



JACQUELINE COCHRAN AIR SHOW

COUNTY OF RIVERSIDE, CALIFORNIA

POPULAR ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2017

*PAUL ANGULO, CPA, MA
COUNTY AUDITOR-CONTROLLER*

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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, 2017.



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.

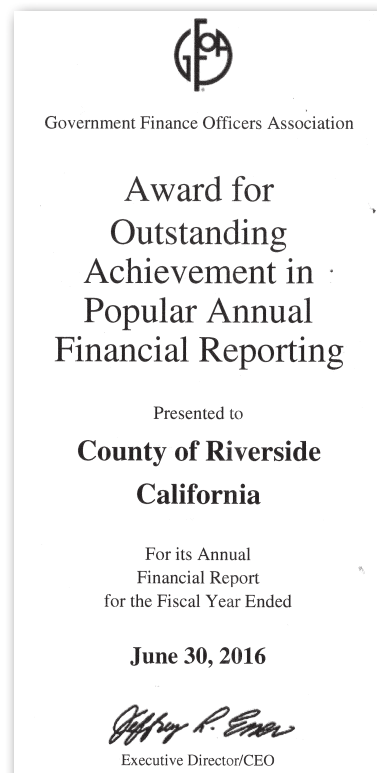
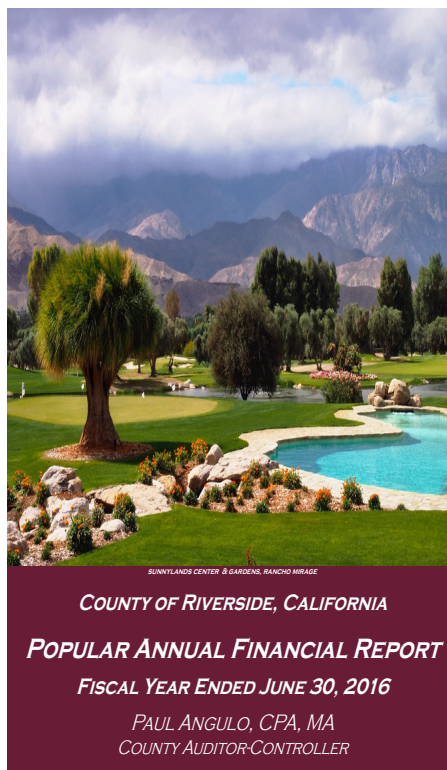
Incident reports can be made 24-hours a day, 365 days per year by phone (800) 461-9330 or via the Auditor-Controller website www.rivcofraudhotline.com.

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, 2016. 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, 2016. This was the eleventh 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.”

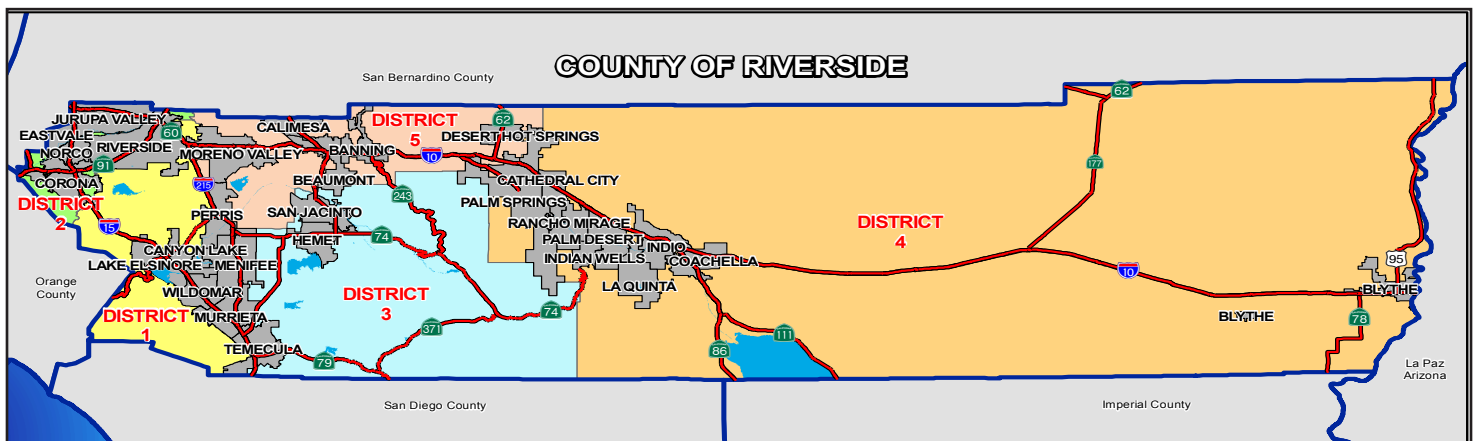
County of Riverside Overview

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.

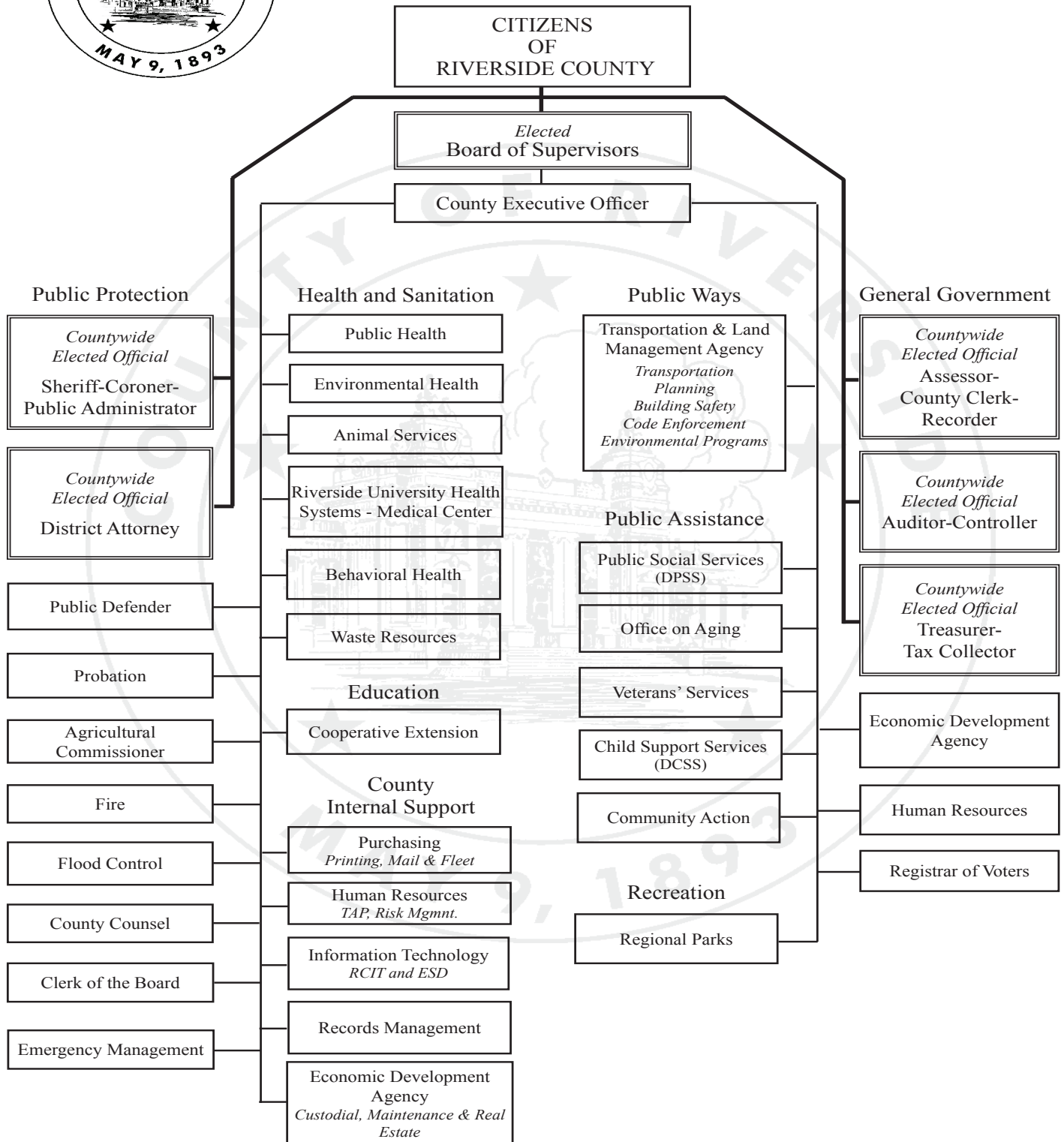
There are 28 incorporated cities located within the County. The latest city to be incorporated was Jurupa Valley on July 1, 2011. The largest cities in the County are the city of Riverside (the county seat) with a population of 326,792, Moreno Valley with a population of 206,750 and Corona with a population of 167,759.

Total County population was 2,384,783 on January 1, 2017, an increase of 1.6% compared to the revised estimate for 2016 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 15.7% 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



Jon Christensen
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.



V. Manuel Perez - 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 2016-17

Financial Highlights

- At the close of fiscal year 2016-17, 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 \$3.6 billion of net investment in capital assets, \$958.7 million of restricted resources for the County's ongoing obligations related to programs with external restrictions and \$1.9 billion deficit of unrestricted resources.
- As of June 30, 2017, the County's governmental funds reported combined fund balances of \$1.1 billion, a decrease of \$132.3 million in comparison with the prior year. Approximately 19.8% of this amount (\$217.9 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 the acquisition of building and land, building improvement, equipment and leased vehicle purchases and completion of various projects related to bridges, roads, storm water drains and channels, traffic signals, and other infrastructures.
- During fiscal year 2016-17, \$40.0 million lease revenue bonds were issued for refunding the outstanding Riverside County Palm Desert Financing Authority Lease Revenues Bond (County Facilities Projects) 2008 Series A, and \$83.2 million capital leases were issued for financing the costs associated with equipment, vehicles, and the energy conservation programs.
- 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 \$250.8 million, or approximately 8.5% 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.

Deferred Outflows of Resources – A consumption of net assets by the government that is applicable to a future reporting period.

Deferred Inflows of Resources – An acquisition of net assets by the government that is applicable to a future reporting period.

STATEMENT OF NET POSITION

Primary Government (In Thousands)

	2017	2016	Variance
ASSETS:			
Cash and investments	\$ 1,185,007	\$ 1,187,295	\$ (2,288)
Receivables, net	661,457	629,664	31,793
Inventories	14,212	14,397	(185)
Prepaid items and deposits	12,049	8,710	3,339
Restricted cash and investments	682,520	820,848	(138,328)
Other noncurrent receivables	23,805	23,434	371
Loans receivable	93,407	92,638	769
OPEB asset, net	33,340	32,780	560
Land held for resale	38,558	39,494	(936)
Capital assets:			
Nondepreciable assets	1,384,919	1,333,754	51,165
Depreciable assets, net	3,644,234	3,537,499	106,735
Total assets	7,773,508	7,720,513	52,995
DEFERRED OUTFLOWS OF RESOURCES:			
Pension	1,086,278	584,221	502,057
Defeasance of debt	69	139	(70)
Interest rate swap	21,690	29,091	(7,401)
Total deferred outflows of resources	1,108,037	613,451	494,586
LIABILITIES:			
Current Liabilities:			
Accounts payable	145,076	160,974	(15,898)
Salaries and benefits payable	143,532	135,265	8,267
Due to other governments	239,565	211,132	28,433
Interest payable	10,790	8,009	2,781
Deposits payable	1,171	953	218
Advances from grantors and third parties	296,184	282,015	14,169
Notes payable	83,462	88,507	(5,045)
Other liabilities	4,165	32,298	(28,133)
Interest rate swap	21,690	29,091	(7,401)
Long-term liabilities:			
Due within one year	393,628	325,123	68,505
Due beyond one year	4,578,446	3,828,776	749,670
Total liabilities	5,917,709	5,102,143	815,566
DEFERRED INFLOWS OF RESOURCES:			
Pension	334,913	488,311	(153,398)
Teeter tax loss reserve	22,059	21,715	344
Service concession arrangement	6,659	7,093	(434)
Other deferred inflows	-	-	-
Total deferred inflows of resources	363,631	517,119	(153,488)
NET POSITION:			
Net investment in capital assets	3,557,222	3,353,794	203,428
Restricted for:			
Community development	143,770	147,900	(4,130)
Debt service	341,510	123,898	217,612
Health and sanitation	36,375	40,094	(3,719)
Public protection	72,230	91,694	(19,464)
Public ways & facilities	358,952	309,773	49,179
Other programs	5,880	3,578	2,302
Unrestricted	(1,915,734)	(1,356,029)	(559,705)
Total net position	\$ 2,600,205	\$ 2,714,702	\$ (114,497)

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 decreased by 4.2%, or \$114.5 million, during fiscal year 2016-17. Governmental activities decreased by \$89.1 million in net position while business-type activities decreased by \$25.4 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 136.8%, or \$3.6 billion, of the County's total net position for fiscal year 2016-17.

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 36.9%, or \$958.7 million, of the County's total net position for fiscal year 2016-17.

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 2016-17, \$(1.7) billion is from governmental activities, and \$(226.0) million is from business-type activities. The balance in this category is (73.7)%, or \$(1.9) billion, of the County's total net position for fiscal year 2016-17.

CAPITAL ASSETS & LONG-TERM LIABILITIES

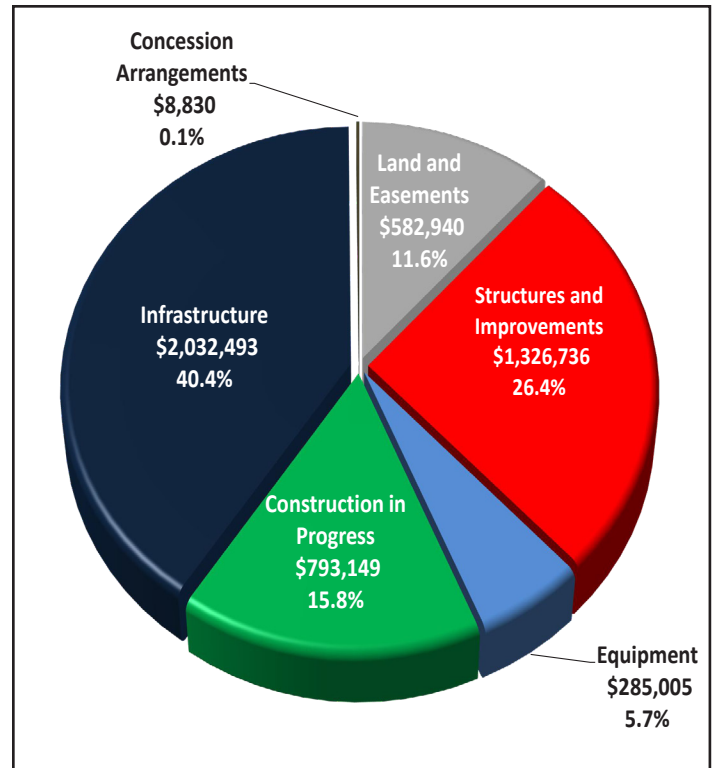
Capital Assets

As of June 30, 2017, the County's capital assets for both governmental and business-type activities amounted to \$5.0 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.

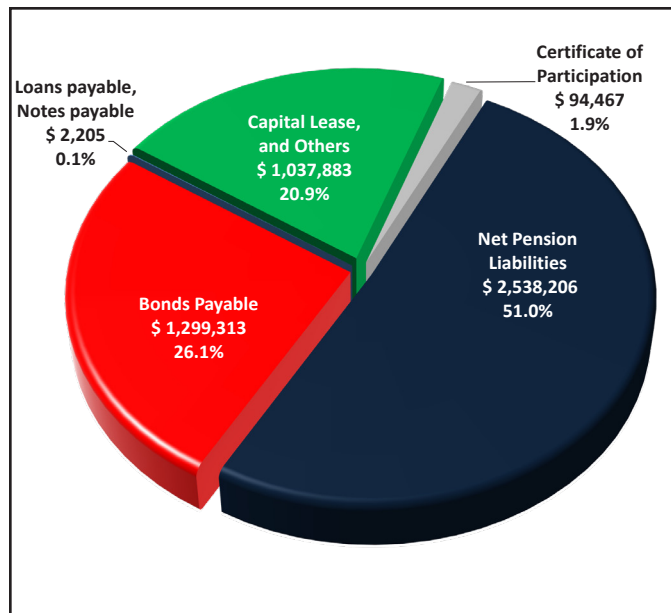
Major capital assets and projects under construction in fiscal year 2016-2017 included the following:

- Roads and signal infrastructures – \$229.7 million
- East County Parking Structure - \$11.0 million
- CREST project – \$6.7 million
- EDA projects such as the East County Detention Center, Public Defender Building remodel and Youth Rehabilitative Facility– \$146.5 million
- Riverside University Health Systems - Medical Center projects and expansion – \$20.5 million
- Flood storm drains and channel projects - \$12.2 million
- Waste Resources and Fleet vehicles - \$4.6 million
- Land easements - \$24.0 million

Capital Assets, net of depreciation
(In Thousands)



Long-Term Obligations
(In Thousands)



Long-Term Obligations

As of June 30, 2017, the County's outstanding debt obligation for its government-wide activities amounted to \$5.0 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

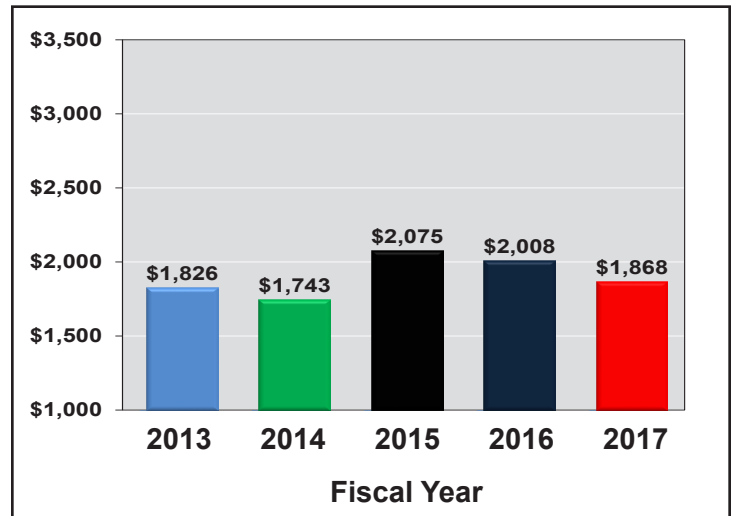
CASH AND INVESTMENTS, NET POSITION

Cash and Investments

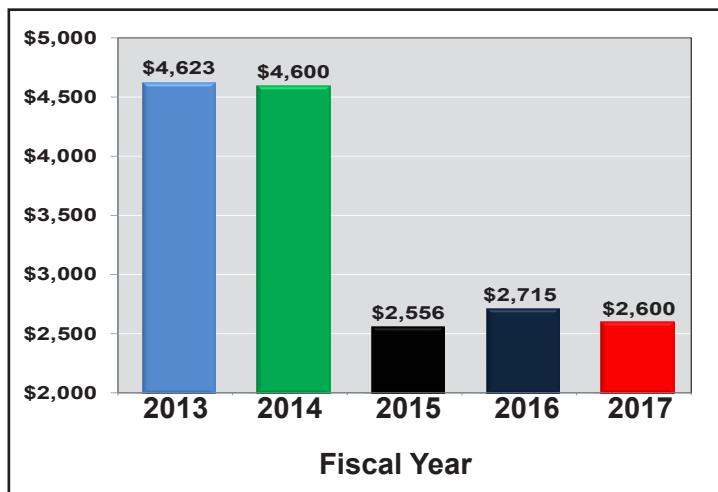
The Cash and Investments represented in the Government-wide Statement of Net Position includes cash and investments that are available for use, as well as restricted cash and investments for both governmental and business-type activities.

At the end of the current fiscal year, the County reported a decrease of \$140.6 million in cash and investments. Unrestricted cash and investments showed a decrease of \$2.3 million and restricted cash and investments decreased in the amount of \$138.3 million. The general fund's cash and investments balance decreased by \$40.4 million and restricted cash and investment increased by \$32.9 million. Also, the capital projects public facilities improvement fund saw an increase of \$26.8 million and the flood control special revenue fund increased by \$14.4 million. For business type activities, the major decrease was from the Riverside University Health Systems - Medical Center which saw a decrease of \$25.3 million in cash and investments and a decrease in restricted cash and investments in the amount of \$1.9 million in fiscal year 2017. Waste Resources offset those decreases with an increase of \$8.1 million in cash and investments and an increase of \$1.1 million 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 less 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 \$114.5 million decrease over fiscal year 2016. The most significant increase in net position was in net investment in capital assets which saw an increase of \$203.4 million. Restricted net position increased by \$241.8 million. These increases were offset by a decrease of \$559.7 million in unrestricted net position.

STATEMENT OF ACTIVITIES

Primary Government (In Thousands)

	2017	2016	Variance
Revenues:			
Program revenues:			
Charges for services	\$ 1,483,500	\$1,411,295	\$ 72,205
Operating grants	1,912,480	1,907,919	4,561
Capital grants	49,640	56,368	(6,728)
General revenues:			
Property taxes	367,937	346,851	21,086
Sales and use taxes	27,881	29,573	(1,692)
Other taxes	20,844	22,005	(1,161)
Investment earnings	15,100	15,668	(568)
Unrestricted intergovernmental revenue	258,999	232,453	26,546
Other	164,297	160,521	3,776
Total revenues	4,300,678	4,182,653	118,025
Expenses:			
General government	277,276	283,081	(5,805)
Public protection	1,465,762	1,328,608	137,154
Public ways and facilities	199,023	149,768	49,255
Health and sanitation	559,906	468,382	91,524
Public assistance	1,024,047	980,550	43,497
Education	24,603	23,283	1,320
Recreation and cultural services	17,980	20,758	(2,778)
Interest on long-term debt	69,874	46,306	23,568
Riverside University Health Systems - MC	582,419	506,338	76,081
Waste Resources	87,115	75,358	11,757
Housing Authority	91,783	88,166	3,617
Flood Control	3,903	3,591	312
County Service Areas	370	413	(43)
Total expenses	4,404,061	3,974,602	429,459
Extraordinary items:			
Extraordinary item	1,152	(2,803)	3,955
Change in net assets	(102,231)	205,248	(307,479)
Net Position, Beginning of Year,			
as Restated	2,702,436	2,509,454	192,982
Net Position, End of Year	\$ 2,600,205	\$ 2,714,702	\$ (114,497)

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 2017 in the amount of \$118.0 million. The major source for the increase was due to charges for services which saw a \$72.2 million increase. Unrestricted intergovernmental revenue saw a \$26.5 million increase. Those increases in revenue were slightly offset by a decrease in capital grants in the amount of \$6.7 million and sales and use taxes saw a \$1.7 million decrease.

Expenses

The expenses in 2017 also increased by \$429.5 million. There were two main factors that caused the increase: 1) Public protection saw a \$137.2 million increase and 2) Health and sanitation saw a jump in expenses in the amount of \$91.5 million. However, general government decreased in the amount of \$5.8 million. The County's major business-type activities saw an increase in 2017: 1) Riverside University Health Systems-Medical Center by \$76.1 million and 2) Waste Resources by \$11.8 million.

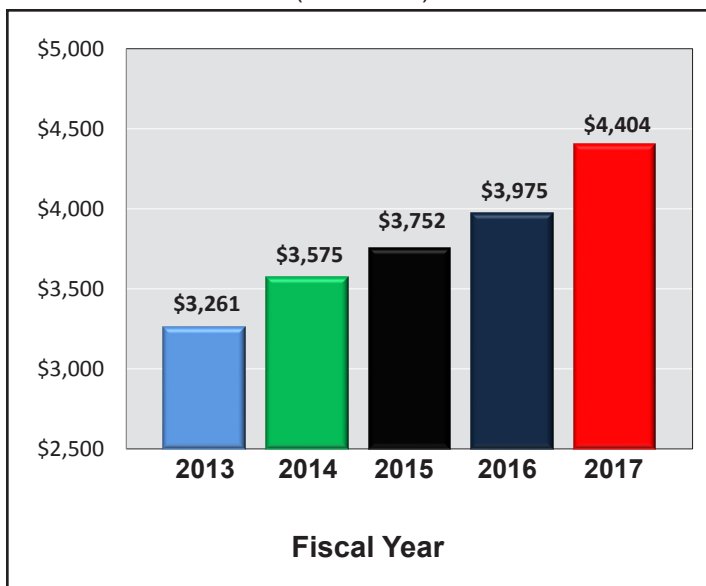
REVENUES AND EXPENSES

Revenues

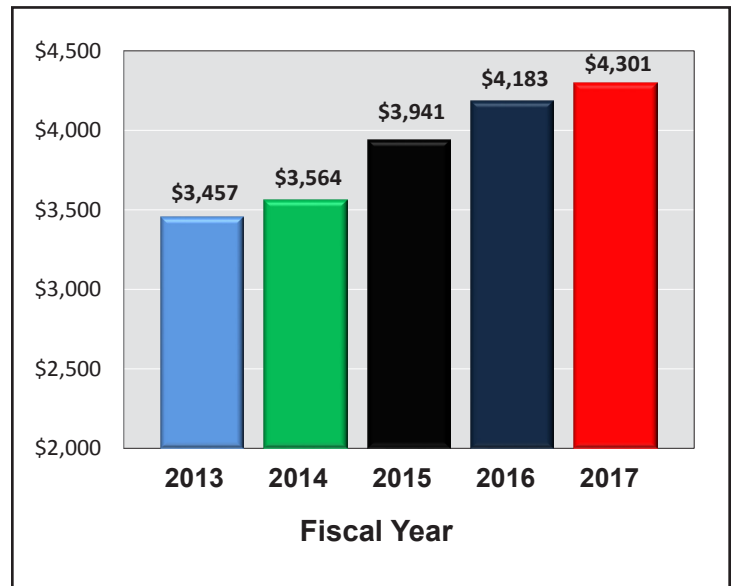
As the economy shows signs of recovering, so do revenues for the County. 2017 saw an increase in revenue in the amount of \$118.0 million. Revenues increased in both governmental and business-type activities. The increase in governmental activities was mainly due to charges for services. General revenue saw an increase of \$21.0 million due to the growth of assessed valuation based on the contributing factors including a decrease in Prop. 8 reductions and continued appreciation in sales prices in all sectors of the real estate market.

Charges for services for governmental activities increased by \$31.8 million due to additional patrolling services in the unincorporated areas of Riverside County by contractual law enforcement. Capital grants decreased by \$5.0 million due to the completion of the Alan M. Crogan Youth Treatment and Education Center that provides enhanced aftercare programs for juveniles following release from treatment and assists them with community re-entry.

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 2017, expenses increased by \$429.5 million. Governmental activities saw a \$337.8 million increase. Public protection saw the biggest increase which was caused by an increase in recruitment to meet state mandates and maintain service levels, merit increases, and employment leave paid for retirement. Also service rates from the State Department of Forestry and Fire Protection increased by an average of 5%. Health and sanitation increased by \$91.5 million as health service levels throughout the County increased due to the continuation of implementing the Affordable Care Act, the behavioral Health Integration Initiative, the Whole-Person Care Initiative, and the Drug Medical Organized Delivery System Waiver. The increase in public ways and facilities was mainly caused by the construction costs associated with road improvements including extension and resurfacing due to recent development in the communities.

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

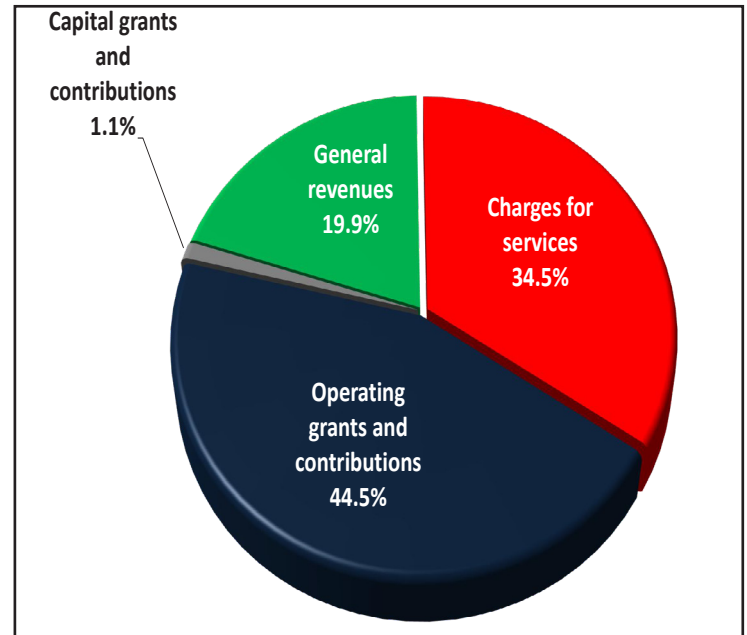
State, federal, other government, and private contributions to fund capital purchases for specific programs.

General Revenues

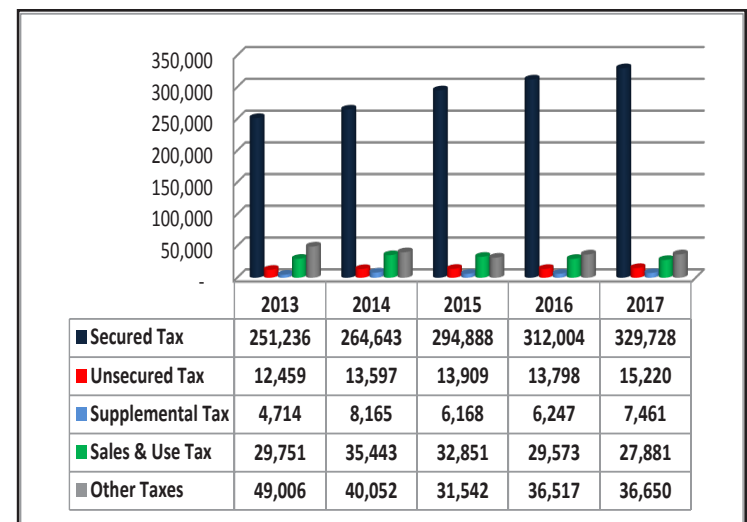
Taxes: Property taxes, sales and use taxes as well as other County levied taxes, investment income, rents and concessions, sale of surplus property, contributions and donations, non-governmental grants and unclaimed money.

- 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

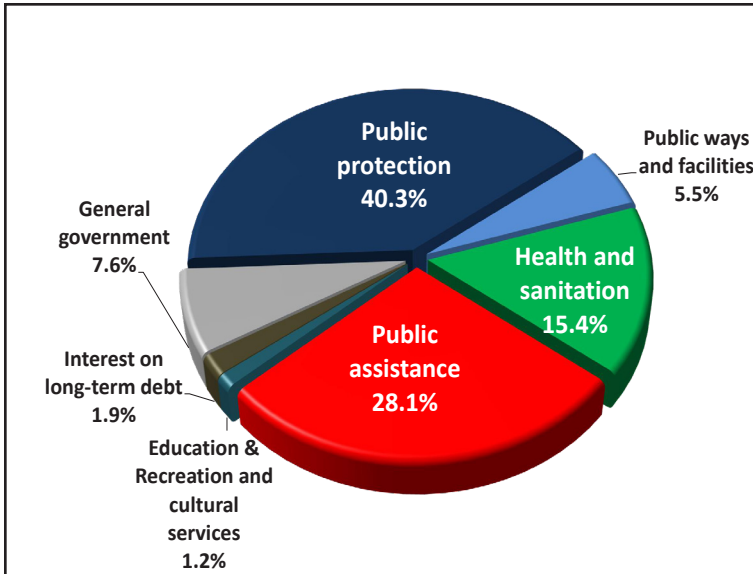


General Government Tax Revenues
(Dollars in Thousands)



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

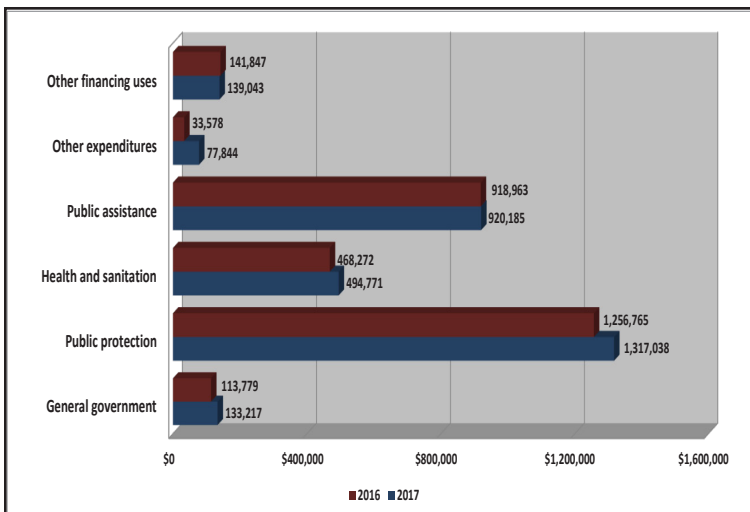
Education

Cooperative Extension and County Library

Recreation and Cultural Services

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.



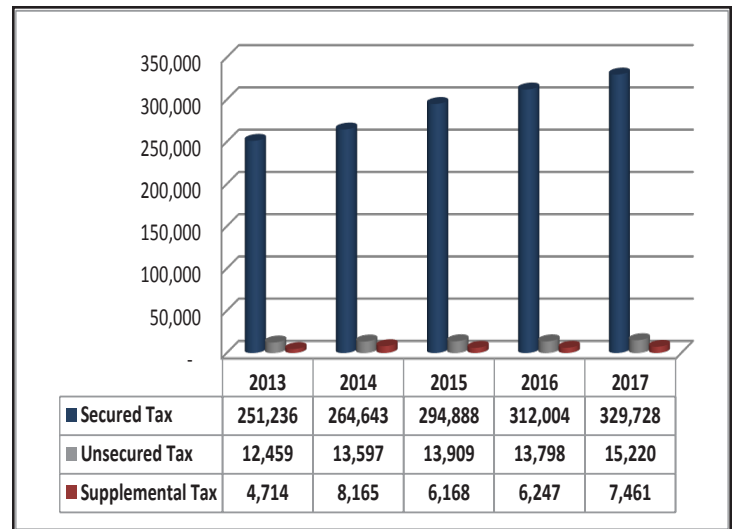
Auditor-Controller

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

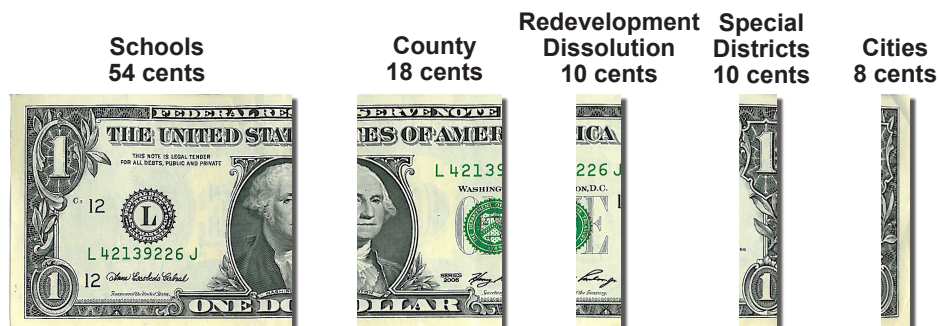
CREST Project

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 2018.

Property Tax Revenue
(In Thousands)

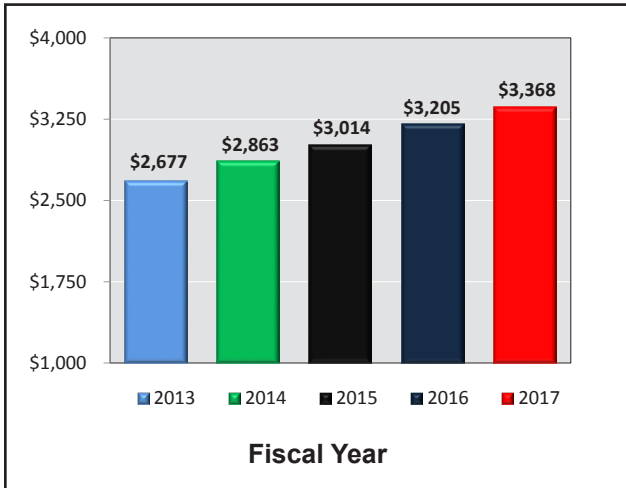


Where did your property tax dollar go in fiscal year 2016-2017?

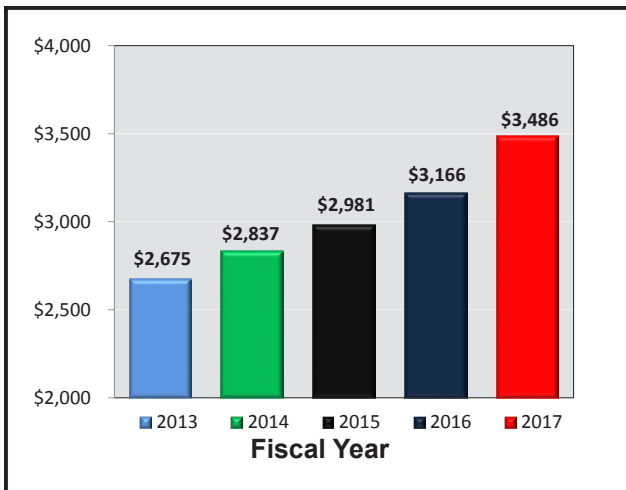


PROPERTY TAXES

Tax Levies
(In Millions)



Tax Collections
(In Millions)



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

1.	Southern California Edison Co.	\$51,918
2.	Southern California Gas Co.	11,008
3.	Verizon California Inc.	9,158
4.	CPV Sentinel LLC	7,966
5.	Lennar Homes of California Inc.	3,731
6.	Costco Wholesale Group	3,366
7.	Blythe Energy LLC	3,268
8.	Ross Dress for Less Inc	3,231
9.	Chelsea GCA Realty Partnership	3,222

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 ...

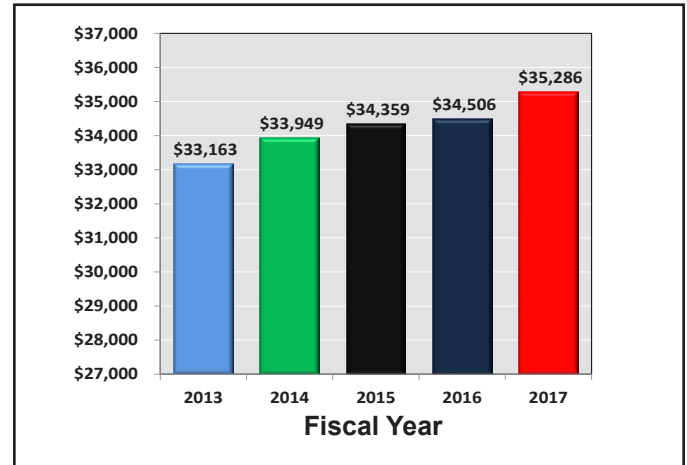
You are at: Home

DEMOGRAPHICS

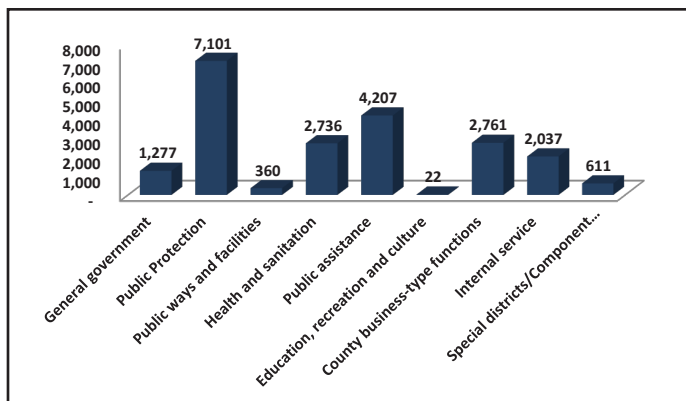
Riverside County Principal Employers (Number of employees)

1. County of Riverside 22,538
2. University of California, Riverside..... 8,686
3. March Air Reserve Base 8,500
4. Amazon.....7,500
5. Kaiser Permanente Riverside Medical ... 5,739
6. Corona-Norco Unified School District..... 5,399
7. Riverside Unified School District 4,236
8. Pechanga Resort Casino..... 4,000
9. Riverside University Health System. 3,876
10. Eisenhower Medical Center..... 3,665

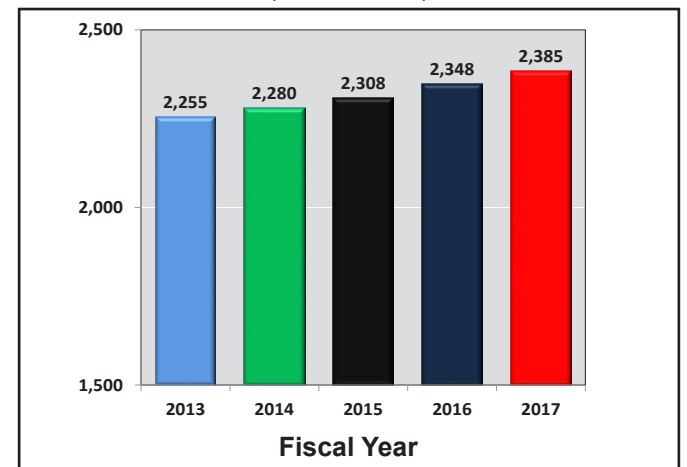
Per Capita Income



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

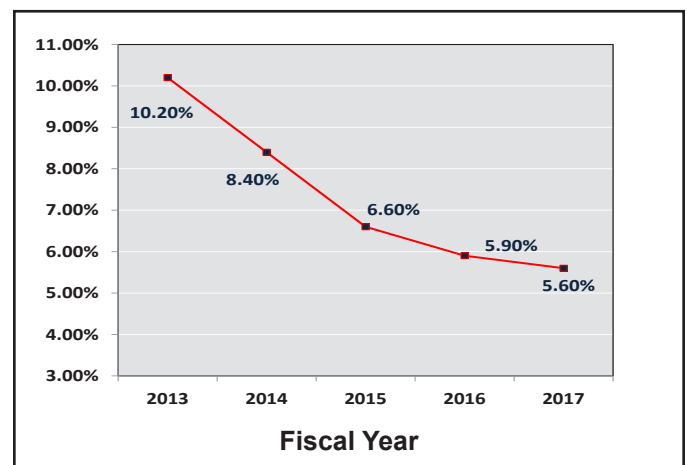


Population (In Thousands)



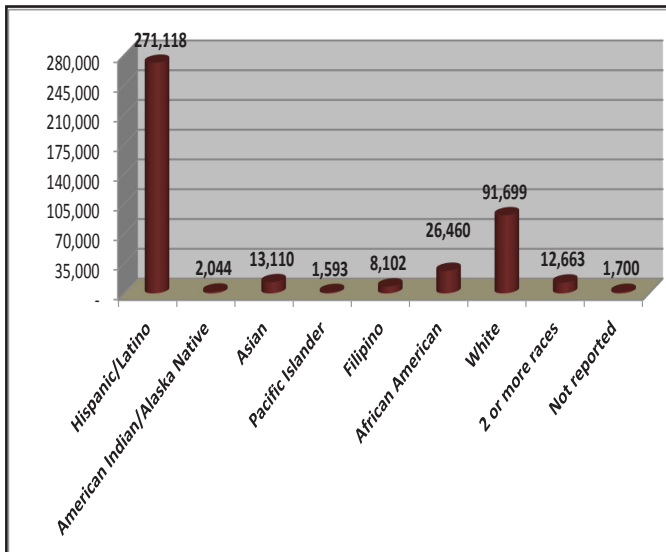
*Temporary employees, 1,387, filled as of 6/01/17, are included in the total number of employees.

Unemployment Rate



DEMOGRAPHICS

Riverside County School Enrollment by Ethnicity 2016-2017



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

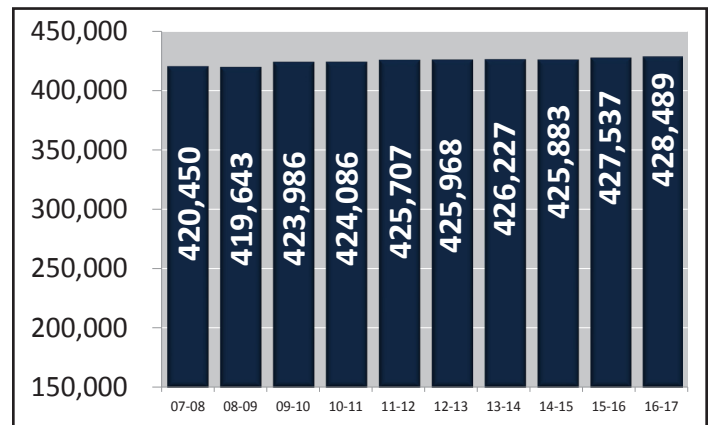
Highest Enrollment per Riverside County School District

Corona-Norco Unified	53,157
Riverside Unified	42,769
Moreno Valley Unified.....	33,408
Temecula Valley Unified	29,917

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

www.rcoe.us

Kindergarten Through 12th Grade Enrollment Growth 2007-2017



SERVICE OPERATING INDICATORS

Environmental Health

Facilities inspections 28,205
 Inspections include fixed food facilities, pools, spas, hazardous material generators and miscellaneous food operations

Public Health

Patient visits 124,031
 Patient services performed 242,554
 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 (live animals) 38,858
 Spays and neuters completed 15,337

Public Social Services

CalWORKs clients 26,306
 Food stamp clients 127,778
 Medi-Cal clients 351,817
 In-home supportive services 27,564
 Services include meal preparation and cleanup, food shopping, bathing, dressing, personal care, domestic services (cleaning), assistance with medications, etc.
 Foster care placements 3,670
 Child welfare services 9,761
 Services include child adoptions and investigations of child abuse, neglect or abandonment

Assessor-Clerk-Recorder

Assessments 925,405
 Official records recorded 587,906
 Vital records copies issued 89,691
 Official records copies issued 23,093

Waste Resources

Landfill tonnage 1,408,688
 Recycling tonnage 2,463

Sheriff

Number of bookings 49,896
 Coroner case load 14,476
 Calls for services—Unincorporated areas (contract cities not included) 187,087
 Patrol stations 10

Fire

Medical assistance 119,868
 Fires extinguished 15,975
 Other services 24,053
 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 1,126
 Polling places 587
 Voters 1,022,375
 Number of voters that were mailed voting materials for all elections in the fiscal year
 Poll workers 3,087

Auditor-Controller

Invoices paid 280,498
 Vendor warrants (checks) issued 234,781
 Active vendors 35,198
 Payroll warrants (checks) issued 568,689
 Audits per fiscal year 55



SERVICE OPERATING INDICATORS

Riverside University Health Systems - MC

Emergency room treatments	77,963
Emergency room services—Mental Health.....	12,854
Clinic visits.....	99,309
Admissions	17,826
Patient days.....	104,854
Discharges.....	18,397

Veterans' Services

Phone inquiries answered	36,971
Client interviews	21,183
Claims filed	6,789

Community Action Partnership

Utility assistance (households)	18,017
Weatherization (households).....	1,260
Energy education attendees.....	7,428
Disaster relief (residents).....	13,400
Income tax returns prepared	5,239
After school program (students)	2,703
Mediation (cases)	2,009

County Library

Total circulation - books	2,513,032
Reference questions answered	479,917
Patron door count.....	3,606,142
Programs offered.....	9,680
Programs attendance	163,198
Branch libraries.....	35
Book mobiles.....	2

Probation

Adults on probation	12,185
Juveniles in secure detention	137
Juveniles in treatment facilities.....	60
Juveniles in detention facilities	5,978

Mental Health

Mental health clients.....	43,013
Substance abuse clients.....	15,966
Detention clients	13,690
Probate conservatorship clients	453
Mental health conservatorship clients	647

Agricultural Commissioner

Export phytosanitary certificates.....	13,478
Pesticide use inspections	800
Weights and measures regulated.....	141,939
Agriculture quality inspections	605
Plant pest inspections.....	7,468
Nursery acreage inspected.....	6,727
Weights and measures inspected	60,197

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

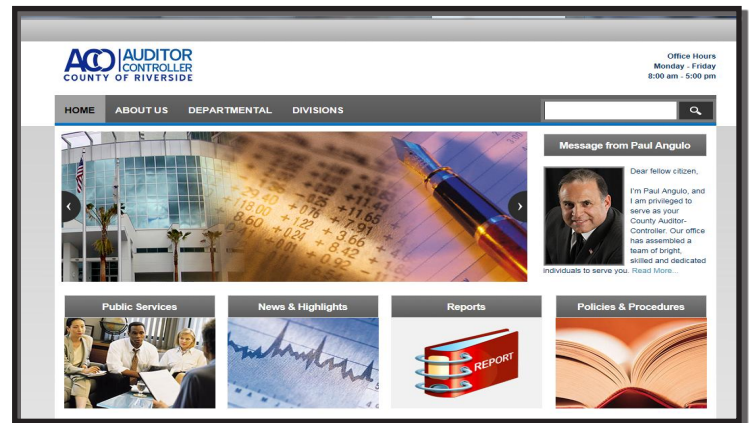
Where you can find information about:

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