

**CITY OF RIVERSIDE  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 YEAR ENDED JUNE 30, 2019**

**TABLE OF CONTENTS**

	<b>Page</b>
<b>INTRODUCTORY SECTION</b>	
Letter of Transmittal.....	i
GFOA Certificate of Achievement.....	ix
Legislative and City Officials.....	x
Organization Chart.....	x
 <b>FINANCIAL SECTION</b>	
Independent Auditors' Report.....	1
Management's Discussion and Analysis.....	4
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position.....	20
Statement of Activities.....	21
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	22
Reconciliation of the Balance Sheet of Governmental Funds to Statement of Net Position.....	23
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	24
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	25
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund.....	26
Statement of Net Position – Proprietary Funds.....	27
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds.....	29
Statement of Cash Flows – Proprietary Funds.....	30
Statement of Net Position/(Deficit) Fiduciary Funds.....	32
Statement of Changes in Net Position/(Deficit) Fiduciary Fund – Private-Purpose Trust.....	33
Notes to Basic Financial Statements.....	34
Required Supplementary Information (Unaudited):	
Schedule of Changes in Net Pension Liability and Related Ratios During Measurement Period.....	73
Schedule of Plan Contributions.....	74
Other Post-Employment Benefits (OPEB) Schedule of Changes in Total OPEB Liability and Related Ratio.....	75
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheet – Nonmajor Governmental Funds.....	77
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	79
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Governmental Funds.....	81
Combining Statement of Net Position – Nonmajor Enterprise Funds.....	85
Combining Statement of Revenues, Expenses and Changes in Net Position – Nonmajor Enterprise Funds.....	87

**CITY OF RIVERSIDE  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 YEAR ENDED JUNE 30, 2019**

**TABLE OF CONTENTS**

**FINANCIAL SECTION (CONT.)**

Combining Statement of Cash Flows – Nonmajor Enterprise Funds.....	88
Combining Statement of Net Position – Internal Service Funds.....	91
Combining Statement of Revenues, Expenses and Changes in Net Position – Internal Service Funds.....	92
Combining Statement of Cash Flows – Internal Service Funds.....	93
Combining Statement of Changes in Assets and Liabilities – Agency Fund.....	96
Balance Sheet – Combining General Fund Schedule.....	98
Statement of Revenues, Expenditures and Changes in Fund Balances – Combining General Fund Schedule.....	99
Balance Sheet – Combining Capital Outlay Fund Schedule.....	100
Statement of Revenues, Expenditures and Changes in Fund Balances – Combining Capital Outlay Fund Schedule.....	101

**STATISTICAL SECTION**

Table

1	Net Position by Component – Last Ten Fiscal Years.....	103
2	Changes in Net Position – Last Ten Fiscal Years.....	104
3	Fund Balances of Governmental Funds – Last Six Fiscal Years.....	106
4	Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years.....	107
5	Business-Type Activities Electricity Revenues By Source – Last Ten Fiscal Years.....	109
6	Governmental Activities Tax Revenues By Source – Last Ten Fiscal Years.....	110
7	Taxable Sales by Category – Last Ten Calendar Years.....	111
8	Assessed Value and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years.....	112
9	Direct and Overlapping Property Tax Rates – Last Ten Fiscal Years.....	113
10	Principal Property Taxpayers – Current Year and Nine Years Ago.....	114
11	Property Tax Levies and Collections – Last Ten Fiscal Years.....	115
12	Electricity Sold by Type of Customer – Last Ten Fiscal Years.....	116
13	Electricity Rates – Last Ten Fiscal Years.....	117
14	Top 10 Electricity Customers – Current Year and Nine Years Ago.....	118
15	Ratios of Outstanding Debt by Type – Last Ten Fiscal Years.....	119
16	Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years.....	120
17	Direct and Overlapping Governmental Activities Debt.....	121
18	Legal Debt Margin Information – Last Ten Fiscal Years.....	123
19	Pledged-Revenue Coverage Business Type Activity Debt – Last Ten Fiscal Years.....	124
20	Demographic and Economic Statistics – Last Ten Calendar Years.....	125
21	Principal Employers – Current Year and Nine Years Ago.....	126
22	Full-Time Equivalent City Government Employees by Function – Last Ten Fiscal Years.....	127
23	Operating Indicators by Function – Last Ten Fiscal Years.....	128
24	Capital Asset Statistics by Function – Last Ten Fiscal Years.....	129