CITY OF RIVERSIDE COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED JUNE 30, 2013

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	
Report of Independent Auditors	1
Management's Discussion and Analysis	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	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 Position	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 Position – Proprietary Funds	28
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	30
Statement of Cash Flows – Proprietary Funds	31
Statement of Fiduciary Net Position/(Deficit)	33
Statement of Changes in Net Position/(Deficit) – Private-Purpose Trust Fund	34
Notes to Financial Statements	35
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheet – Nonmajor Governmental Funds	67
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor	
Governmental Funds	69
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual –	
Nonmajor Governmental Funds	71
Combining Statement of Net Position – Nonmajor Enterprise Funds	75
Combining Statement of Revenues, Expenses and Changes in Net Position – Nonmajor Enterprise	
Funds	77

CITY OF RIVERSIDE COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED JUNE 30, 2013

TABLE OF CONTENTS

FINAN	CIAL SECTION (CONT.)	
	Combining Statement of Cash Flows – Nonmajor Enterprise Funds	78
	Combining Statement of Net Position – Internal Service Funds	81
	Combining Statement of Revenues, Expenses and Changes in Net Position – Internal Service	
	Funds	82
	Combining Statement of Cash Flows – Internal Service Funds	83
	Combining Statement of Changes in Assets and Liabilities – Agency Fund	85
	Capital Assets Used in the Operation of Governmental Funds:	
	Schedule by Source	87
CTATIC	STICAL SECTION	
Table	STICAL SECTION	
1	Net Position by Component – Last Ten Fiscal Years	89
2	Changes in Net Position – Last Ten Fiscal Years	90
3	Fund Balances of Governmental Funds – Last Three Fiscal Years	92
4	Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years	93
5	Business-Type Activities Electricity Revenues By Source – Last Ten Fiscal Years	95
6	Governmental Activities Tax Revenues By Source – Last Ten Fiscal Years	96
7	Assessed Value and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years	97
8	Direct and Overlapping Property Tax Rates – Last Ten Fiscal Years	98
9	Principal Property Taxpayers – Current Year and Nine Years Ago	99
10	Property Tax Levies and Collections – Last Ten Fiscal Years	100
11	Electricity Sold by Type of Customer – Last Ten Fiscal Years	101
12	Electricity Rates – Last Ten Fiscal Years	102
13	Top 10 Electricity Customers – Current Year and Nine Years Ago	103
14	Ratios of Outstanding Debt by Type – Last Ten Fiscal Years	104
15	Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years	105
16	Direct and Overlapping Governmental Activities Debt	106
17	Legal Debt Margin Information – Last Ten Fiscal Years	108
18	Pledged-Revenue Coverage Business Type Activity Debt – Last Ten Fiscal Years	109
19	Demographic and Economic Statistics – Last Ten Calendar Years	110
20	Principal Employers – Current Year and Nine Years Ago	111
21	Full-Time Equivalent City Government Employees by Function – Last Ten Fiscal Years	112
22	Operating Indicators by Function – Last Ten Fiscal Years	113
23	Capital Asset Statistics by Function – Last Ten Fiscal Vears	11/