



SUNNYLANDS CENTER & GARDENS, RANCHO MIRAGE

COUNTY OF RIVERSIDE, CALIFORNIA

POPULAR ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2016

PAUL ANGULO, CPA, MA
COUNTY AUDITOR-CONTROLLER

TABLE OF CONTENTS

A message from your Auditor-Controller.....	2
2015 Financial Highlights Award	3
County Profile	4
Organizational Structure	5
Countywide Elected Officials	6
Board of Supervisors	7
Financial Highlights FY 2015-16.....	8
Statement of Net Position.....	9
Capital Assets & Long-term Liabilities	10
Cash and Investments, Net Position	11
Statement of Activities	12
Revenues and Expenses.....	13
Revenues by Source	14
Expenses by Function	15
Property Taxes.....	16
Demographics	18
Service Operating Indicators	20
Internet Resources.....	22

A message from your **AUDITOR-CONTROLLER**

Dear Fellow Americans,

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, 2016.



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.

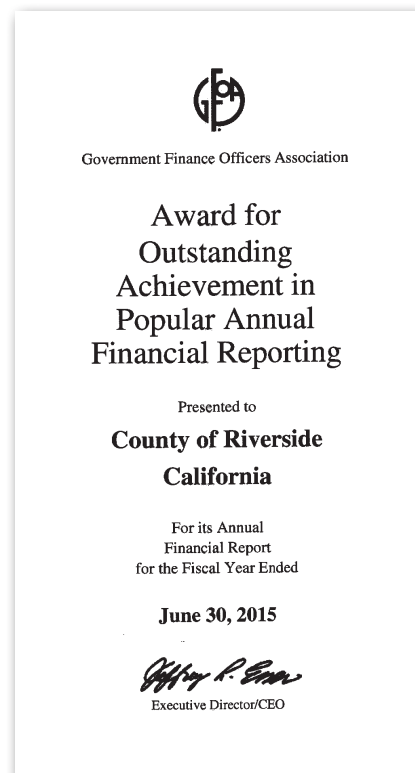
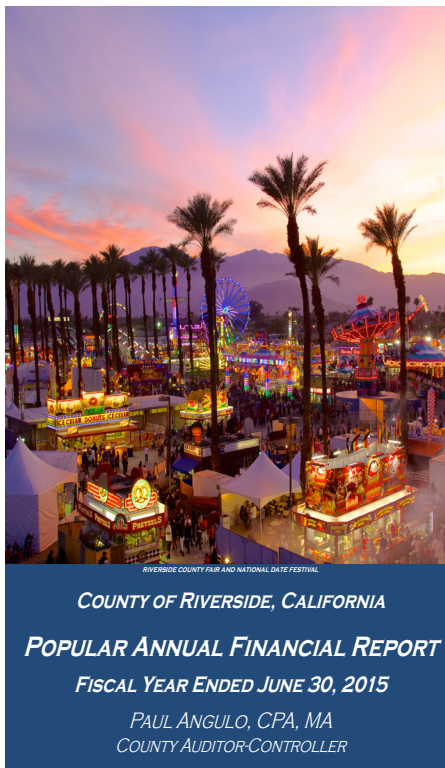
Incident reports can be made 24-hours a day, 365 days per year by phone (800) 461-9330 or via the Auditor-Controller website www.rivcofraudhotline.com.

FINANCIAL HIGHLIGHTS AWARD

The Government Finance Officers Association (GFOA) of the United States and Canada 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, 2015. 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, 2015. This was the tenth 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 PROFILE

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.”

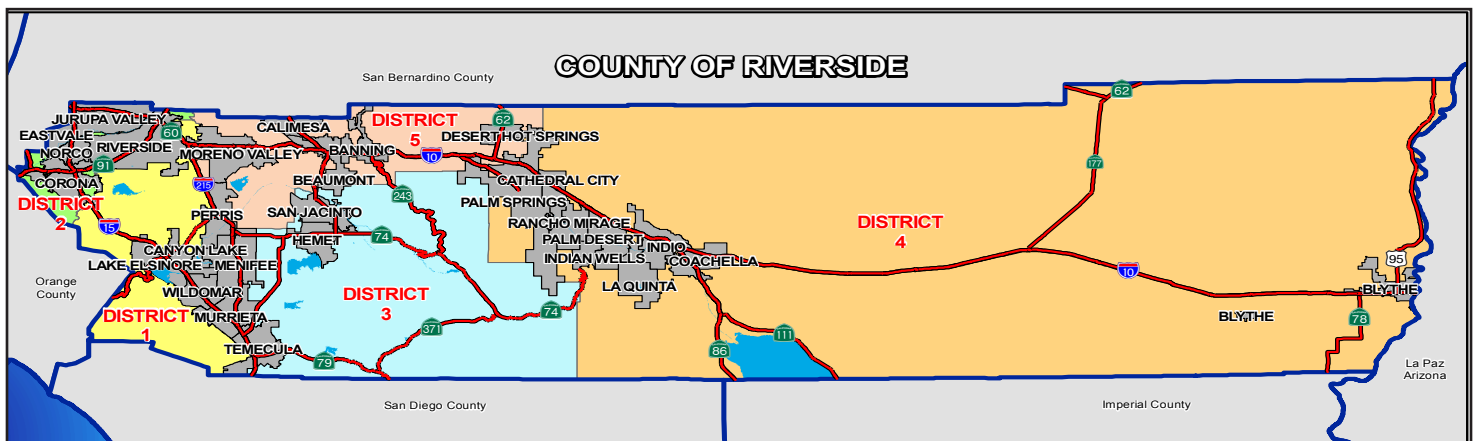
County of Riverside Overview

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.

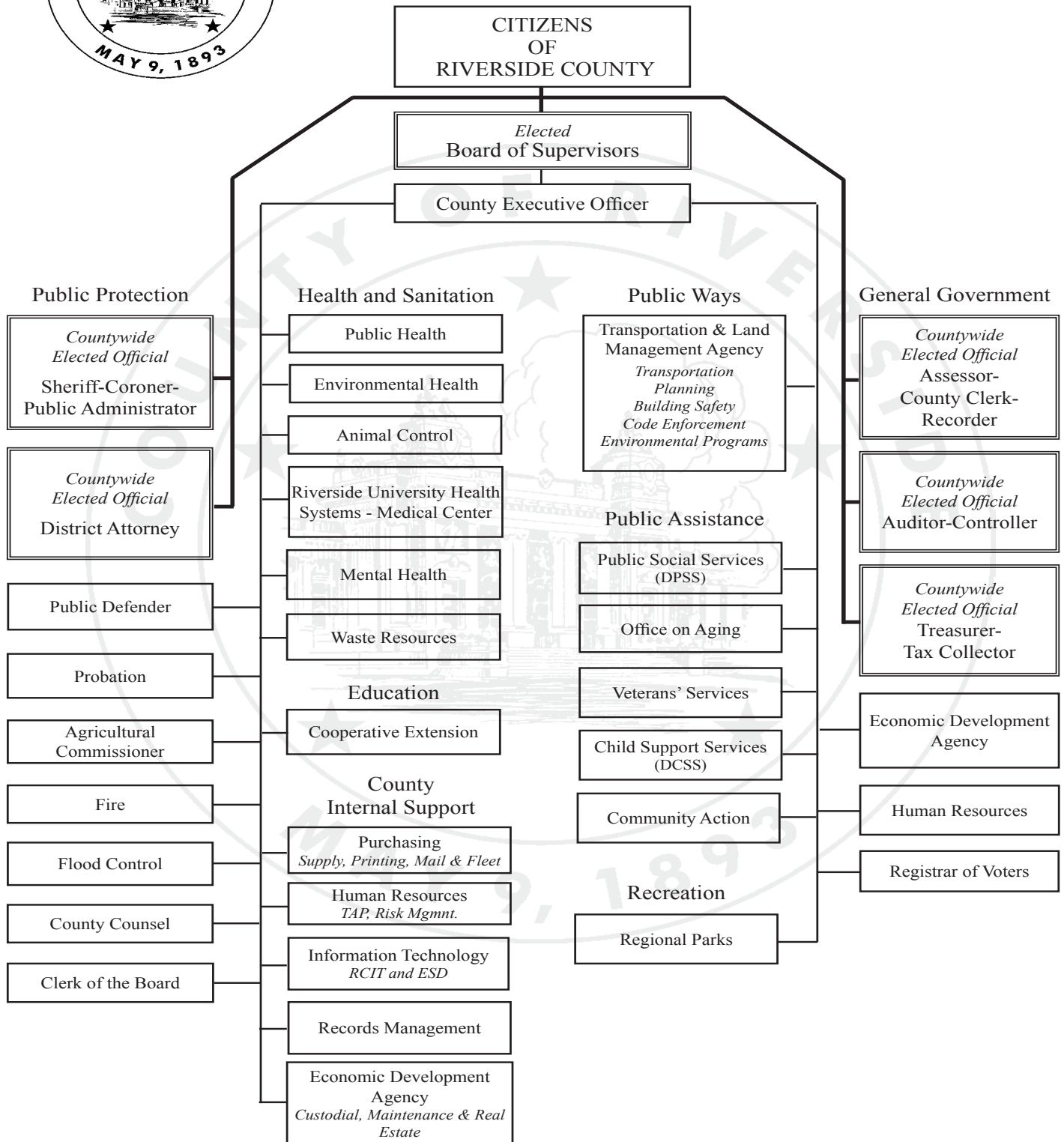
There are 28 incorporated cities located within the County. The latest city to be incorporated was Jurupa Valley on July 1, 2011. The largest cities in the County are the city of Riverside (the county seat) with a population of 324,696, Moreno Valley with a population of 205,383 and Corona with a population of 164,659.

Total County population was 2,347,828 on January 1, 2016, an increase of 1.3% compared to the revised estimate for 2015 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 15.5% of the County’s residents live in the unincorporated area. Riverside County has a 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.



ORGANIZATIONAL STRUCTURE



COUNTYWIDE ELECTED OFFICIALS



Paul Angulo
Auditor
Controller



Stanley Sniff
Sheriff
Coroner
Public Administrator



Michael Hestrin
District Attorney



Don Kent
Treasurer
Tax Collector



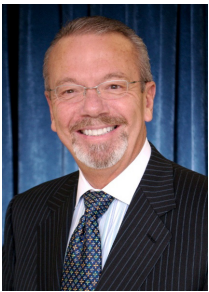
Peter Aldana
Assessor
County Clerk
Recorder

BOARD OF SUPERVISORS



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 FY 2015-16

Financial Highlights

- At the close of fiscal year 2015-16, the County's assets and deferred outflow of resources exceeded its liabilities and deferred inflow of resources by \$2.7 billion (*net position*). The net position included \$3.4 billion of net investment in capital assets, \$716.9 million of restricted resources for the County's ongoing obligations related to programs with external restrictions and \$1.4 billion deficit of unrestricted resources.
- As of June 30, 2016, the County's governmental funds reported combined fund balances of \$1.2 billion, a decrease of \$124.8 million in comparison with the prior year. Approximately 17.6% of this amount (\$217.3 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 the acquisition of building and land, building improvement, equipment and leased vehicle purchases and completion of various projects related to roads, storm water drains, and other infrastructures.
- The decrease in outstanding long-term debt resulted mainly from three outstanding certificates of participation that were refunded by a Lease Revenue Refunding Bond and net of scheduled retirement of outstanding debts.
- At the end of the fiscal year, unrestricted fund balance (the total of the *committed*, *assigned* and *unassigned* components of *fund balance*) for the general fund was \$269.5 million, or approximately 9.7% of total general fund expenditures.

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.

STATEMENT OF NET POSITION

Primary Government (In Thousands)

	2016	2015	Variance
ASSETS:			
Cash and investments	\$ 1,187,295	\$ 1,158,972	\$ 28,323
Receivables, net	629,664	544,688	84,976
Inventories	14,397	13,883	514
Prepaid items and deposits	8,710	8,124	586
Restricted cash and investments	820,848	916,055	(95,207)
Other noncurrent receivables	23,434	22,994	440
Loans receivable	92,638	89,968	2,670
Pension asset, net	-	1,858	(1,858)
OPEB asset, net	32,780	30,342	2,438
Land held for resale	39,494	38,825	669
Capital assets:			
Nondepreciable assets	1,333,754	1,385,758	(52,004)
Depreciable assets, net	3,537,499	3,263,274	274,225
Total assets	7,720,513	7,474,741	245,772
DEFERRED OUTFLOWS OF RESOURCES:			
Pension	584,221	209,468	374,753
Defeasance of debt	139	208	(69)
Interest rate swap	29,091	25,375	3,716
Total deferred outflows of resources	613,451	235,051	378,400
LIABILITIES:			
Current Liabilities:			
Accounts payable	160,974	154,001	6,973
Salaries and benefits payable	135,265	108,887	26,378
Due to other governments	211,132	148,499	62,633
Interest payable	8,009	9,029	(1,020)
Deposits payable	953	882	71
Advances from grantors and third parties	282,015	287,329	(5,314)
Notes payable	88,507	101,520	(13,013)
Other liabilities	32,298	10,904	21,394
Interest rate swap	29,091	25,375	3,716
Long-term liabilities:			
Due within one year	325,123	279,971	45,152
Due beyond one year	3,828,776	3,537,228	291,548
Total liabilities	5,102,143	4,663,625	438,518
DEFERRED INFLOWS OF RESOURCES:			
Pension	488,311	463,435	24,876
Teeter tax loss reserve	21,715	19,376	2,339
Service concession arrangement	7,093	7,528	(435)
Other deferred inflows	-	2	(2)
Total deferred inflows of resources	517,119	490,341	26,778
NET POSITION:			
Net investment in capital assets	3,353,794	3,104,208	249,586
Restricted for:			
Community development	147,900	135,121	12,779
Debt service	123,898	139,467	(15,569)
Health and sanitation	40,094	46,728	(6,634)
Public protection	91,694	88,231	3,463
Public ways & facilities	309,773	131,810	177,963
Other programs	3,578	4,571	(993)
Unrestricted	(1,356,029)	(1,094,310)	(261,719)
Total net position	\$ 2,714,702	\$ 2,555,826	\$ 158,876

The Statement of Net Position presents information on all of the County's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as net position. Increases or decreases serve as a useful indicator on the County's financial position and whether it is improving or not.

The County's total net position increased by 6.2%, or \$158.9 million, during fiscal year 2015-16. Governmental activities increased by \$139.3 million in net position while business-type activities increased by \$19.6 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 123.5%, or \$3.4 billion, of the County's total net position for fiscal year 2015-16.

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 26.4%, or \$716.9 million, of the County's total net position for fiscal year 2015-16.

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 2015-16, \$(1.2) billion is from governmental activities, and \$(113.1) million is from business-type activities. The balance in this category is (50.0)%, or \$(1.4) billion, of the County's total net position for fiscal year 2015-16.

CAPITAL ASSETS & LONG-TERM LIABILITIES

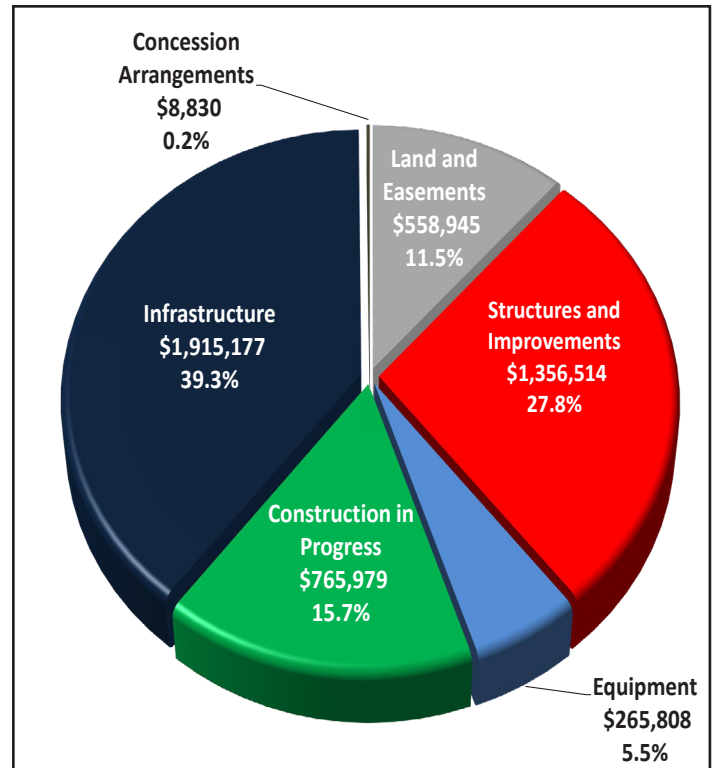
Capital Assets

As of June 30, 2016, the County's capital assets for both governmental and business-type activities amounted to \$4.9 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.

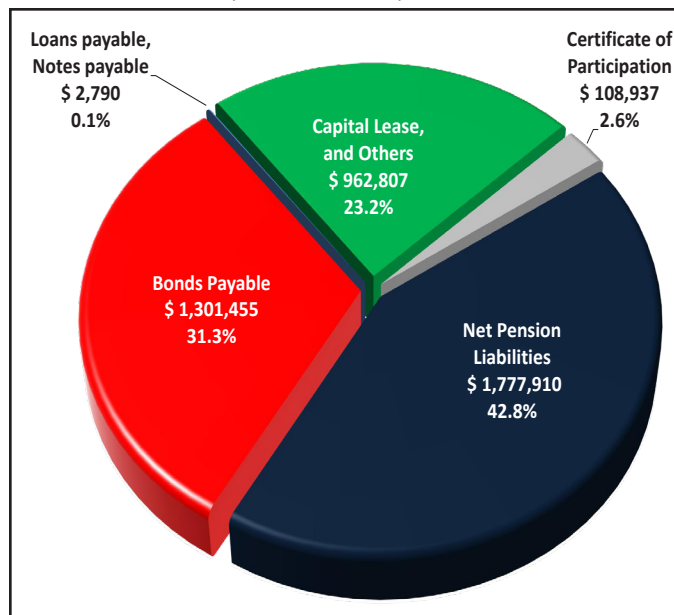
Major capital assets and projects under construction in fiscal year 2015-2016 included the following:

- Roads and signal infrastructures – \$355.7 million
- Perris Aquatic Center - \$25.0 million
- CREST project – \$6.7 million
- Jurupa Valley Aquatic Center Buildings A to D – \$21.3 million
- Riverside University Health Systems - Medical Center remodel and expansion – \$21.9 million
- Flood storm drains and channel projects - \$49.1 million
- Fire and Fleet vehicles - \$11.1 million
- Land easements - \$4.7 million

Capital Assets, net of depreciation
(In Thousands)



Long-Term Obligations
(In Thousands)



Long-Term Obligations

As of June 30, 2016, the County's outstanding debt obligation for its government-wide activities amounted to \$4.2 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

	Moody's Investors Service, Inc	Standard & Poor's Corp.
Short-term notes	MIG1	SP-1+
Long-term general oblig.	Aa3	AA

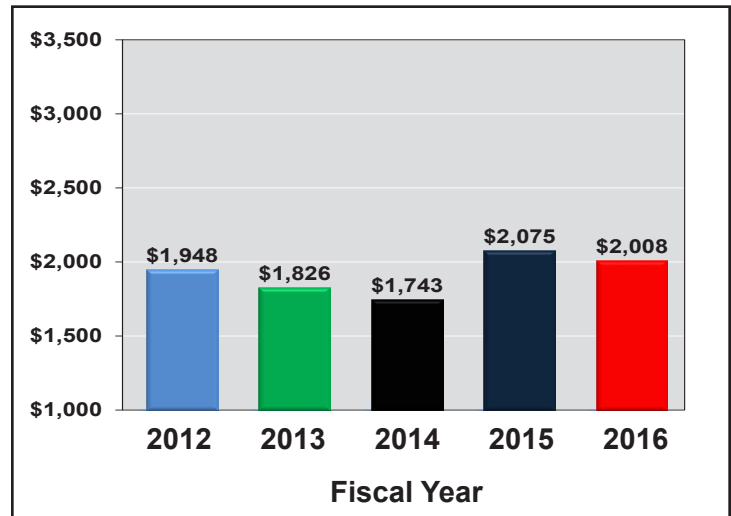
CASH AND INVESTMENTS, NET POSITION

Cash and Investments

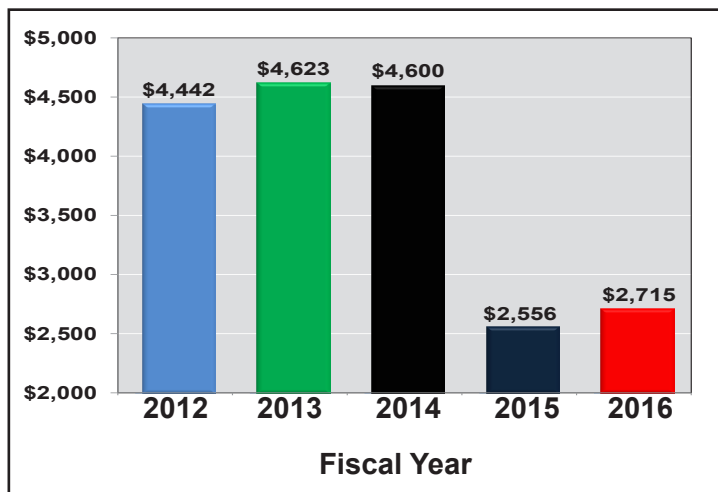
The Cash and Investments represented in the Government-wide Statement of Net Position includes cash and investments that are available for use, as well as restricted cash and investments for both governmental and business-type activities.

At the end of the current fiscal year, the County reported a decrease of \$66.9 million in cash and investments. Unrestricted cash and investments showed an increase of \$28.3 million and restricted cash and investments decreased in the amount of \$95.2 million. The general fund's cash and investments balance increased by \$1.8 million and restricted cash and investment decreased by \$26.4 million. Also, the capital projects public facilities improvement fund saw a decrease of \$6.2 million and the flood control special revenue fund decreased by \$38.2 million. For business type activities, the major increase was from the Riverside University Health Systems - Medical Center which saw an increase of \$31.7 million in cash and investments which was slightly offset by a decrease in restricted cash and investments in the amount of \$4.2 million in fiscal year 2016. Waste Resources saw an increase of \$2.5 million in cash and investments and an increase of \$841.0 thousand in restricted cash and investments.

Cash and Investments
(In Millions)



Net Position
(In Millions)



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 \$2.7 billion, which is a \$158.9 million increase over fiscal year 2015. The most significant increase in net position was in net investment in capital assets which saw an increase of \$249.6 million. Restricted net position increased by \$171.0 million. These increases were offset by a decrease of \$261.7 million in unrestricted net position.

STATEMENT OF ACTIVITIES

Primary Government (In Thousands)

	2016	2015	Variance
Revenues:			
Program revenues:			
Charges for services	\$ 1,411,295	\$1,311,659	\$ 99,636
Operating grants	1,907,919	1,800,158	107,761
Capital grants	56,368	32,115	24,253
General revenues:			
Property taxes	346,851	327,504	19,347
Sales and use taxes	29,573	32,851	(3,278)
Other taxes	22,005	18,632	3,373
Investment earnings	15,668	9,595	6,073
Unrestricted intergovernmental revenue	232,453	244,003	(11,550)
Other	160,521	164,177	(3,656)
Total revenues	4,182,653	3,940,694	241,959
Expenses:			
General government	283,081	179,575	103,506
Public protection	1,328,608	1,217,731	110,877
Public ways and facilities	149,768	177,870	(28,102)
Health and sanitation	468,382	499,669	(31,287)
Public assistance	980,550	970,415	10,135
Education	23,283	23,409	(126)
Recreation and culture	20,758	18,335	2,423
Interest on long-term debt	46,306	45,904	402
Riverside University Health Systems - MC	506,338	468,562	37,776
Waste Resources	75,358	56,299	19,059
Housing Authority	88,166	90,903	(2,737)
Flood Control	3,591	3,056	535
County Service Areas	413	390	23
Total expenses	3,974,602	3,752,118	222,484
Extraordinary items:			
Extraordinary item	(2,803)	(905)	(1,898)
Change in net assets	205,248	187,671	17,577
Net Position, Beginning of Year,			
as Restated	2,509,454	2,368,155	141,299
Net Position, End of Year	\$ 2,714,702	\$ 2,555,826	\$ 158,876

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 reported 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: Riverside University Health Systems-Medical Center, Waste Resources, Housing Authority, and County Service Areas.

Revenues

The County's revenue increased in 2016 in the amount of \$242.0 million. The major source for the increase was due to operating grants which saw a \$107.8 million increase. Charges for services saw a \$99.6 million increase. Those increases in revenue were slightly offset by a decrease in unrestricted intergovernmental revenue in the amount of \$11.6 million and sales and use taxes saw a \$3.3 million decrease.

Expenses

The expenses in 2016 also increased by \$222.5 million. There were two main factors that caused the increase: 1) Public protection saw a \$110.9 million increase and 2) General government saw a jump in expenses in the amount of \$103.5 million. However, health and sanitation decreased in the amount of \$31.3 million. Two of the three County's major business-type activities saw an increase in 2016: 1) Riverside University Health Systems-Medical Center by \$37.8 million and 2) Waste Resources by \$19.1 million.

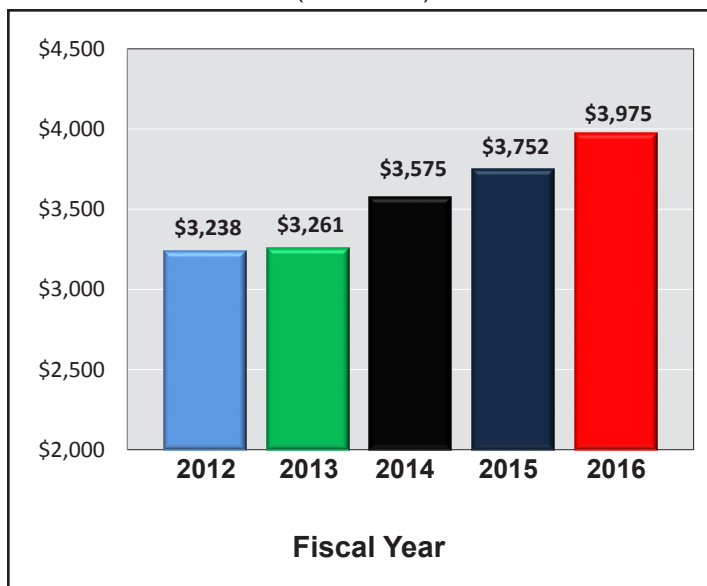
REVENUES AND EXPENSES

Revenues

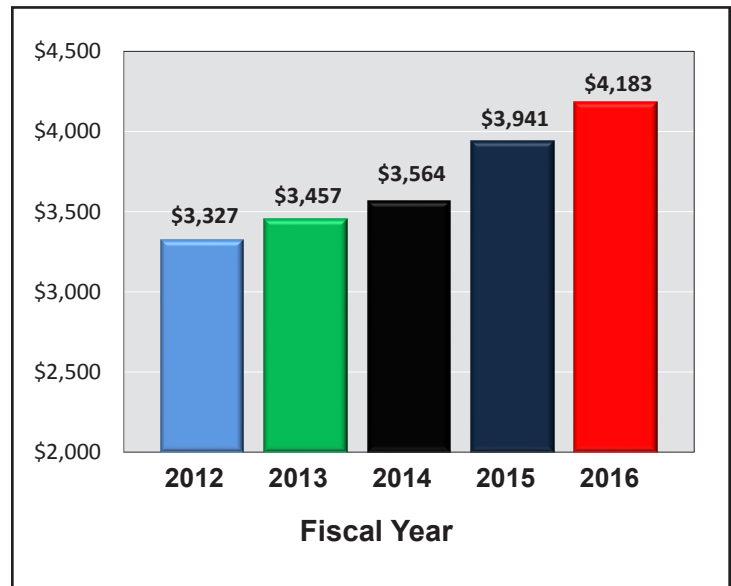
As the economy shows signs of recovering, so do revenues for the County. 2016 saw an increase in revenue in the amount of \$242.0 million. Revenues increased in both governmental and business-type activities. The increase in governmental activities was mainly due to operating grants. There was an increase of \$86.7 million in federal and state funds for programs including Medi-Cal, adult protective services, in-home support services, child welfare services, CalFresh, CalWorks, adoptions and foster care programs.

Charges for services and capital grants were the other two major revenue sources that caused revenue to increase in 2016. Charges for services increased by \$99.6 million due to additional patrolling services in the unincorporated areas of Riverside County by contractual law enforcement. Capital grants increased due to the County being awarded \$24.7 million from the SB81 State Financing Program for the new East County Detention Center and Van Horn Youth Treatment and Education Center.

Five Year Trend - Expenses
(In Millions)



Five Year Trend - Revenues
(In Millions)



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 2016, expenses increased by \$222.5 million. Governmental activities saw a \$167.8 million increase. Public protection saw the biggest increase which was caused by negotiated labor increases, raising liability coverage, correction health increases, the ongoing impact of Assembly Bill (AB) 109 public safety realignment and Proposition 47 re-sentencing cases. General government saw a \$103.5 million increase due to contributions made to support several building construction projects. These increases were offset by a decrease in health and sanitation as the Mental Health Department continues to expand clinics and services throughout the County with funding received from the Mental Health Services Act (MHSA) due to the joint location where health care and treatment are offered. Business-type activities saw an increase in expenses in 2016 in the amount of \$54.7 million.

REVENUES BY SOURCE

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

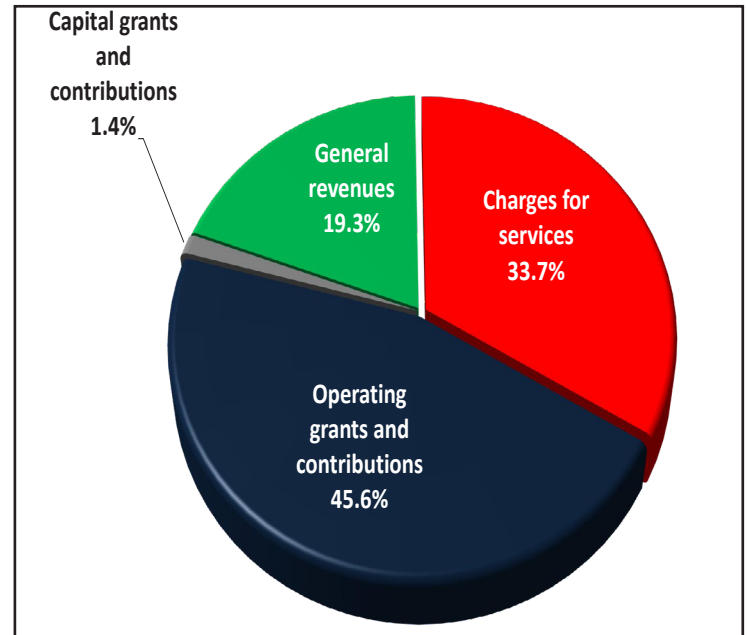
State, federal, other government, and private contributions to fund capital purchases for specific programs.

General Revenues

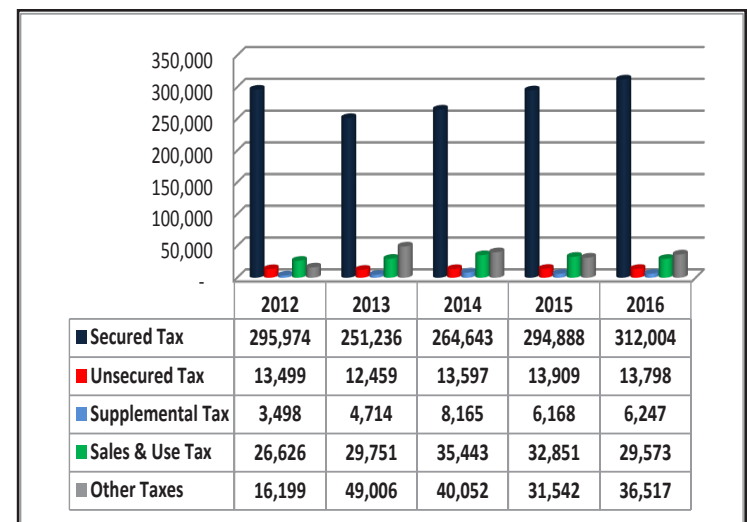
Taxes: Property taxes, sales and use taxes as well as other County levied taxes, investment income, rents and concessions, sale of surplus property, contributions and donations, non-governmental grants and unclaimed money.

- Secured Tax - property taxes on state and locally assessed property that are secured by a lien on the real property, in the opinion of the assessor (R&T Code 109)
- Unsecured Tax - taxes on property that are not secured by real property (ex. land and boats)
- Supplemental Tax - tax on property that has undergone a change in ownership or new construction

Revenues by Source

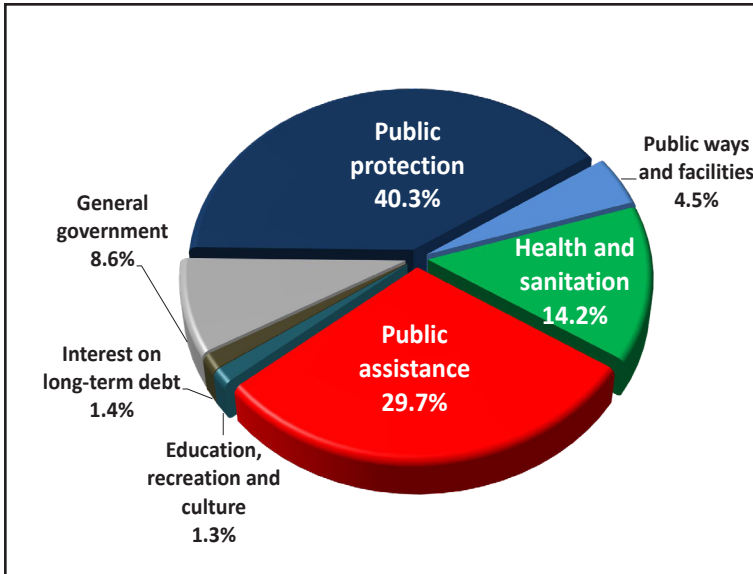


General Government Tax Revenues
(Dollars in Thousands)



EXPENSES BY FUNCTION

Expenses by Function



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

Assessor, Auditor-Controller, Treasurer-Tax Collector, Economic Development Agency, Date Festival, Housing Authority, Human Resources, Registrar of Voters, Redevelopment Agency, Public Safety Enterprise Communication, Facilities Management, Board of Supervisors, Executive Office, County Counsel and Purchasing

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, Riverside University Health Systems-Medical Center and Waste Resources

Public Assistance

Department of Public Social Services, Community Action Partnership, Office on Aging, Veteran's Services and Housing Authority

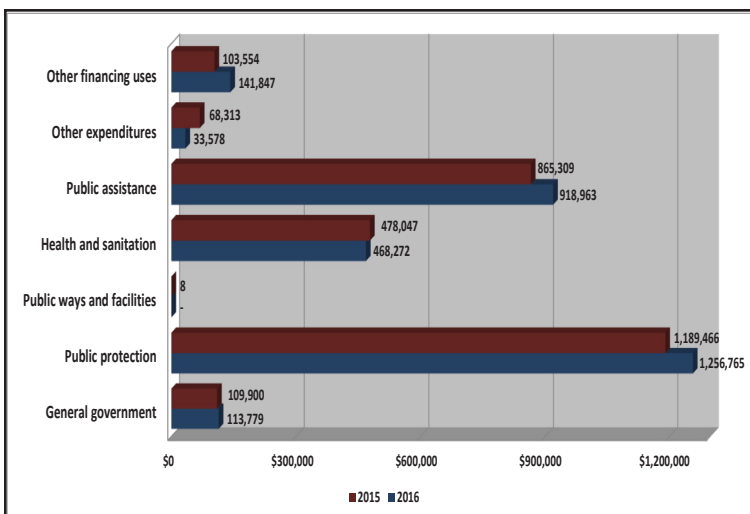
Education

Cooperative Extension and County Library

Recreation and Culture

Regional Parks and Edward Dean Museum

General Fund Expenditures & Other Financing Uses
(Dollars in Thousands)



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.



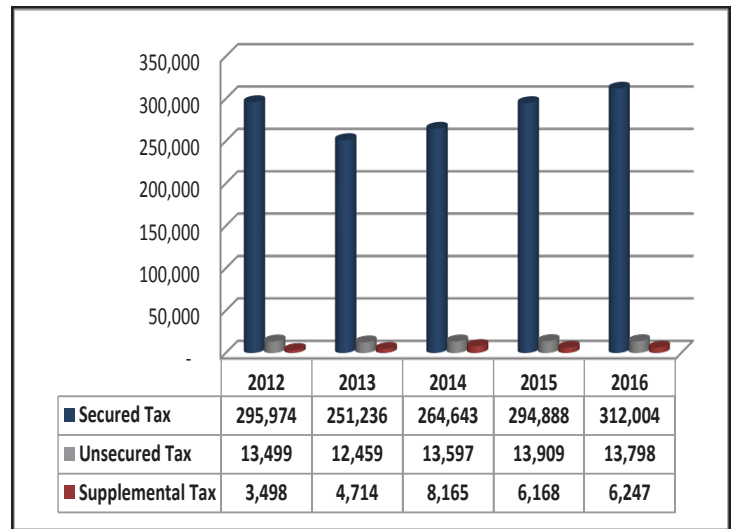
Auditor-Controller

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

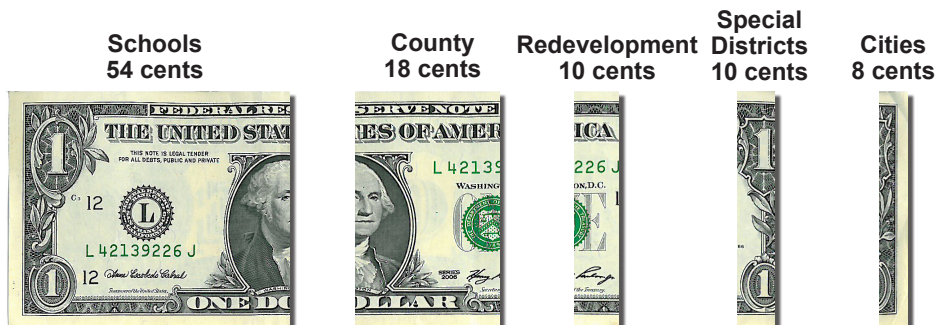
CREST Project

The Assessor-County Clerk-Recorder, Auditor-Controller, and Treasurer-Tax Collector 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 2017.

Property Tax Revenue
(In Thousands)

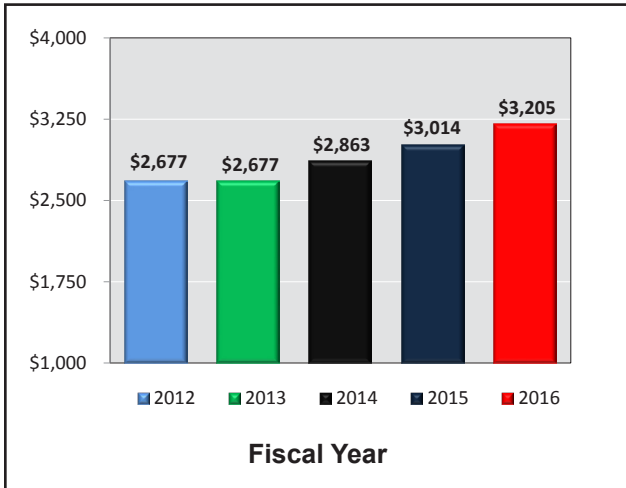


Where did your property tax dollar go in fiscal year 2015-2016?

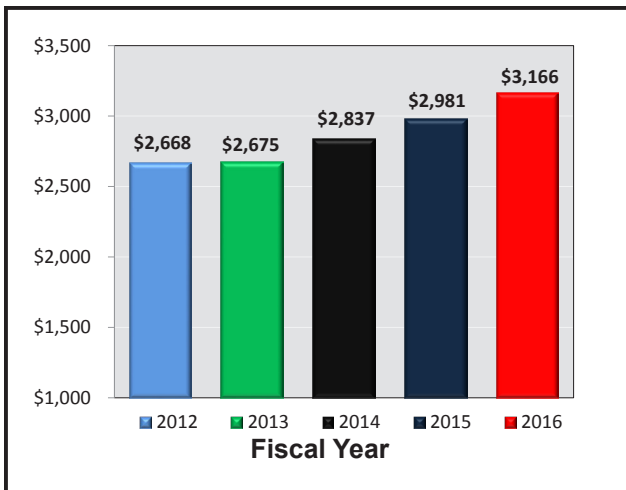


PROPERTY TAXES

Tax Levies
(In Millions)



Tax Collections
(In Millions)



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

1. Southern California Edison Co.	\$43,870
2. So. California Gas Co.	8,997
3. Verizon California Inc.	7,871
4. CPV Sentinel LLC.	6,756
5. Chelsea GCA Realty Partnership.	3,351
6. Inland Empire Energy Center LLC.	3,186
7. Tyler Mall LTD Partnership.	2,986
8. Blythe Energy LLC.	2,960
9. Walgreen Company.	2,951
10. KB Home Coastal Inc.	2,812

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



Riverside County
Property Tax Portal

Home Assessor Treasurer-Tax Collector Auditor-Controller Clerk of the Board County Home I Want to ...

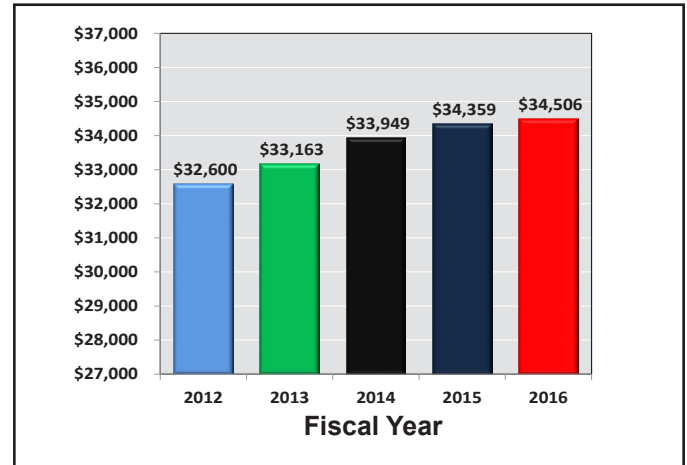
You are at: Home

DEMOGRAPHICS

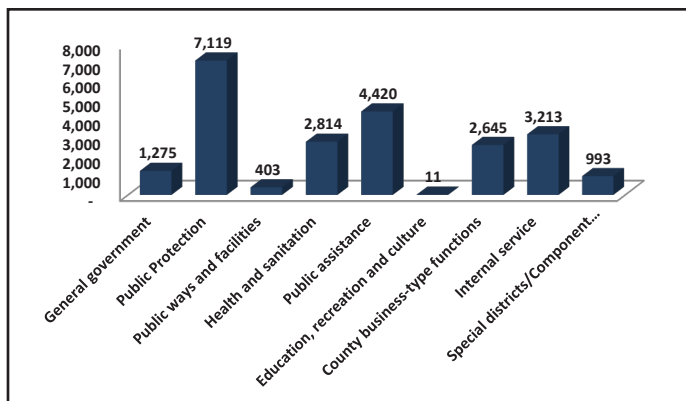
Riverside County Principal Employers (Number of employees)

1. County of Riverside	21,479
2. March Air Reserve Base	8,500
3. U. C. Riverside	8,306
4. Amazon.....	7,500
5. Stater Brothers Market	6,900
6. Kaiser Permanente Riverside Medical ...	5,300
7. Corona-Norco Unified School District.....	5,098
8. Desert Sands Unified School District.....	4,202
9. Riverside Unified School District.	3,973
10. Pechanga Resort Casino.....	3,931

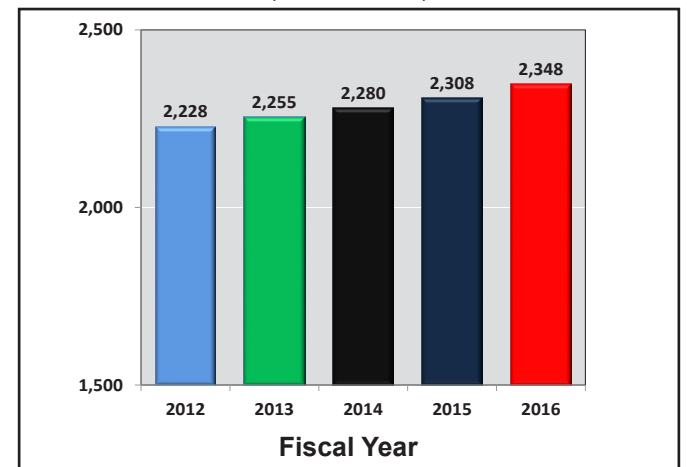
Per Capita Income



Full-time Equivalent County Government Employees by Function/Program*

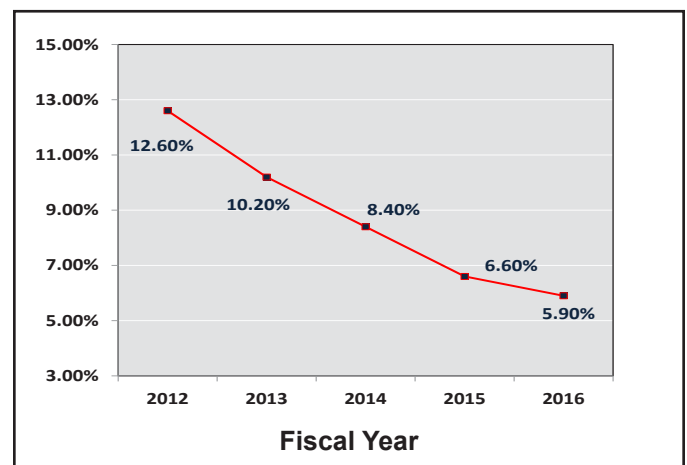


Population (In Thousands)



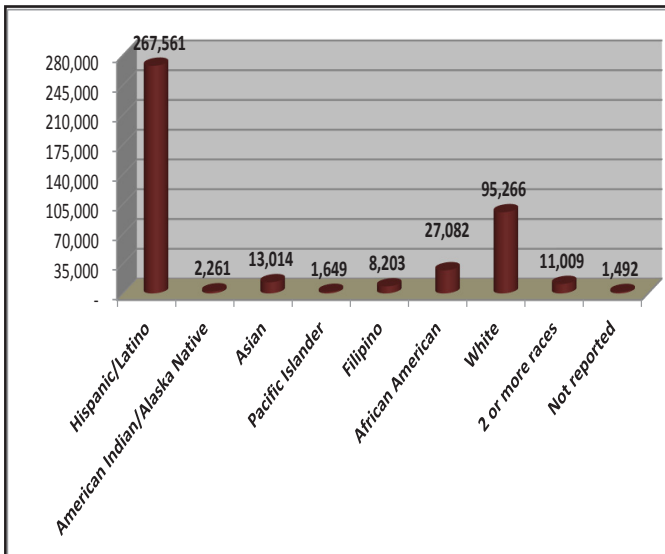
*Temporary employees, 1,675, filled as of 6/01/16, are included in the total number of employees.

Unemployment Rate



DEMOGRAPHICS

**Riverside County School Enrollment
by Ethnicity 2015-2016**



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

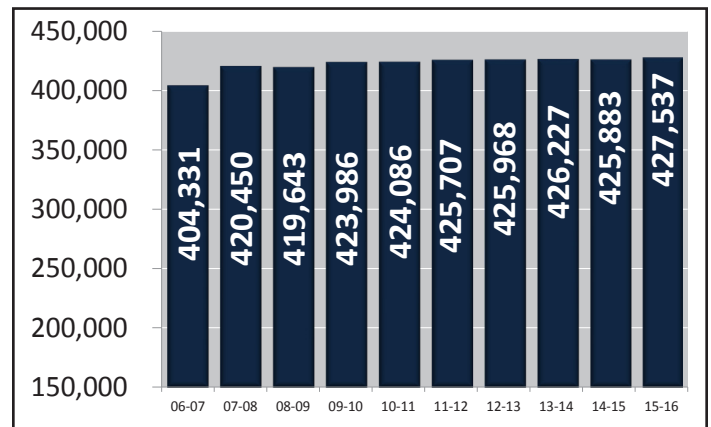
Highest Enrollment per Riverside County School District

Corona-Norco Unified	53,354
Riverside Unified	42,462
Moreno Valley Unified.....	33,942
Temecula Valley Unified	29,996

Additional information about the Riverside County Office of Education may be found at their website:

www.rcoe.us

**Kindergarten Through 12th Grade
Enrollment Growth 2006-2016**



SERVICE OPERATING INDICATORS

Environmental Health

Facilities inspections..... 30,919
Inspections include fixed food facilities, pools, spas, hazardous material generators and miscellaneous food operations

Public Health

Patient visits 143,956
Patient services performed.....299,048
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.....41,773
Spays and neuters..... 14,508

Public Social Services

CalWORKs clients.....29,090
Food stamp clients 132,274
Medi-Cal clients..... 341,519
In-home supportive services..... 24,888
Services include meal preparation and cleanup, food shopping, bathing, dressing, personal care, domestic services (cleaning), assistance with medications, etc.
Foster care placements.....4,063
Child welfare services.....10,471
Services include child adoptions and investigations of child abuse, neglect or abandonment

Assessor-Clerk-Recorder

Assessments919,810
Official records recorded555,870
Vital records copies issued.....86,597
Official records copies issued.....23,014

Waste Resources

Landfill tonnage1,320,497
Recycling tonnage2,052

Sheriff

Number of bookings49,864
Coroner case load13,885
Calls for services—Unincorporated areas (contract cities not included)..... 193,763
Patrol stations.....10

Fire

Medical assistance112,799
Fires extinguished14,988
Other services 22,163
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 precincts869
Polling places564
Voters911,269
Number of voters that were mailed voting materials for all elections in the fiscal year
Poll workers.....2,234

Auditor-Controller

Invoices paid.....359,917
Vendor warrants issued 227,037
Active vendors 28,697
Payroll warrants (checks) issued..... 564,546
Audits per fiscal year 35



SERVICE OPERATING INDICATORS

Riverside University Health Systems - MC

Emergency room treatments	88,780
Emergency room services—Mental Health.....	12,896
Clinic visits.....	116,277
Admissions	19,863
Patient days.....	104,276
Discharges.....	19,147

Veterans' Services

Phone inquiries answered	38,812
Client interviews	25,072
Claims filed	6,792

Community Action Partnership

Utility assistance (households)	15,743
Weatherization (households).....	997
Energy education attendees.....	10,398
Disaster relief (residents).....	13,734
Income tax returns prepared	4,545
After school program (students)	2,198
Mediation (cases)	2,579

County Library

Total circulation - books	2,704,884
Reference questions answered	478,827
Patron door count.....	4,069,001
Programs offered.....	10,423
Programs attendance	176,502
Branch libraries.....	35
Book mobiles.....	2

Probation

Adults on probation	14,422
Juveniles in secure detention	153
Juveniles in treatment facilities.....	57
Juveniles in detention facilities	6,375

Mental Health

Mental health clients.....	42,764
Substance abuse clients.....	15,723
Detention clients	12,627
Probate conservatorship clients	479
Mental health conservatorship clients	1,005

Agricultural Commissioner

Export phytosanitary certificates.....	13,546
Pesticide use inspections	1,211
Weights and measures regulated.....	141,092
Agriculture quality inspections	350
Plant pest inspections.....	9,846
Nursery acreage inspected.....	7,708
Weights and measures inspected	75,508

Parks and Recreation

Historic sites	5
Nature centers	4
Archaeological sites.....	6
Wildlife reserves	9
Regional parks.....	11



INTERNET RESOURCES

Visit the County of Riverside's Official Website

www.countyofriverside.us

Where you can find information about:

Online services provided:

- Board Agendas
- County Agencies and Departments
- County Employment
- County Ordinances
- Court Cases
- Property Assessments
- Public and Official Records
- Roads and Highways
- Voting and Elections
- 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

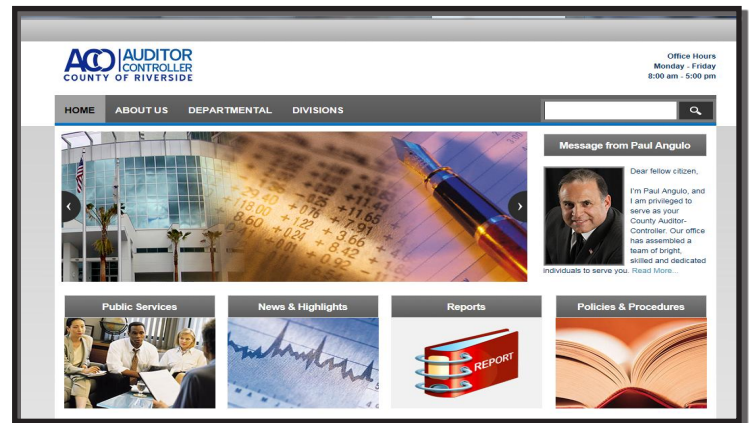
Where you can find information about:

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