

**CITY OF RIVERSIDE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 YEAR ENDED JUNE 30, 2014**

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 Position.....	19
Statement of Activities.....	20
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	21
Reconciliation of the Balance Sheet of Governmental Funds to Statement of Net Position.....	22
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	23
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	24
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund.....	25
Statement of Net Position – Proprietary Funds.....	26
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds.....	28
Statement of Cash Flows – Proprietary Funds.....	29
Statement of Net Position/(Deficit) Fiduciary Funds.....	31
Statement of Changes in Net Position/(Deficit) Fiduciary Fund – Private-Purpose Trust.....	32
Notes to Basic Financial Statements.....	33
Required Supplementary Information (Unaudited).....	63
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheet – Nonmajor Governmental Funds.....	65
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	67
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Governmental Funds.....	69
Combining Statement of Net Position – Nonmajor Enterprise Funds.....	73
Combining Statement of Revenues, Expenses and Changes in Net Position – Nonmajor Enterprise Funds.....	75

**CITY OF RIVERSIDE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 YEAR ENDED JUNE 30, 2014**

TABLE OF CONTENTS

FINANCIAL SECTION (CONT.)

Combining Statement of Cash Flows – Nonmajor Enterprise Funds.....	76
Combining Statement of Net Position – Internal Service Funds.....	79
Combining Statement of Revenues, Expenses and Changes in Net Position – Internal Service Funds.....	80
Combining Statement of Cash Flows – Internal Service Funds.....	81
Combining Statement of Changes in Assets and Liabilities – Agency Fund.....	84
Capital Assets Used in the Operation of Governmental Funds: Schedule by Source.....	86

STATISTICAL SECTION

Table

1	Net Position by Component – Last Ten Fiscal Years.....	88
2	Changes in Net Position – Last Ten Fiscal Years.....	89
3	Fund Balances of Governmental Funds – Last four Fiscal Years.....	91
4	Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years.....	92
5	Business-Type Activities Electricity Revenues By Source – Last Ten Fiscal Years.....	94
6	Governmental Activities Tax Revenues By Source – Last Ten Fiscal Years.....	95
7	Assessed Value and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years.....	96
8	Direct and Overlapping Property Tax Rates – Last Ten Fiscal Years.....	97
9	Principal Property Taxpayers – Current Year and Nine Years Ago.....	98
10	Property Tax Levies and Collections – Last Ten Fiscal Years.....	99
11	Electricity Sold by Type of Customer – Last Ten Fiscal Years.....	100
12	Electricity Rates – Last Ten Fiscal Years.....	101
13	Top 10 Electricity Customers – Current Year and Nine Years Ago.....	102
14	Ratios of Outstanding Debt by Type – Last Ten Fiscal Years.....	103
15	Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years.....	104
16	Direct and Overlapping Governmental Activities Debt.....	105
17	Legal Debt Margin Information – Last Ten Fiscal Years.....	107
18	Pledged-Revenue Coverage Business Type Activity Debt – Last Ten Fiscal Years.....	108
19	Demographic and Economic Statistics – Last Ten Calendar Years	109
20	Principal Employers – Current Year and Nine Years Ago.....	110
21	Full-Time Equivalent City Government Employees by Function – Last Ten Fiscal Years.....	111
22	Operating Indicators by Function – Last Ten Fiscal Years.....	112
23	Capital Asset Statistics by Function – Last Ten Fiscal Years.....	113