

**CITY OF RIVERSIDE  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 YEAR ENDED JUNE 30, 2015**

**TABLE OF CONTENTS**

	<b>Page</b>
<b>INTRODUCTORY SECTION</b>	
Letter of Transmittal.....	i
GFOA Certificate of Achievement.....	v
Legislative and City Officials.....	vi
Organization Chart.....	vi
 <b>FINANCIAL SECTION</b>	
Independent Auditor’s Report.....	1
Management’s Discussion and Analysis.....	3
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 Balances – Budget and Actual – General Fund.....	26
Statement of Net Position – Proprietary Funds.....	27
Statement of Revenues, Expenses and Changes in Fund 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).....	67
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheet – Nonmajor Governmental Funds.....	70
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	72
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Nonmajor Governmental Funds.....	74
Combining Statement of Net Position – Nonmajor Enterprise Funds.....	77
Combining Statement of Revenues, Expenses and Changes in Net Position – Nonmajor Enterprise Funds.....	79

**CITY OF RIVERSIDE  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 YEAR ENDED JUNE 30, 2015**

**TABLE OF CONTENTS**

**FINANCIAL SECTION (CONT.)**

Combining Statement of Cash Flows – Nonmajor Enterprise Funds.....	80
Combining Statement of Net Position – Internal Service Funds.....	82
Combining Statement of Revenues, Expenses and Changes in Net Position – Internal Service Funds.....	83
Combining Statement of Cash Flows – Internal Service Funds.....	84
Combining Statement of Changes in Assets and Liabilities – Agency Fund.....	86
Capital Assets Used in the Operation of Governmental Funds: Schedule by Source.....	87

**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 Five 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	Taxable Sales by Category – Last Ten Calendar Years.....	96
8	Assessed Value and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years.....	97
9	Direct and Overlapping Property Tax Rates – Last Ten Fiscal Years.....	98
10	Principal Property Taxpayers – Current Year and Nine Years Ago.....	99
11	Property Tax Levies and Collections – Last Ten Fiscal Years.....	100
12	Electricity Sold by Type of Customer – Last Ten Fiscal Years.....	101
13	Electricity Rates – Last Ten Fiscal Years.....	102
14	Top 10 Electricity Customers – Current Year and Nine Years Ago.....	103
15	Ratios of Outstanding Debt by Type – Last Ten Fiscal Years.....	104
16	Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years.....	105
17	Direct and Overlapping Governmental Activities Debt.....	106
18	Legal Debt Margin Information – Last Ten Fiscal Years.....	108
19	Pledged-Revenue Coverage Business Type Activity Debt – Last Ten Fiscal Years.....	109
20	Demographic and Economic Statistics – Last Ten Calendar Years.....	110
21	Principal Employers – Current Year and Nine Years Ago.....	111
22	Full-Time Equivalent City Government Employees by Function – Last Ten Fiscal Years.....	112
23	Operating Indicators by Function – Last Ten Fiscal Years.....	113
24	Capital Asset Statistics by Function – Last Ten Fiscal Years.....	114