

**CITY OF RIVERSIDE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 YEAR ENDED JUNE 30, 2011**

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Letter of Transmittal.....	i
GFOA Certificate of Achievement.....	v
Legislative and City Officials.....	vi
Organization Chart.....	vi
 FINANCIAL SECTION	
Report of Independent Auditors.....	1
Management’s Discussion and Analysis.....	3
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets.....	21
Statement of Activities.....	22
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	23
Reconciliation of the Balance Sheet of Governmental Funds to Statement of Net Assets.....	24
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	25
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	26
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund.....	27
Statement of Net Assets – Proprietary Funds.....	28
Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds.....	30
Statement of Cash Flows – Proprietary Funds.....	31
Statement of Fiduciary Assets and Liabilities– Fiduciary Fund – Agency Fund.....	33
Notes to Financial Statements.....	34
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheet – Nonmajor Governmental Funds.....	63
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	65
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Governmental Funds.....	67
Combining Statement of Net Assets – Nonmajor Enterprise Funds.....	71
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets – Nonmajor Enterprise Funds.....	73
Combining Statement of Cash Flows – Nonmajor Enterprise Funds.....	74

**CITY OF RIVERSIDE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 YEAR ENDED JUNE 30, 2011**

TABLE OF CONTENTS

FINANCIAL SECTION (CONT.)

Combining Statement of Net Assets – Internal Service Funds.....	77
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets – Internal Service Funds.....	78
Combining Statement of Cash Flows – Internal Service Funds.....	79
Combining Statement of Changes in Assets and Liabilities – Fiduciary Fund.....	81
Capital Assets Used in the Operation of Governmental Funds: Schedule by Source.....	83

STATISTICAL SECTION

Table

1	Net Assets by Component – Last Ten Fiscal Years.....	85
2	Changes in Net Assets – Last Ten Fiscal Years.....	86
3	Fund Balances of Governmental Funds.....	88
4	Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years.....	89
5	Business-Type Activities Electricity Revenues By Source – Last Ten Fiscal Years.....	91
6	Governmental Activities Tax Revenues By Source – Last Ten Fiscal Years.....	92
7	Assessed Value and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years.....	93
8	Direct and Overlapping Property Tax Rates – Last Ten Fiscal Years.....	94
9	Principal Property Taxpayers – Current Year and Nine Years Ago.....	95
10	Property Tax Levies and Collections – Last Nine Fiscal Years.....	96
11	Electricity Sold by Type of Customer – Last Ten Fiscal Years.....	97
12	Electricity Rates – Last Ten Fiscal Years.....	98
13	Top 10 Electricity Customers – Current Year and Nine Years Ago.....	99
14	Ratios of Outstanding Debt by Type – Last Ten Fiscal Years.....	100
15	Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years.....	101
16	Direct and Overlapping Debt.....	102
17	Legal Debt Margin Information – Last Ten Fiscal Years.....	104
18	Pledged-Revenue Coverage Governmental Activity Debt – Last Ten Fiscal Years.....	105
19	Pledged-Revenue Coverage Business Type Activity Debt – Last Ten Fiscal Years.....	106
20	Demographic and Economic Statistics – Last Ten Calendar Years	107
21	Principal Employers – Current Year and Nine Years Ago.....	108
22	Full-Time Equivalent City Government Employees by Function – Last Ten Fiscal Years.....	109
23	Operating Indicators by Function – Last Ten Fiscal Years.....	110
24	Capital Asset Statistics by Function – Last Ten Fiscal Years.....	111