CITY OF RIVERSIDE COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED JUNE 30, 2009

TABLE OF CONTENTS

INTRODUCTORY SECTION	Page
Letter of Transmittal	i
GFOA Certificate of Achievement	V
Legislative and City Officials	vi
Organization Chart	vi
FINANCIAL SECTION	
Independent Auditor's Report	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 Net Assets – 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

CITY OF RIVERSIDE COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED JUNE 30, 2009

TABLE OF CONTENTS

FINANC	CIAL SECTION (CONT.)	
	Combining Statement of Cash Flows – Nonmajor Enterprise Funds	74
	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
	Schedule by Function and Activity	84
	Schedule of Changes by Function and Activity	85
	TICAL SECTION	
<u>Table</u>		
1	Net Assets by Component – Last Nine Fiscal Years	87
2	Changes in Net Assets – Last Nine Fiscal Years	88
3	Fund Balances of Governmental Funds – Last Ten Fiscal Years	90
4	Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years	92
5	Business-Type Activities Electricity Revenues By Source – Last Nine Fiscal Years	93
6	Governmental Activities Tax Revenues By Source – Last Nine Fiscal Years	94
7	Assessed Value and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years	95
8	Direct and Overlapping Property Tax Rates – Last Ten Fiscal Years	96
9	Principal Property Taxpayers – Current Year and Nine Years Ago	97
10	Property Tax Levies and Collections – Last Seven Fiscal Years	98
11	Electricity Sold by Type of Customer – Last Ten Fiscal Years	99
12	Electricity Rates – Last Ten Fiscal Years	100
13	Top 10 Electricity Customers – Current Year and Nine Years Ago	101
14	Ratios of Outstanding Debt by Type – Last Ten Fiscal Years	102
15	Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years	104
16	Direct and Overlapping Debt	105
17	Legal Debt Margin Information – Last Ten Fiscal Years	106
18	Pledged-Revenue Coverage Governmental Activity Debt – Last Ten Fiscal Years	107
19	Pledged-Revenue Coverage Business Type Activity Debt – Last Ten Fiscal Years	108
20	Demographic and Economic Statistics – Last Ten Fiscal Years	109
21	Principal Employers – Current Year and Nine Years Ago	110
22	Full-Time Equivalent City Government Employees by Function – Last Ten Fiscal Years	111

CITY OF RIVERSIDE COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED JUNE 30, 2009

TABLE OF CONTENTS

STATIST	FICAL SECTION (CONT.)	Page
<u>Table</u>		
23	Operating Indicators by Function – Last Ten Fiscal Years	112
24	Capital Asset Statistics by Function – Last Ten Fiscal Years	113
25	Cash Debt Reserves Tax Allocation Bonds – Last Ten Fiscal Years	114