



*County of Riverside, California*

***Popular Annual Financial Report***

*Fiscal Year Ended June 30, 2014*

*Paul Angulo, CPA, M.A.*  
*County Auditor-Controller*

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## *A message from your Auditor-Controller*

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 in the way our office serves you, the taxpayer.

County government's primary financial report is the Comprehensive Annual Financial Report (CAFR). CAFR provides information on consolidated revenues, expenditures, and net position in detail. This publication, Financial Highlights, is designed to address that complexity by providing a summarized version of in an easier-to-read format.

The data in Financial Highlights are drawn from CAFR for the fiscal year ended June 30, 2014. The data in this report, Financial Highlights, is not necessarily GAAP (Generally Accepted Accounting Principles) based. CAFR, however, is prepared in conformance with GAAP and is independently audited by the Brown Armstrong Accountancy Corporation. Both the CAFR and Financial Highlights are available at my office and online at [www.auditorcontroller.org](http://www.auditorcontroller.org).



Respectfully,

Paul Angulo, CPA, M.A.  
Riverside County Auditor-Controller

### **Fraud, Waste, and Abuse Program**

As part of our role in the stewardship of public funds, our office initiated a countywide fraud, waste, and abuse prevention program in 2009. This became 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. Reports can be made 24-hours a day, 365 days per year by phone (800) 461-9330 or via Internet [www.rivcofraudhotline.com](http://www.rivcofraudhotline.com).

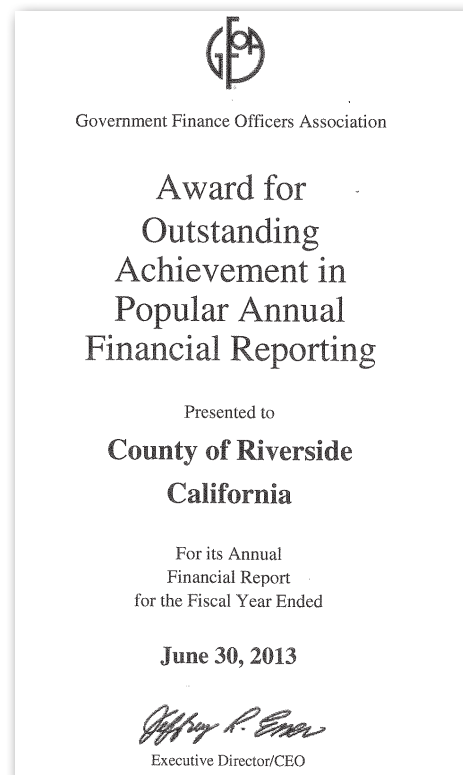
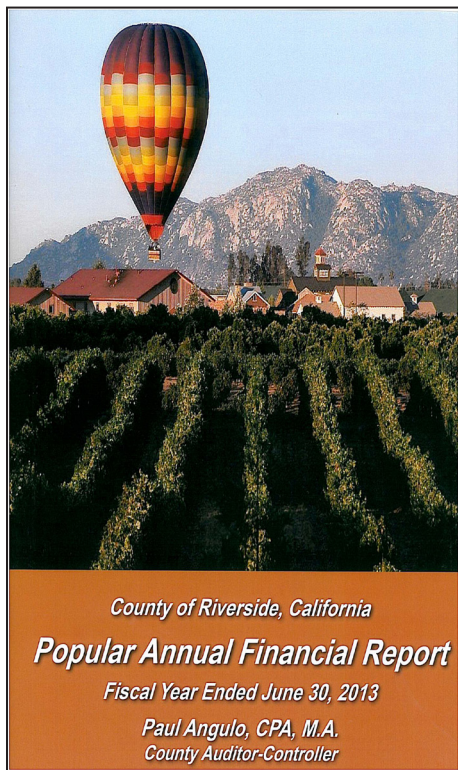


# Financial Highlights Award

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, 2013. 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, 2013. This was the eighth 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.”

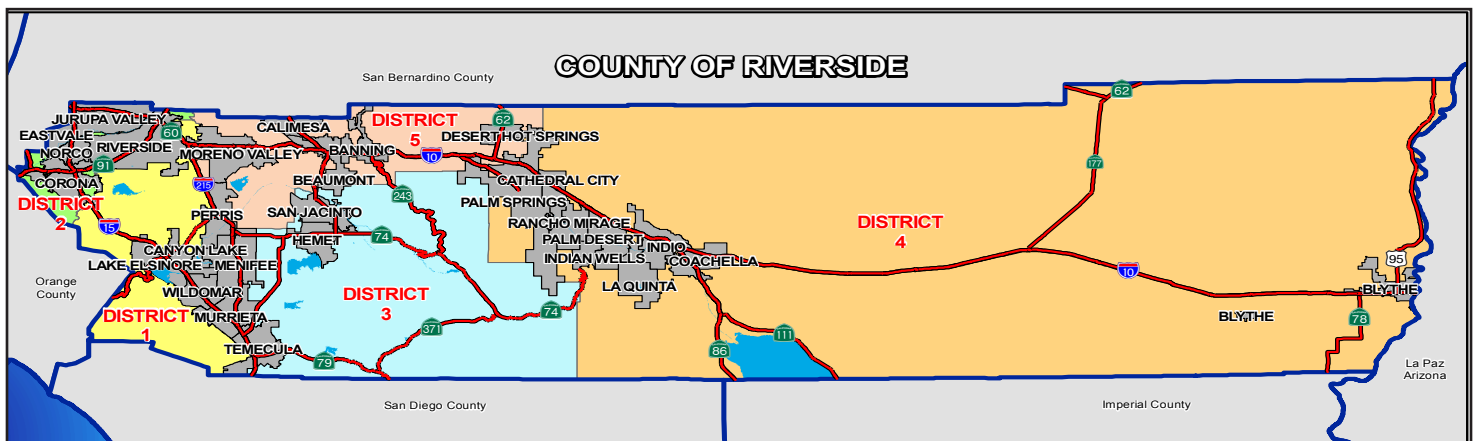
## County of Riverside Overview

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.

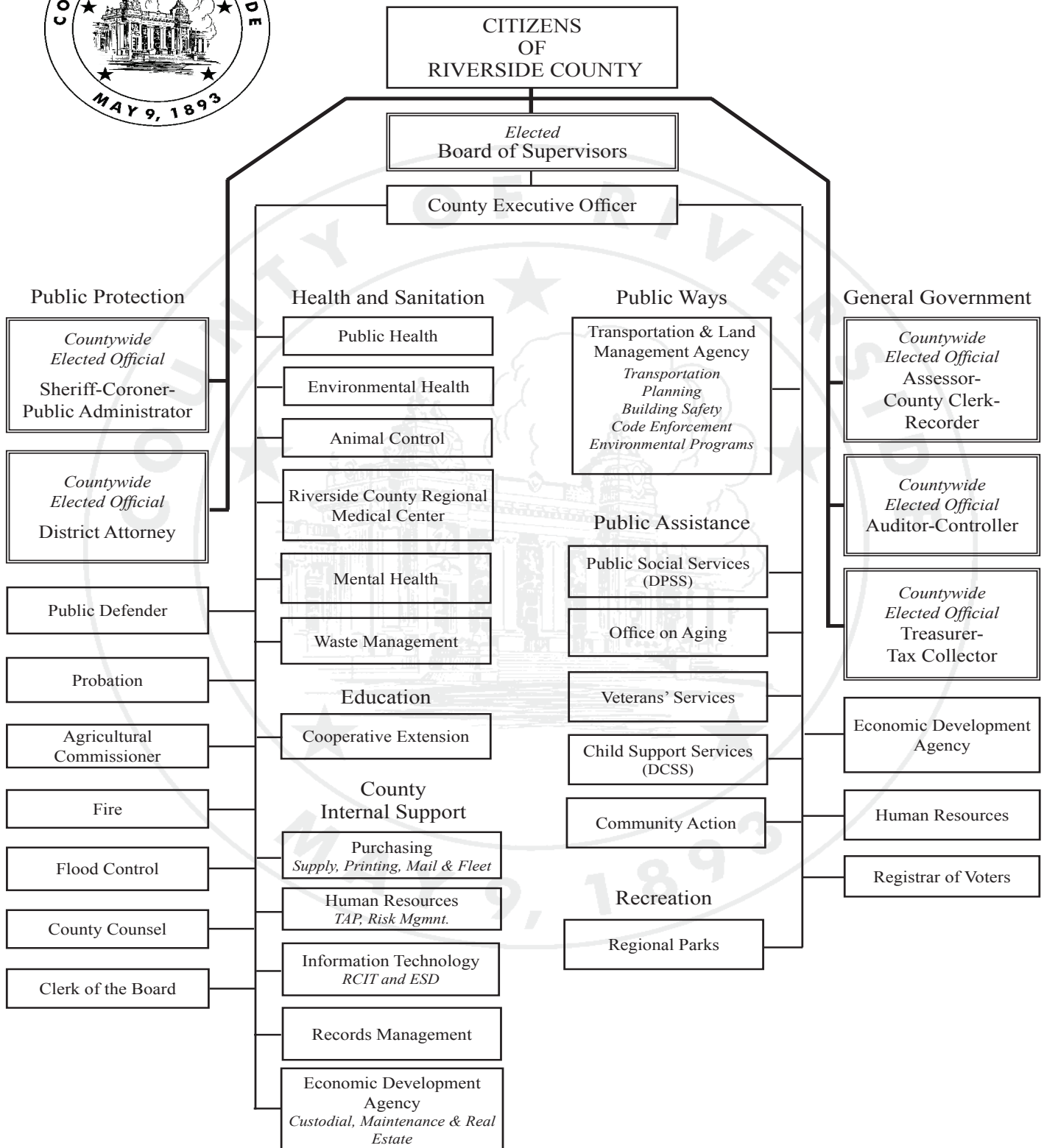
There are 28 incorporated cities located within the County. The latest city to be incorporated was Jurupa Valley on July 1, 2011. The largest cities in the County are the city of Riverside (the county seat) with a population of 314,034, Moreno Valley with a population of 199,258, and Corona with a population of 159,132.

Total County population was 2,279,967 on January 1, 2014, an increase of 1.1% compared to the revised estimate for 2013 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.



# Organizational Structure



# *Countywide Elected Officials*



Paul Angulo  
Auditor  
Controller



Stanley Sniff, Jr.  
Sheriff  
Coroner  
Public Administrator



Paul Zellerbach  
District Attorney



Don Kent  
Treasurer  
Tax Collector



Larry Ward  
Assessor  
County Clerk  
Recorder



# Board of Supervisors



## **Kevin Jeffries - District 1**

The First Supervisorial District includes areas within the City of Riverside (the La Sierra and Arlington communities), 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, Spring Hills, Warm Springs, Lake Hills and Lake Mathews.



## **John F. Tavaglione - District 2**

The Second Supervisorial District includes the cities of Corona, Norco, Jurupa Valley, and Eastvale; 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.



## **Jeff Stone - 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 and Pinyon Communities.



## **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 2013-14

## Financial Highlights

- At the close of fiscal year 2013-14, the County's assets and deferred outflow of resources exceeded its liabilities and deferred inflow of resources by \$4.6 billion (*net position*). The net position included \$690.2 million of unrestricted resources, which may be used to meet the County's ongoing obligations to citizens and creditors; \$596.4 million of restricted resources, which is required by external sources or through enabling legislation to be used for specific purposes; and \$3.3 billion is net investment in capital assets.
- As of June 30, 2014, the County's governmental funds reported combined fund balances of \$1.1 billion, a decrease of \$52.2 million in comparison with the prior year. Approximately 19.1% of this amount (\$203.4 million) is available for spending at the County's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unrestricted fund balance (the total of the *committed*, *assigned*, and *unassigned* components of fund balance) for the general fund was \$244.0 million, or approximately 9.9% of total general fund expenditures.
- \$231.2 million increase in capital assets net of accumulated depreciation resulted from addition of equipment purchases, acquisition of building and land, and completion of various projects related to roads and storm water drains.
- \$21.6 million increase in outstanding long-term debt resulted mainly from bond issuance and net of scheduled retirement of outstanding debts.

**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)

	2014	2013	Variance
<b>ASSETS:</b>			
Cash and investments	\$ 1,085,948	\$ 1,232,815	\$ (146,867)
Receivables, net	604,000	584,992	19,008
Inventories	12,591	14,987	(2,396)
Prepaid items and deposits	7,925	11,734	(3,809)
Restricted cash and investments	657,212	593,207	64,005
Other noncurrent receivables	40,740	41,356	(616)
Loans receivable	75,781	72,037	3,744
Pension asset, net	459,778	452,149	7,629
OPEB asset, net	26,820	26,399	421
Land held for resale	34,380	34,368	12
Capital assets:			
Nondepreciable assets	1,470,655	1,379,943	90,712
Depreciable assets, net	2,949,218	2,808,741	140,477
<b>Total assets</b>	<b>7,425,048</b>	<b>7,252,728</b>	<b>172,320</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Defeasance of debt	278	347	(69)
Interest rate swap	25,722	26,821	(1,099)
<b>Total deferred outflows of resources</b>	<b>26,000</b>	<b>27,168</b>	<b>(1,168)</b>
<b>LIABILITIES:</b>			
Current Liabilities:			
Cash overdrawn	40,894	21,647	19,247
Accounts payable	175,892	124,483	51,409
Salaries and benefits payable	92,397	79,254	13,143
Due to other governments	159,636	124,759	34,877
Interest payable	9,709	9,830	(121)
Deposits payable	853	441	412
Advances from grantors and third parties	285,723	271,093	14,630
Notes payable	119,462	142,840	(23,378)
Other liabilities	4,808	2,289	2,519
Interest rate swap	25,722	26,821	(1,099)
Long-term liabilities:			
Due within one year	243,424	215,397	28,027
Due beyond one year	1,664,444	1,611,233	53,211
<b>Total liabilities</b>	<b>2,822,964</b>	<b>2,630,087</b>	<b>192,877</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Teeter tax loss reserve	19,706	17,703	2,003
Service concession arrangement	7,962	8,396	(434)
Other deferred inflows	722	722	-
<b>Total deferred inflows of resources</b>	<b>28,390</b>	<b>26,821</b>	<b>1,569</b>
<b>NET POSITION:</b>			
Net investment in capital assets	3,313,125	3,117,581	195,544
Restricted for:			
Community development	169,536	173,461	(3,925)
Debt service	141,921	160,049	(18,128)
Health and sanitation	41,512	35,681	5,831
Public protection	63,534	79,493	(15,959)
Public ways & facilities	141,602	152,854	(11,252)
Other programs	38,262	43,134	(4,872)
Unrestricted	690,202	860,735	(170,533)
<b>Total net position</b>	<b>\$ 4,599,694</b>	<b>\$ 4,622,988</b>	<b>\$ (23,294)</b>

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 0.5%, or \$23.3 million, during fiscal year 2013-14. Governmental activities increased by \$61.7 million in net assets while business-type activities decreased by \$85.0 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 72.0%, or \$3.3 billion, of the County's total net assets under this category for fiscal year 2013-14.

### 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 13.0%, or \$596.4 million, of the County's total net assets for fiscal year 2013-14.

### 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 2013-14, \$718.1 million is from governmental activities, and \$(27.9) million is from business-type activities. The balance in this category is 15.0%, or \$690.2 million, of the County's total net assets for fiscal year 2013-14.



# Capital Assets & Long-Term Liabilities

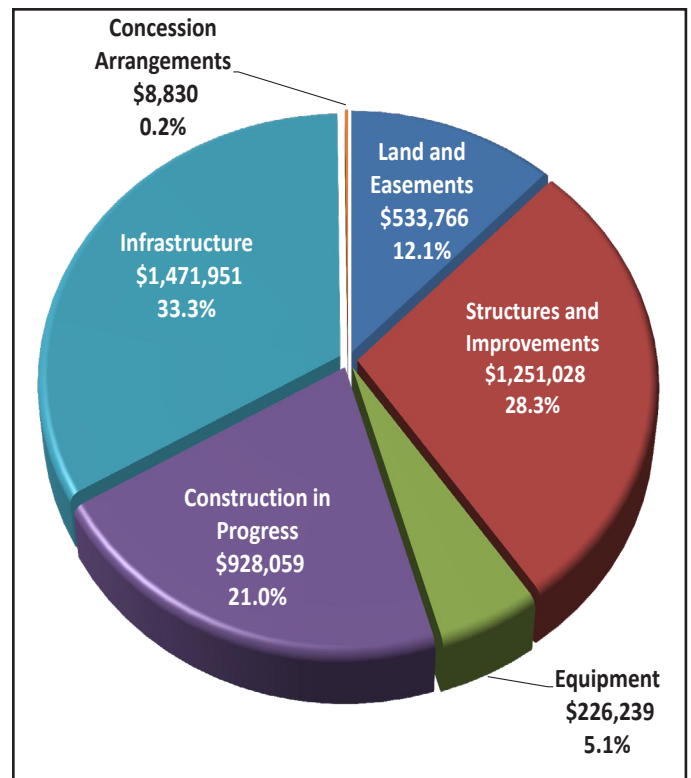
## Capital Assets

As of June 30, 2014, the County's capital assets for both governmental and business-type activities amounted to \$4.4 billion (net of depreciation). The capital assets include land and easements, land improvements, construction in progress, infrastructure (channels, storm drains, basins, roads, traffic signals, bridges, runways, and parks), structures and improvements, and equipment.

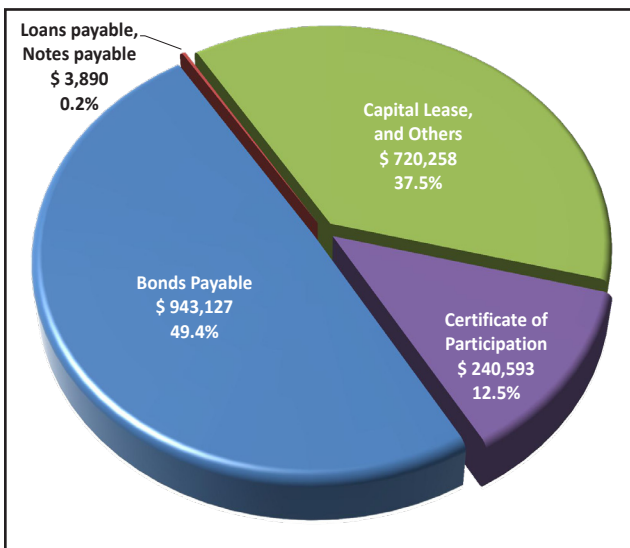
Major projects under construction in fiscal year 2013-2014 included the following:

- Roads and signal infrastructures – \$23.9 million
- Riverside County Innovation Center - \$28.4 million
- CREST project – \$7.2 million
- Land easements – \$42.9 million
- Perris Valley Aquatic Center – \$11.1 million
- Flood storm drains and channel projects - \$10.6 million
- Public Safety Enterprise Communication - \$72.6 million

**Capital Assets, net of depreciation**  
(In Thousands)



**Long-Term Obligations**  
(In Thousands)



## Long-Term Liabilities

As of June 30, 2014, the County's outstanding long-term obligation for its government-wide activities amounted to \$1.9 billion. Long-term debt incurred by the County of Riverside includes bonds, certificates of participation, loans, capital leases, and others.

The following are credit ratings maintained by the County

	<u>Moody's Investors Service, Inc</u>	<u>Standard &amp; Poor's Corp.</u>
Short-term notes	MIG1	SP-1+
Long-term general oblig.	Aaa	AA+

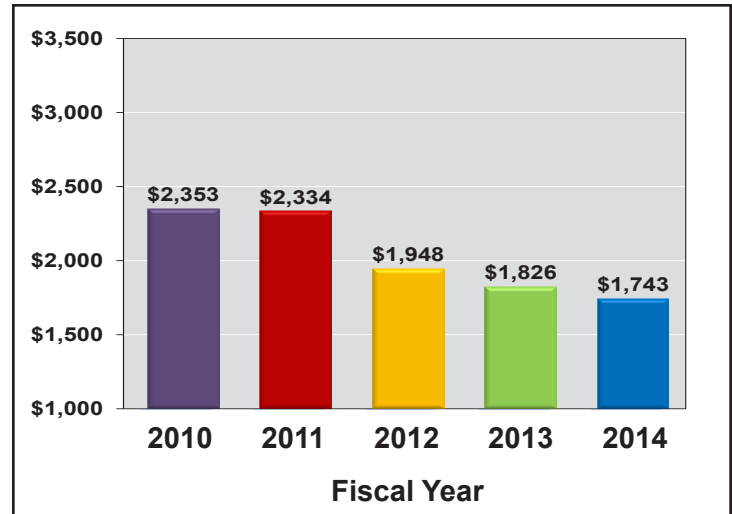
# Cash and Investments, Net Position

## Cash and Investments

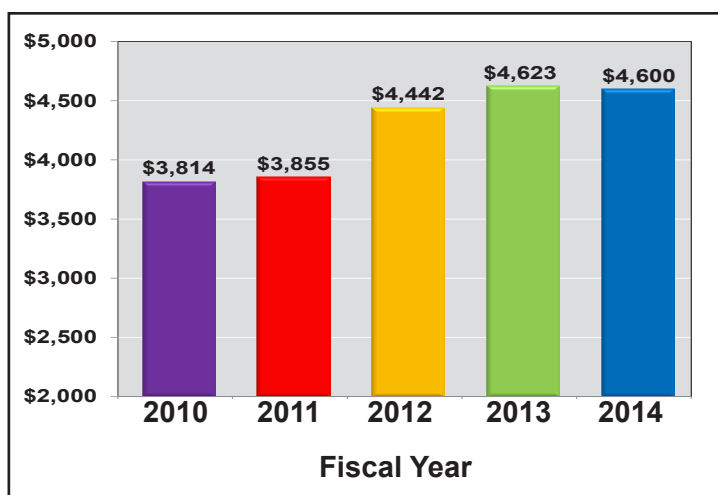
The Cash and Investments represented in the Government-wide Statement of Net Position includes cash and investments that are available for use, as well as restricted cash and investments for both governmental and business-type activities.

At the end of the current fiscal year, the County reported a decrease of \$102.1 million in cash and investments. Unrestricted cash and investments showed a decrease of \$166.1 million which was offset by an increase in restricted cash and investments in the amount of \$64.0 million. The general fund's cash and investments balance increased by \$650.0 thousand and restricted cash and investment increased by \$42.7 million. Also, the public facilities improvement fund dropped by \$38.1 million and the transportation special revenue fund by \$21.8 million. For business-type activities, the major decrease was from Waste Management, which resulted in a cash and investments decrease of \$67.6 million, but its restricted cash and investments increased by \$14.2 million.

**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 assets balances for both governmental and business-type activities, with total assets exceeding liabilities by \$4.6 billion, which is a \$23.3 million decrease over fiscal year 2013. The most significant increase in net position is the net investment in capital assets in the amount of \$195.5 million. This increase was offset by a decrease in unrestricted net position in the amount of \$170.5 million as well as \$48.3 million in restricted net position.

# Statement of Activities

## Primary Government (In Thousands)

	2014	2013	Variance
<b>Revenues:</b>			
Program revenues:			
Charges for services	\$ 1,171,861	\$1,189,208	\$ (17,347)
Operating grants	1,593,627	1,503,390	90,237
Capital grants	30,340	28,393	1,947
General revenues:			
Property taxes	297,107	277,417	19,690
Sales and use taxes	35,443	29,751	5,692
Other taxes	27,764	37,883	(10,119)
Investment earnings	12,636	2,002	10,634
Unrestricted intergovernmental revenue	227,303	220,811	6,492
Other	167,992	168,454	(462)
<b>Total revenues</b>	<b>3,564,073</b>	<b>3,457,309</b>	<b>106,764</b>
<b>Expenses:</b>			
General government	228,146	194,641	33,505
Public protection	1,191,438	1,065,373	126,065
Public ways and facilities	108,380	89,469	18,911
Health and sanitation	460,963	422,982	37,981
Public assistance	851,246	807,611	43,635
Education	24,420	18,998	5,422
Recreation and culture	20,077	12,274	7,803
Interest on long-term debt	47,236	29,453	17,783
Regional Medical Center	482,240	473,916	8,324
Waste Management	62,721	53,069	9,652
Housing Authority	94,716	90,678	4,038
Flood Control	2,561	2,472	89
County Service Areas	429	459	(30)
<b>Total expenses</b>	<b>3,574,573</b>	<b>3,261,395</b>	<b>313,178</b>
<b>Special items:</b>			
Land transfer from RDA Successor	6,700	-	6,700
Intergovernmental expense	(16,398)	-	(16,398)
<b>Extraordinary item:</b>			
RDA Successor dissolution	-	(3,748)	3,748
<b>Change in net assets</b>	<b>(20,198)</b>	<b>192,166</b>	<b>(212,364)</b>
<b>Net Assets, Beginning of Year, as Restated</b>	<b>4,619,892</b>	<b>4,430,822</b>	<b>189,070</b>
<b>Net Assets, End of Year</b>	<b>\$ 4,599,694</b>	<b>\$ 4,622,988</b>	<b>\$ (23,294)</b>

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 Management, Housing Authority, and County Service Areas.

### Revenues

The County's revenue increased in 2014 in the amount of \$106.8 million. The major source for the increase was due to operating grants which saw a \$90.2 million increase. Property taxes saw a \$19.7 million increase. Those increases in revenue were slightly offset by a decrease in charges for services in the amount of \$17.3 million and other taxes saw a \$10.1 million decrease.

### Expenses

The expenses in 2014 also increased by \$313.2 million. There were two main factors that caused the increase: 1) Public protection saw a \$126.1 million increase and 2) Public assistance saw a jump in expenses in the amount of \$43.6 million. All other expense categories increased as well in 2014 except for County Service Areas which saw a slight decrease of \$30 thousand.



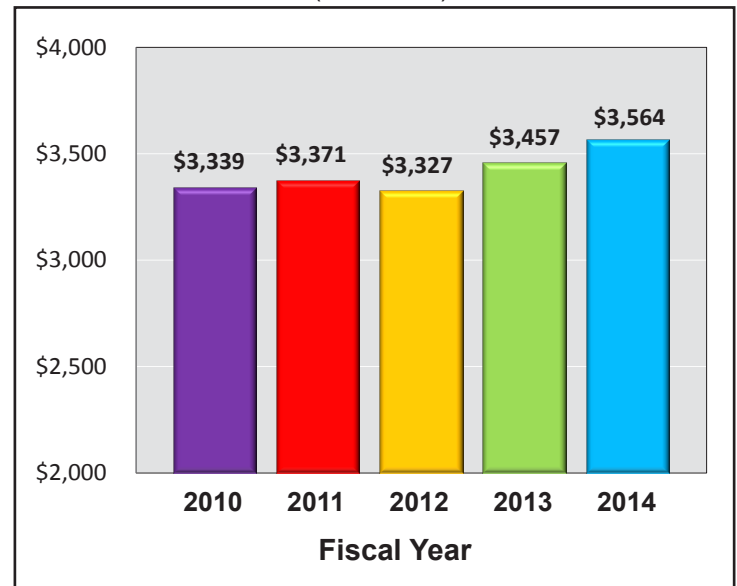
# Revenues and Expenses

## Revenues

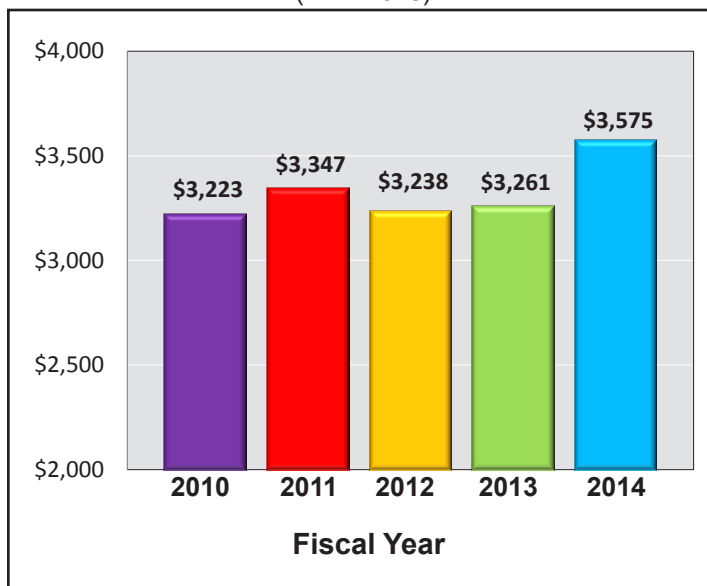
As the economy slowly recovers, so do revenues for the County. 2014 saw an increase in revenue in the amount of \$106.8 million. Charges for services for governmental activities saw an increase as business-type activities saw a decrease. The increase in governmental activities was mainly due to operating grants. Public assistance received \$60.0 million for administrative expense for the continued caseload growth in medical expansion related to health care reform. Property tax and investment earnings are the other two major revenue sources that caused revenue to increase in 2014.

With revenue improving, so is assessed property values. For the first time in six years, property tax revenue saw an increase. Charges for services saw the most dramatic decrease in revenue followed by other taxes.

**Five Year Trend - Revenues**  
(In Millions)



**Five Year Trend - Expenses**  
(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 2014, expenses increased by \$313.2 million. Governmental activities saw a \$291.1million increase. Public protection increased due to an increase in salary and benefits, cost of living adjustments and pension rates and costs. Due to contributions to several construction projects such as a new jail facility, emergency operation center, county law building and courtrooms general government saw an increase. Public assistance increased as well due to the continued caseload growth and in preparation of Medi-Cal expansion realated to healthcare reform.

Business-type activities saw an increase in expenses in 2014 in the amount of \$22.1 million. The County's Waste Management was the major reason for the increase due to back lease payments made to the general fund for County landfills that were originally purchased with general fund revenue.

# 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.

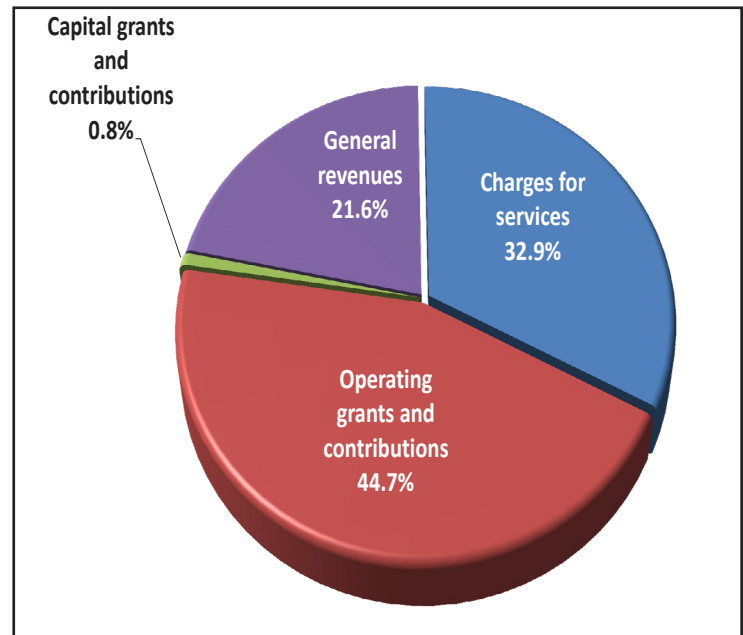
### Capital Grants

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

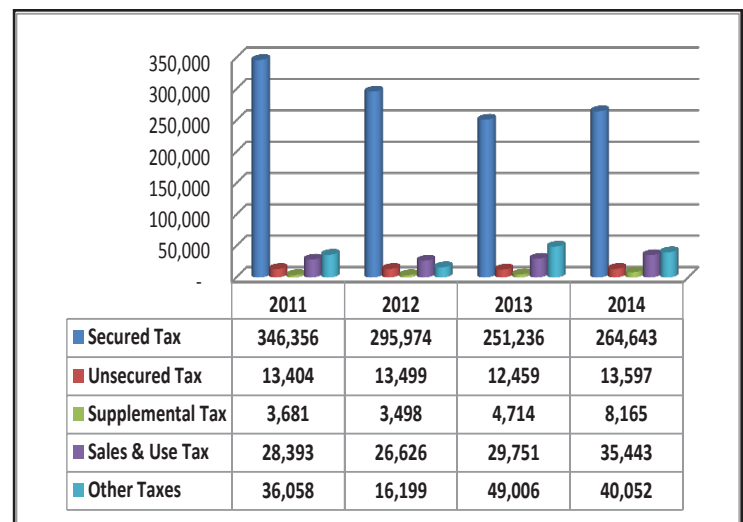
## General Revenues

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.

Revenues by Source

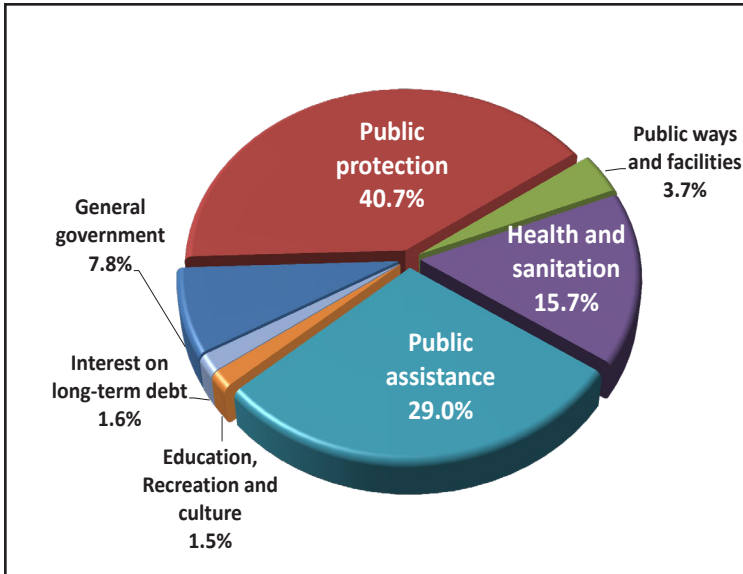


General Government Tax Revenues  
(Dollars in Thousands)



# 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, Flood Control, Planning, Building and Safety, Department of Child Support Services, Juvenile Hall and Code Enforcement

## **Public Ways and Facilities**

Transportation and Land Management Agency, Surveyor, Transportation, County Airports and County Service Areas

## **Health and Sanitation**

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

## **Public Assistance**

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

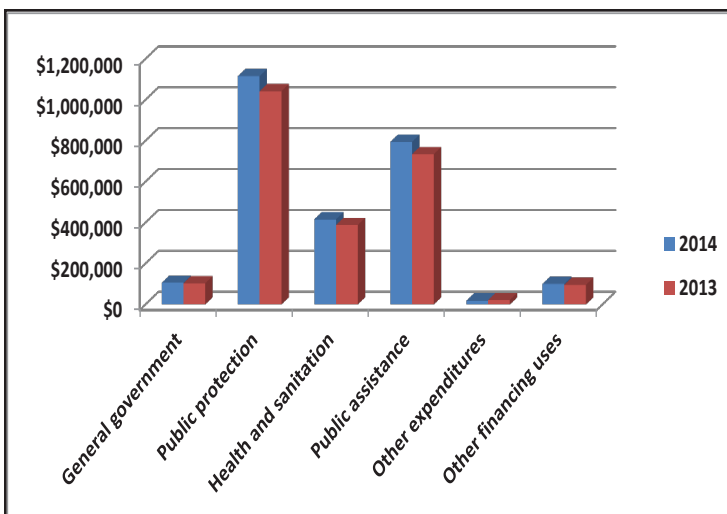
## **Education**

Cooperative Extension and County Library

## **Recreation and Culture**

Regional Parks and Edward Dean Museum

**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.



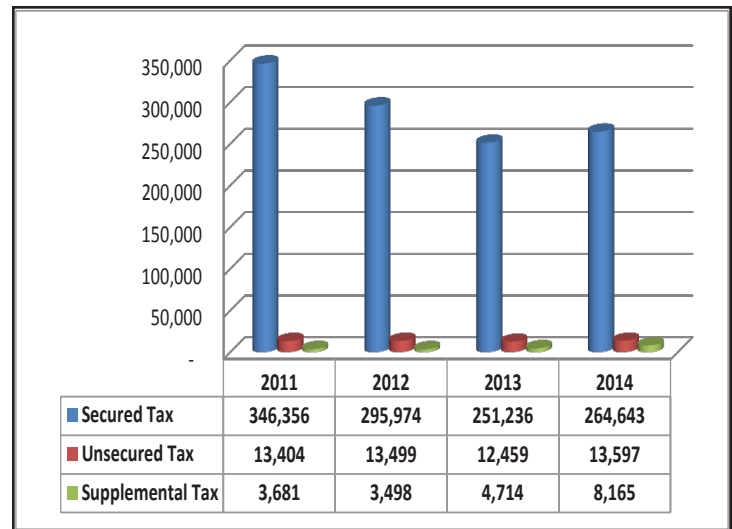
### Auditor-Controller

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 2015.

**Property Tax Revenue  
(In Thousands)**

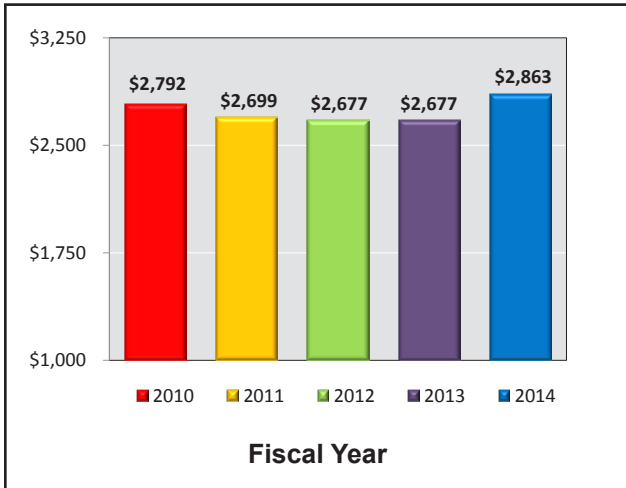


## Where did your property tax dollar go in fiscal year 2013-2014?

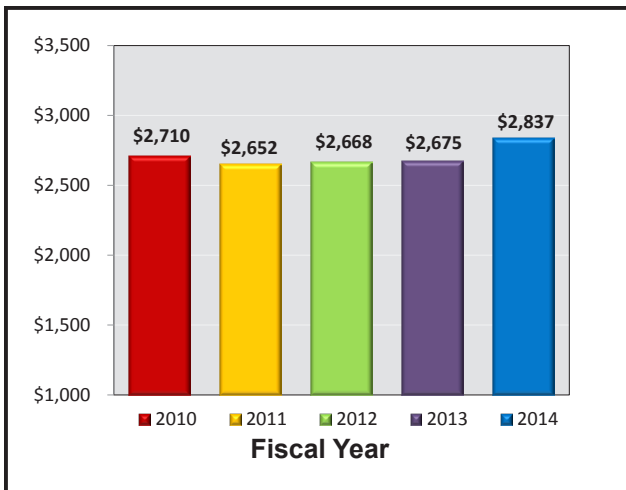


# Property Taxes

**Tax Levies**  
(In Millions)



**Tax Collections**  
(In Millions)



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

1. Southern California Edison Co. ....	\$27,265
2. CPV Sentinel LLC.....	8,528
3. Verizon California Inc.....	7,445
4. So. California Gas Co.....	6,464
5. Inland Empire Energy Center LLC.....	4,725
6. Walgreen Co.....	3,047
7. Tyler Mall LTD Partnership. ....	2,986
8. Time Warner Cable Pacific West LLC .....	2,923
9. Lowes Hiw Inc .....	2,740
10. Target Corp.....	2,655

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)



Riverside County  
**Property Tax Portal**

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

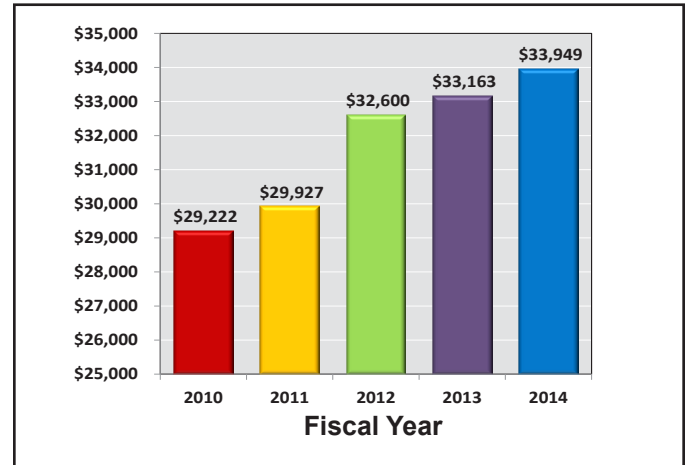
You are at: Home

# Demographics

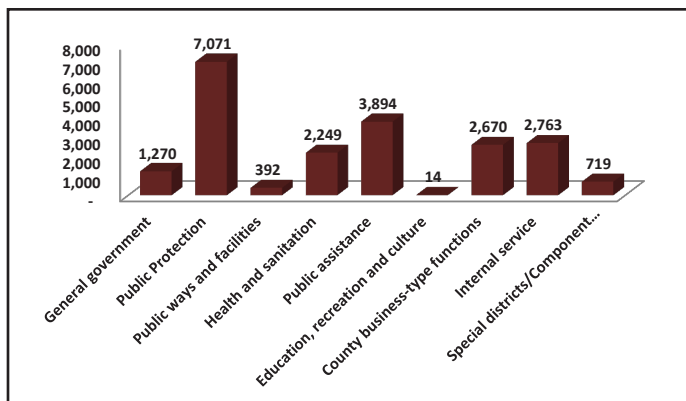
## Riverside County Principal Employers (Number of employees)

1. County of Riverside ..... 19,916
2. March Air Reserve Base ..... 8,500
3. Stater Brothers Market ..... 6,900
4. U.C. Riverside.....5,514
5. Kaiser Permanente Riverside Medical ... 5,270
6. Pechanga Resort & Casino ..... 4,500
7. Corona-Norco Unified School District..... 4,300
8. Walmart ..... 4,068
9. Riverside Unified School District. .... 4,000
10. Hemet Unified School District..... 3,572

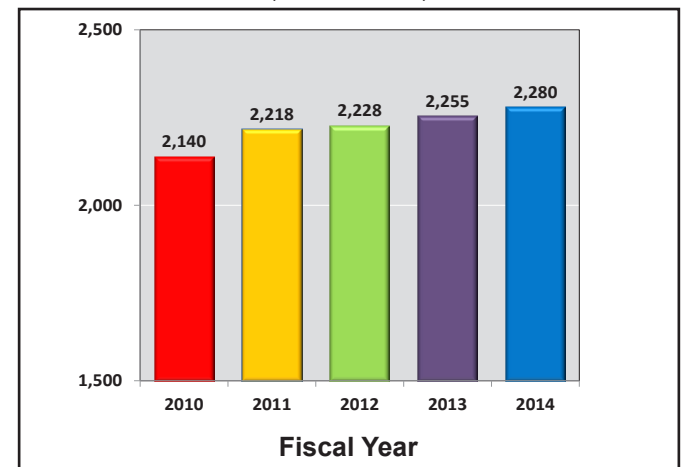
## Per Capita Income



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

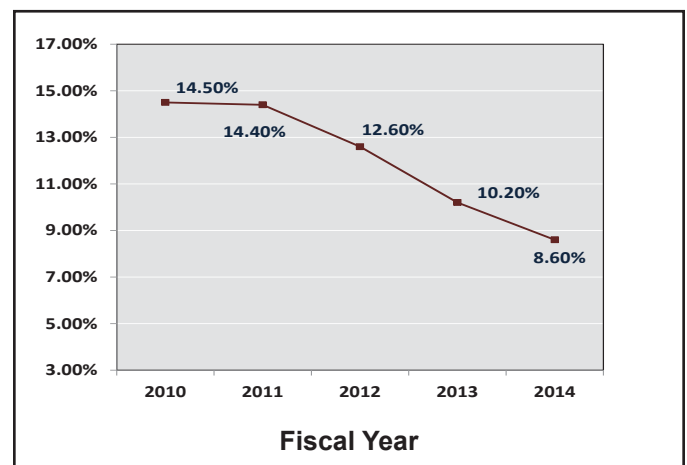


## Population (In Thousands)



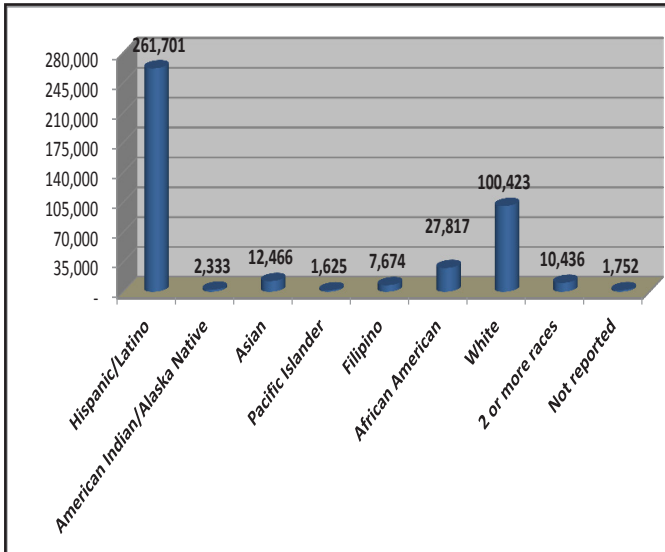
\*Temporary employees, 2,500, filled as of 5/01/14, are included in the total number of employees.

## Unemployment Rate



# Demographics

**Riverside County School Enrollment by Ethnicity 2013-2014**



**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

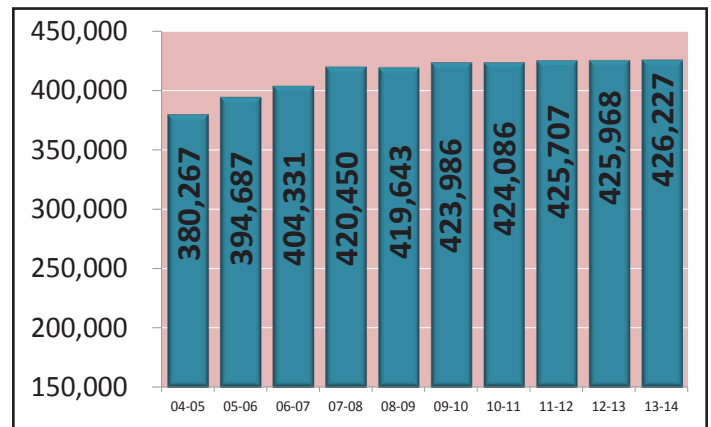
**Highest Enrollment per Riverside County School District (Estimated)**

Corona-Norco Unified .....	53,782
Riverside Unified .....	42,587
Moreno Valley Unified.....	34,468
Temecula Valley Unified .....	30,065

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

[www.rcoe.us](http://www.rcoe.us)

**Kindergarten Through 12th Grade Enrollment Growth 2004-2014**





# Service Operating Indicators

## Public Health

Facilities inspections.....	35,325
Inspections include fixed food facilities, pools, spas, hazardous material generators and miscellaneous food operations	

## Environmental Health

Patient visits .....	124,099
Patient services performed.....	363,442
Services include family planning, primary health care, prenatal care, urgent care, breast cancer early detection, child health and disability prevention	
Animal impound.....	37,037
Spays and neuters.....	13,690

## Public Social Services

CalWORKs clients .....	33,159
Food stamp clients .....	121,949
Medi-Cal clients .....	186,911
In-home supportive services.....	23,061
Services include meal preparation and cleanup, food shopping, bathing, dressing, personal care, domestic services (cleaning), assistance with medications, etc.	
Foster care placements .....	3,725
Child welfare services.....	9,958
Services include child adoptions and investigations of child abuse, neglect or abandonment	

## Auditor-Controller

Invoices paid.....	425,003
Vendor warrants issued .....	232,034
Active vendors .....	84,680
Payroll warrants (checks) issued.....	524,990
Average paychecks per pay period .....	20,192

## Waste Management

Landfill tonnage .....	1,383,266
Recycling tonnage .....	2,503

## Sheriff

Number of bookings .....	60,826
Coroner case load .....	12,164
Calls for services—Unincorporated areas (contract cities not included).....	
	176,339

## Veterans' Services

Phone inquiries answered .....	31,445
Client interviews .....	17,448
Claims filed .....	5,998

## Fire

Medical assistance .....	99,058
Fires extinguished .....	13,632
Other services .....	20,846
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

## Assessor-Clerk-Recorder

Assessments .....	909,432
Official records recorded .....	530,777
Vital records copies issued.....	85,309
Official records copies issued.....	22,329

## Registrar of Voters

Voting precincts .....	846
Polling places .....	545
Voters .....	887,000
Number of voters that were mailed voting materials for all elections in the fiscal year	
Poll workers .....	2,200



# Service Operating Indicators

## County Regional Medical Center

Emergency room treatments .....	88,853
Emergency room services—Mental Health.....	13,531
Clinic visits.....	124,255
Admissions .....	22,738
Patient days.....	118,467
Discharges.....	22,773

## TLMA - Building & Safety

Building permits issued.....	905
Building plans checked.....	799
Building structures inspected.....	957

## Community Action Partnership

Utility assistance (households).....	16,087
Weatherization (households).....	479
Energy education attendees.....	4,991
Disaster relief (residents).....	24,274
Income tax returns prepared .....	3,453
After school program (students) .....	20,700
Mediation (cases) .....	2,723

## County Library

Total circulation - books.....	3,023,637
Reference questions answered .....	371,953
Patron door count.....	3,919,125
Programs offered.....	6,819
Programs attendance .....	139,223
Branch libraries.....	35
Book mobiles.....	2

## Probation

Adults on probation .....	16,922
Juveniles in secure detention .....	156
Juveniles in treatment facilities.....	79
Juveniles in detention facilities .....	7,154

## Mental Health

Mental health clients.....	39,765
Substance abuse clients.....	15,457
Detention clients .....	13,188
Probate conservatorship clients .....	379
Mental health conservatorship clients .....	942

## Agricultural Commissioner

Export phytosanitary certificates.....	16,067
Pesticide use inspections .....	834
Weights and measures regulated.....	138,321
Agriculture quality inspections .....	524
Plant pest inspections.....	11,635
Nursery acreage inspected.....	7,064
Weights and measures inspected .....	80,461

## Parks and Recreation

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



# Internet Resources

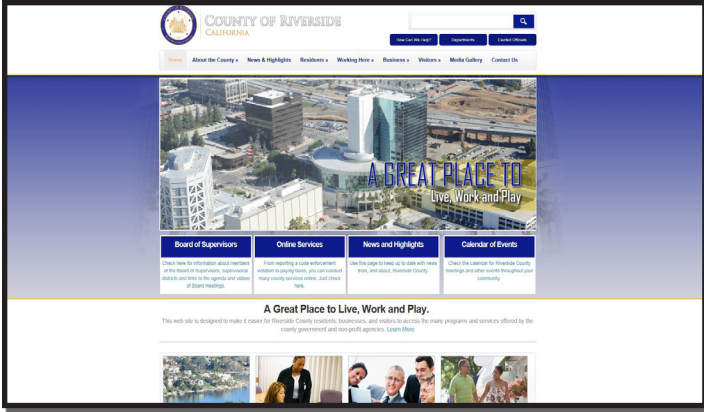
Visit the County of Riverside's Official Website

[www.countyofriverside.us](http://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](http://www.auditorcontroller.org)

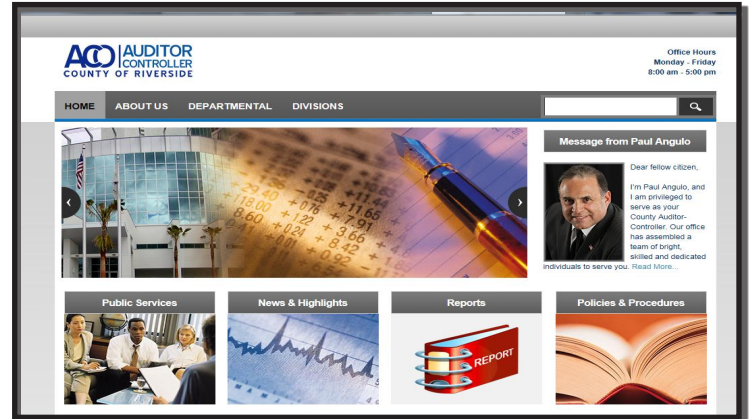
Where you can find information about:

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



# **Riverside County Popular Annual Financial Report**



**Paul Angulo, CPA, M.A.**  
**Riverside County Auditor-Controller**