For the fiscal year ended June 30, 2010

Board of Supervisors
Bob Buster, 1st District
John F. Tavaglione, 2nd District
Jeff Stone, 3rd District
John Benoit, 4th District
Marion Ashley, 5th District

Countywide
Elected Officials
Auditor-Controller
Robert E. Byrd
Treasurer-Tax Collector
Don Kent
Assessor-County Clerk-Recorder
Larry Ward
Sheriff-Coroner-
Public Administrator
Stanley Sniff, Jr.
District Attorney
Rod Pacheco

Appointed Officials
County Executive Officer
Bill Luna
County Counsel
Pamela Walls

View County of Riverside
Financial Highlights online:
www.auditorcontroller.org
Citizens of Riverside County:

As your County Auditor-Controller, I monitor the County’s “checkbook” and serve as your “fiscal overseer” on what the County of Riverside does with your tax dollars. Ethics and integrity are the foundation for all of the technical and financial expertise my staff and I put forth in the execution of our duties on your behalf.

The County Auditor-Controller’s Office delivers a wide range of professional accounting, payroll, property tax and other financial services. We are accountable to the citizens of the County in all that we do. My office continues to increase performance levels to a higher standard by providing accurate, timely and useful information to citizens, County management and the County Board of Supervisors.

In today’s complex world of governmental financial reporting, it is challenging—especially for those who do not have an accounting background—to analyze financial statements. This publication, Financial Highlights, was designed to address this issue by providing a recap of our County’s finances in an easy-to-read format. The financial statements used in this report are simplified and condensed to reflect the County of Riverside’s government-wide financial condition and position. The County’s financial statements provide information on consolidated revenues, expenditures, and net assets for the fiscal year ended June 30, 2010.

Most of the information in Financial Highlights is drawn from the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2010. For those needing more in-depth information, the CAFR is a 214-page document of detailed financial information in a variety of financial statements, disclosure notes, supplemental schedules and statistical tables. The CAFR is prepared in conformance with Generally Accepted Accounting Principles (GAAP), and is audited by the independent certified accounting firm of Brown Armstrong Accountancy Corporation. While the financial data in Financial Highlights conforms with GAAP, the statistical, economic and demographic data are taken from various sources and are not necessarily GAAP based. Both the CAFR and Financial Highlights are available at my office and online at www.auditorcontroller.org.

Sincerely,

Robert E. Byrd, CGFM
County Auditor-Controller

Auditor-Controller Economic Perspective

Riverside County just like other areas in the state has not been able to escape the mortgage crisis, housing bubble burst, subprime mortgage crisis, waves of unemployment and foreclosures-- all of which have resulted in our current economy. The unemployment rate for the Riverside County has continued to rise as the recession deepens, reflective of the highest numbers in the country. The unemployment rate in the County has remain as high as 14.5%. One of the reasons that made the unemployment rate so prominent and deeply connected to the County’s high rate of foreclosures is the type of workers who are facing unemployment. Many suffer from the fallen housing market and as construction has immobilized, real estate brokers are only selling a fraction of the homes they used to sell.

As part of our role in the stewardship of public funds, the County initiated a countywide fraud, waste, and abuse prevention program in 2009. Beginning November of 2010 the Auditor-Controller Office in partnership with the Center for Government Excellence, developed an online fraud, waste and abuse prevention training program to be completed by all county employees. The training program was designed to educate employees on Board Policy C-35 (Standards of Ethical Conduct to Address Fraud, Waste and Abuse) and to promote the County’s commitment to maintain the highest level of ethics and integrity in the County of Riverside.
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The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the County of Riverside for its Popular Annual Financial Report for the fiscal year ended June 30, 2009. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to receive an Award for Outstanding Achievement in Popular Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. The County of Riverside received a Popular Award for last fiscal year ended June 30, 2009. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we have submitted it to GFOA.
**County of Riverside Mission Statement**

“Provide local government services as mandated by the State and Federal law, and discretionary services as requested by County taxpayers, within the bounds of available fiscal resources, in a manner which reflects favorably upon the profession of public service and the American form of democratic government.”

**County of Riverside Vision**

“Our vision is to be a proactive county that provides community, business, government, and regional leadership. We will set an exemplary standard of performance among counties by providing our citizens with cost-effective, efficient, and reliable government services, and by developing creative solutions to critical community-wide problems confronting all segments of our constituency. We will anticipate and address the challenges of environmental quality, societal change, and economic competitiveness while striving to make Riverside County an even better place to live, work, raise our families, and do business.”

**County of Riverside Overview**

Riverside County is the state’s fourth largest county by area. It encompasses 7,295 square miles and extends nearly 184 miles across Southern California, from the Arizona border west to within 10 miles of the Pacific Ocean. It is situated east of Los Angeles and Orange Counties, south of San Bernardino County, and north of San Diego and Imperial Counties.

There are 27 incorporated cities located within the County. The largest cities in the County are the city of Riverside (the county seat) with a population of 304,051, Moreno Valley with a population of 188,537, and Corona with a population of 150,416.

Total County population was 2,139,535 on January 1, 2010, an increase of 1.5% compared to the revised estimate for 2009 from the California State Department of Finance. Estimated population figures are developed by the state as of January 1 of each year with a revised estimate for the prior year. Approximately 21.8% of the County’s residents live in the unincorporated area. Riverside County has large and rapidly expanding trade, transportation, utilities, distribution and manufacturing industries.

Agriculture has been the traditional foundation of the Riverside County economy; a transition is well underway toward an urban way of life with a multi-faceted economy. This change is being driven in part by economic and political forces at the regional, State, and national levels. However, Riverside County residents, through their elected representatives, will make the key local decisions that will shape Riverside County, differentiating it in character and quality of life from adjoining counties.
Bob Buster - District 1
The First Supervisorial District includes areas within the City of Riverside (the La Sierra and Arlington communities), as well as the City of Lake Elsinore. The District also comprises unincorporated communities including Lakeland Village, Lake Mathews, Mead Valley, Wildomar, Santa Rosa Rancho, and portions of Gavilan Hills and Woodcrest.

John F. Tavaglione - District 2
The Second Supervisorial District includes the Cities of Corona and Norco; approximately one-third of the City of Riverside, including the Magnolia Center and Municipal Airport areas, Casa Blanca, and the Eastside Community. Unincorporated communities within the Second Supervisorial District include the Jurupa Valley (Rubidoux, Glen Avon, Sunnyslope, Pedley, Mira Loma); and Home Gardens, El Cerrito, Coronita, Eastvale (the newest city as of October 1, 2010) and Green River.

Jeff Stone - District 3
The Third Supervisorial District includes the Cities of Canyon Lake, Hemet, San Jacinto, Menifee, Murrieta, Temecula, and Wildomar. The District also includes the unincorporated areas of Anza, Aguanga, Idyllwild, Valle Vista, Winchester, and Wine Country, Pinyon Pines.

John Benoit - District 4

Marion Ashley - District 5
The Fifth Supervisorial District includes the Cities of Moreno Valley, Perris, Calimesa, Beaumont, Banning, Desert Hot Springs, and northern Palm Springs. Unincorporated Areas include Nuevo, Lakeview, Juniper Flats, Meadowbrook, Good Hope, a portion of Mead Valley, Romoland, Homeland, Green Acres, Highgrove, Box Springs, Pigeon Pass, Reche Canyon, San Timoteo Canyon, Oak Valley, Cherry Valley, Banning Bench, Cabazon, Palm Springs Village, and Palm Springs West. The District also includes the Tribal Governments from the Sovereign Nations of the Morongo Band of Mission Indians and the Agua Caliente Band of Cahuilla Indians, and a portion of March Air Reserve Base.

County of Riverside Financial Highlights Fiscal Year 2009-2010
The Statement of Net Assets presents information on all of the County’s assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether or not the financial position of the County is improving.

The County’s total net assets increased by 4.6%, or $167.9 million, during fiscal year 2009-10. $162.5 million of the increase in net assets was from governmental activities and $5.4 million of the increase was from business-type activities. Below are the three components of net assets and their respective fiscal year-end balances:

**Invested in capital assets, net of related debt**

This component of net assets represents the amount that is unavailable for reducing debt or paying for services because it is the value of the capital assets themselves, not liquid assets like cash or equivalents that could be used to pay the bills. The balance represents 44.3%, or $1.7 billion, of the County’s total net assets under this category for fiscal year 2009-10.

**Restricted net assets**

This component of net assets represents the amount that is available for use only as allowed by creditors, grantors, contributors, or laws and regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation. The balance in this category accounts for 17.2%, or $655.3 million, of the County’s total net assets for fiscal year 2009-10.

**Unrestricted net assets**

This component of the County’s total net assets is the amount that is available and may be used to meet the County’s ongoing obligations to citizens and creditors. Of the unrestricted net assets for fiscal year 2009-10, $1.4 billion is from governmental activities, and $72.4 million is from business-type activities. The balance in this category is 38.5%, or $1.4 billion, of the County’s total net assets for fiscal year 2009-10.
Capital Assets

As of June 30, 2010, the County’s capital assets for both governmental and business-type activities amounted to $3.6 billion (net of depreciation). The capital assets include land and easements, land improvements, construction in progress, infrastructure (channels, storm drains, basins, roads, traffic signals, bridges, runways, and parks), structures and improvements, and equipment.

Major projects under construction in fiscal year 2009-2010 included the following:

- Roads and signal infrastructures—$75.3 million.
- Lake Skinner and Rancho Jurupa Parks—$7.1 million.
- Siemens Hospital Information System—$4.8 million.
- Rubidoux Youth Opportunity Center and Boxing Club Project—$9.3 million.
- Radio communication towers for Public Safety Enterprise—$24.4 million.
- Flood incurred $6.6 million in new projects consisting of Belltown Market Street Storm Drain.

Long-Term Liabilities

As of June 30, 2010, the County’s outstanding debt obligation for its government-wide activities amounted to $2.6 billion. Long-term debt incurred by the County of Riverside includes bonds, certificates of participation, loans, capital leases, and others.

The following are credit ratings maintained by the County:

<table>
<thead>
<tr>
<th></th>
<th>Moody’s Investors Service, Inc</th>
<th>Standard &amp; Poor’s Corp.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Long-term lease debt</td>
<td>A1</td>
<td>AA-</td>
</tr>
<tr>
<td>Issuer credit</td>
<td>Aa2</td>
<td>AA</td>
</tr>
</tbody>
</table>
Cash and Investments

The Cash and Investments represented in the Government-wide Statement of Net Assets includes Cash and Investments that are available for use, as well as Restricted Cash and Investments for both governmental and business-type activities.

Increased cash flow brought on by economic growth, and increased demand for government services resulted in increased cash balances from 2006 through 2007. The increase in 2008 was due to increase in long-term debt, and construction delays that caused a buildup of restricted cash. In 2009 and 2010, many construction projects were performed with previous year’s reserves and borrowings.

Net Assets

Net Assets is total assets less total liabilities of the primary government. Net assets serve as a useful indicator of a government’s financial condition. At the end of the current fiscal year, the County reported positive net assets balances for both governmental and business-type activities, with total assets exceeding liabilities by $3.8 billion. The most significant increase in net assets is the capital investment net of related debt in the amount of $404.7 million, offset by $221.3 million decrease in restricted net assets and a decrease in unrestricted net assets in the amount of $15.5 million.
Government-wide Statistics

Liquidity Ratios

The current ratio and the quick ratio indicate the County’s ability to pay its bills. The current ratio trend for 2010 is favorable because it increased to 3.99 times in 2010 from 3.93 times in 2009.

The quick ratio trend is favorable because it rose to 7.49 times in 2010 from 6.84 times in 2009.

The fund balance ratio is the same. It was 0.53 times in 2008, 0.46 times in 2009 and 2010. This trend represents a reduction in the County’s ability to pay its short-term obligations when they come due.

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Ratio</strong></td>
<td>3.99 times</td>
<td>3.93 times</td>
<td>4.73 times</td>
</tr>
<tr>
<td><strong>Quick Ratio</strong></td>
<td>7.49 times</td>
<td>6.84 times</td>
<td>6.80 times</td>
</tr>
<tr>
<td><strong>Fund Balance</strong></td>
<td>0.46 times</td>
<td>0.46 times</td>
<td>0.53 times</td>
</tr>
</tbody>
</table>

Activity Ratios

An increase in the accounts receivable (AR) turnover ratio indicates the average number of times the AR balance is fully paid throughout the year. The AR turnover is unfavorable. It is 6.00 times in 2010 as compared to 6.62 times in 2009.

The average collection period is a representation of the AR turnover in terms of days. This ratio is unfavorable. In 2010, it took 61 days to collect (365 days/6.00), as compared to 55 days in 2009 (365/6.62).

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>AR Turnover</strong></td>
<td>6.00 times</td>
<td>6.62 times</td>
<td>6.16 times</td>
</tr>
<tr>
<td><strong>Average Collection Period</strong></td>
<td>61 days</td>
<td>55 days</td>
<td>59 days</td>
</tr>
</tbody>
</table>

Debt Ratios

The long-term debt/assets ratio gives an indication of the County’s ability to issue new debt. The lower the organization’s reliance on debt for asset formation, the less risky the organization is, since excessive debt can lead to a heavy repayment burden. In 2010 this ratio is favorable at 35.9%, which is decreased from 36% in 2009.

The debt service coverage indicates the resources available to repay the debt already issued. In 2010, this ratio is also favorable at 12.91 times in 2010, compared to 12.34 times in 2009.

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Long-term Debt/Assets</strong></td>
<td>35.9 %</td>
<td>36.0 %</td>
<td>38.5 %</td>
</tr>
<tr>
<td><strong>Debt Service Coverage</strong></td>
<td>12.91 times</td>
<td>12.34 times</td>
<td>11.64 times</td>
</tr>
</tbody>
</table>
Government-wide Financial Statements

Statement of Activities
Primary Government (in thousands)

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program revenues:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$1,068,853</td>
<td>$1,055,818</td>
<td>$13,035</td>
</tr>
<tr>
<td>Operating grants</td>
<td>1,384,791</td>
<td>1,344,611</td>
<td>40,180</td>
</tr>
<tr>
<td>Capital grants</td>
<td>32,277</td>
<td>30,081</td>
<td>2,196</td>
</tr>
<tr>
<td>General revenues:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>440,282</td>
<td>506,222</td>
<td>(65,940)</td>
</tr>
<tr>
<td>Sales and use taxes</td>
<td>36,289</td>
<td>47,683</td>
<td>(11,394)</td>
</tr>
<tr>
<td>Other taxes</td>
<td>8,610</td>
<td>13,771</td>
<td>(5,161)</td>
</tr>
<tr>
<td>Motor vehicle in-lieu taxes</td>
<td>246,493</td>
<td>273,825</td>
<td>(27,332)</td>
</tr>
<tr>
<td>Investment earnings</td>
<td>30,468</td>
<td>93,183</td>
<td>(62,715)</td>
</tr>
<tr>
<td>Other</td>
<td>91,044</td>
<td>121,880</td>
<td>(30,836)</td>
</tr>
<tr>
<td>Total revenues</td>
<td>3,339,107</td>
<td>3,487,074</td>
<td>(147,967)</td>
</tr>
</tbody>
</table>

| Expenses:       |           |           |          |
| General government | 323,949   | 285,393   | 38,556   |
| Public protection | 1,062,213 | 1,095,587 | (33,374) |
| Public ways and facilities | 31,024    | 31,283    | (259)    |
| Health and sanitation | 347,634   | 392,945   | (45,311) |
| Public assistance | 820,637   | 770,484   | 50,153   |
| Education        | 19,866    | 15,954    | 3,912    |
| Recreation and culture | 12,206    | 6,039     | 6,167    |
| Interest on long-term debt | 80,754    | 89,741    | (8,987)  |
| Regional Medical Center | 389,991   | 379,278   | 10,713   |
| Waste Management | 49,956    | 61,116    | (11,160) |
| Housing Authority | 81,426    | 81,139    | 287      |
| Flood Control    | 3,233     | 3,816     | (583)    |
| County Service Areas | 454       | 457       | (3)      |
| Total expenses   | 3,223,343 | 3,213,232 | 10,111   |
| Change in net assets | 115,764   | 273,842   | (158,078)|
| Net Assets, Beginning of Year, as Restated | 3,698,278 | 3,372,333 | 325,945 |
| Net Assets, End of Year     | $3,814,042 | $3,646,175 | $167,867 |

Statement of Activities illustrated here, represents combined activities of governmental and business-type. Governmental functions are supported by property taxes, sales taxes and other intergovernmental revenues, and the business-type is mainly supported by user fees and charges. Governmental activities are inclusive of General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds, and Internal Service Funds. Business-type activities are supported by Enterprise Funds. Majority of the functions that are supported by governmental activities are: Information Services, Oasis, Sheriff, District Attorney, Social Services, Transportation, Economic Development, Facilities Management, Community Health, Mental Health, Finance, Human Resources, Assessor, Treasurer-Tax Collector, and other small general government functions. Functions supported by user fees and charges are: Regional Medical Center, Waste Management, Housing Authority, and County Service Areas.

Revenues
As the economy is slowly recovering, the County still encountered a decrease of $148.0 million in revenues. The decrease was attributable to general revenues: lower property tax collected, decline in interest earning from lower interest rates, and a decrease in motor vehicle in-lieu taxes. The decrease was offset by the increase in program revenues, which resulted from increase funding on federal funds for economic development projects and additional contracts for charges for services.

Expenses
The expenses in the 2010 slight increased by $10.1 million. The increase was mainly due to governmental type activities. The governmental type activities are: general government, public protection, public ways and facilities, health and sanitation, public assistance, education, recreation and culture, and interest on long-term debt.
Revenues

The slow economic growth continues to influence the County’s general revenues; a reduction in Proposition 172 public safety sales tax, an unexpected decrease in mandated client service programs provided by the Department of Public Social Services (DPSS), and a decrease in reimbursement through the Mental Health Service Act (MHSA) and Mental Health managed care from the state. The slight increase in charges for services was primarily the result of increased revenues from city’s law enforcement contracts with the Sheriff Department and new city fire protection contracts with the Fire Department.

Revenue increases from 2006 through 2008 were brought about by a combination of factors. Primarily, housing boom increased property values that influenced our revenue. Riverside County’s population grew from 1.7 million in 2004 to over 2.0 million in 2008. With an increase of 100,000 citizens per year, federal and state grant revenue has grown substantially.

Expenses

Expenses are a representation of the services we provide to the citizens of Riverside County. As stated above, the increase of 100,000 citizens in population for each of the last four years has resulted in an increase demand for local government services. In an effort of trying to maintain a balanced budget, Riverside County is working hard to keep our communities safe and provide quality service for our citizens.

In fiscal year 2010, the increase of expenditure in general government was due to the state payment for Educational Revenue Augmentation Fund (ERAF) from Redevelopment Agency. The decrease in public protection was due to a salary saving and a reduction of firearms and communication equipment from the Sheriff Department. The decrease in health and sanitation was due to furloughs, personnel reductions, professional service reductions, and loss of state funding from the Community Health Agency and Mental Health Department. The increase in public assistance was due to increase in Neighborhood Stabilization Program, additional Workforce Investment Act grant funds; including American Recovery Reinvestment Act funds.
The statement of activities reports revenue by sources using government-wide reporting standards. To assist the reader in understanding what makes up the various sources referenced, we have provided the following detailed listing:

**Program Revenues**

*Charges for Services*
Assessment and tax collection fees, auditing and accounting fees, communication services, election services, legal services, planning and engineering services, civil process services, estate fees, humane services, law enforcement services, recording fees, road and street services, health fees, mental health services, sanitation services, institutional care and services, animal licenses, business licenses, construction permits, road privileges and permits, zoning permits, franchises and other licenses and permits, vehicle code fines, other court fines, forfeitures and penalties in addition to penalties and costs on delinquent taxes, and parking fees.

*Operating Grants*
State, federal, other government, and private contributions to fund specific programs.

*Capital Grants*
State, federal, other government, and private contributions to fund capital purchases for specific programs.

**General Revenues**
Taxes: Property taxes, sales and use taxes as well as other county levied taxes, investment income, rents and concessions, sale of surplus property, contributions and donations, non-governmental grants and unclaimed money.
The following list provides details to define the County departments included in each of the functional categories listed in the statement of activities:

**General Government**

**Public Protection**

**Public Ways and Facilities**
Transportation and Land Management Agency, Surveyor, Transportation, County Airports and County Service Areas.

**Health and Sanitation**
Public Health, Environmental Health, Detention Health Services, California Children's Services, Mental Health, Regional Medical Center and Waste Management.

**Public Assistance**
Department of Public Social Services, Community Action Partnership, Office on Aging, Veteran’s Services and Housing Authority.

**Education**
Cooperative Extension and County Library.

**Recreation and Culture**
Regional Parks and Edward Dean Museum.
Property Taxes

How the Property Tax System Works

**Assessor-Clerk-Recorder**
Assesses all real estate and personal property (businesses, manufactured homes, boats & airplanes) located throughout the entire County.

** Auditor-Controller**
Receives the assessments from the Assessor and applies the appropriate tax rate to determine the actual amount of property tax owed.

** Treasurer-Tax Collector**
Mails out the property tax bills, collects the money, and deposits it in the County Treasury.

** Auditor-Controller**
Receives and allocates the money to local taxing agencies, including the County, cities, schools, and special districts.

CREST Project
The Assessor-County Clerk-Recorder, Auditor-Controller, and Treasurer-Tax Collector teamed up to collectively develop a new integrated property tax management system. The project begins with a Business Process Re-engineering phase that documents the integrated roles of the three departments. This phase identifies the current system’s capabilities, strengths, and weaknesses. The second phase of the project is to implement a new integrated property tax management system based on new technology. It will take three years to build the entire system.

Where did your property tax dollar go in fiscal year 2009-2010?

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schools</td>
<td>46 cents</td>
</tr>
<tr>
<td>Community Redevelopment</td>
<td>28 cents</td>
</tr>
<tr>
<td>County</td>
<td>12 cents</td>
</tr>
<tr>
<td>Special Districts</td>
<td>8 cents</td>
</tr>
<tr>
<td>Cities</td>
<td>6 cents</td>
</tr>
</tbody>
</table>
**Property Taxes**

**Riverside County Principal Property Tax Payers**

(Property tax in thousands)

1. Southern California Edison Co. ............... $16,374
2. Verizon California Inc. .......................... 8,607
3. Inland Empire Energy Center LLC ............ 7,768
4. Deutsche Bank National Trust Co. ............. 7,610
5. So. California Gas Co. ............................ 5,694
6. U.S. Bank National Association ............... 5,420
7. Centex Homes ..................................... 4,586
8. Bank of New York .................................. 3,744
9. Tyler Mall LTD Partnership ...................... 3,270
10. Abott Vascular Inc. ............................... 3,238

Property taxes are levied on both real and personal property and are recorded as receivables at the date of levy. Secured property taxes are levied on or before the first business day of September of each year. These taxes become a lien on real property on January 1 preceding the fiscal year for which taxes are levied. Tax payments can be made in two equal installments; the first is due November 1 and is delinquent with penalties after December 10; the second is due February 1 and is delinquent with penalties after April 10. Secured property taxes that are delinquent and unpaid as of June 30 are declared to be tax defaulted and are subject to redemption penalties, costs, and interest. If the delinquent taxes are not paid at the end of five years, the property is sold at public auction and the proceeds are used to pay the delinquent amounts due and any excess is remitted, if claimed, to the taxpayer.

For more property tax information visit the County of Riverside’s Property Tax Portal at:

[www.riversidetaxinfo.com](http://www.riversidetaxinfo.com)
Demographics

Riverside County
Principal Employers
(number of employees)

1. County of Riverside .................. 18,456
2. March Air Reserve Base .............. 8,600
3. U.C. Riverside .......................... 7,321
4. Stater Brothers Market .............. 6,900
5. Wal-Mart ................................ 6,550
6. Riverside Unified School District ... 5,099
7. Abbott Vascular ....................... 4,500
8. Pechanga Resort & Casino ........... 4,000
9. Kaiser Permanente Riverside Medical ... 3,600
10. Temecula Valley Unified School District . 2,752

Unemployment Rate

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rate</td>
<td>5.10%</td>
<td>5.70%</td>
<td>8.40%</td>
<td>14.00%</td>
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Per Capita Income

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
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<tbody>
<tr>
<td>Income</td>
<td>$28,730</td>
<td>$29,560</td>
<td>$30,894</td>
<td>$30,779</td>
<td>$31,504</td>
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</tbody>
</table>

Population
(in thousands)

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<thead>
<tr>
<th>Fiscal Year</th>
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<th>2008</th>
<th>2009</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Population</td>
<td>1,940</td>
<td>2,032</td>
<td>2,088</td>
<td>2,108</td>
<td>2,140</td>
</tr>
</tbody>
</table>
Demographics

Riverside County Office of Education
Budget 2009-2010
(in thousands)

- General Fund Unrestricted: $55,085
- General Fund Restricted: $86,174
- Child Development Fund: $89,962
- County Schools Facilities: $1,943
- Other: $2,319

Total = $235,483

Public School sites in Riverside County

- Charter Schools: 14
- Elementary Sites: 288
- Middle/Junior High Sites: 70
- Continuation/Adult Education: 42
- High School: 58
- Total Schools: 472

Number of Riverside County School Districts

- Elementary: 4
- High School: 1
- Unified: 18

Kindergarten Through 12th Grade Enrollment Growth 1999-2010

Riverside County Average State Funding Per Pupil

- Elementary Districts: $4,737
- High School Districts: $6,231
- Unified Districts: $4,984

Additional information about the Riverside County Office of Education may be found at their website: [www.rcoe.us](http://www.rcoe.us)
## Service Operating Indicators

### Community Health Agency
- Facilities inspections: 31,213 inspections include fixed food facilities, pools, spas, hazardous material generators and miscellaneous food operations.
- Patient visits: 142,617
- Patient services performed: 313,409 services include family planning, primary health care, prenatal care, urgent care, breast cancer early detection, child health and disability prevention.
- Animal impound: 62,770
- Spays and neuters: 7,225

### Public Social Services
- CalWORKs clients: 31,022
- Food stamp clients: 74,484
- Medi-Cal clients: 116,758
- In-home supportive services: 16,852 Services include meal preparation and cleanup, food shopping, bathing, dressing, personal care, domestic services (cleaning), assistance with medications, etc.
- Foster care placements: 3,085
- Child welfare services: 9,591 Services include child adoptions and investigations of child abuse, neglect or abandonment.

### Auditor-Controller
- Invoices paid: 488,192
- Vendor warrants issued: 300,428
- Active vendors: 64,761
- Payroll warrants (checks) issued: 532,904
- Average paychecks per pay period: 19,737

### Waste Management
- Landfill tonnage: 1,032,942
- Recycling tonnage: 1,803

### Sheriff
- Number of bookings: 55,306
- Coroner case load: 10,027
- Calls for services—Unincorporated areas (contract cities not included): 255,601

### Veterans’ Services
- Phone inquiries answered: 41,569
- Client interviews: 25,209
- Claims filed: 5,581

### Fire
- Medical assistance: 94,193
- Fires extinguished: 4,449
- Other services: 17,076
- Other services include fire menace standbys (bomb threats, electrical hazards, gas hazards, etc.), public service assists (assisting other agencies, persons, flooding, etc.) and false alarms.
- Communities served: 78

### Assessor-Clerk-Recorder
- Assessments: 941,928
- Official records recorded: 673,674
- Vital records copies issued: 87,194
- Official records copies issued: 26,348

### Registrar of Voters
- Voting precincts: 2,370
- Polling places: 1,158
- Voters: 1,815,892
- Poll workers: 4,186
### County Regional Medical Center
- Emergency room treatments: 96,993
- Emergency room services—Mental Health: 14,288
- Clinic visits: 131,624
- Admissions: 23,536
- Patient days: 121,915
- Discharges: 23,559

### TLMA - Building & Safety
- Building permits issued: 1,248
- Building plans checked: 1,241
- Building structures inspected: 1,321

### Community Action Partnership
- Utility assistance (households): 27,956
- Weatherization (households): 2,083
- Energy education attendees: 11,725
- Disaster relief (residents): 17,989
- Income tax returns prepared: 2,257
- After school program (students): 13,800
- Mediation (cases): 2,237
- Leadership program enrollment: 182

### County Library
- Total circulation - books: 3,718,343
- Reference questions answered: 370,619
- Patron door count: 3,599,064
- Programs offered: 7,214
- Programs attendance: 148,612
- Branch libraries: 33
- Book mobiles: 2

### Probation
- Adults on probation: 17,790
- Juveniles in secure detention: 248
- Juveniles in treatment facilities: 125
- Juveniles in detention facilities: 13,385

### Mental Health
- Mental health clients: 30,657
- Substance abuse clients: 16,736
- Detention clients: 10,831
- Probate conservatorship clients: 474
- Mental health conservatorship clients: 675

### Agricultural Commissioner
- Export phytosanitary certificates: 25,745
- Pesticide use inspections: 682
- Weights and measures regulated: 131,175
- Agriculture quality inspections: 643
- Plant pest inspections: 9,667
- Nursery acreage inspected: 6,923
- Weights and measures inspected: 77,278

### Parks and Recreation
- Historic sites: 4
- Nature centers: 4
- Archaeological sites: 6
- Wildlife reserves: 9
- Regional parks: 12
I would like to thank the University of California Riverside, Riverside Community College, La Sierra University, College of the Desert, California Baptist University and Mt. San Jacinto Community College for providing photographs used to support this year’s theme focused on “Institutions of Higher Learning” in Riverside County, in this year’s Financial Highlights.

Special recognition goes to Fendy Kao, and the entire staff of the General Accounting Division of the Auditor-Controller’s Office for their effort and dedication in completing this report. Also, I would like to extend my gratitude to Bernard Edmonds for his effort.
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<td>California Baptist University</td>
</tr>
<tr>
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<td>College of the Desert</td>
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