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Dear Fellow Citizens,

As Riverside County’s Auditor-Controller, I am honored to serve as the County’s top fiscal officer. Under my leadership, we have set a higher standard of performance, and I am pleased to report that we have achieved great results.

This publication of the Popular Annual Financial Report better known as Financial Highlights is designed to provide readers with an easy to understand summary of the County’s activities and related information. The financial information in this report is unaudited, and it is presented in a non-GAAP (Generally Accepted Accounting Principles) basis. This report does not include information on discretely presented component units, fiduciary funds, nor does it contain the lengthy note disclosures. The information for this report is drawn exclusively from the County’s primary financial report known as the Comprehensive Annual Financial Report (CAFR). Both reports provide results for the fiscal year ended June 30, 2015.

The CAFR is independently audited by Brown Armstrong Accountancy Corporation and is prepared in conformity with GAAP. The CAFR also provides extensive information about county activities.

Both the Comprehensive Annual Financial Report and Financial Highlights are available at my office and online at www.auditorcontroller.org. We welcome your questions and comments regarding the data contained in these report.

Respectfully,

Paul Angulo, CPA, MA
Riverside County Auditor-Controller

Fraud, Waste, and Abuse Program

As part of our role in the stewardship and oversight of public funds, our office initiated a countywide fraud, waste, and abuse prevention program in 2009, known as Riverside County Fraud Hotline. The program provides employees and citizens with easy and anonymous ways to participate in helping the County protect its financial resources, as well as identify potential fraud, waste and abuse.

Incident reports can be made 24-hours a day, 365 days per year by phone (800) 461-9330 or via Auditor-Controller website www.rivcofraudhotline.com.

Please feel free to contact the Fraud Hotline Administrative Team at rivcofraudhotline@co.riverside.ca.us if you need further information.
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, 2014. 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 Annual 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, 2014. This was the ninth consecutive year the County has achieved this award. 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 28 incorporated cities located within the County. The latest city to be incorporated was Jurupa Valley on July 1, 2011. The largest cities in the County are the city of Riverside (the county seat) with a population of 317,307, Moreno Valley with a population of 200,670 and Corona with a population of 160,287.

Total County population was 2,308,441 on January 1, 2015, an increase of 1.2% compared to the revised estimate for 2014 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 16.0% 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.
Kevin Jeffries - District 1  
The First Supervisorial District includes most of the City of Riverside, as well as the cities of Canyon Lake, Lake Elsinore, and Wildomar. The District is also comprised of unincorporated communities including Lakeland Village, Mead Valley, Temescal Valley, Woodcrest, Gavilan Hills, Good Hope, Meadowbrook, Tenaja, DeLuz, El Cariso, Spring Hills, Warm Springs, Lake Hills, La Cresta and Lake Mathews.

John F. Tavaglione - District 2  
The Second Supervisorial District includes the cities of Corona, Norco, Jurupa Valley, Eastvale and approximately one-third of the City of Riverside, including Northside, Downtown, Wood Streets, Magnolia Center, Grand and the northern half of Arlanza and La Sierra Acres. Unincorporated communities within the Second Supervisorial District consist of Home Gardens, El Cerrito, Coronita, and Highgrove.

Chuck Washington - District 3  
The Third Supervisorial District includes the cities of Hemet, Murrieta, San Jacinto, and Temecula. The major unincorporated areas include Anza, Aguanga, Idyllwild, Valle Vista, Winchester, Gilman Hot Springs, Soboba Hot Springs, Poppet Flats, Murrieta Hot Springs, Pine Cove, Pine Meadow, Mountain Center, the Pinyon Communities, Cahuilla, East Hemet, Homeland and Rancho California.

John Benoit - District 4  
The Fourth Supervisorial District includes the cities of Palm Springs (excluding Northern Palm Springs in District 5), Cathedral City, Rancho Mirage, Palm Desert, Indian Wells, La Quinta, Indio, Coachella, Blythe, and Desert Hot Springs. Unincorporated communities include: Bermuda Dunes, Thousand Palms, Sky Valley, Desert Palms, Desert Edge, Indio Hills, Mecca, Thermal, Oasis, Vista Santa Rosa, North Shore, Chiriaco Summit, Desert Center, Lake Tamarisk, Mesa Verde, Ripley, and the Colorado River Communities.

Marion Ashley - District 5  
The Fifth Supervisorial District includes the cities of Moreno Valley, Perris, Calimesa, Beaumont, Banning, and Menifee. Unincorporated areas include Banning Bench, Cabazon, Cherry Valley, Desert Hills, El Nido area, Juniper Flats, Lake Perris, Lakeview, Lakeview Mountains, Mission Lakes, Mission Springs, Morongo Badlands, Nuevo, North Palm Springs, Painted Hills, Quail Lake, Reche Canyon, San Jacinto Wildlife Reserve, San Timoteo Canyon, Snow Creek, Twin Pines, West Garnet, Whitewater and Windy Point. The District’s boundaries also include the tribal government from the Sovereign Nation of the Morongo Band of Mission Indians.
Financial Highlights

- At the close of fiscal year 2014-15, the County’s assets and deferred outflow of resources exceeded its liabilities and deferred inflow of resources by $2.6 billion (net position). The net position included $3.1 billion of net investment in capital assets, $545.9 million of restricted resources for the County’s ongoing obligations related to programs with external restrictions and $1.1 billion deficit of unrestricted resources which primarily resulted from the prior period adjustment for changes in accounting principle as required by GASB Statement No. 68.

- As of July 1, 2014, the County implemented 2 new Governmental Accounting Standard Board Statement (GASB) No. 68 – Accounting and Financial Reporting for Pensions, an amendment of GASB Statement No. 27 and No. 71 – Pension Transition for Contributions Made Subsequent to the Measurement Date, an amendment of GASB Statement No. 68. The implementation of the statement required employers to record net pension liability, deferred inflows of resources, deferred outflows of resources and pension expense on the financial statements. To comply with this statement, a prior period adjustment of $2.2 billion was made to decrease the County’s beginning net position. The adjustment was made to reflect the prior period costs related to the implementation of the net pension liability.

- As of June 30, 2015, the County’s governmental funds reported combined fund balances of $1.4 billion, an increase of $294.4 million in comparison with the prior year. Approximately 16.6% of this amount ($225.9 million) is available for spending at the County’s discretion (unassigned fund balance).

- The significant change in capital assets net of accumulated depreciation resulted from addition of infrastructure consisting of roads, traffic signals, bridges and storm drains.

- $325.0 million lease revenue bond was issued during fiscal year 2014-15 for financing the costs associated with the East County Detention Center construction project.

**Assigned Fund Balance** – Amounts that have been set aside and are intended to be used for a specific purpose but are neither restricted nor committed.

**Committed Fund Balance** – Amounts that are committed for a specific purpose and these funds require action from the Board of Supervisor to remove or change the specified use.

**Unassigned Fund Balance** – Amounts that are not reported in any other category and are available for any purpose within the general fund.

**Restricted Fund Balance** – Amounts that are constrained to being used for a specific purpose by external parties such as creditors, grantors, laws or regulations.

**Nonspendable Fund Balance** – Amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.
The Statement of Net Position presents information on all of the County’s assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether or not the financial position of the County is improving.

The County’s total net position decreased by 44.4%, or $2.0 billion, during fiscal year 2014-15. Governmental activities decreased by $1.9 billion in net position while business-type activities decreased by $187 million. Below are the three components of net position and their respective fiscal year-end balances:

### Net investment in capital assets
This component of net position 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 121.4%, or $3.1 billion, of the County’s total net position for fiscal year 2014-15.

### Restricted net position
This component of net position 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 21.4%, or $545.9 million, of the County’s total net position for fiscal year 2014-15.

### Unrestricted net position
This component of the County’s total net position 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 2014-15, $(9720) million is from governmental activities, and $(1223) million is from business-type activities. The balance in this category is (42.8)%, or $(1.1) billion, of the County’s total net position for fiscal year 2014-15.

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### Primary Government (In Thousands)

<table>
<thead>
<tr>
<th>ASSETS:</th>
<th>2015</th>
<th>2014</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$1,158,972</td>
<td>$1,085,948</td>
<td>$73,024</td>
</tr>
<tr>
<td>Receivables, net</td>
<td>544,688</td>
<td>604,000</td>
<td>(59,312)</td>
</tr>
<tr>
<td>Inventories</td>
<td>13,883</td>
<td>12,591</td>
<td>1,292</td>
</tr>
<tr>
<td>Prepaid items and deposits</td>
<td>8,124</td>
<td>7,925</td>
<td>199</td>
</tr>
<tr>
<td>Restricted cash and investments</td>
<td>916,055</td>
<td>657,212</td>
<td>258,843</td>
</tr>
<tr>
<td>Other noncurrent receivables</td>
<td>22,994</td>
<td>40,740</td>
<td>(17,746)</td>
</tr>
<tr>
<td>Loans receivable</td>
<td>69,966</td>
<td>75,781</td>
<td>14,187</td>
</tr>
<tr>
<td>Pension asset, net</td>
<td>1,858</td>
<td>459,778</td>
<td>(457,920)</td>
</tr>
<tr>
<td>OPEB asset, net</td>
<td>30,342</td>
<td>26,820</td>
<td>3,522</td>
</tr>
<tr>
<td>Land held for resale</td>
<td>38,825</td>
<td>34,380</td>
<td>4,445</td>
</tr>
<tr>
<td>Capital assets:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nondepreciable assets</td>
<td>1,385,758</td>
<td>1,470,655</td>
<td>(84,897)</td>
</tr>
<tr>
<td>Depreciable assets, net</td>
<td>3,263,274</td>
<td>2,949,218</td>
<td>314,056</td>
</tr>
<tr>
<td>Total assets</td>
<td>$7,474,741</td>
<td>$7,425,048</td>
<td>49,693</td>
</tr>
</tbody>
</table>

**Deferred Outflows of Resources:**

| Pension                         | 209,468       | 209,468       | 0         |
| Defeasance of debt             | 208           | 208           | 0         |
| Interest rate swap             | 235,051       | 235,051       | 0         |

**Liabilities:**

| Current Liabilities:           |              |              |          |
| Cash overdrawn                 | -            | 40,894       | (40,894) |
| Accounts payable               | 154,001       | 175,892      | (21,891) |
| Salaries and benefits payable  | 108,887       | 92,397       | 16,490   |
| Due to other governments       | 148,499       | 156,636      | (11,137) |
| Interest payable               | 9,029         | 9,760        | (731)    |
| Deposits payable               | 882           | 882          | 0        |
| Advances from grantors and third parties | 287,329 | 285,723 | 1,606 |
| Notes payable                  | 101,520       | 119,462      | (17,942) |
| Other liabilities              | 10,904        | 8,069        | 6,035    |
| Interest rate swap             | 23,375        | 23,375       | 0        |
| Long-term liabilities:         |              |              |          |
| Due within one year            | 279,971       | 243,424      | 36,547   |
| Due beyond one year            | 3,537,228     | 1,664,444    | 1,872,784|
| Total liabilities              | $4,663,625    | $2,822,964   | 1,840,661|

**Deferred Inflows of Resources:**

| Pension                         | 463,435       | 463,435       | 0         |
| Teeter tax loss reserve         | 19,376        | 19,706        | (330)    |
| Service concession arrangement  | 7,528         | 7,962         | (434)    |
| Other deferred inflows          | 2             | 2             | (0)      |
| Total deferred inflows of resources | 490,341 | 28,390 | 461,951 |

**Net Position:**

| Net investment in capital assets| 3,104,208     | 3,313,125     | (208,917)|
| Restricted for:                 |              |              |          |
| Community development           | 135,121       | 169,536       | (34,415) |
| Debt service                    | 139,467       | 141,921       | (2,454)  |
| Health and sanitation           | 46,728        | 41,512        | 5,216    |
| Public protection               | 88,231        | 63,534        | 24,697   |
| Public ways & facilities        | 131,810       | 141,602       | (9,792)  |
| Other programs                  | 4,571         | 38,262        | (33,691) |
| Unrestricted                    | (1,094,310)   | 690,202       | 1,784,512|
| Total net position              | $2,555,826    | $4,599,694    | $(2,043,868)|
Capital Assets

As of June 30, 2015, the County's capital assets for both governmental and business-type activities amounted to $4.6 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 capital assets and projects under construction in fiscal year 2014-2015 included the following:

- Roads and signal infrastructures – $360.5 million
- County Law Building - $44.0 million
- CREST project – $7.6 million
- Land easements – $20.5 million
- Nurse Education Building & Emergency Room expansion – $9.6 million
- Flood storm drains and channel projects - $57.3 million
- Sheriff department helicopters - $9.1 million

Long-Term Obligations

As of June 30, 2015, the County's outstanding debt obligation for its government-wide activities amounted to $3.8 billion. Long-term obligations incurred by the County of Riverside includes bonds, certificates of participation, loans, capital leases, net pension liabilities and others.

The following are credit ratings maintained by the County:

<table>
<thead>
<tr>
<th>Moody's Investors Service, Inc</th>
<th>Standard &amp; Poor's Corp.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short-term notes</td>
<td>MIG1</td>
</tr>
<tr>
<td>Long-term general oblig.</td>
<td>Aa3</td>
</tr>
<tr>
<td></td>
<td>SP-1+</td>
</tr>
<tr>
<td></td>
<td>AA</td>
</tr>
</tbody>
</table>
The Cash and Investments represented in the Government-wide Statement of Net Position includes cash and investments that are available for use, as well as restricted cash and investments for both governmental and business-type activities.

At the end of the current fiscal year, the County reported an increase of $331.9 million in cash and investments. Unrestricted cash and investments showed an increase of $73.0 million and restricted cash and investments increased in the amount of $258.9 million. The general fund’s cash and investments balance increased by $4.2 million and restricted cash and investment increased by $8.8 million. Also, the capital projects public facilities improvement fund saw a decrease of $18.3 million and the flood control special revenue fund decreased by $9.7 million. For business type activities, the major increase was from the Regional Medical Center which saw an increase of $64.0 million in cash and investments which was slightly offset by a decrease in restricted cash and investments in the amount of $19.9 million in fiscal year 2015. Waste Resources saw an increase of $32.0 million in cash and investments and an increase of $2.3 million in restricted cash and investments.

Net Position

Net Position is total assets plus deferred outflows of resources less total liabilities and deferred inflows of resources of the primary government. Net position serves as a useful indicator of a government’s financial condition.

At the end of the current fiscal year, the County reported positive net position balances for both governmental and business-type activities, with total assets exceeding liabilities by $2.6 billion, which is a $2.0 billion decrease over fiscal year 2014. The most significant decrease in net position was in unrestricted which saw a decrease of $1.8 billion. Net investment in capital assets also went down by $209.0 million and restricted net position decreased by $50.4 million.
Statement of Activities

Primary Government (In Thousands)

Revenues:

Program revenues:
- Charges for services: $1,311,659, $1,171,861, $139,798
- Operating grants: 1,800,158, 1,593,627, 206,531
- Capital grants: 32,115, 30,340, 1,775

General revenues:
- Property taxes: 327,504, 297,107, 30,397
- Sales and use taxes: 32,851, 35,443, 2,592
- Other taxes: 18,632, 27,764, 9,132
- Investment earnings: 9,595, 12,636, 3,041
- Unrestricted intergovernmental revenue: 244,003, 227,303, 16,700
- Other: 164,177, 167,992, 3,815

Total revenues: 3,940,694, 3,564,073, 376,621

Expenses:
- General government: 179,575, 228,146, (48,571)
- Public protection: 1,217,731, 1,191,438, 26,293
- Public ways and facilities: 177,870, 108,380, 69,490
- Health and sanitation: 499,669, 460,963, 38,706
- Public assistance: 970,415, 851,246, 119,169
- Education: 23,409, 24,420, 1,011
- Recreation and culture: 18,335, 20,077, (1,742)
- Interest on long-term debt: 45,904, 47,236, (1,332)
- Regional Medical Center: 468,562, 482,240, (13,678)
- Waste Resources: 56,299, 62,721, (6,422)
- Housing Authority: 90,903, 94,716, (3,813)
- Flood Control: 3,056, 2,561, 495
- County Service Areas: 390, 429, (39)

Total expenses: 3,752,118, 3,574,573, 177,545

Special items:
- Land transfer from RDA Successor: - , 6,700, (6,700)
- Intergovernmental expense: - , (16,398), 16,398

Extraordinary items:
- Extraordinary item: (905), - , (905)

Change in net assets: 187,671, 207,869

Net Position, Beginning of Year, as Restated: 2,368,155, 4,619,892, (2,251,737)

Net Position, End Of Year: $2,555,826, $4,599,694, ($2,043,868)

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 reported in the General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds, and Internal Service Funds. Business-type activities are supported by Enterprise Funds.

The majority of the functions that are supported by governmental activities are: Information Services, ESD, Sheriff, District Attorney, Social Services, Transportation, Economic Development, Facilities Management, Community Health, Mental Health, Auditor-Controller, Human Resources, Assessor, Treasurer-Tax Collector, and other small general government functions. Functions supported by user fees and charges are: Regional Medical Center, Waste Resources, Housing Authority, and County Service Areas.

Revenues

The County’s revenue increased in 2015 in the amount of $376.6 million. The major source for the increase was due to operating grants which saw a $206.5 million increase. Charges for services saw a $139.8 million increase. Those increases in revenue were slightly offset by a decrease in other taxes in the amount of $9.1 million and investment earnings saw a $3.0 million decrease.

Expenses

The expenses in 2015 also increased by $177.5 million. There were two main factors that caused the increase: 1) Public assistance saw a $119.2 million increase and 2) Public ways and facilities saw a jump in expenses in the amount of $69.5 million. However, general government decreased in the amount of $48.6 million. All three of the County’s major business-type activities saw a decrease in 2015. Regional Medical Center saw a $13.7 million decrease, Waste Resources decreased by $6.4 million and Housing Authority saw a decrease of $3.8 million.
Revenues

As the economy shows signs of recovering, so do revenues for the County. 2015 saw an increase in revenue in the amount of $376.6 million. Revenues increased in both governmental and business-type activities. The increase in governmental activities was mainly due to operating grants. Social services received $98.8 million in federal and state funds for programs such as child protection and family support services.

Property taxes and charges for services were the other two major revenue sources that caused revenue to increase in 2015. Property tax revenue increased by $30.4 million as the median home sale price increased by 21.2%. Charges for services increased due to an increase in fire protection and police services provided to cities within Riverside County, as well as the increase demand in health care services due to the continued growth of Medi-Cal members.

Expenses

Expenses are a representation of the services we provide to the citizens of Riverside County. The increase in population 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 2015, expenses increased by $177.5 million. Governmental activities saw a $201.0 million increase. Public assistance saw the biggest increase which was caused by previous vacant positions being filled for children service programs and implementation of state policy changes related to Calworks redesign, core practice model and expansion of mental health services. Due to several grade separation and road improvement projects in progress for eliminating conflicts between railroad operations and vehicular traffic public ways and facilities saw an increase. Health and sanitation increased due to increases in medical, physician and hospital services provided to the new population of Medi-Cal enrolles due to the Medi-Cal expansion and staffing. Business-type activities saw a decrease in expenses in 2015 in the amount of $23.5 million.
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**
Sheriff, Coroner, Public Administrator, District Attorney, Public Defender, Probation, Fire, Agricultural Commissioner, Animal Control, County Clerk-Recorder, Planning, Building and Safety, Department of Child Support Services, Juvenile Hall and Code Enforcement

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

**Health and Sanitation**
Public Health, Environmental Health, Detention Health Services, California Children’s Services, Mental Health, Regional Medical Center and Waste Resources

**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
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 are collectively developing a new integrated property tax management system. The project began with a Business Process Re-engineering phase that documented the integrated roles of the three departments. This phase identified 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. Project was started in fiscal year 2007 and anticipated completion date is fiscal year 2016.

Property Tax Revenue
(In Thousands)

Where did your property tax dollar go in fiscal year 2014-2015?

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Secured Tax</th>
<th>Unsecured Tax</th>
<th>Supplemental Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>295,974</td>
<td>13,499</td>
<td>3,498</td>
</tr>
<tr>
<td>2013</td>
<td>251,236</td>
<td>12,459</td>
<td>4,714</td>
</tr>
<tr>
<td>2014</td>
<td>264,643</td>
<td>13,597</td>
<td>8,165</td>
</tr>
<tr>
<td>2015</td>
<td>294,888</td>
<td>13,909</td>
<td>6,168</td>
</tr>
</tbody>
</table>

Schools 47 cents
Community Redevelopment 27 cents
County 11 cents
Special Districts 8 cents
Cities 7 cents
**Property Taxes**

### Tax Levies (In Millions)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$2,699</td>
<td>$2,677</td>
<td>$2,677</td>
<td>$2,863</td>
<td>$3,014</td>
</tr>
</tbody>
</table>

### Riverside County Principal Property Tax Payers (Property tax in Thousands)

1. Southern California Edison Co. $42,005
2. Verizon California Inc. 9,450
3. CPV Sentinel LLC. 9,335
4. So. California Gas Co. 7,762
5. Blythe Energy LLC. 4,659
6. Inland Empire Energy Center LLC 3,697
7. Ross Dress for Less LLC. 3,255
8. Walgreen Co. 3,145
9. Chelsea GCA Realty Partnership 3,133
10. Tyler Mall LTD Partnership 2,967

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 ................................. 20,684
2. March Air Reserve Base ............................. 8,500
3. Stater Brothers Market .............................. 6,900
4. Walmart .................................................. 6,550
5. U. C. Riverside ......................................... 5,768
6. Kaiser Permanente Riverside Medical ... 5,300
7. Corona-Norco Unified School District ....... 4,932
8. Temecula Valley Unified School District . 4,000

**Per Capita Income**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>$29,927</td>
<td>$32,600</td>
<td>$33,163</td>
<td>$33,949</td>
<td>$34,359</td>
<td></td>
</tr>
</tbody>
</table>

**Population**
(In Thousands)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,218</td>
<td>2,228</td>
<td>2,255</td>
<td>2,280</td>
<td>2,308</td>
<td></td>
</tr>
</tbody>
</table>

**Unemployment Rate**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>14.40%</td>
<td>12.60%</td>
<td>10.20%</td>
<td>8.60%</td>
<td>6.30%</td>
<td></td>
</tr>
</tbody>
</table>
### Demographics

**Riverside County School Enrollment by Ethnicity 2014-2015**

<table>
<thead>
<tr>
<th>Ethnicity</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hispanic/Latino</td>
<td>263,967</td>
</tr>
<tr>
<td>American Indian/Alaska Native</td>
<td>1,595</td>
</tr>
<tr>
<td>Asian</td>
<td>13,768</td>
</tr>
<tr>
<td>Pacific Islander</td>
<td>8,178</td>
</tr>
<tr>
<td>Filipino</td>
<td>27,336</td>
</tr>
<tr>
<td>African American</td>
<td>12,290</td>
</tr>
<tr>
<td>Other races</td>
<td>10,511</td>
</tr>
<tr>
<td>Not reported</td>
<td>1,774</td>
</tr>
</tbody>
</table>

**Public School Sites in Riverside County**

- Charter Schools: 17
- Elementary Sites: 273
- Middle/Junior High Sites: 75
- Continuation/Adult Education: 33
- High School: 69
- Total Schools: 467

**Number of Riverside County Public School Districts**

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

**Kindergarten Through 12th Grade Enrollment Growth 2005-2015**

<table>
<thead>
<tr>
<th>Year</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>05-06</td>
<td>394,687</td>
</tr>
<tr>
<td>06-07</td>
<td>404,331</td>
</tr>
<tr>
<td>07-08</td>
<td>420,450</td>
</tr>
<tr>
<td>08-09</td>
<td>419,643</td>
</tr>
<tr>
<td>09-10</td>
<td>423,986</td>
</tr>
<tr>
<td>10-11</td>
<td>424,086</td>
</tr>
<tr>
<td>11-12</td>
<td>425,707</td>
</tr>
<tr>
<td>12-13</td>
<td>425,968</td>
</tr>
<tr>
<td>13-14</td>
<td>426,227</td>
</tr>
<tr>
<td>14-15</td>
<td>425,883</td>
</tr>
</tbody>
</table>

**Highest Enrollment per Riverside County School District**

- Corona-Norco Unified: 53,739
- Riverside Unified: 42,339
- Moreno Valley Unified: 34,170
- Temecula Valley Unified: 30,016

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

Environmental Health
Facilities inspections............................................. 31,897
Inspections include fixed food facilities, pools, spas, hazardous
material generators and miscellaneous food operations

Public Health
Patient visits ...................................................... 134,481
Patient services performed................................. 290,900
Services include family planning, primary health care, prenatal
care, urgent care, breast cancer early detection, child health
and disability prevention

Animal Control Services
Animal impound...................................................... 37,644
Spays and neuters................................................. 13,216

Public Social Services
CalWORKs clients ............................................... 32,030
Food stamp clients ............................................. 128,656
Medi-Cal clients .................................................. 298,461
In-home supportive services............................... 25,703
Services include meal preparation and cleanup, food shopping,
bathing, dressing, personal care, domestic services (cleaning),
assistance with medications, etc.
Foster care placements......................................... 4,041
Child welfare services......................................... 10,757
Services include child adoptions and investigations of child
abuse, neglect or abandonment

Assessor-Clerk-Recorder
Assessments ......................................................... 914,886
Official records recorded ................................. 540,589
Vital records copies issued ......................... 75,708
Official records copies issued ...................... 18,307

Waste Resources
Landfill tonnage .................................................. 1,475,122
Recycling tonnage .............................................. 1,386

TLMA - Building & Safety
Building permits issued................................. 1,028

Sheriff
Number of bookings .......................................... 54,025
Coroner case load ............................................. 12,958
Calls for services—Unincorporated areas
(contract cities not included) ......................... 190,816
Patrol stations .................................................... 10

Fire
Medical assistance ........................................... 103,407
Fires extinguished ............................................. 13,823
Other services ................................................. 22,680
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 ........................................... 94
Fire stations ......................................................... 37

Registrar of Voters
Voting precincts .................................................. 1,193
Polling places .................................................... 546
Voters ........................................................... 891,630
Number of voters that were mailed voting materials for all
elections in the fiscal year
Poll workers ....................................................... 2,200

Auditor-Controller
Invoices paid ...................................................... 368,001
Vendor warrants issued ................................. 228,750
Active vendors ............................................... 30,604
Payroll warrants (checks) issued .............. 541,390
Audits per fiscal year .......................................... 26
## Service Operating Indicators

### County Regional Medical Center
- Emergency room treatments: 84,697
- Emergency room services—Mental Health: 12,989
- Clinic visits: 104,693
- Admissions: 19,404
- Patient days: 106,466
- Discharges: 19,387

### Veterans’ Services
- Phone inquiries answered: 32,778
- Client interviews: 17,281
- Claims filed: 6,345

### Community Action Partnership
- Utility assistance (households): 15,115
- Weatherization (households): 967
- Energy education attendees: 6,395
- Disaster relief (residents): 13,387
- Income tax returns prepared: 4,325
- After school program (students): 2,114
- Mediation (cases): 2,527

### County Library
- Total circulation - books: 2,792,388
- Reference questions answered: 487,093
- Patron door count: 4,216,087
- Programs offered: 9,547
- Programs attendance: 154,391
- Branch libraries: 35
- Book mobiles: 2

### Probation
- Adults on probation: 16,496
- Juveniles in secure detention: 134
- Juveniles in treatment facilities: 57
- Juveniles in detention facilities: 5,810

### Mental Health
- Mental health clients: 41,942
- Substance abuse clients: 15,812
- Detention clients: 12,380
- Probate conservatorship clients: 404
- Mental health conservatorship clients: 986

### Agricultural Commissioner
- Export phytosanitary certificates: 14,825
- Pesticide use inspections: 1,025
- Weights and measures regulated: 139,701
- Agriculture quality inspections: 497
- Plant pest inspections: 10,792
- Nursery acreage inspected: 7,020
- Weights and measures inspected: 63,695

### Parks and Recreation
- Historic sites: 5
- Nature centers: 4
- Archaeological sites: 5
- Wildlife reserves: 7
- Regional parks: 14
Visit the County of Riverside's Official Website
www.countyofriverside.us
Where you can find information about:
- Board Agendas
- County Agencies and Departments
- County Employment
- County Ordinances
- Court Cases
- Property Assessments
- Public and Official Records
- Roads and Highways
- Voting and Elections

Online services provided:
- Check your jury duty status
- Online crime report
- Pay your property taxes
- Pay your traffic tickets
- Report code violations
- Request a birth, death, or marriage certificate
- Search the county library catalog
- Vendor Registration

Visit the County of Riverside Auditor-Controller’s Official Website
www.auditorcontroller.org
Where you can find information about:
Auditor-Controller’s Office Divisions
- Administration
- Audits & Specialized Accounting
- General Accounting
- Payroll
- Property Tax
Financial Statements
- Comprehensive Annual Financial Report (CAFR)
- Popular Annual Financial Report (PAFR)
- Internal Audit Reports
- Single Audit Reports
- General Fund daily cash balance
Riverside County Popular Annual Financial Report

Paul Angulo, CPA, MA
Riverside County Auditor-Controller