustment	(6)	(6)	(25)	(37)
Net position - beginning, as restated	<u>(31,659)</u>	<u>3,781</u>	<u>8,927</u>	<u>(18,951)</u>
Net position - ending	<u>\$ (30,624)</u>	<u>\$ 3,785</u>	<u>\$ 10,169</u>	<u>\$ (16,670)</u>

City of Riverside  
Combining Statement of Cash Flows  
Internal Service Funds  
For the fiscal year ended June 30, 2018  
(amounts expressed in thousands)

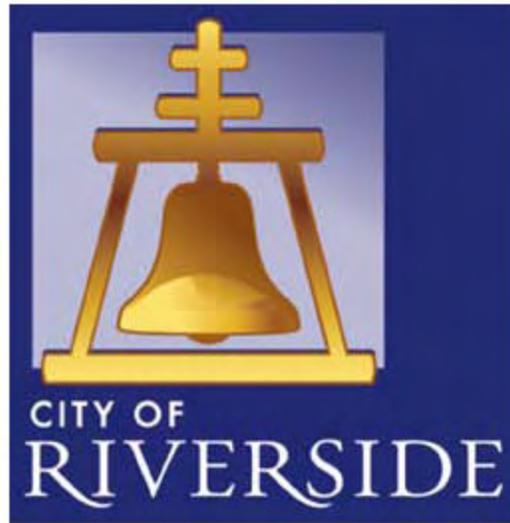
	Self-Insurance Trust	Central Stores	Central Garage	Total
Cash flows from operating activities:				
Cash received from customers and users	\$ 14,002	\$ 1,240	\$ 9,679	\$ 24,921
Cash paid to employees for services	486	(693)	(3,346)	(3,553)
Cash paid to other suppliers of goods or services	(17,031)	(694)	(4,063)	(21,788)
Other receipts	3	-	431	434
Net cash (used) provided by operating activities	<u>(2,540)</u>	<u>(147)</u>	<u>2,701</u>	<u>14</u>
Cash flows from noncapital financing activities:				
Transfers in	5,000	-	-	5,000
Receipts on interfund advances	439	175	355	969
Payments on pension obligation bonds	(16)	(23)	(98)	(137)
Net cash (used) provided by noncapital financing activities	<u>5,423</u>	<u>152</u>	<u>257</u>	<u>5,832</u>
Cash flows from capital and related financing activities:				
Purchase of capital assets	-	-	(762)	(762)
Proceeds from the sale of capital assets	26	-	71	97
Interest paid on long-term obligation	(3)	(5)	(28)	(36)
Net cash (used) for capital and related financing activities	<u>23</u>	<u>(5)</u>	<u>(719)</u>	<u>(701)</u>
Cash flows from investing activities:				
Sale and (purchase) of investments	(24)	-	(8)	(32)
Interest from investments	85	-	65	150
Net cash provided by investing activities	<u>61</u>	<u>-</u>	<u>57</u>	<u>118</u>
Net change in cash and cash equivalents	2,967	-	2,296	5,263
Cash and cash equivalents, beginning	<u>13,900</u>	<u>-</u>	<u>4,621</u>	<u>18,521</u>
Cash and cash equivalents, ending	<u>\$ 16,867</u>	<u>\$ -</u>	<u>\$ 6,917</u>	<u>\$ 23,784</u>

Continued

City of Riverside  
Combining Statement of Cash Flows  
Internal Service Funds  
For the fiscal year ended June 30, 2018  
(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)	\$ (4,076)	\$ 9	\$ 703	\$ (3,364)
Other nonoperating items	3	-	431	434
Adjustments to reconcile operating income (loss) to net cash (used) provided by operating activities:				
Depreciation and amortization	45	-	1,046	1,091
Changes in assets, liabilities and deferred inflows/outflows of resources:				
Accounts receivable	(26)	-	(1)	(27)
Intergovernmental receivable	(24)	-	199	175
Inventory	-	(166)	(118)	(284)
Accounts payable	120	(104)	(83)	(67)
Accrued payroll	3	3	14	20
Retainage payable	-	-	13	13
Other payables	16	5	(25)	(4)
Claims and judgments	1,287	-	-	1,287
Net pension liability and related charges in deferred outflows and inflows of resources	102	99	493	694
Net OPEB liability and related charges in deferred outflows and inflows of resources	10	7	29	46
Net cash (used) provided by operating activities	<u>\$ (2,540)</u>	<u>\$ (147)</u>	<u>\$ 2,701</u>	<u>\$ 14</u>

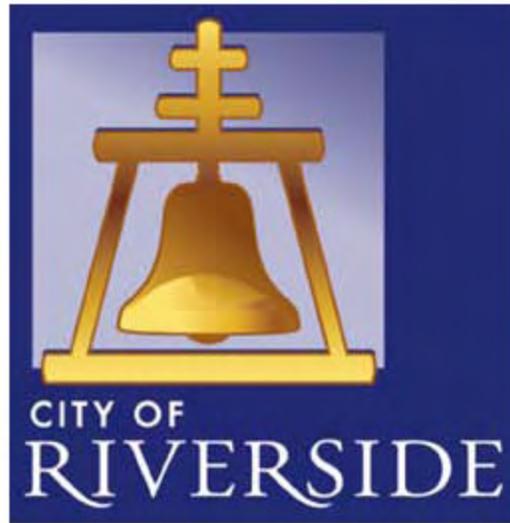


## **Agency Fund**

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, 2018**  
**(amounts expressed in thousands)**

	<b>Balance</b>				<b>Balance</b>
	<b>July 1, 2017</b>	<b>Additions</b>	<b>Deductions</b>		<b>June 30, 2018</b>
<b>Assets</b>					
Cash and investments	\$ 3,181	\$ 3,992	\$ 3,864	\$	3,309
Cash and investments at fiscal agent	5,068	3,756	4,136		4,688
Interest receivable	8	57	55		10
Property taxes receivable	34	81	34		81
<b>Total assets</b>	<b>\$ 8,291</b>	<b>\$ 7,886</b>	<b>\$ 8,089</b>	<b>\$</b>	<b>8,088</b>
<b>Liabilities</b>					
Accounts payable	\$ -	\$ 64	\$ 63		1
Held for bond holders	8,291	7,822	8,026		8,087
<b>Total liabilities</b>	<b>\$ 8,291</b>	<b>\$ 7,886</b>	<b>\$ 8,089</b>	<b>\$</b>	<b>8,088</b>



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

**City of Riverside**  
**Balance Sheet**  
**Combining General Fund Schedule**  
**June 30, 2018**  
 (amounts expressed in thousands)

<b>Assets</b>	<b>General Fund</b>	<b>Measure Z Fund</b>	<b>Total General Fund</b>
Cash and investments	\$ 76,455	\$ 7,687	\$ 84,142
Cash and investments at fiscal agent	18	-	18
Receivables (net of allowance for uncollectibles)			
Interest	193	-	193
Property taxes	3,876	-	3,876
Sales tax	12,475	11,379	23,854
Utility billed	1,226	-	1,226
Accounts	5,642	-	5,642
Intergovernmental	5,325	-	5,325
Notes	10	-	10
Prepaid items	1,932	15	1,947
Due from other funds	858	-	858
Land & improvements held for resale	175	-	175
Total assets	<u>\$ 108,185</u>	<u>\$ 19,081</u>	<u>\$ 127,266</u>
<b>Liabilities</b>			
Accounts payable	\$ 6,661	\$ 802	\$ 7,463
Accrued payroll	16,409	33	16,442
Retainage payable	8	5	13
Intergovernmental	151	-	151
Unearned revenue	330	-	330
Deposits	8,558	-	8,558
Total liabilities	<u>32,117</u>	<u>840</u>	<u>32,957</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue	4,685	-	4,685
Total deferred inflows of resources	<u>4,685</u>	<u>-</u>	<u>4,685</u>
<b>Fund Balances</b>			
Nonspendable:			
Inventories, prepaids and deposits	1,932	15	1,947
Restricted for:			
Housing and redevelopment	175	-	175
Debt service	2,037	-	2,037
Other purposes	779	-	779
Committed for:			
Economic contingency	53,800	-	53,800
Assigned to:			
General government	2,425	209	2,634
Public safety	1,110	849	1,959
Highways and streets	1,255	909	2,164
Culture and recreation	620	-	620
Continuing projects	7,250	8,615	15,865
Unassigned	-	7,644	7,644
Total fund balances	<u>71,383</u>	<u>18,241</u>	<u>89,624</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 108,185</u>	<u>\$ 19,081</u>	<u>\$ 127,266</u>

**City of Riverside**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Combining General Fund Schedule**  
**For the fiscal year ended June 30, 2018**  
**(amounts expressed in thousands)**

	<u>General Fund</u>	<u>Measure Z Fund</u>	<u>Total General Fund</u>
<b>Revenues</b>			
Taxes	\$ 166,914	\$ 56,202	\$ 223,116
Licenses and permits	10,015	-	10,015
Intergovernmental	10,513	-	10,513
Charges for services	17,438	-	17,438
Fines and forfeitures	3,699	-	3,699
Special assessments	402	-	402
Rental and investment income	2,312	6	2,318
Miscellaneous	3,815	-	3,815
Total revenues	<u>215,108</u>	<u>56,208</u>	<u>271,316</u>
<b>Expenditures</b>			
Current:			
General government	14,181	1,454	15,635
Public safety	166,204	18,404	184,608
Highways and streets	18,528	115	18,643
Culture and recreation	29,136	-	29,136
Capital outlay	2,646	-	2,646
Debt service:			
Bond issuance costs	14	-	14
Total expenditures	<u>230,709</u>	<u>19,973</u>	<u>250,682</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(15,601)</u>	<u>36,235</u>	<u>20,634</u>
<b>Other financing sources (uses)</b>			
Transfers in	48,397	10,935	59,332
Transfers out	(39,650)	(11,088)	(50,738)
Transfers in from Measure Z Fund *	20,482	-	20,482
Transfers out to General Fund *	-	(20,482)	(20,482)
Proceeds from the sale of capital assets	422	-	422
Total other financing sources (uses)	<u>29,651</u>	<u>(20,635)</u>	<u>9,016</u>
Net change in fund balances	14,050	15,600	29,650
Fund balances - beginning	80,429	2,641	83,070
Prior period adjustment	(23,096)	-	(23,096)
Fund balances - ending	<u>\$ 71,383</u>	<u>\$ 18,241</u>	<u>\$ 89,624</u>

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

**City of Riverside**  
**Balance Sheet**  
**Combining Capital Outlay Fund Schedule**  
**June 30, 2018**  
 (amounts expressed in thousands)

<b>Assets</b>	<b>Capital Outlay</b>	<b>Measure Z Outlay</b>	<b>Capital Outlay</b>	<b>Total Capital Outlay</b>
Cash and investments	\$ 14,143	\$	4,500	\$ 18,643
Cash and investments at fiscal agent	2		-	2
Receivables (net of allowance for uncollectibles)				
Interest	71		11	82
Accounts	1,608		-	1,608
Intergovernmental	7,353		-	7,353
Total assets	\$ 23,177	\$	4,511	\$ 27,688
<b>Liabilities</b>				
Accounts payable	\$ 953	\$	33	\$ 986
Retainage payable	48		-	48
Unearned revenue	125		-	125
Total liabilities	1,126		33	1,159
<b>Deferred Inflows of Resources</b>				
Unavailable revenue	81		-	81
Total deferred inflows of resources	81		-	81
<b>Fund Balances</b>				
Restricted for:	-			
Transportation and public works	21,970		4,478	26,448
Total fund balances	21,970		4,478	26,448
Total liabilities, deferred inflows of resources, and fund balances	\$ 23,177	\$	4,511	\$ 27,688

**City of Riverside**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Combining Capital Outlay Fund Schedule**  
**For the fiscal year ended June 30, 2018**  
**(amounts expressed in thousands)**

	<u>Capital Outlay</u>	<u>Measure Z Capital Outlay</u>	<u>Total Capital Outlay</u>
<b>Revenues</b>			
Intergovernmental	\$ 11,989	\$ -	\$ 11,989
Special assessments	504	-	504
Rental and investment income	112	-	112
Miscellaneous	2,883	-	2,883
Total revenues	<u>15,488</u>	<u>-</u>	<u>15,488</u>
<b>Expenditures</b>			
Current:			
Capital outlay	8,697	1,602	10,299
Total expenditures	<u>8,697</u>	<u>1,602</u>	<u>10,299</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,791</u>	<u>(1,602)</u>	<u>5,189</u>
<b>Other financing sources (uses)</b>			
Transfers in	240	6,072	6,312
Transfers out	(3,004)	-	(3,004)
Proceeds from the sale of capital assets	5	-	5
Total other financing sources (uses)	<u>(2,759)</u>	<u>6,072</u>	<u>3,313</u>
Net change in fund balances	4,032	4,470	8,502
Fund balances - beginning	17,938	8	17,946
Fund balances - ending	<u>\$ 21,970</u>	<u>\$ 4,478</u>	<u>\$ 26,448</u>

