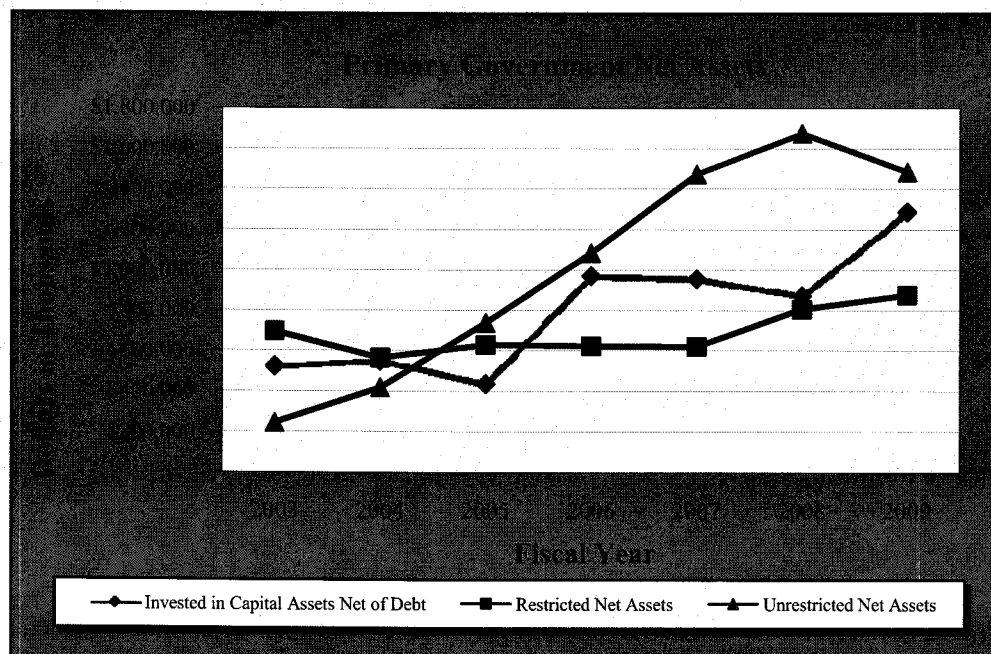


Table 1

COUNTY OF RIVERSIDE
Net Assets by Component
Last Seven Fiscal Years
(Accrual basis of accounting)
(Dollars in Thousands)

	Fiscal Year				
	2009	2008	2007	2006	2005
Governmental Activities					
Invested in capital assets, net of related debt	\$ 1,204,971	\$ 802,981	\$ 903,076	\$ 930,800	\$ 407,762
Restricted	824,139	769,368	569,477	582,037	584,441
Unrestricted	1,402,813	1,572,150	1,370,350	999,992	671,917
Governmental activities, total net assets	<u>\$ 3,431,923</u>	<u>\$ 3,144,499</u>	<u>\$ 2,842,903</u>	<u>\$ 2,512,829</u>	<u>\$ 1,664,120</u>
Business-type Activities					
Invested in capital assets, net of related debt	\$ 81,512	\$ 69,441	\$ 53,321	\$ 40,986	\$ 29,583
Restricted	52,502	36,074	50,629	41,287	45,362
Unrestricted	80,238	101,683	100,567	85,971	67,502
Business-type activities, total net assets	<u>\$ 214,252</u>	<u>\$ 207,198</u>	<u>\$ 204,517</u>	<u>\$ 168,244</u>	<u>\$ 142,447</u>
Primary Government					
Invested in capital assets, net of related debt	\$ 1,286,483	\$ 872,422	\$ 956,397	\$ 971,786	\$ 437,345
Restricted	876,641	805,442	620,106	623,324	629,803
Unrestricted	1,483,051	1,673,833	1,470,917	1,085,963	739,419
Primary government, total net assets	<u>\$ 3,646,175</u>	<u>\$ 3,351,697</u>	<u>\$ 3,047,420</u>	<u>\$ 2,681,073</u>	<u>\$ 1,806,567</u>



Source: Auditor-Controller, County of Riverside

Table 1

<u>2004</u>	<u>2003</u>	
		Governmental Activities
\$ 524,624	\$ 503,294	Invested in capital assets, net of related debt
521,143	662,446	Restricted
387,007	205,952	Unrestricted
<u>\$ 1,432,774</u>	<u>\$ 1,371,692</u>	Governmental activities, total net assets
		Business-type Activities
\$ 25,102	\$ 19,972	Invested in capital assets, net of related debt
43,232	33,740	Restricted
31,602	40,096	Unrestricted
<u>\$ 99,936</u>	<u>\$ 93,808</u>	Business-type activities, total net assets
		Primary Government
\$ 549,726	\$ 523,266	Invested in capital assets, net of related debt
564,375	696,186	Restricted
418,609	246,048	Unrestricted
<u>\$ 1,532,710</u>	<u>\$ 1,465,500</u>	Primary government, total net assets

Table 2

COUNTY OF RIVERSIDE
Changes in Net Assets
Last Seven Fiscal Years
(Accrual basis of accounting)
(Dollars in Thousands)

	Fiscal Year				
	2009	2008	2007	2006	2005
Program Revenues					
Governmental Activities:					
Charges for services:					
General Government	\$ 143,644	\$ 171,403	\$ 171,070	\$ 174,781	\$ 125,937
Public Protection	311,565	316,719	307,288	286,877	235,873
Other Activities	100,819	123,483	130,837	113,413	97,182
Operating grants and contributions	1,344,611	1,315,716	1,210,941	1,100,674	983,290
Capital grants and contributions	29,771	25,333	48,186	31,001	64,252
Governmental activities program revenues	<u>1,930,410</u>	<u>1,952,654</u>	<u>1,868,322</u>	<u>1,706,746</u>	<u>1,506,534</u>
Business-type Activities:					
Charges for services:					
Regional Medical Center	360,584	333,414	337,905	330,125	354,510
Other Activities	139,206	146,065	137,706	135,266	125,945
Capital grants and contributions	310	306	261	227	-
Business-type activities program revenues	<u>500,100</u>	<u>479,785</u>	<u>475,872</u>	<u>465,618</u>	<u>480,455</u>
Primary government program revenues	<u>2,430,510</u>	<u>2,432,439</u>	<u>2,344,194</u>	<u>2,172,364</u>	<u>1,986,989</u>
Expenses					
Governmental Activities:					
General government	285,393	331,741	296,917	259,993	187,911
Public protection	1,095,587	1,122,370	935,550	801,044	792,287
Public ways and facilities	31,283	20,558	57,578	61,443	79,649
Health and sanitation	392,945	330,206	350,082	350,451	290,001
Public assistance	770,484	752,779	688,213	634,522	552,298
Education	15,954	17,977	14,847	11,168	10,112
Recreation and cultural	6,039	12,457	11,941	7,188	8,617
Interest on long-term debt	89,741	96,173	81,197	75,721	48,717
Governmental activities expenses	<u>2,687,426</u>	<u>2,684,261</u>	<u>2,436,325</u>	<u>2,201,530</u>	<u>1,969,592</u>
Business-type Activities:					
Regional Medical Center	379,278	353,481	329,128	290,962	356,255
Waste Management Department	61,116	64,538	60,772	66,453	55,563
Housing Authority	81,139	74,252	70,218	62,909	62,206
Flood Control	3,816	5,201	6,242	5,705	4,928
County Service Areas	457	343	329	285	320
Business-type activities expense	<u>525,806</u>	<u>497,815</u>	<u>466,689</u>	<u>426,314</u>	<u>479,272</u>
Primary government expenses	<u>3,213,232</u>	<u>3,182,076</u>	<u>2,903,014</u>	<u>2,627,844</u>	<u>2,448,864</u>
Net (expense)/revenue					
Governmental activities	(757,016)	(731,607)	(568,003)	(494,784)	(463,058)
Business-type activities	<u>(25,706)</u>	<u>(18,030)</u>	<u>9,183</u>	<u>39,304</u>	<u>1,183</u>
Primary government, net (expense) / revenue	<u>\$ (782,722)</u>	<u>\$ (749,637)</u>	<u>\$ (558,820)</u>	<u>\$ (455,480)</u>	<u>\$ (461,875)</u>

Table 2

2004	2003	
		Program Revenues
		Governmental Activities:
		Charges for services:
\$ 105,248	\$ 118,494	General Government
237,681	192,179	Public Protection
93,100	82,809	Other Activities
1,086,456	1,050,230	Operating grants and contributions
33,041	32,537	Capital grants and contributions
<u>1,555,526</u>	<u>1,476,249</u>	Governmental activities program revenues
		Business-type Activities:
		Charges for services:
266,484	189,141	Regional Medical Center
118,544	110,278	Other Activities
125	9,712	Capital grants and contributions
<u>385,153</u>	<u>309,131</u>	Business-type activities program revenues
<u>1,940,679</u>	<u>1,785,380</u>	Primary government program revenues
		Expenses
		Governmental Activities:
232,322	183,132	General government
710,053	620,663	Public protection
93,529	87,092	Public ways and facilities
376,338	330,830	Health and sanitation
590,719	588,502	Public assistance
10,280	8,609	Education
9,666	8,842	Recreation and cultural
29,890	33,666	Interest on long-term debt
<u>2,052,797</u>	<u>1,861,336</u>	Governmental activities expenses
		Business-type Activities:
296,227	228,339	Regional Medical Center
40,056	36,579	Waste Management Department
61,599	57,977	Housing Authority
4,318	2,054	Flood Control
329	294	County Service Areas
<u>402,529</u>	<u>325,243</u>	Business-type activities expense
<u>2,455,326</u>	<u>2,186,579</u>	Primary government expenses
		Net (expense)/revenue
(497,271)	(385,087)	Governmental activities
(17,376)	(16,112)	Business-type activities
<u>\$ (514,647)</u>	<u>\$ (401,199)</u>	Primary government, net (expense) / revenue

Continued

Table 2

COUNTY OF RIVERSIDE
Changes in Net Assets
Last Seven Fiscal Years
(Accrual basis of accounting)
(Dollars in Thousands)

	Fiscal Year				
	2009	2008	2007	2006	2005
Continued:					
Primary government, net (expense) / revenue	\$ (782,722)	\$ (749,637)	\$ (558,820)	\$ (455,480)	\$ (461,875)
General Revenues and					
Other Changes in Net Assets					
Governmental Activities:					
Taxes:					
Property taxes	506,222	506,327	462,817	396,167	314,666
Sales tax and use tax	47,683	40,985	51,093	44,286	33,091
Other taxes	13,771	15,898	16,865	15,603	13,885
Intergovernmental revenue -					
not restricted to programs:					
Motor vehicle in-lieu taxes	273,825	274,282	245,723	220,190	172,265
Fines, forfeitures, and penalties	-	-	-	-	70,578
Investment earnings	87,041	138,071	122,517	78,288	39,907
Proceeds on sale of capital assets	-	-	-	-	-
Other	121,880	85,924	13,191	96,265	99,330
Transfers	(25,713)	(10,322)	(16,892)	19,888	(31,000)
Governmental activities	1,024,709	1,051,165	895,314	870,687	712,722
Business-type Activities:					
Investment earnings	6,142	10,389	10,198	6,381	4,234
Gain on sale of capital assets	-	-	-	-	346
Transfers	25,713	10,322	16,892	(19,888)	31,000
Business-type activities	31,855	20,711	27,090	(13,507)	35,580
Total primary government	1,056,564	1,071,876	922,404	857,180	748,302
Change in net assets					
Governmental activities	267,693	319,558	327,311	375,903	249,664
Business-type activities	6,149	2,681	36,273	25,797	36,763
Primary government change in net assets	\$ 273,842	\$ 322,239	\$ 363,584	\$ 401,700	\$ 286,427

Source: Auditor-Controller, County of Riverside

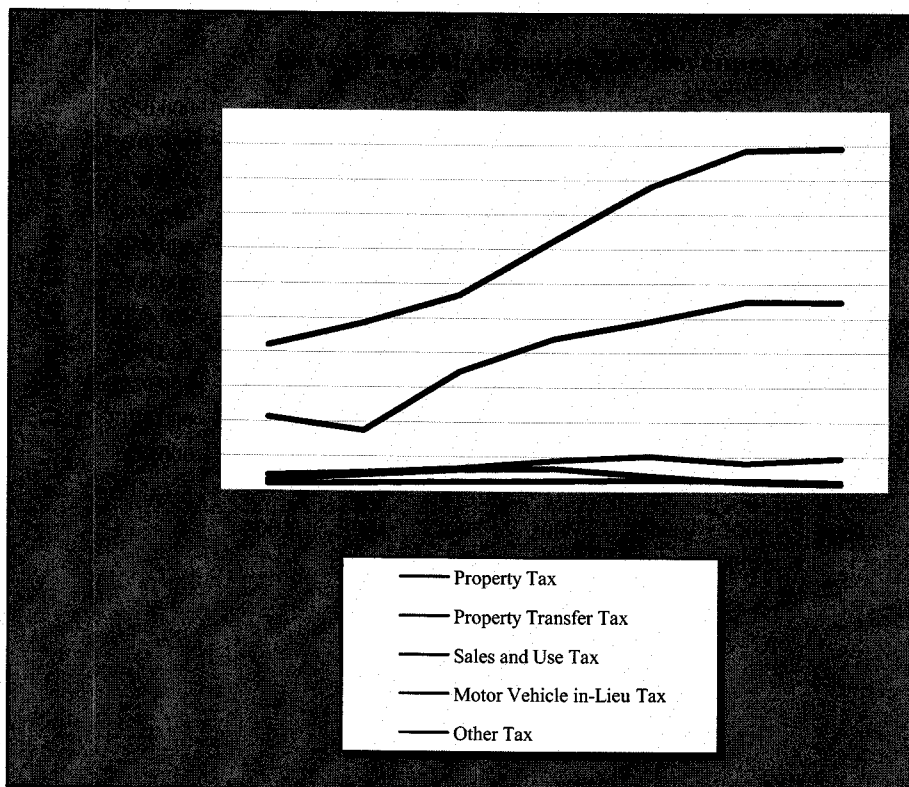
Table 2

2004	2003	
\$ (514,647)	\$ (401,199)	Continued:
		Primary government, net (expense) / revenue
		General Revenues and Other Changes in Net Assets
		Governmental Activities:
		Taxes:
266,391	225,775	Property taxes
26,633	22,444	Sales tax and use tax
12,108	10,377	Other taxes
		Intergovernmental revenue - not restricted to programs:
87,435	106,466	Motor vehicle in-lieu taxes
43,344	37,914	Fines, forfeitures, and penalties
16,835	24,909	Investment earnings
1,491	504	Proceeds on sale of capital assets
146,392	117,706	Other
(16,791)	(13,287)	Transfers
583,838	532,808	Governmental activities
		Business-type Activities:
2,505	3,235	Investment earnings
4,208	754	Gain on sale of capital assets
16,791	13,287	Transfers
23,504	17,276	Business-type activities
607,342	550,084	Total primary government
		Change in net assets
86,567	147,721	Governmental activities
6,128	1,164	Business-type activities
\$ 92,695	\$ 148,885	Primary government change in net assets

Table 3

COUNTY OF RIVERSIDE
Governmental Activities Tax Revenues By Source
Last Seven Fiscal Years
(Accrual basis of accounting)
(Dollars in Thousands)

Fiscal Year	Property Tax	Property Transfer Tax	Sales and Use Tax	Motor Vehicle In-Lieu Tax	Other Tax	Total
2009	\$ 495,598	\$ 10,624	\$ 47,683	\$ 273,825	\$ 13,771	\$ 841,501
2008	492,849	13,478	40,985	274,282	15,898	837,492
2007	439,981	22,836	51,093	245,723	16,865	776,498
2006	363,407	32,760	44,286	220,190	15,603	676,246
2005	283,660	31,006	33,091	172,265	13,885	533,907
2004	242,647	23,744	26,633	87,435	12,108	392,567
2003	209,979	15,796	22,444	106,466	10,377	365,062



Source: Auditor-Controller, County of Riverside



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Table 4

COUNTY OF RIVERSIDE
Fund Balances of Governmental Funds
Last Seven Fiscal Years
(Modified accrual basis of accounting)
(Dollars in Thousands)

	Fiscal Year				
	2009	2008	2007	2006	2005
General Fund					
Reserved	\$ 91,196	\$ 84,466	\$ 88,233	\$ 100,436	\$ 121,249
Unreserved, designated	203,821	335,630	339,773	277,833	185,014
Unreserved, undesignated	77,104	58,672	142,958	68,649	46,191
Total general fund	<u>372,121</u>	<u>478,768</u>	<u>570,964</u>	<u>446,918</u>	<u>352,454</u>
Public Facilities Improvements					
Reserved	538,431	590,915	256,338	222,983	175,699
Unreserved, undesignated	-	-	-	-	-
Total public facilities improvements	<u>538,431</u>	<u>590,915</u>	<u>256,338</u>	<u>222,983</u>	<u>175,699</u>
Redevelopment Capital Projects					
Reserved	189,627	122,036	269,263	88,391	61,460
Unreserved, designated	116,076	234,582	118,186	120,313	75,702
Total redevelopment capital projects	<u>305,703</u>	<u>356,618</u>	<u>387,449</u>	<u>208,704</u>	<u>137,162</u>
Nonmajor Governmental Funds					
Reserved	372,870	335,647	192,566	197,878	149,222
Unreserved, designated reported in:					
Special revenue funds	57,815	38,876	187,664	212,407	86,593
Capital projects funds	6,933	6,935	9,671	2,056	1,805
Unreserved, undesignated reported in:					
Special revenue funds	348,912	332,537	148,361	109,608	197,438
Capital projects funds	-	-	-	-	-
Total nonmajor governmental funds	<u>786,530</u>	<u>713,995</u>	<u>538,262</u>	<u>521,949</u>	<u>435,058</u>
Total all governmental funds	<u>\$ 2,002,785</u>	<u>\$ 2,140,296</u>	<u>\$ 1,753,013</u>	<u>\$ 1,400,554</u>	<u>\$ 1,100,373</u>

Source: Auditor-Controller, County of Riverside

Table 4

2004		2003	
\$	100,940	\$	103,489
	70,361		89,011
	77,752		26,078
	249,053		218,578
	152,842		146,588
	184		-
	153,026		146,588
	-		-
	-		-
	-		-
	159,413		159,357
	13,041		11,929
	20,353		5,128
	189,570		186,964
	(8,241)		981
	374,136		364,359
\$	776,215	\$	729,525

General Fund

Reserved

Unreserved, designated

Unreserved, undesignated

Total general fund

Public Facilities Improvements

Reserved

Unreserved, undesignated

Total public facilities improvements

Redevelopment Capital Projects

Reserved

Unreserved, designated

Total redevelopment capital projects

Nonmajor Governmental Funds

Reserved

Unreserved, designated reported in:

Special revenue funds

Capital projects funds

Unreserved, undesignated reported in:

Special revenue funds

Capital projects funds

Total nonmajor governmental funds

Total all governmental funds

Table 5

COUNTY OF RIVERSIDE
Changes in Fund Balances of Governmental Funds
Last Seven Fiscal Years
(Modified accrual basis of accounting)
(Dollars in Thousands)

	Fiscal Year				
	2009	2008	2007	2006	2005
Revenues					
Taxes	\$ 525,238	\$ 553,158	\$ 523,028	\$ 457,117	\$ 346,248
Licenses, permits, and franchise fees	22,546	24,652	25,981	21,733	22,343
Fines, forfeitures, and penalties	108,572	92,029	82,946	62,984	70,578
Use of money and property:					
Interest	81,040	128,307	113,789	73,838	37,624
Rents and concessions	17,151	15,486	43,171	41,798	39,831
Aid from other governmental agencies:					
Federal	546,030	544,587	496,685	451,036	446,628
State	955,389	971,299	937,630	830,634	705,289
Other	140,757	103,858	89,111	69,042	55,661
Charges for services	460,439	447,889	431,676	439,594	383,497
Other revenue	84,348	102,132	115,863	110,870	146,800
Total revenues	<u>2,941,510</u>	<u>2,983,397</u>	<u>2,859,880</u>	<u>2,558,646</u>	<u>2,254,499</u>
Expenditures					
General government	430,712	409,336	320,254	270,340	250,568
Public protection	1,126,662	1,083,719	972,006	855,133	1,039,822
Public ways and facilities	148,544	152,603	157,055	141,017	111,088
Health and sanitation	390,668	375,259	348,921	346,738	339,444
Public assistance	766,407	747,576	686,295	629,553	652,069
Education	15,731	17,907	14,830	11,108	9,889
Recreation and culture	12,801	11,647	11,707	12,727	20,058
Debt service:					
Principal	54,587	46,483	44,222	45,516	34,452
Interest	86,768	91,126	78,204	73,707	46,439
Cost of issuance	2,436	3,868	5,565	4,925	9,283
Capital outlay	48,899	36,691	58,525	25,639	9,680
Total expenditures	<u>3,084,215</u>	<u>2,976,215</u>	<u>2,697,584</u>	<u>2,416,403</u>	<u>2,522,792</u>
Revenues over (under) expenditures	(142,705)	7,182	162,296	142,243	(268,293)
Other financing sources (uses)					
Transfers in	538,029	805,400	313,044	294,835	203,411
Transfers out	(562,345)	(814,607)	(328,624)	(277,680)	(229,835)
Issuance of debt	-	294,084	34,173	178,750	596,330
Issuance of refunding bonds	78,895	111,125	259,600	-	74,200
Discount on long-term debt	-	(2,898)	-	-	-
Premium on long-term debt	-	3,272	2,876	857	4,827
Payment to escrow agent	(76,300)	(24,290)	(103,396)	(35,684)	(53,338)
Proceeds from the sale of capital assets	-	1,159	916	2,064	35
Capital leases	22,746	8,670	8,811	7,929	6,616
Total other financing sources (uses)	<u>1,025</u>	<u>381,915</u>	<u>187,400</u>	<u>171,071</u>	<u>602,246</u>
Net change in fund balances	<u>\$ (141,680)</u>	<u>\$ 389,097</u>	<u>\$ 349,696</u>	<u>\$ 313,314</u>	<u>\$ 333,953</u>
Debt service as a % of non-capital expenditures	5.56%	5.43%	5.30%	5.70%	3.74%

Source: Auditor-Controller, County of Riverside

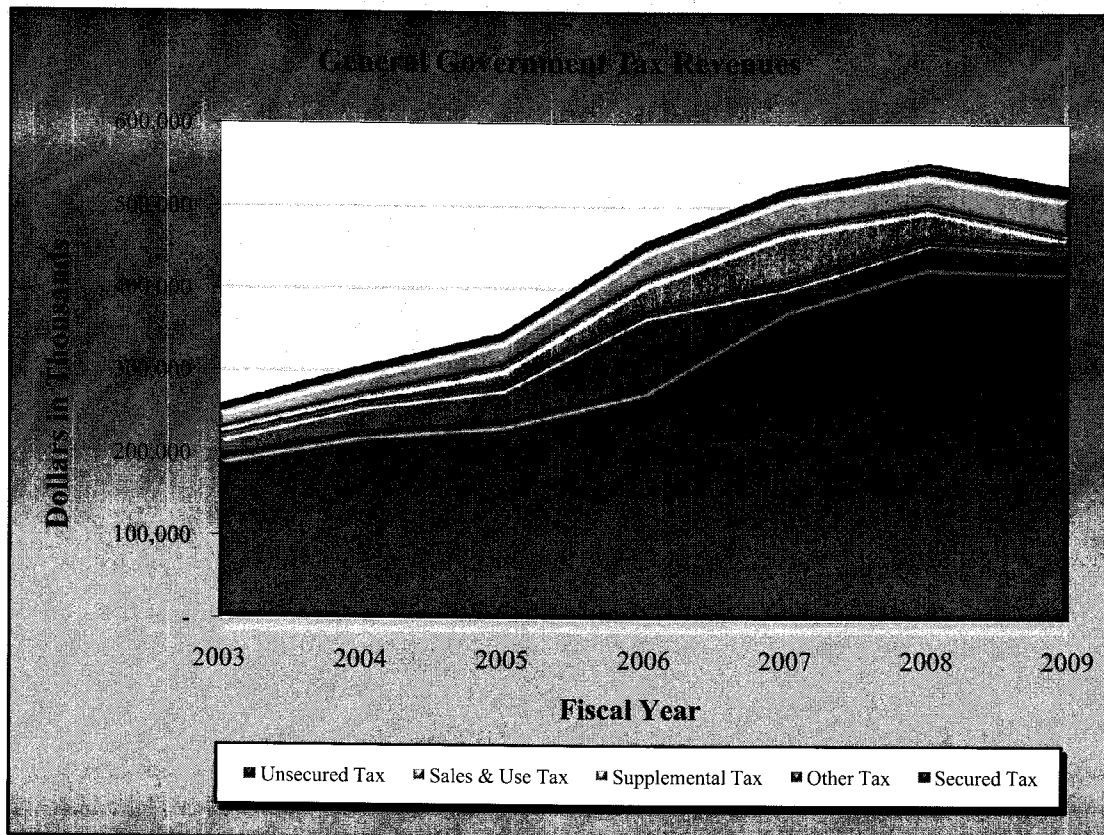
Table 5

2004	2003	
\$ 305,132	\$ 258,596	Revenues
26,418	25,677	Taxes
43,297	37,241	Licenses, permits, and franchise fees
		Fines, forfeitures, and penalties
16,145	23,331	Use of money and property:
31,952	39,833	Interest
		Rents and concessions
430,970	428,433	Aid from other governmental agencies:
713,146	696,466	Federal
46,750	46,099	State
368,497	327,918	Other
100,404	132,900	Charges for services
2,082,711	2,016,494	Other revenue
		Total revenues
217,416	204,861	Expenditures
677,798	613,781	General government
133,973	120,490	Public protection
365,727	339,123	Public ways and facilities
576,267	570,458	Health and sanitation
10,241	9,261	Public assistance
9,242	10,722	Education
		Recreation and culture
32,118	37,643	Debt service:
24,523	31,220	Principal
504	-	Interest
1,604	22,489	Cost of issuance
2,049,413	1,960,048	Capital outlay
33,298	56,446	Total expenditures
		Revenues over (under) expenditures
163,383	58,661	Other financing sources (uses)
(179,701)	(71,879)	Transfers in
21,645	-	Transfers out
		Issuance of debt
-	-	Issuance of refunding bonds
-	-	Discount on long-term debt
-	-	Premium on long-term debt
-	-	Payment to escrow agent
494	-	Proceeds from the sale of capital assets
1,008	8,435	Capital leases
6,829	(4,783)	Total other financing sources (uses)
\$ 40,127	\$ 51,663	Net change in fund balances
2.89%	3.68%	Debt service as a % of non-capital expenditures

Table 6

COUNTY OF RIVERSIDE
General Government Tax Revenues By Source
Last Seven Fiscal Years
(Modified Accrual Basis of Accounting)
(Dollars in Thousands)

Fiscal Year	Secured Tax	Unsecured Tax	Supplemental Tax	Sales & Use Tax	Other Taxes	Total
2009	\$ 422,329	\$ 15,071	\$ 12,981	\$ 47,683	\$ 27,174	\$ 525,238
2008	428,790	13,193	40,815	40,985	29,375	553,158
2007	375,924	12,301	65,537	40,607	28,659	523,028
2006	277,266	11,405	39,661	37,532	91,253	457,117
2005	235,636	9,501	23,129	33,091	44,891	346,248
2004	222,635	9,600	10,411	26,633	35,853	305,132
2003	192,684	9,112	8,182	22,444	26,174	258,596



Source: Auditor-Controller, County of Riverside

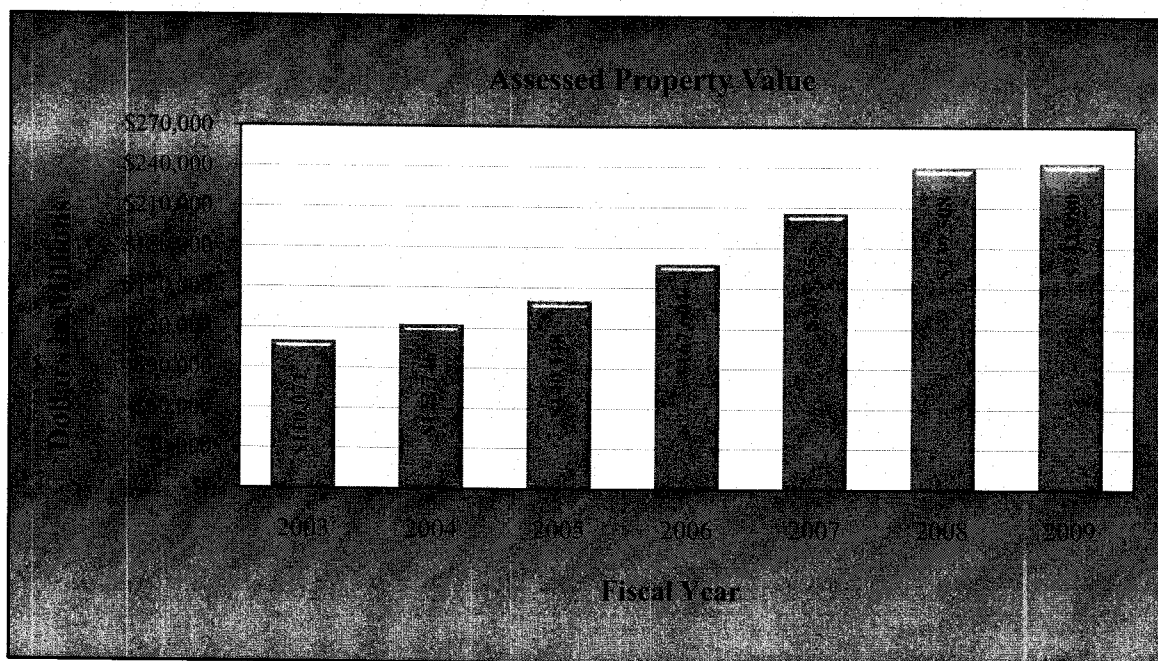


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Table 7

COUNTY OF RIVERSIDE
Assessed Value and Estimated Actual Value of Taxable Property
Last Seven Fiscal Years
(Dollars in Thousands)

	Fiscal Year				
	2009	2008	2007	2006	2005
Real Property					
Secured property	\$ 234,579,456	\$ 231,996,185	\$ 198,619,682	\$ 161,287,719	\$ 134,299,740
Unsecured property	8,400,934	7,512,014	6,735,421	6,316,569	5,848,602
Total Gross Assessed Value	242,980,390	239,508,199	205,355,103	167,604,288	140,148,342
Less:					
Tax-exempt real property	6,109,816	5,529,546	5,109,756	4,993,449	4,657,680
Total Taxable Assessed Value	\$ 236,870,574	\$ 233,978,653	\$ 200,245,347	\$ 162,610,839	\$ 135,490,662
Total Direct Tax Rate	1.1095	1.0919	1.0772	1.0805	1.0866
Estimated Actual Taxable Value	\$ 315,827,432	\$ 311,971,537	\$ 266,993,796	\$ 216,814,452	\$ 180,654,216
Assessed Value as a % of Actual Value	76.93%	76.77%	76.91%	77.30%	77.58%



Source: Assessor-Clerk-Recorder, County of Riverside

Table 7

2004	2003
\$ 117,379,593	\$ 105,080,028
5,365,993	4,990,478
<u>122,745,586</u>	<u>110,070,506</u>
 4,264,442	 3,878,514
<u><u>\$ 118,481,144</u></u>	<u><u>\$ 106,191,992</u></u>
 1.0771	 1.0787
 \$ 157,974,859	 \$ 141,589,323
 77.70%	 77.74%

Real Property

Secured property

Unsecured property

Total Gross Assessed Value**Less:**

Tax-exempt real property

Total Taxable Assessed Value**Total Direct Tax Rate****Estimated Actual Taxable Value****Assessed Value as a % of Actual Value**

Table 8

COUNTY OF RIVERSIDE
Property Tax Rates
Direct and Overlapping Governments
Last Seven Fiscal Years

Fiscal Year	County of Riverside	Range of Overlapping Rates			Total Direct & Overlapping Rates
	Total County Rate	Total City Rate	Total School District Rate	Total Special District Rate	
2009	1.00000%	.00119% to .00747%	.01254% to .10963%	0% to .50000%	1% to 1.50000%
2008	1.00000%	.00178% to .00627%	.00549% to .08521%	0% to .50000%	1% to 1.50000%
2007	1.00000%	.00249% to .00821%	.00578% to .10282%	0% to .54324%	1% to 1.54324%
2006	1.00000%	.00426% to .00861%	.01435% to .10210%	0% to .50997%	1% to 1.50997%
2005	1.00000%	.00529% to .01092%	.01192% to .09581%	0% to .50000%	1% to 1.50000%
2004	1.00000%	0% to .00608%	0% to .09819%	0% to .72543%	1% to 1.72543%
2003	1.00000%	0% to .00792%	0% to .72543%	0% to .71888%	1% to 1.71888%

Note: Overlapping governments in the context of the statistical section, all local governments located wholly or in part within the geographic boundaries of the reporting government.

Overlapping rate in the context of the statistical section, an amount or percentage applied to a unit of a specific revenue base by governments that overlap geographically, at least in part, with the government preparing the statistical section information.

Source: Auditor-Controller, County of Riverside

Table 9

COUNTY OF RIVERSIDE
Principal Property Tax Payers
(Dollars in thousands)
Current Year and Nine Years Ago

Tax Payer	Fiscal Year			
	2009		2000	
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
So. California Edison Co.	\$ 15,492	0.51%	\$ 7,856	0.75%
Verizon California Inc.	10,975	0.36%	-	
Centex Homes	8,466	0.28%	-	
Deutsche Bank National Trust Co.	8,061	0.26%	-	
So. California Gas Co.	5,527	0.18%	3,313	0.31%
KB Home Coastal Inc.	5,214	0.17%	-	
Inland Empire Energy Center LLC	4,706	0.15%	-	
U S Bank National Association	4,154	0.14%	-	
KSL Desert Resort	4,105	0.13%	2,653	0.25%
Standard Pacific Corp.	4,061	0.13%	-	
General Telephone Co. of California	-		8,898	0.85%
Pacific Bell	-		3,017	0.29%
Mckenzie Vista	-		2,618	0.25%
Altamira Venture	-		2,515	0.24%
Secretary of Housing & Urban Development	-		2,175	0.21%
OTR	-		2,138	0.20%
Parade Grossman	-		2,050	0.20%
Total	\$ 70,761	2.31%	\$ 37,233	3.55%

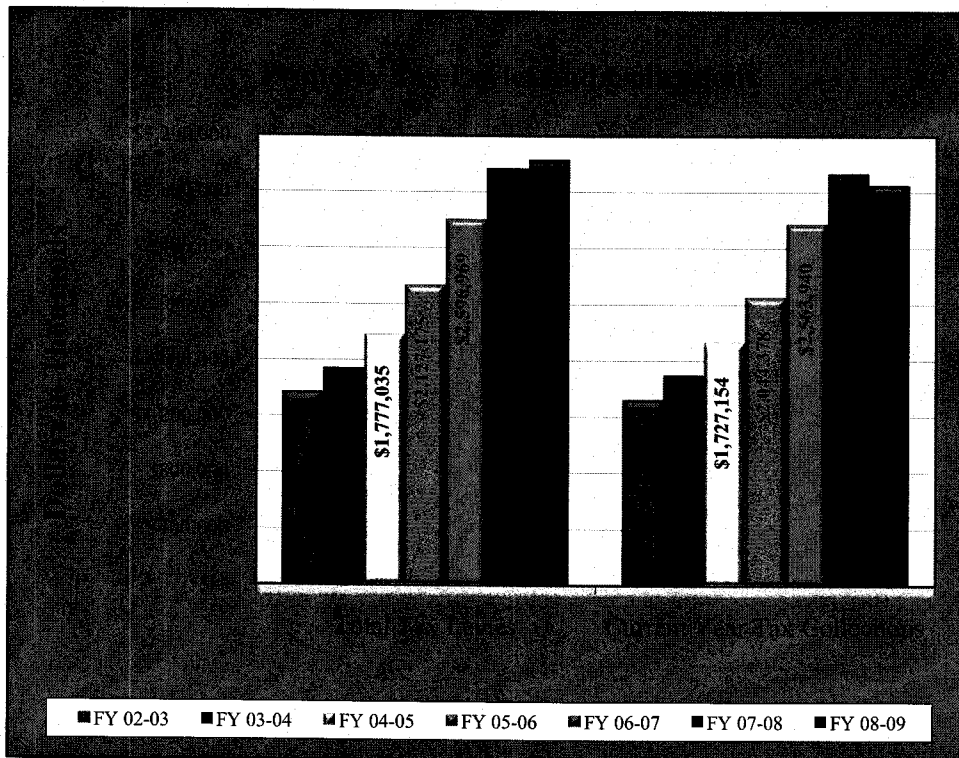
Source: Treasurer-Tax Collector, County of Riverside

Table 10

COUNTY OF RIVERSIDE
Property Tax Levies and Collections
Last Seven Fiscal Years
(Dollars in Thousands)

Fiscal Year	Total Secured Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Delinquent* Tax Collections	Total Collections as of 6/30	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2009	\$ 3,029,936	\$ 2,853,579	94.18%	\$ 275,009	\$ 3,128,588	103.26%
2008	2,964,342	2,928,206	98.78%	159,726	3,087,932	104.17%
2007	2,596,969	2,563,940	98.73%	86,437	2,650,377	102.06%
2006	2,127,175	2,044,378	96.11%	66,977	2,111,356	99.26%
2005	1,777,035	1,727,154	97.19%	61,220	1,788,374	100.64%
2004	1,536,905	1,492,922	97.14%	67,284	1,560,206	101.52%
2003	1,372,208	1,324,013	96.49%	53,120	1,377,133	100.36%

*Delinquent taxes reported by year of collection; data by levy year unavailable.



Source: Auditor-Controller, County of Riverside

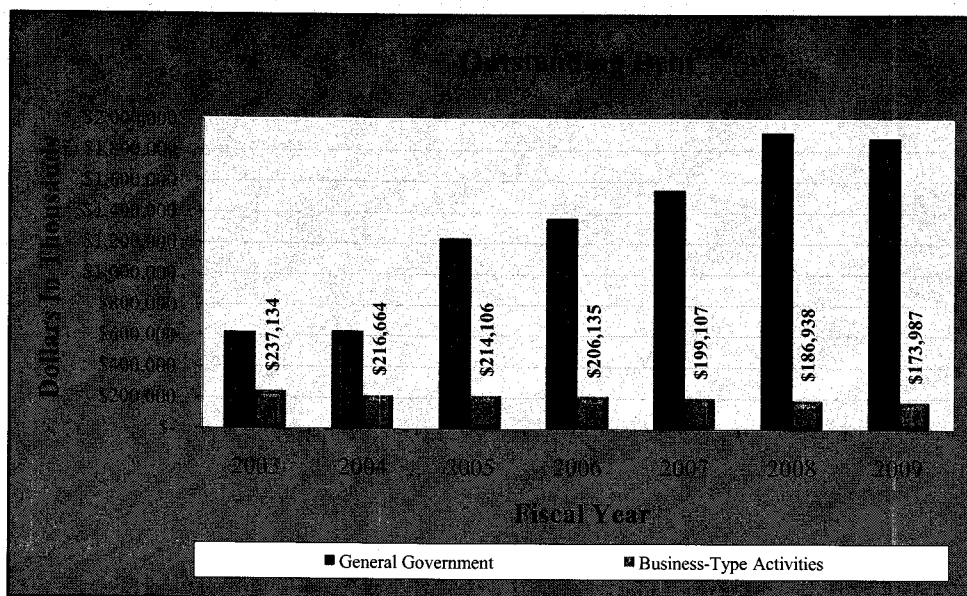


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Table 11

COUNTY OF RIVERSIDE
Ratios of Outstanding Debt by Type
Last Seven Fiscal Years
(Dollars in Thousands, Except Per Capita Amount)

	Fiscal year				
	2009	2008	2007	2006	2005
General Government					
Bonds	\$1,359,277	\$1,086,397	\$ 806,398	\$ 814,443	\$ 678,028
Certificates of participation	391,914	408,024	335,866	348,486	325,572
Note and loans	13,222	310,809	310,139	113,383	150,344
Capital leases	117,611	105,317	87,337	83,829	75,845
Business-Type Activities					
Bonds	159,959	170,814	181,263	191,142	200,555
Certificates of participation	-	-	-	-	1,040
Capital leases	14,028	16,124	17,844	14,993	12,511
Total Primary Government	\$2,056,011	\$2,097,485	\$1,738,847	\$1,566,276	\$1,443,895
Percentage of Personal Income	3.17%	3.34%	2.91%	2.81%	2.92%
Per Capita	\$ 975	\$ 1,004	\$ 856	\$ 807	\$ 769



Note: Per Capita is an estimate for 2008 and 2009

Table 11

<u>2004</u>	<u>2003</u>
\$ 91,758	\$ 91,758
387,869	357,855
67,010	68,060
83,618	102,529
210,558	228,392
2,040	3,000
<u>4,066</u>	<u>5,742</u>
<u>\$ 846,919</u>	<u>\$ 857,336</u>
1.88%	2.01%
\$ 477	\$ 499

General Government

Bonds

Certificates of participation

Note and loans

Capital leases

Business-Type Activities

Bonds

Certificates of participation

Capital leases

Total Primary Government**Percentage of Personal Income****Per Capita**

Table 12

COUNTY OF RIVERSIDE
Ratios of General Bonded Debt Outstanding
Last Seven Fiscal Years
(Dollars in Thousands, Except Per Capita Amount)

	Fiscal Year				
	2009	2008	2007	2006	2005
Bonds	\$ 1,359,277	\$ 1,086,397	\$ 806,398	\$ 814,443	\$ 678,028
Less:					
Amounts available in debt service fund	147,568	119,597	73,308	79,935	61,941
Total Net Obligation Bonds Outstanding	<u>\$ 1,211,709</u>	<u>\$ 966,800</u>	<u>\$ 733,090</u>	<u>\$ 734,508</u>	<u>\$ 616,087</u>
Percentage of Estimated					
Actual Taxable Value of Property	0.38%	0.31%	0.27%	0.34%	0.32%
Per Capita	\$ 575	\$ 463	\$ 361	\$ 379	\$ 328

Note: Details regarding the county's outstanding debt can be found in the notes to the basic financial statements

Source: California State Department of Finance

Table 12

<u>2004</u>	<u>2003</u>	
\$ 91,758	\$ 91,758	Bonds
		Less:
<u>72,798</u>	<u>133,049</u>	Amounts available in debt service fund
<u><u>\$ 18,960</u></u>	<u><u>\$ (41,291)</u></u>	Total Net Obligation Bonds Outstanding
		Percentage of Estimated
0.46%	0.44%	Actual Taxable Value of Property
\$ 11	\$ (24)	Per Capita

Table 13

COUNTY OF RIVERSIDE
Direct and Overlapping Governmental Activities Debt
As of June 30, 2009
(Dollars in Thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Applicable Percentage</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes: County	\$ 8,206,602	83.44%	<u>\$ 6,847,325</u>
Subtotal, overlapping debt			6,847,325
County of Riverside direct debt			<u>1,359,277</u>
Total direct and overlapping debt			<u><u>\$ 8,206,602</u></u>

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. This schedule estimates the portion of the outstanding debt of those overlapping governments that is born by the residents and businesses of the County of Riverside. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden born by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: California Municipal Statistics, Inc.



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Table 14

COUNTY OF RIVERSIDE
Legal Debt Margin Information
Last Seven Fiscal Years
(Dollars in Thousands)

	Fiscal Year				
	2009	2008	2007	2006	2005
Debt limit	\$3,011,083	\$2,966,464	\$ 2,598,369	\$2,125,832	\$1,735,525
Total net debt applicable to limit	(1,211,709)	(966,800)	(733,090)	(603,194)	(616,087)
Legal debt margin	<u>\$1,799,374</u>	<u>\$1,999,664</u>	<u>\$ 1,865,279</u>	<u>\$1,522,638</u>	<u>\$1,119,438</u>
Total net debt applicable to the limit as a percentage of debt limit	40.2%	32.6%	28.2%	28.4%	35.5%

Legal Debt Margin Calculated for Fiscal Year 2009

Assessed value	\$243,093,830
Less: Homeowners exemptions	<u>2,207,161</u>
Total assessed value	<u>240,886,669</u>
Debt limit (1.25% of total assessed value)	<u>3,011,083</u>
Debt applicable to limit:	
General obligation bonds	1,359,277
Less: Amount set aside for repayment of general obligation debt	<u>147,568</u>
Total net debt applicable to limit	<u>1,211,709</u>
Legal debt margin	<u>\$ 1,799,374</u>

Definitions:

Debt limit - the maximum amount of outstanding gross or net debt legally permitted.

Debt margin - the difference between debt limit and existing debt.

Legal debt margin - the excess of the amount of debt legally authorized over the amount of debt outstanding.

Source: Auditor-Controller, County of Riverside

Table 14

<u>2004</u>	<u>2003</u>	
\$1,511,307	\$1,353,391	Debt limit
<u>(635,290)</u>	<u>(620,202)</u>	Total net debt applicable to limit
<u>\$ 876,017</u>	<u>\$ 733,189</u>	Legal debt margin
42.0%	45.8%	Total net debt applicable to the limit as a percentage of debt limit

Table 15

COUNTY OF RIVERSIDE
Pledged-Revenue Coverage
Last Seven Fiscal Years
(Dollars in Thousands)

Fiscal Year	Lease Revenue Bonds					
	Revenue from Lease Payments	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2009	\$ 39,334	\$ 10,682	\$ 28,652	\$ 13,160	\$ 16,865	0.9543
2008	60,656	43,790	16,866	12,545	17,116	0.5686
2007	31,046	5,939	25,107	12,115	16,976	0.8631
2006	25,371	785	24,586	11,600	17,355	0.8491
2005	21,601	676	20,925	11,175	17,551	0.7284
2004	20,715	5,586	15,129	9,490	9,418	0.8001
2003	17,008	1,273	15,735	8,300	11,474	0.7957

Note: Details regarding the County's outstanding debt can be found in the notes to the basic financial statements.

Source: Auditor-Controller, County of Riverside

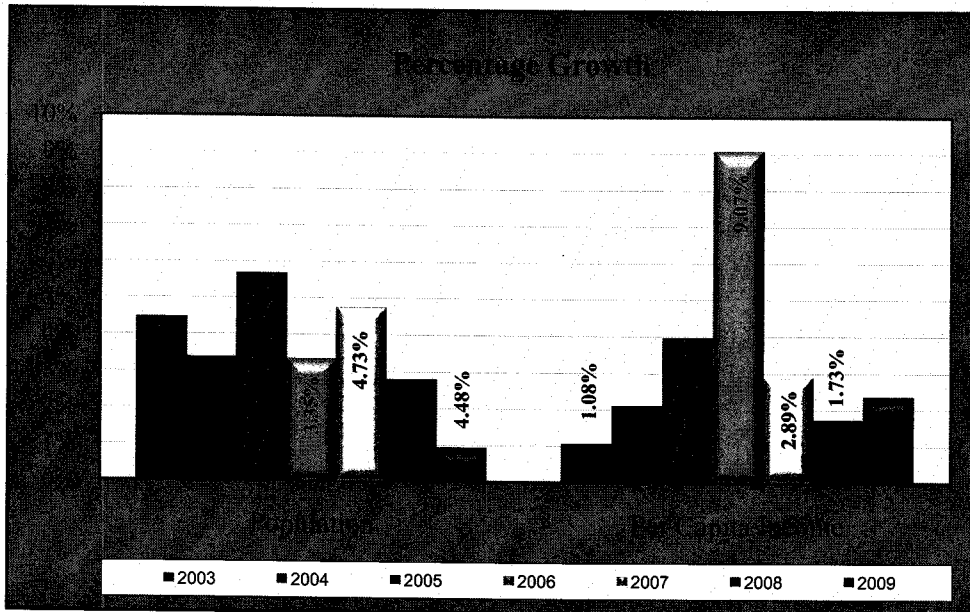
Table 15

Inland Empire Tobacco Securitization Bonds							
Revenue from Tobacco Settlement		Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage	Fiscal Year
				Principal	Interest		
\$	8,773	\$ 135	\$ 8,638	\$ 4,235	\$ 3,995	1.0496	2009
	7,084	2,448	4,636	3,785	3,306	0.6538	2008
	-	-	-	-	-	-	2007
	-	-	-	-	-	-	2006
	-	-	-	-	-	-	2005
	-	-	-	-	-	-	2004
	-	-	-	-	-	-	2003

Table 16

COUNTY OF RIVERSIDE
Demographic and Economic Statistics
Last Seven Fiscal Years

Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	Education Level in Years of Schooling	School Enrollment	Unemployment Rate
2009	2,107,653	\$ 64,640,000 ¹	\$ 30,772 ¹	33 ²	12.2 ²	419,643	14.00%
2008	2,088,322	62,304,000 ¹	30,070 ¹	33 ²	12.2 ²	420,450	8.40%
2007	2,031,625	61,024,000	29,560	33 ²	12.2 ²	404,331	5.70%
2006	1,939,814	53,246,505	28,730	33 ²	12.2 ²	394,687	5.10%
2005	1,877,000	49,443,185	26,342	33 ²	12.2 ²	380,267	5.20%
2004	1,776,700	45,016,790	25,337	33 ²	12.2 ²	364,857	5.80%
2003	1,719,000	42,655,266	24,814	33 ²	12.2 ²	349,607	6.20%



Notes: Projection based on 11 year running average
 Median age and education level based on census 2000

Source: California State Department of Finance
 Riverside County Superintendent of Schools
 State of California, Employment Development Department
 State Department of Commerce and Labor
 Riverside County Progressive Report

Table 17

COUNTY OF RIVERSIDE
Principal Employers
Current Year and Nine Years Ago

Employer	Fiscal Year			
	2009		2000	
	Employees	Percentage of Total County Employment	Employees	Percentage of Total County Employment
County of Riverside	19,818	2.17%	13,332	1.96%
March Air Reserve Base	8,400	0.92%	-	
U. C. Riverside	7,147	0.78%	-	
Wal-Mart	6,550	0.72%	2,870	0.42%
Stater Brothers Market	6,500	0.71%	5,200	0.76%
Riverside Unified School District	5,099	0.56%	-	
Pechanga Resort & Casino	5,000	0.55%	-	
Abbott Vascular	4,500	0.49%	-	
Riverside Community College District	3,765	0.41%	-	
Kaiser Permanente	3,200	0.35%	2,598	0.38%
Ralphs Grocery Co.	-		2,820	0.41%
Fleetwood Enterprises, Inc.	-		2,618	0.38%
Guidant Corporation	-		2,300	0.34%
Valley Health System	-		2,200	0.32%
Eisenhower Medical Center	-		1,881	0.28%
Marriott Desert Springs Resort	-		1,839	0.27%
Total	69,979	7.65%	37,658	5.54%

Note: Only the top ten employers that provided data to the Business Press are listed for each year.

Source: The Business Press, Riverside, California

Table 18

COUNTY OF RIVERSIDE
Full-time Equivalent County Government Employees by Function/Program
Last Seven Fiscal Years

<u>Function/Program</u>	<u>Full-time Equivalent Employees</u>				
	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
General government					
Legislative and administrative	92	96	92	93	87
Finance	456	522	477	445	424
Counsel	69	69	69	58	52
Personnel	182	216	191	179	160
Elections	41	40	39	31	34
Communication	11	10	-	-	-
Property management	494	468	387	323	305
Promotion	186	177	168	142	126
Other general	36	39	-	-	1
Public protection					
Judicial	1,485	1,506	1,371	1,204	1,150
Police protection	2,586	2,474	2,354	2,113	1,926
Detention and correction	2,220	2,174	1,972	1,811	1,748
Fire protection	190	199	165	145	126
Protection/inspection	98	114	274	254	233
Other protection	737	778	541	523	441
Administration	58	60	50	39	36
Public ways and facilities					
Public ways	506	532	517	497	488
Health and sanitation					
Health	2,075	2,214	2,023	1,939	1,862
Hospital care	30	30	31	28	30
California children's services	148	168	159	152	143
Public assistance					
Aid programs	3,159	3,297	2,948	2,841	2,796
Veterans' services	12	13	12	11	10
Other assistance	285	305	302	283	309
Education, recreation and culture					
Library services	1	1	1	1	1
Agricultural extension	5	6	5	5	4
Cultural services	3	2	2	2	2
County business-type functions					
Hospital care	2,186	2,097	1,889	1,680	1,589
Sanitation	211	206	170	158	149
Internal service	1,723	2,202	2,934	2,538	2,147
Special districts/Component units	533	534	526	540	528
Total	19,818	20,549	19,669	18,035	16,907

Source: County of Riverside

Table 18

<u>2004</u>	<u>2003</u>	<u>Function/Program</u>
		General government
92	93	Legislative and administrative
445	449	Finance
50	50	Counsel
153	144	Personnel
36	39	Elections
11	10	Communication
312	306	Property management
121	110	Promotion
1	1	Other general
		Public protection
1,213	1,260	Judicial
1,914	1,902	Police protection
1,803	1,832	Detention and correction
135	122	Fire protection
216	206	Protection/inspection
446	419	Other protection
37	35	Administration
		Public ways and facilities
491	476	Public ways
		Health and sanitation
1,901	1,929	Health
32	31	Hospital care
127	119	California children's services
		Public assistance
2,744	2,720	Aid programs
10	11	Veterans' services
338	452	Other assistance
		Education, recreation and culture
1	1	Library services
4	5	Agricultural extension
2	-	Cultural services
		County business-type functions
1,526	1,538	Hospital care
130	94	Sanitation
2,305	2,058	Internal service
528	514	Special districts/Component units
<u>17,124</u>	<u>16,926</u>	Total

Table 19

COUNTY OF RIVERSIDE
Operating Indicators by Function
Last Seven Fiscal Years

<u>Function/Program</u>		<u>Fiscal year</u>				
		<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Sheriff						
	Number of bookings	62,007	59,054	61,697	56,926	55,375
	Coroner case load	9,582	9,394	9,212	8,943	8,558
	Calls for services	c 302,400	280,000	279,415	250,000	240,182
Fire						
	Medical assistance	91,707	89,404	89,329	86,129	80,484
	Fires extinguished	4,406	5,659	6,372	5,060	14,696
	Other services	18,486	19,472	16,310	19,035	10,870
	Communities served	78	78	78	78	78
Probation						
	Adults on probation	a 17,469	17,022	15,974	16,051	13,937
	Juveniles in secure detention	b 241	293	343	322	310
	Juveniles in treatment facilities	b 112	113	126	113	98
	Juveniles in detention facilities	a 10,783	12,463	14,283	13,218	12,405
Waste Management						
	Landfill tonnage	1,024,267	1,220,124	1,325,284	1,423,469	1,328,935
	Recycling tonnage	2,356	3,385	3,048	3,758	2,619
County Library						
	Total circulation - books	3,464,547	3,280,929	2,352,624	2,051,276	2,324,539
	Reference questions answered	382,795	426,533	383,428	454,590	430,226
	Patron door count	3,170,424	2,744,576	2,352,403	2,433,646	2,226,360
	Programs offered	5,618	5,570	4,546	2,353	2,274
	Program attendance	127,717	103,393	80,100	84,994	45,605
Assessor-Clerk-Recorder						
	Assessments	942,174	938,462	920,555	896,998	859,413
	Official records recorded	682,708	773,308	957,123	1,082,688	1,039,166
	Vital records copies issued	97,422	97,427	88,640	82,015	73,379
	Official records copies issued	33,135	34,711	35,319	35,691	36,480
County Regional Medical Center						
	Emergency room treatments	88,459	82,584	76,666	73,448	68,105
	Emergency room services - MH	9,702	7,867	7,624	7,536	8,076
	Clinic visits	129,171	124,318	123,479	106,943	109,568
	Admissions	23,253	23,433	24,393	22,262	21,723
	Patient days	118,452	115,811	112,138	105,203	96,820
	Discharges	23,238	23,440	24,430	22,244	21,741
Community Health Agency						
	Facilities inspections	34,273	33,009	31,760	32,000	40,642
	Patient visits	125,767	149,223	139,885	123,843	135,539
	Patient services	466,800	601,889	438,639	369,041	339,095
	Animal impounds	71,834	30,305	27,362	29,206	20,467
	Spays and neuters	8,480	7,208	5,645	5,806	2,401

Note:

a = Average monthly

b = Average daily

c = Unincorporated areas

Table 19

2004	2003	Function/Program
Sheriff		
52,497	49,617	Number of bookings
7,826	7,772	Coroner case load
219,145	206,122	Calls for services
Fire		
76,601	70,851	Medical assistance
14,816	14,714	Fires extinguished
10,786	10,689	Other services
78	78	Communities served
Probation		
13,282	11,618	Adults on probation
367	355	Juveniles in secure detention
107	98	Juveniles in treatment facilities
14,435	13,708	Juveniles in detention facilities
Waste Management		
1,231,767	1,148,312	Landfill tonnage
2,850	2,066	Recycling tonnage
County Library		
2,222,575	2,293,424	Total circulation - books
423,925	461,598	Reference questions answered
1,447,505	1,621,147	Patrons
3,759	3,588	Programs offered
68,437	61,921	Program attendance
Assessor-Clerk-Recorder		
831,610	791,348	Assessments
1,019,271	794,257	Official records recorded
68,892	70,071	Vital records copies issued
36,231	33,506	Official records copies issued
County Regional Medical Center		
66,411	66,136	Emergency room treatments
8,276	8,126	Emergency room services - MH
113,171	118,477	Clinic visits
20,587	19,690	Admissions
92,643	91,114	Patient days
20,554	19,705	Discharges
Community Health Agency		
38,105	36,546	Facilities inspections
125,936	123,230	Patient visits
376,534	336,909	Patient services
21,307	21,661	Animal impounds
3,080	2,372	Spays and neuters

Continued

Table 19

COUNTY OF RIVERSIDE
Operating Indicators by Function
Last Seven Fiscal Years

Function/Program	Fiscal Year				
	2009	2008	2007	2006	2005
Public Social Services					
CalWORKs clients	26,905	22,310	20,336	19,880	20,846
Food stamp clients	52,877	36,339	30,781	28,749	27,992
Medi-Cal clients	107,904	101,542	105,578	108,887	110,994
In-home support services	16,307	14,845	13,934	12,590	12,171
Foster care placements	3,486	5,057	4,306	5,175	5,088
Child welfare services	10,217	11,912	12,333	11,639	11,153
Community Action Partnership					
Utility assistance (households)	12,869	9,902	13,337	10,944	11,783
Weatherization (households)	1,033	853	465	801	795
Energy education attendees	10,775	19,396	14,590	10,389	11,508
Disaster relief (residents)	15,336	16,366	13,551	8,605	1,514
Income tax returns prepared	2,011	1,828	1,384	2,651	-
After school programs (students)	11,000	10,905	10,905	537	51
Homeless program (bed nights)	-	12,822	13,198	31,328	40,245
Homeless program (meals)	-	25,644	26,396	142,578	372,048
Leadership program enrollment	-	209	-	113	11
Mediation (cases)	1,821	2,144	2,133	2,099	2,002
Registrar of Voters					
Voting precincts	2,387	3,474	1,472	1,872	1,160
Polling places	1,205	2,017	610	1,060	613
Voters	1,747,556	1,705,406	931,821	1,658,509	870,300
Poll workers	6,287	8,355	2,622	3,992	2,692
Agricultural Commissioner					
Export phytosanitary certificates	36,772	29,288	22,266	21,746	20,037
Pesticide use inspections	831	903	840	1,199	1,105
Weights and measures regulated	129,528	129,726	121,986	120,211	114,529
Agriculture quality inspections	668	643	1,061	541	1,067
Plant pest inspections	48,944	25,987	14,532	4,975	5,933
Nursery acreage inspected	7,627	7,851	9,226	7,382	7,431
Weights and measures inspected	80,862	83,269	97,039	150,308	101,223
TLMA - Building & Safety					
Building permits issued	986	1,800	5,786	10,232	9,980
Building plans checked	918	1,507	5,151	8,759	8,251
Building structures inspected	1,780	3,158	8,580	9,593	8,182
Veterans' Services					
Phone inquiries answered	39,393	29,553	23,287	21,917	25,276
Client interviews	13,955	10,571	8,199	7,467	7,559
Claims filed	5,812	5,194	3,786	3,372	3,503

Notes: a - Number of pamphlets mailed
b - Program not yet started / not tracked
c - Number of voters that were mailed voting materials for all elections in the fiscal year

Phytosanitary = Plant pest cleanliness
Pesticide Use Inspections = Environmental monitoring

Source: Various County Departments

Table 19

2004	2003	
<u>Function/Program</u>		
Public Social Services		
20,296	19,908	CalWORKs clients
24,796	23,026	Food stamp clients
105,598	99,332	Medi-Cal clients
11,314	10,201	In-home support services
4,418	4,215	Foster care placements
9,411	10,467	Child welfare services
Community Action Partnership		
12,846	14,706	Utility assistance (households)
711	857	Weatherization (households)
1,953	37,445 a	Energy education attendees
-	- b	Disaster relief (residents)
-	- b	Income tax returns prepared
271	51	After school programs (students)
30,316	63,703	Homeless program (bed nights)
170,937	453,238	Homeless program (meals)
-	- b	Leadership program enrollment
2,042	1,869	Mediation (cases)
Registrar of Voters		
2,389	2,087	Voting precincts
1,299	1,136	Polling places
1,919,561	1,335,785 c	Voters
4,911	4,668	Poll workers
Agricultural Commissioner		
14,692	15,623	Export phytosanitary certificates
1,366	1,257	Pesticide use inspections
102,780	95,334	Weights and measures regulated
1,251	1,202	Agriculture quality inspections
6,296	5,421	Plant pest inspections
5,355	6,501	Nursery acreage inspected
31,794	27,990	Weights and measures inspected
TLMA - Building & Safety		
10,452	10,106	Building permits issued
9,128	8,776	Building plans checked
8,887	8,533	Building structures inspected
Veterans' Services		
-	- b	Phone inquiries answered
-	- b	Client interviews
-	- b	Claims filed

Continued

Table 19

COUNTY OF RIVERSIDE
Operating Indicators by Function
Last Seven Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>				
	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Auditor-Controller					
Invoices paid	522,097	504,866	449,367	457,439	472,942
Vendor warrants (checks) issued	320,613	255,767	237,645	235,044	242,763
Active vendors	59,685	75,575	68,358	62,699	56,686
Payroll warrants (checks) issued	532,202	522,215	496,386	469,692	449,011
Average payroll warrants (checks) per pay period	20,469	20,085	19,092	18,065	17,270
Mental Health					
Mental health clients (crisis/long-term care)	30,065	29,814	28,476	26,435	26,578
Substance abuse clients	18,712	17,746	18,597	18,120	18,188
Detention clients	12,781	9,441	5,522	6,351	6,041
Probate conservatorship clients	256	206	232	266	281
Mental health conservatorship clients	240	279	279	294	275

Table 19

<u>2004</u>	<u>2003</u>	<u>Function/Program</u>
		Auditor-Controller
492,675	563,252	Invoices paid
220,649	235,121	Vendor warrants (checks) issued
49,970	42,937	Active vendors
448,845	448,571	Payroll warrants (checks) issued
		Average payroll warrants (checks)
17,263	17,253	per pay period
		Mental Health
28,411	30,181	Mental health clients (crisis/long-term care)
18,432	18,613	Substance abuse clients
6,402	4,629	Detention clients
282	284	Probate conservatorship clients
239	212	Mental health conservatorship clients

Table 20

COUNTY OF RIVERSIDE
Capital Asset Statistics by Function
Last Seven Fiscal Years

Function/Program	Fiscal Year				
	2009	2008	2007	2006	2005
Sheriff					
Patrol stations	10	10	10	10	10
Patrol vehicles	923	974	702	598	583
Fire					
Stations	49	49	49	48	48
Trucks	149	143	141	135	125
Waste Management					
Landfills	6	6	6	7	7
Capacity in tons	51,794,663	51,609,663	51,609,663	52,392,284	50,948,302
Parks and Recreation					
Regional parks	13	13	13	13	13
Historic sites	6	6	6	6	6
Nature centers	5	5	5	5	5
Archaeological sites	7	7	7	7	7
Wildlife reserves	16	16	16	16	16
County Libraries					
Branch libraries	33	33	29	29	29
Book mobiles	2	2	2	2	2
Books in collection	1,564,186	1,552,108	1,784,149	1,221,744	1,477,670
County Regional Medical Center					
Major clinics	4	4	4	4	4
Routine and specialty clinics	30	30	30	30	30
Beds licensed	439	439	439	439	439

Source: Various County Departments

Table 20

<u>2004</u>	<u>2003</u>	<u>Function/Program</u>
		Sheriff
10	10	Patrol stations
576	550	Patrol vehicles
		Fire
48	48	Stations
126	117	Trucks
		Waste Management
8	8	Landfills
50,872,281	42,712,387	Capacity in tons
		Parks and Recreation
13	13	Regional parks
6	6	Historic sites
5	5	Nature centers
7	7	Archaeological sites
16	16	Wildlife reserves
		County Libraries
28	27	Branch libraries
2	2	Book mobiles
1,098,082	1,029,424	Books in collection
		County Regional Medical Center
4	4	Major clinics
30	30	Routine and specialty clinics
439	439	Beds licensed



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Special Acknowledgements

The theme of this year's Comprehensive Annual Financial Report is focused on "Architectural Towers." Several buildings in the County of Riverside feature a Tower. Some Towers were designed for aesthetics, others designed with a functional purpose. Our photographers have captured some great images of these Towers from different angles, profiles and perspectives that have made even long time residents of Riverside County question where the buildings are located, or in what part of Europe were the photographs taken.

A special thanks to the following people for their contributions to this year's Comprehensive Annual Financial Report:

The entire staff of the General Accounting Division of the
Auditor-Controller's Office (ACO) for its dedication,
and the following ACO divisions for their contributions:
Internal Audits and Specialized Accounting Division
Payroll Division
Property Tax Division

All Riverside County Departments particularly the following:
Treasurer-Tax Collector's Office
Executive Office
Printing Services
Human Resources

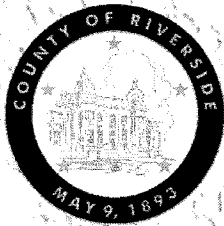
Photography and artistic design
M. Bernard Edmonds, I
Artistic Editor

Shoot 'N Share Photographers
Richard S. Paul
Robert Upton
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Joseph Di Gregorio
Dennis Taylor
Leslie Knowles
Connie St. Jean
Sharyn Dana
Kathy Peters
Larry Huddleston

Additional photography by:
Thomas Conroy
Katelin Lacey

County of Riverside **FINANCIAL HIGHLIGHTS**

For the fiscal year ended June 30, 2009



Board of Supervisors

Bob Buster, 1st District
John F. Tavaglione, 2nd District
Jeff Stone, 3rd District
Roy Wilson, (deceased) 4th District
Marion Ashley, 5th District

Countywide Elected Officials

Auditor-Controller
Robert E. Byrd

Treasurer-Tax Collector
Don Kent
(appointed 10/28/2008)

Assessor-County Clerk-Recorder
Larry Ward

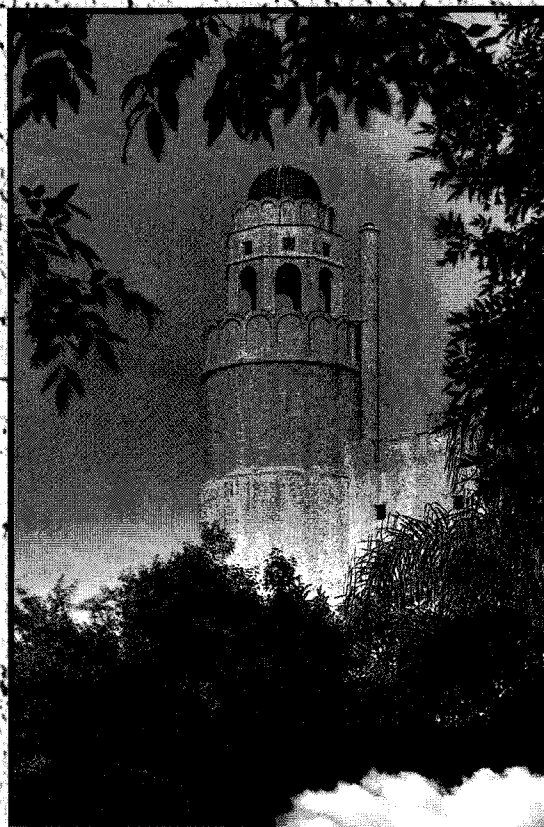
**Sheriff-Coroner-
Public Administrator**
Stanley Sniff, Jr.
(appointed 10/02/07)

District Attorney
Rod Pacheco

Appointed Officials
County Executive Officer
Bill Luna

County Counsel
Pamela Walls

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





A message from your Auditor-Controller

Citizens of Riverside County:

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

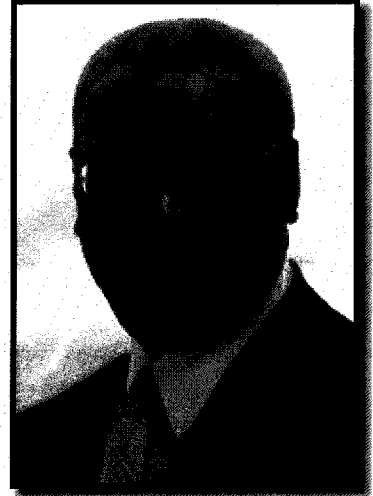
The County Auditor-Controller's Office delivers a wide range of professional accounting, payroll, property tax and other financial services. We are accountable to the citizens of the County in all that we do. My office continues to increase performance levels to a higher standard by providing accurate,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

In today's complex world of governmental financial reporting, it is challenging—especially for those who do not have an accounting background—to analyze financial statements. This publication, Financial Highlights, was designed to address this issue by providing a recap of our County's finances in an easy-to-read format. The financial statements used in this report are simplified and condensed to reflect the County of Riverside's government-wide financial condition and position. The County's financial statements provide information on consolidated revenues, expenditures, and net assets for the fiscal year ended June 30, 2009.

Most of the information in Financial Highlights is drawn from the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2009. For those needing more in-depth information, the CAFR is a 216-page document of detailed financial information in a variety of financial statements, disclosure notes, supplemental schedules and statistical tables. The CAFR is prepared in conformance with Generally Accepted Accounting Principles (GAAP), and is audited by the independent certified accounting firm of Brown Armstrong Accountancy Corporation. While the financial data in Financial Highlights conforms with GAAP, the statistical, economic and demographic data are taken from various sources and are not necessarily GAAP based. Both the CAFR and Financial Highlights are available at my office and online at www.auditorcontroller.org.

Sincerely,

Robert E. Byrd, CGFM
County Auditor-Controller



Auditor-Controller Economic Perspective

Riverside County and the state continue to experience unstable financial conditions. In addition to the recent decrease in residential property tax dollars, we are now seeing the values of commercial properties decline. Likewise, retail sales tax revenues have dropped some 30 percent. Prudent fiscal management of the County's resources is central to weathering this financial storm so that we can continue to deliver essential services to our growing County population. Full utilization of American Recovery and Reinvestment Act of 2009 funds will significantly enhance our ability to meet the needs of our citizens during these challenging economic times.

As part of our role in the stewardship of public funds, we initiated a Countywide fraud, waste, and abuse prevention program in 2009. Now, more than ever, it is essential we do everything possible to ensure County assets are protected, operations are efficient, and safeguards are in place to identify and stop wasteful spending. The program, known as Speak Out!, provides employees and citizens of Riverside County with easy and anonymous ways to participate in helping the County of Riverside protect its financial resources and utilize taxpayer dollars more wisely. Reports can be made 24-hours a day, 365 days per year by phone (800) 461-9330 or via Internet www.CountyofRiversideSpeakOut.com.



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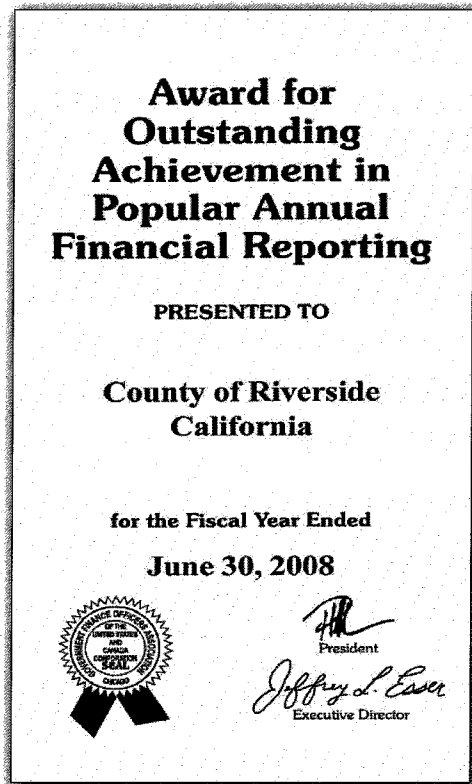
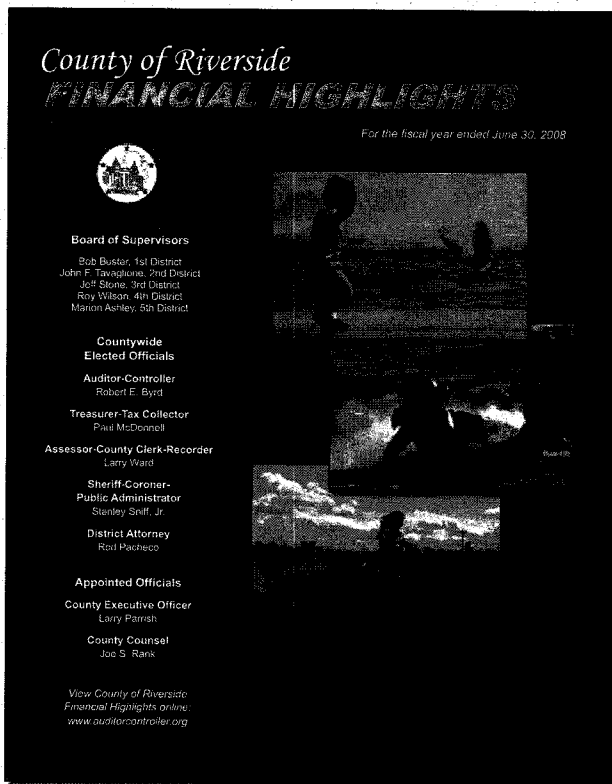
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Financial Highlights Award

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, 2008. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. The County of Riverside received a Popular Award for last fiscal year ended June 30, 2008. 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

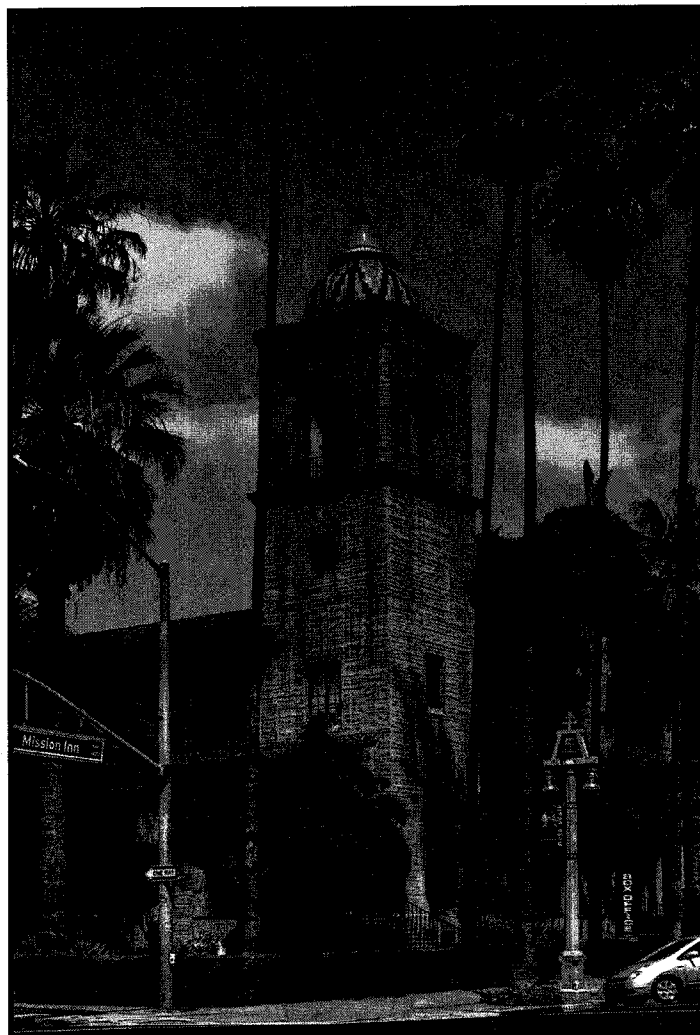
"Provide local government services as mandated by the State and Federal law, and discretionary services as requested by County taxpayers, within the bounds of available fiscal resources, in a manner which reflects favorably upon the profession of public service and the American form of democratic government."

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.

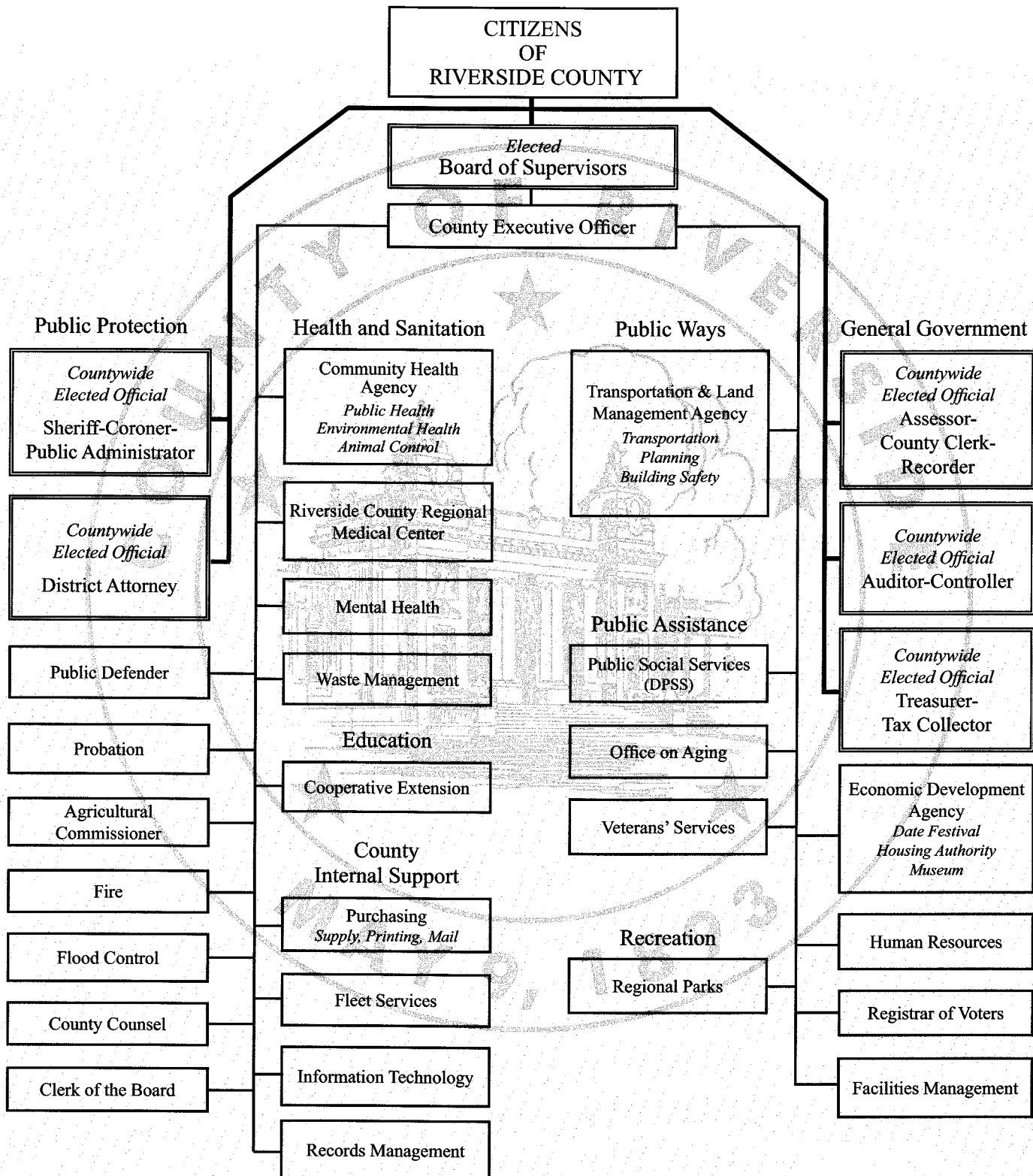


There are 26 incorporated cities located within the County. The largest cities in the County are the city of Riverside (the county seat) with a population of 300,430, Moreno Valley with a population of 186,301, and Corona with a population of 148,597.

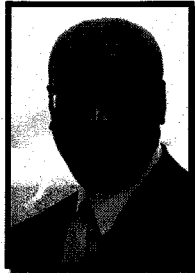
Total County population was 2,107,653 on January 1, 2009, an increase of 1.4% compared to the revised estimate for 2008 from the California State Department of Finance. Estimated population figures are developed by the state as of January 1 of each year with a revised estimate for the prior year. Approximately 26.5% of the County's residents live in the unincorporated area. Riverside County has large and rapidly expanding trade, transportation, utilities, distribution and manufacturing industries.

As of June 2009, unemployment in Riverside County was 14.0% compared to 8.4% for the prior fiscal year. The higher unemployment rate in fiscal year 2008-2009 is primarily attributable to the decline in the real estate market, which has resulted in fewer jobs for construction workers and mortgage lender employees. The unemployment rate in the United States as of September 2009 was 9.8%.

Organizational Structure



Countywide Elected Officials



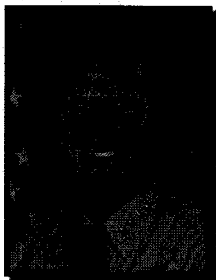
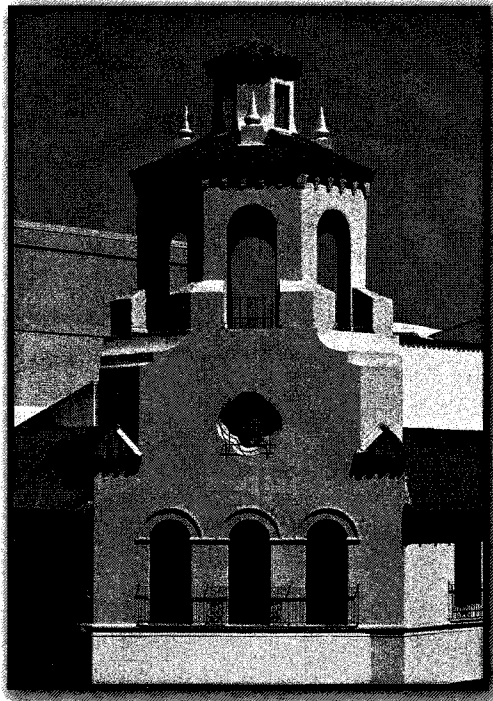
Robert E. Byrd
Auditor
Controller



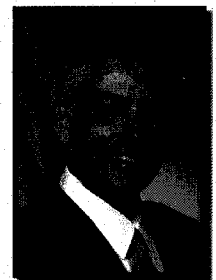
Don Kent
Treasurer
Tax Collector
(appointed 10/28/2008)



Larry Ward
Assessor
County Clerk
Recorder



Stanley Sniff, Jr.
Sheriff
Coroner
Public Administrator
(appointed 10/02/07)



Rod Pacheco
District Attorney



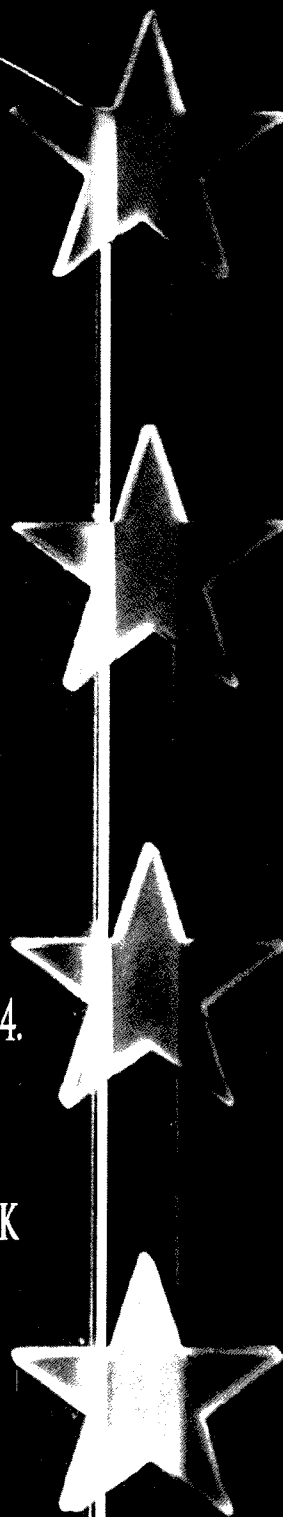
IN MEMORY OF
COUNTY SUPERVISOR

ROY WILSON

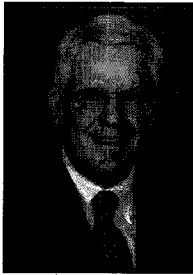
FOR HIS DEDICATED SERVICE TO THE
EASTERN RIVERSIDE COUNTY DISTRICT 4.

WE THANK YOU AND HONOR YOU
FOR YOUR SUPPORT AND TIRELESS WORK
IN THE COUNTY OF RIVERSIDE.

THE OFFICE OF ROBERT E. BYRD
COUNTY AUDITOR-CONTROLLER

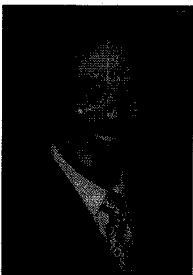


Board of Supervisors



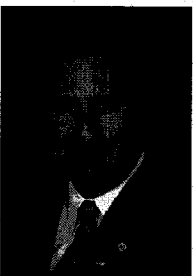
Bob Buster - District 1

The First Supervisorial District includes areas within the City of Riverside (the La Sierra and Arlington communities), as well as the City of Lake Elsinore. The District also comprises unincorporated communities including Lakeland Village, Lake Mathews, Mead Valley, Wildomar, Santa Rosa Rancho, and portions of Gavilan Hills and Woodcrest.



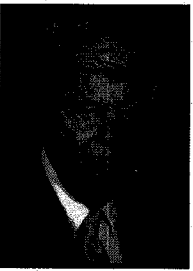
John F. Tavaglione - District 2

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



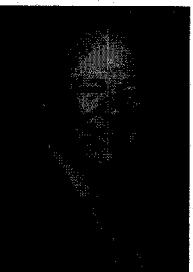
Jeff Stone - District 3

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



Roy Wilson - District 4 (deceased 08/26/2009)

The Fourth Supervisorial District includes the Cities of Palm Springs, Cathedral City, Rancho Mirage, Palm Desert, Indian Wells, La Quinta, Indio, Coachella, and Blythe. Unincorporated communities include: Bermuda Dunes, Sun City, Palm Desert, Thousand Palms, Sky Valley, Hot Springs, 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, Desert Hot Springs, and northern Palm Springs. Unincorporated Areas include Nuevo, Lakeview, Juniper Flats, Meadowbrook, Good Hope, a portion of Mead Valley, Romoland, Homeland, Green Acres, Highgrove, Box Springs, Pigeon Pass, Reche Canyon, San Timoteo Canyon, Oak Valley, Cherry Valley, Banning Bench, Cabazon, Palm Springs Village, and Palm Springs West. The District also includes the Tribal Governments from the Sovereign Nations of the Morongo Band of Mission Indians and the Agua Caliente Band of Cahuilla Indians, and a portion of March Air Reserve Base.

Government-wide Financial Statements

Statement of Net Assets Primary Government (in thousands)

	2009	2008	Variance
ASSETS:			
Cash and investments	\$ 1,924,746	\$ 2,002,532	\$ (77,786)
Receivables, net	526,835	569,008	(42,173)
Inventories	13,717	13,005	712
Pension asset, net	418,774	409,768	9,006
OPEB asset, net	14,249	10,812	3,437
Prepaid items and deposits	18,810	20,808	(1,998)
Restricted cash and investments	710,762	646,034	64,728
Other noncurrent receivables	37,183	30,583	6,600
Notes receivable	37,934	28,670	9,264
Land held for resale	80,035	66,066	13,969
Capital assets:			
Depreciable assets, net	2,189,802	1,981,961	207,841
Nondepreciable assets	914,919	746,868	168,051
Bond issuance costs	23,628	22,777	851
Total assets	6,911,394	6,548,892	362,502
LIABILITIES:			
Current Liabilities:			
Accounts payable	154,016	186,844	(32,828)
Salaries and benefits payable	117,920	112,002	5,918
Due to other governments	62,849	55,432	7,417
Interest payable	17,536	16,740	796
Deposits payable	2,084	295	1,789
Notes payable	266,629	168,436	98,193
OPEB Obligation, Net	-	23	(23)
Other liabilities	6,303	6,905	(602)
Noncurrent Liabilities:			
Unearned revenue	147,564	131,098	16,466
Long-term liabilities:			
Due within one year	224,147	211,432	12,715
Due beyond one year	2,266,171	2,307,988	(41,817)
Total liabilities	3,265,219	3,197,195	68,024
NET ASSETS:			
Invested in capital assets, net of related debt	1,286,483	872,422	414,061
Restricted for:			
Community development	522,174	559,815	(37,641)
Debt service	130,462	115,347	15,115
Health and sanitation	28,531	23,255	5,276
Public protection	39,226	24,310	14,916
Public ways & facilities	143,033	75,178	67,855
Other programs	13,215	7,537	5,677
Unrestricted	1,483,051	1,673,833	(190,781)
Total net assets	\$ 3,646,175	\$ 3,351,697	\$ 294,478

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

The County's total net assets increased by 8.8%, or \$294.5 million, during fiscal year 2008-09. \$287.4 million of the increase in net assets was from governmental activities and \$7.1 million was from business-type activities. Below are the three components of net assets and their respective fiscal year-end balances:

Invested in capital assets, net of related debt

This component of net assets represents the amount that is unavailable for reducing debt or paying for services because it is the value of the capital assets themselves, not liquid assets like cash or equivalents that could be used to pay the bills. The balance represents 35.3%, or \$1.3 billion, of the County's total net assets under this category for fiscal year 2008-09.

Restricted net assets

This component of net assets represents the amount that is available for use only as allowed by creditors, grantors, contributors, or laws and regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation. The balance in this category accounts for 24.0%, or \$876.6 million, of the County's total net assets for fiscal year 2008-09.

Unrestricted net assets

This component of the County's total net assets is the amount that is available and may be used to meet the County's ongoing obligations to citizens and creditors. Of the unrestricted net assets for fiscal year 2008-09, \$1.4 billion is from governmental activities, and \$80.2 million is for business-type activities. The balance in this category is 40.7%, or \$1.5 billion, of the County's total net assets for fiscal year 2008-09.

Capital Assets & Long-Term Liabilities

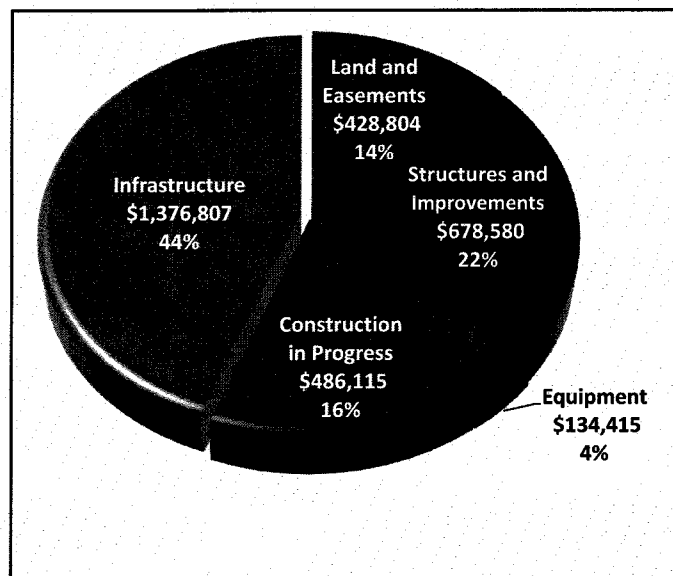
Capital Assets

As of June 30, 2009, the County's capital assets for both governmental and business-type activities amounted to \$3.1 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.

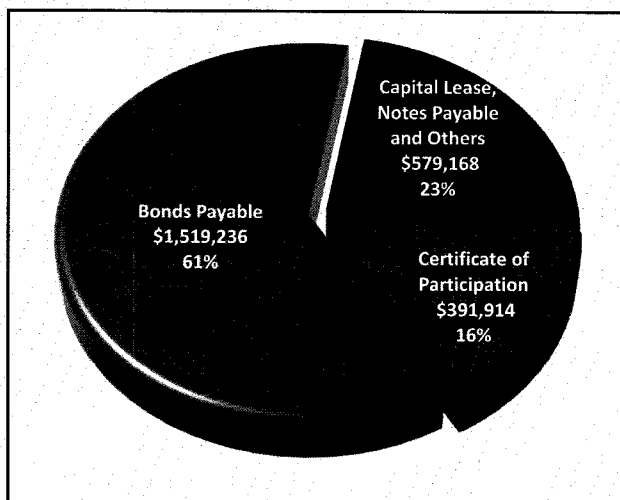
Major projects under construction in fiscal year 2008-2009 included the following:

- Roads and signal infrastructures—\$85.1 million.
- Thousand Palms Fire Station—\$8.1 million.
- Siemens Hospital Information System—\$4.6 million.
- Rancho Jurupa Park—\$6.8 million.
- Northwest Riverside County/Animal Shelter project—\$10.9 million.
- The Thermal Sheriff station project—\$9.5 million.
- Perris Valley Master Drainage Line Q—\$1.6 million.
- The Facilities department incurred \$94.9 million in costs for project involving the Smith Correctional Facility, the mid county regional detention center, and the Rubidoux library.

Capital Assets, net of depreciation
(in thousands)



Outstanding Debt Obligation
(in thousands)



Long-Term Liabilities

As of June 30, 2009, the County's outstanding debt obligation for its government-wide activities amounted to \$2.5 billion. Long-term debt incurred by the County of Riverside includes bonds, certificates of participation, loans, and capital leases.

The following are credit ratings maintained by the County

	Moody's Investors Service, Inc	Standard & Poor's Corp.
Long-term lease debt	A2	AA-
Issuer credit	Aa3	AA

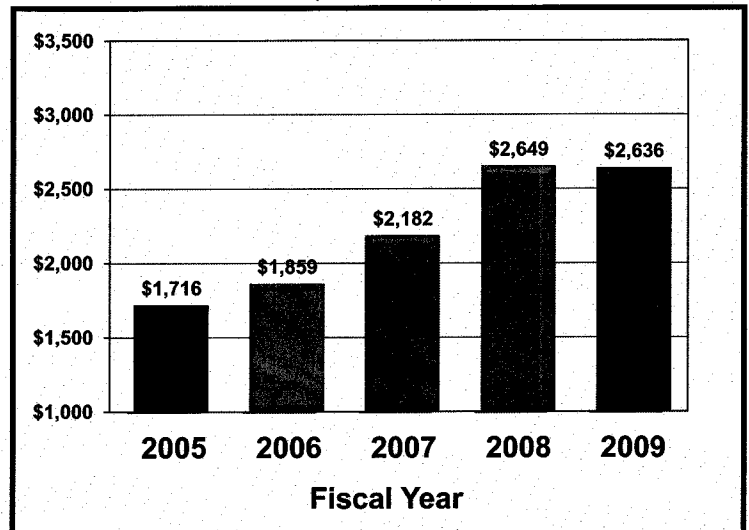
Government-wide Trends

Cash and Investments

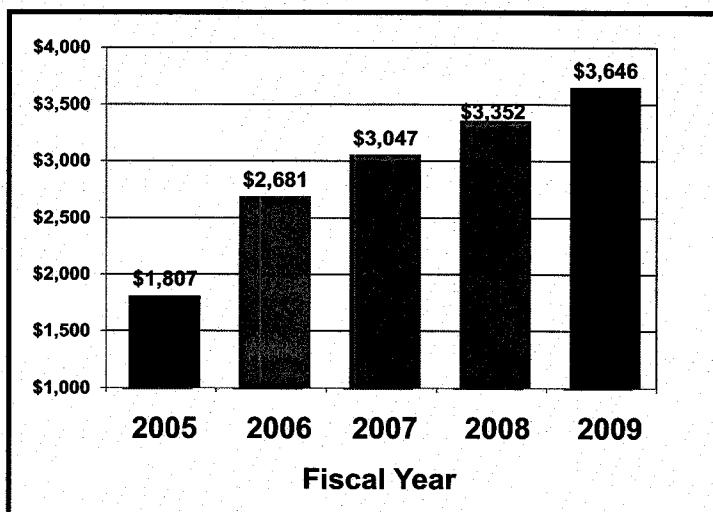
The Cash and Investments represented in the Government-wide Statement of Net Assets includes Cash and Investments that are available for use, as well as Restricted Cash and Investments for both governmental and business-type activities.

Increased cash flow brought on by economic growth, and increased demand for government services resulted in increased cash balances from 2004 through 2007. The increase in 2008 was due to increase in long-term debt, and construction delays that caused a buildup of restricted cash. In 2009, many construction projects were performed with previous year's reserve and borrowings, therefore, the cash and investments decreased.

Cash and Investments
(in millions)



Net Assets
(in millions)



Net Assets

Net Assets is total assets less total liabilities of the primary government. Net assets serve as a useful indicator of a government's financial condition. At the end of the current fiscal year, the County reported positive net assets balances for both governmental and business-type activities, with total assets exceeding liabilities by \$3.6 billion. The most significant increases in the net assets is the capital investment net of related debt for the amount of \$414 million, adding \$71 million increased in restrict net assets and offset by decreased in unrestricted net assets for the amount of \$191 million.

Government-wide Statistics

Liquidity Ratios

The current ratio and the quick ratio indicate the County's ability to pay its bills. The current ratio trend for 2009 is unfavorable because it decreased to 3.93 times in 2009 from 4.73 times in 2008.

	2009	2008	2007
Current Ratio	3.93 times	4.73 times	5.33 times

The quick ratio trend is favorable because it rose to 6.84 times in 2009 from 6.80 times in 2008.

Quick Ratio	6.84 times	6.80 times	6.74 times
-------------	------------	------------	------------

The fund balance ratio is unfavorable. It was 0.51 times in 2007, 0.53 times in 2008, but decreased to 0.46 times in 2009. This trend represents a reduction in the County's ability to pay its short-term obligations when they come due.

Fund Balance	0.46 times	0.53 times	0.51 times
--------------	------------	------------	------------

Activity Ratios

An increase in the accounts receivable (AR) turnover ratio tells us the average number of times our AR balance is fully paid throughout the year. The AR turnover is favorable. It was 6.62 times in 2009 as compared to 6.16 times in 2008.

	2009	2008	2007
AR Turnover	6.62 times	6.16 times	6.90 times

The average collection period is a representation of the AR turnover in terms of days. This ratio is favorable. In 2009, it took 55 days to collect (365 days/ 6.62), as compared to 59 days in 2008 (365/6.16).

Average Collection Period	55 days	59 days	53 days
---------------------------	---------	---------	---------

Debt Ratios

The long-term debt/assets ratio gives an indication of the County's ability to issue new debt. The lower the organization's reliance on debt for asset formation, the less risky the organization is, since excessive debt can lead to a heavy repayment burden. In 2009 this ratio is favorable at 36.0%, which is decreased from 38.5% in 2008.

	2009	2008	2007
Long-term Debt/Assets	36.0 %	38.5 %	37.4 %

The debt service coverage tells us the resources available to repay the debt already issued. In 2009, this ratio is also favorable at 12.34 times in 2009, compared to 11.64 times in 2008.

Debt Service Coverage	12.34 times	11.64 times	11.73 times
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Government-wide Financial Statements

Statement of Activities

Primary Government (in thousands)

	2009	2008	Variance
Revenues:			
Program revenues:			
Charges for services	\$1,055,818	\$1,091,084	\$ (35,266)
Operating grants	1,344,611	1,315,716	28,895
Capital grants	30,081	25,639	4,442
General revenues:			
Property taxes	506,222	506,327	(105)
Sales and use taxes	47,683	40,985	6,698
Other taxes	13,771	15,898	(2,127)
Motor vehicle in-lieu taxes	273,825	274,282	(457)
Investment earnings	93,183	148,460	(55,277)
Other	121,880	85,924	35,956
Total revenues	3,487,074	3,504,315	(17,241)
Expenses:			
General government	285,393	331,741	(46,348)
Public protection	1,095,587	1,122,370	(26,783)
Public ways and facilities	31,283	20,558	10,725
Health and sanitation	392,945	330,206	62,739
Public assistance	770,484	752,779	17,705
Education	15,954	17,977	(2,023)
Recreation and culture	6,039	12,457	(6,418)
Interest on long-term debt	89,741	96,173	(6,432)
Regional Medical Center	379,278	353,481	25,797
Waste Management	61,116	64,538	(3,422)
Housing Authority	81,139	74,252	6,887
Flood Control	3,816	5,201	(1,385)
County Service Areas	457	343	114
Total expenses	3,213,232	3,182,076	31,156
Change in net assets	273,842	322,239	(48,397)
Net Assets, Beginning of Year,			
as Restated	3,372,333	3,029,458	342,875
Net Assets, End of Year	\$ 3,646,175	\$ 3,351,697	\$ 294,478

The Statement of Activities presents information showing how the County's net assets changed during the most recent fiscal year. This statement intends to show citizens both the level of resources available to the County for providing services in addition to the costs for providing those services during the current fiscal year ended June 30, 2009.

Revenues

As a result of the economic downturn, the County had a decrease of \$17.2 million in revenues. The most significant decrease in revenue on the Statement of Activities is the \$55.3 million decrease in investment earnings due to lower interest rates caused by troubled economy. Decreases were realized across general government, health and sanitation, public assistance, and public ways. Adding to this was a \$35.3 million decrease in charge for services, and offset by the \$75.9 million increase in operating grants, capital grants, contributions, sales taxes and other revenues.

Expenses

The most significant variances in expenses on the Statement of Activities are: \$62.7 million increased in health and sanitation; \$26 million increased in Regional Medical Center; \$6.9 million increased in Housing Authority, \$17.7 million increased in public assistance, and \$10.7 million increased in public way and facilities, offset by the \$88 million decreased in general government, public protection, education, recreation and culture, and interest on long-term debt; \$3.4 million decreased in Waste Management; and \$1.4 million decreased in Flood Control

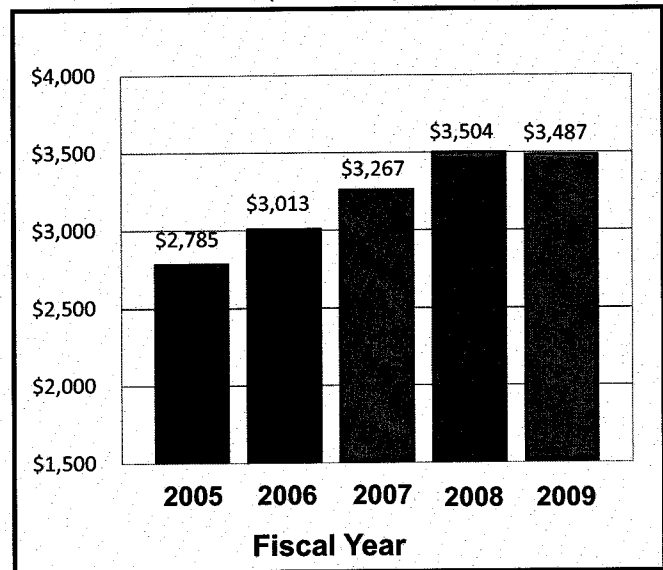
Government-wide Trends

Revenues

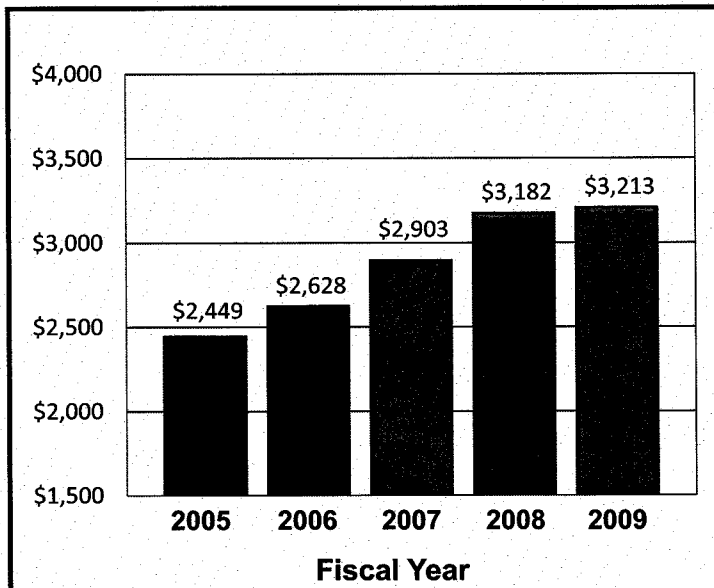
For the first time in five years, the County has a decline in revenues. Property tax revenue decreased due to decline in property values. The interest revenues also declined as a result of lower interest rates.

Revenue increases from 2005 through 2008 were brought about by a combination of factors. First and foremost, housing boom increased property values that impacted our revenue. Riverside County population also has grown from 1.7 million in 2004 to over 2.1 million in 2009. With an increased of 100,000 citizens per year, federal and state grant revenue has grown substantially.

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

Expenses in health and sanitation increased by \$62.7 million due to the growth in the MHSA program. Public assistance also increased by \$17.7 million due to caseload growth in several programs. General government decreased by \$46.3 million, and public protection decreased by \$26.8 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

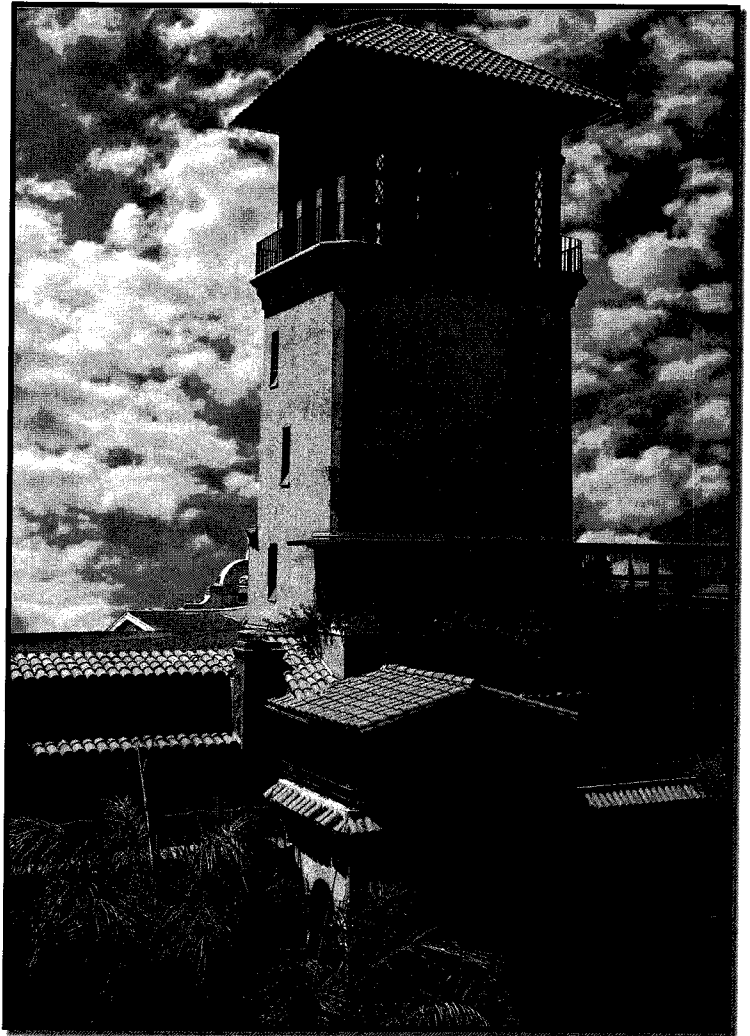
Assessment and tax collection fees, auditing and accounting fees, communication services, election services, legal services, planning and engineering services, civil process services, estate fees, humane services, law enforcement services, recording fees, road and street services, health fees, mental 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

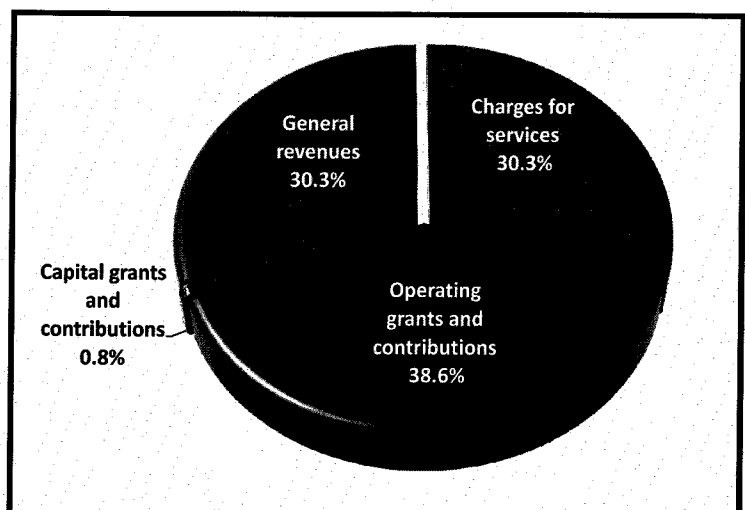
State, federal, other government, and private contributions to fund capital purchases for specific programs.



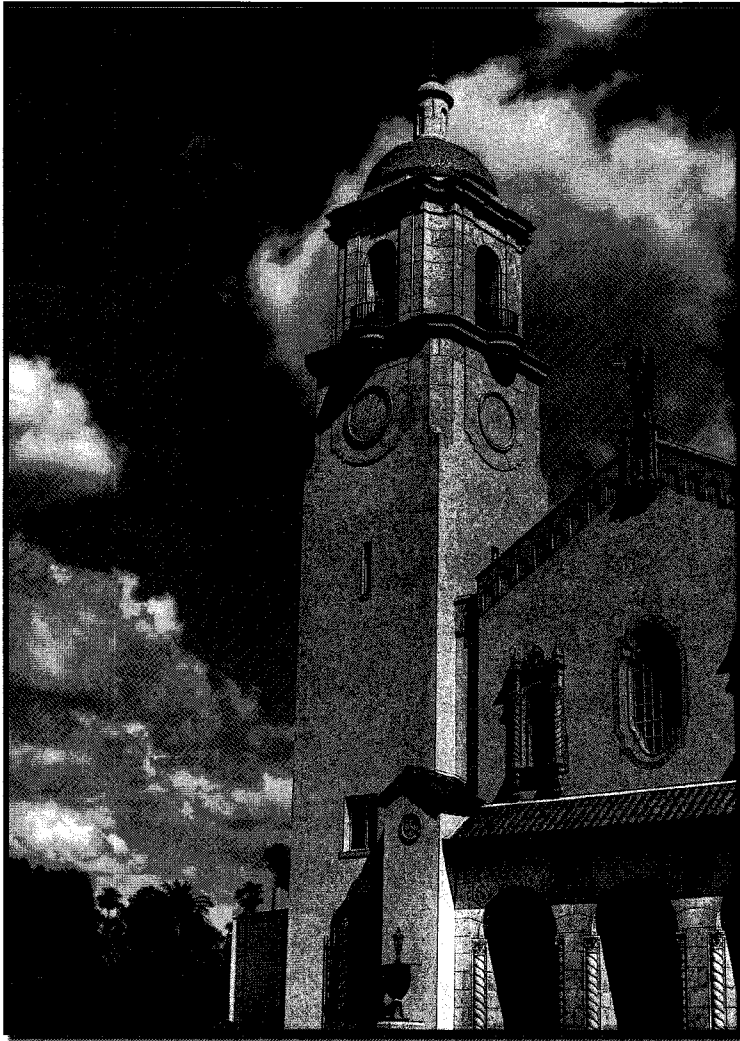
General Revenues

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.

Revenues by Source



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.

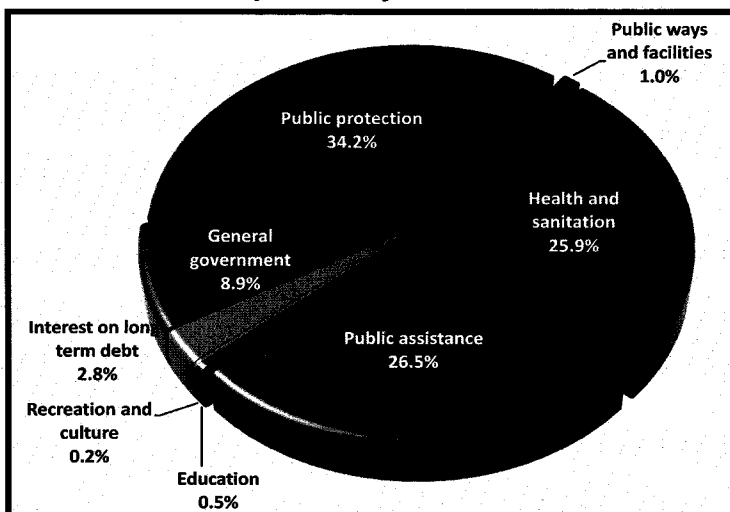
Education

Cooperative Extension and County Library.

Recreation and Culture

Regional Parks and Edward Dean Museum.

Expenses by Function



Property Taxes

How the Property Tax System Works

Assessor-Clerk-Recorder

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



Auditor-Controller

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



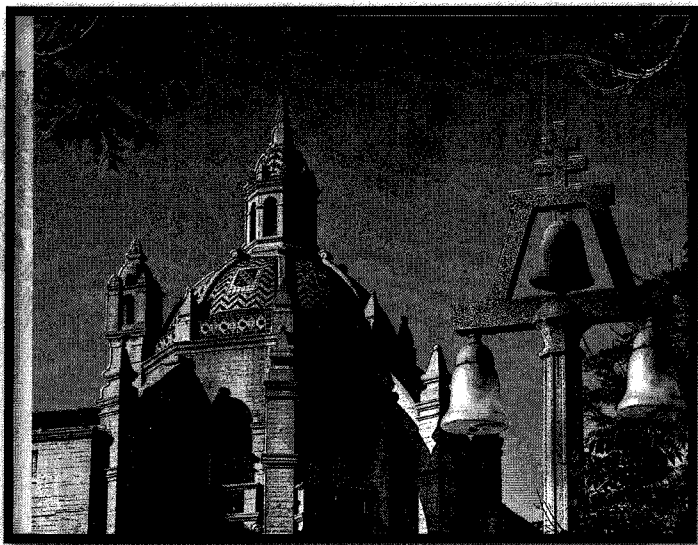
Treasurer-Tax Collector

Mails out the property tax bills, collects the money, and deposits it in the County Treasury.



Auditor-Controller

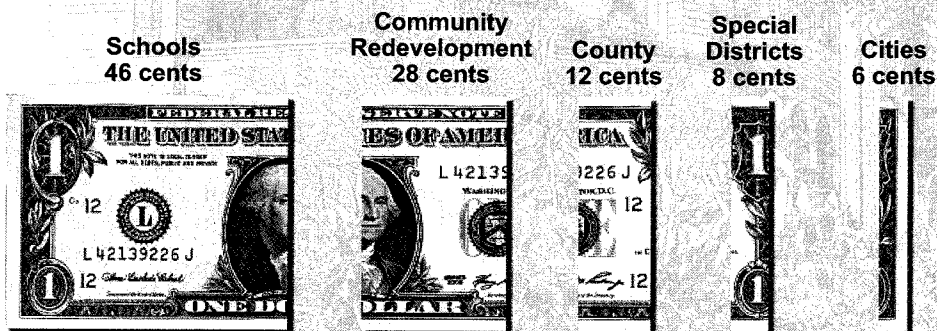
Receives and allocates the money to local taxing agencies, including the County, cities, schools, and special districts.



CREST Project

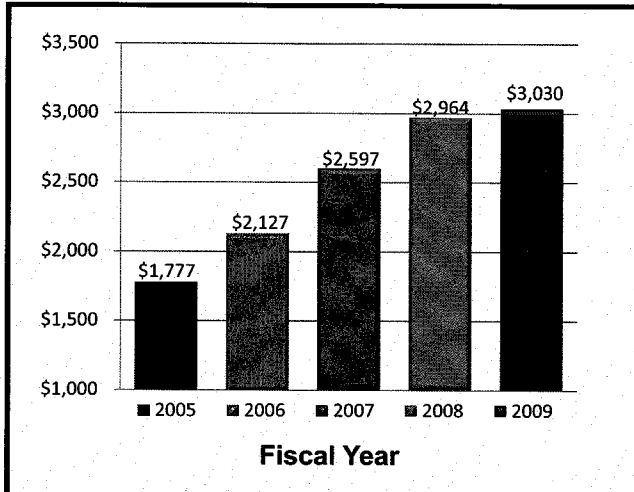
The Assessor-County Clerk-Recorder, Auditor-Controller, and Treasurer-Tax Collector teamed up to collectively develop a new integrated property tax management system. The project begins with a Business Process Re-engineering phase that documents the integrated roles of the three departments. This phase identifies the current system's capabilities, strengths, and weaknesses. They are currently transitioning to the second phase of the project which builds on this re-engineering initiative to implement a replacement Property Tax System based on new technology.

Where did your property tax dollar go in fiscal year 2008-2009?

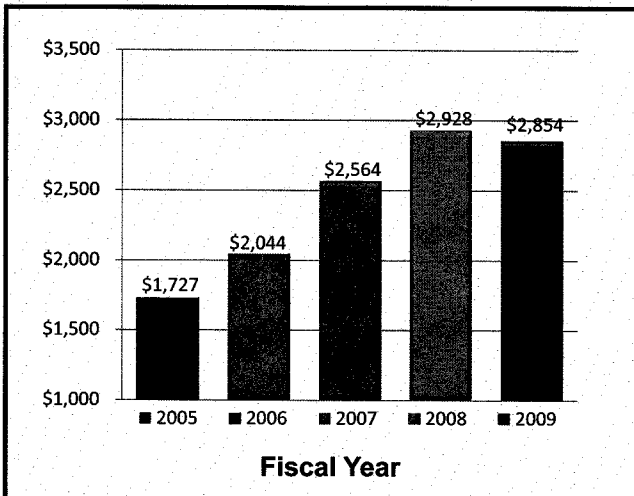


Property Taxes

Tax Levies
(in millions)



Tax Collections
(in millions)



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

1. Southern California Edison Co.	\$15,492
2. Verizon California Inc.	10,975
3. Centex Homes.	8,466
4. Deutsche Bank National Trust Co.	8,061
5. So. California Gas Co.	5,527
6. KB Home Coastal Inc.	5,214
7. Inland Empire Energy Center LLC.	4,706
8. US Bank National Association.	4,154
9. KSL Desert Resort.	4,105
10. Standard Pacific Corp.	4,061

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



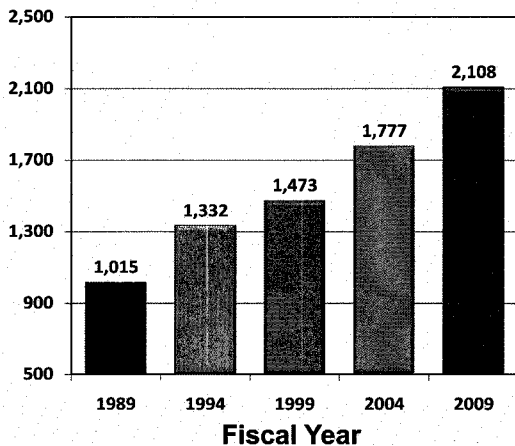
creating a better place
to live, work and play

PROPERTY TAX PORTAL

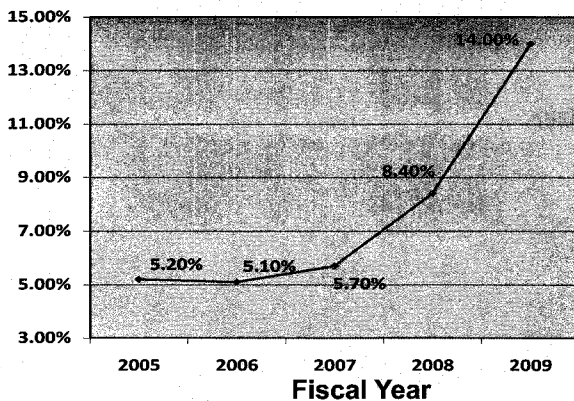


Demographics

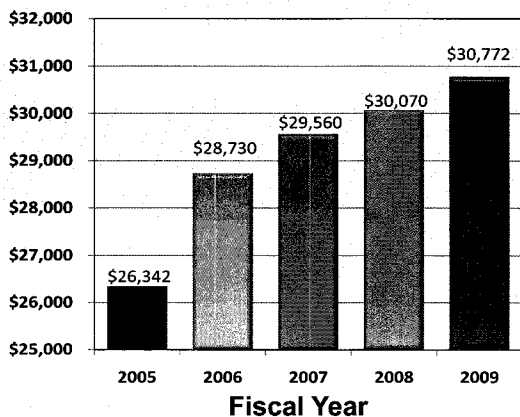
Population
(in thousands)



Unemployment Rate

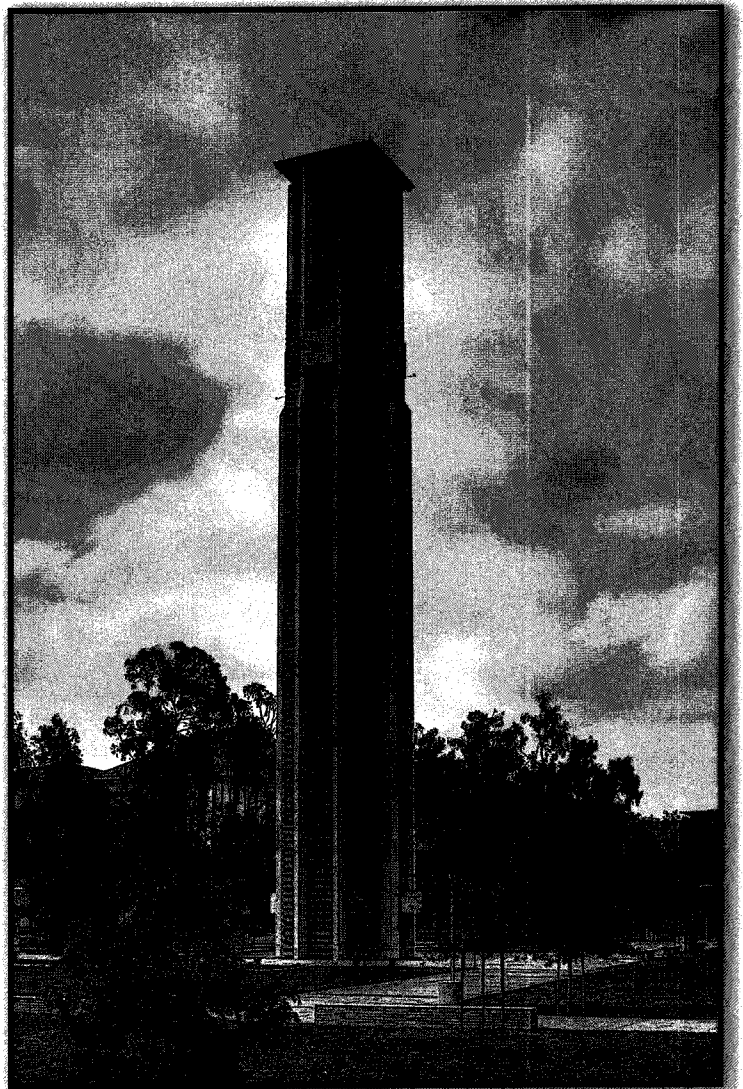


Per Capita Income

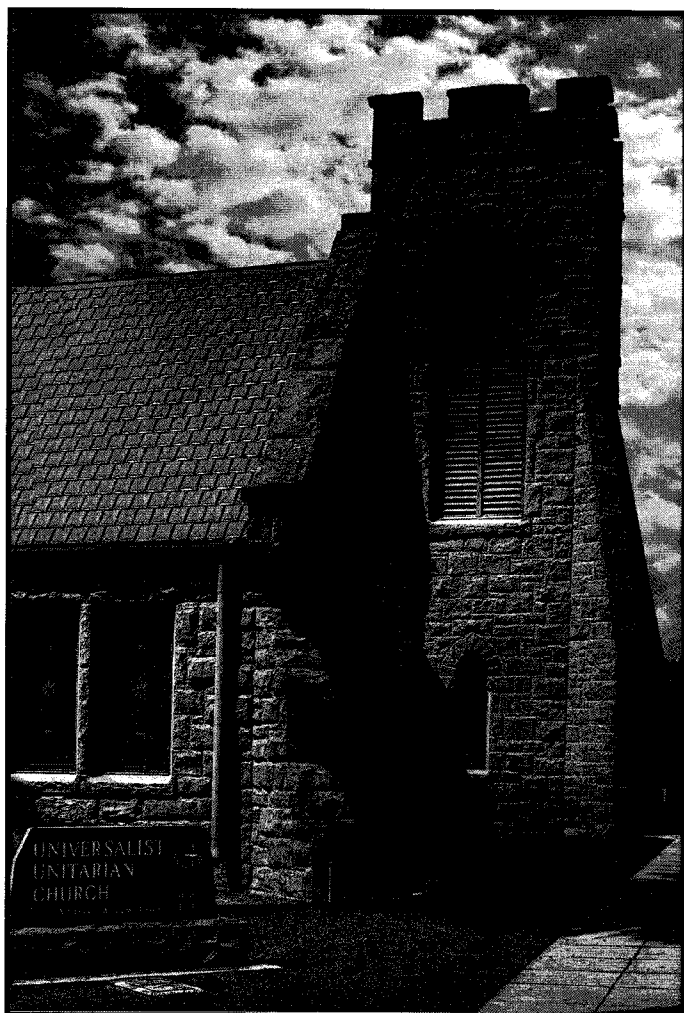


**Riverside County
Principal Employers**
(number of employees)

1. County of Riverside	19,818
2. March Air Reserve Base.....	8,400
3. U.C. Riverside	7,147
4. Wal-Mart	6,550
5. Stater Brothers Market	6,500
6. Riverside Unified School District	5,099
7. Pechanga Resort & Casino	5,000
8. Abbot Vascular.....	4,500
9. Riverside Community College District.	3,765
10. Kaiser Permanente.....	3,200



Demographics



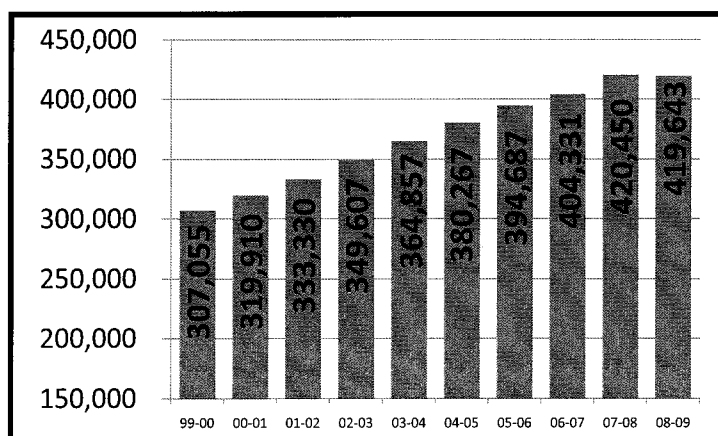
Public School sites in Riverside County

Charter Schools.....	13
Elementary Sites	265
Middle/Junior High Sites.....	74
Continuation/Adult Education	50
High School	65
Total Schools	467

Number of Riverside County School Districts

Elementary	4
High School	1
Unified	18

Kindergarten Through 12th Grade Enrollment Growth 1999-2009



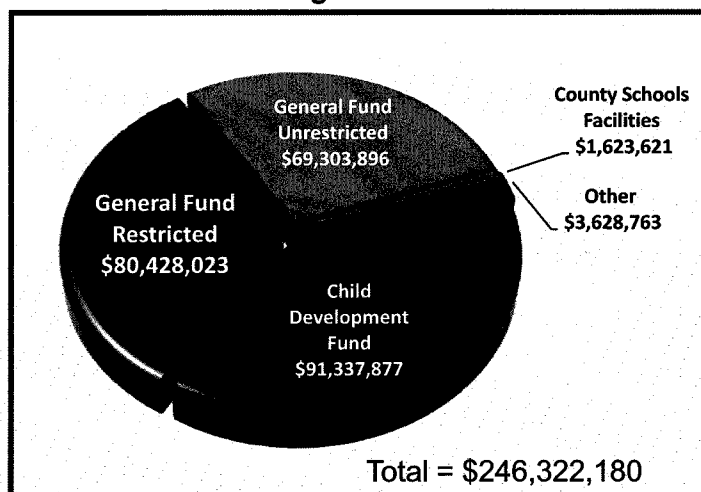
Riverside County Average State Funding Per Pupil

Elementary Districts.....	\$5,567
High School Districts	\$6,690
Unified Districts.....	\$5,821

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

www.rcoe.us

Riverside County Office of Education Budget 2008-2009



Service Operating Indicators

Community Health Agency

Facilities inspections.....	34,273
Inspections include fixed food facilities, pools, spas, hazardous material generators and miscellaneous food operations	
Patient visits	125,767
Patient services performed.....	466,800
Services include family planning, primary health care, prenatal care, urgent care, breast cancer early detection, child health and disability prevention	
Animal impounds.....	71,834
Spays and neuters.....	8,480

Public Social Services

CalWORKs clients.....	26,905
Food stamp clients	52,877
Medi-Cal clients.....	107,904
In-Home supportive services.....	16,307
Services include meal preparation and cleanup, food shopping, bathing, dressing, personal care, domestic services (cleaning), assistance with medications, etc.	
Foster care placements.....	3,486
Child welfare services.....	10,217
Services include child adoptions and investigations of child abuse, neglect or abandonment	

Auditor-Controller

Invoices paid.....	522,097
Vendor Warrants issued	320,613
Active vendors.....	59,685
Payroll warrants (checks) issued.....	532,202
Average paychecks per pay period	20,469

Sheriff

Number of bookings	62,007
Coroner case load	9,582
Calls for services-Unincorporated areas (contract cities not included).....	302,400

Veterans' Services

Phone inquiries answered	39,393
Client interviews	13,955
Claims filed	5,812



Fire

Medical assistance	91,707
Fires extinguished	4,406
Other services	18,486
Other services include fire menace standbys (bomb threats, electrical hazards, gas hazards, etc.), public service assists (assisting other agencies, persons, flooding, etc.) and false alarms.	
Communities served.....	78

Assessor-Clerk-Recorder

Assessments	942,174
Official records recorded	682,708
Vital records copies issued.....	97,422
Official records copies issued.....	33,135

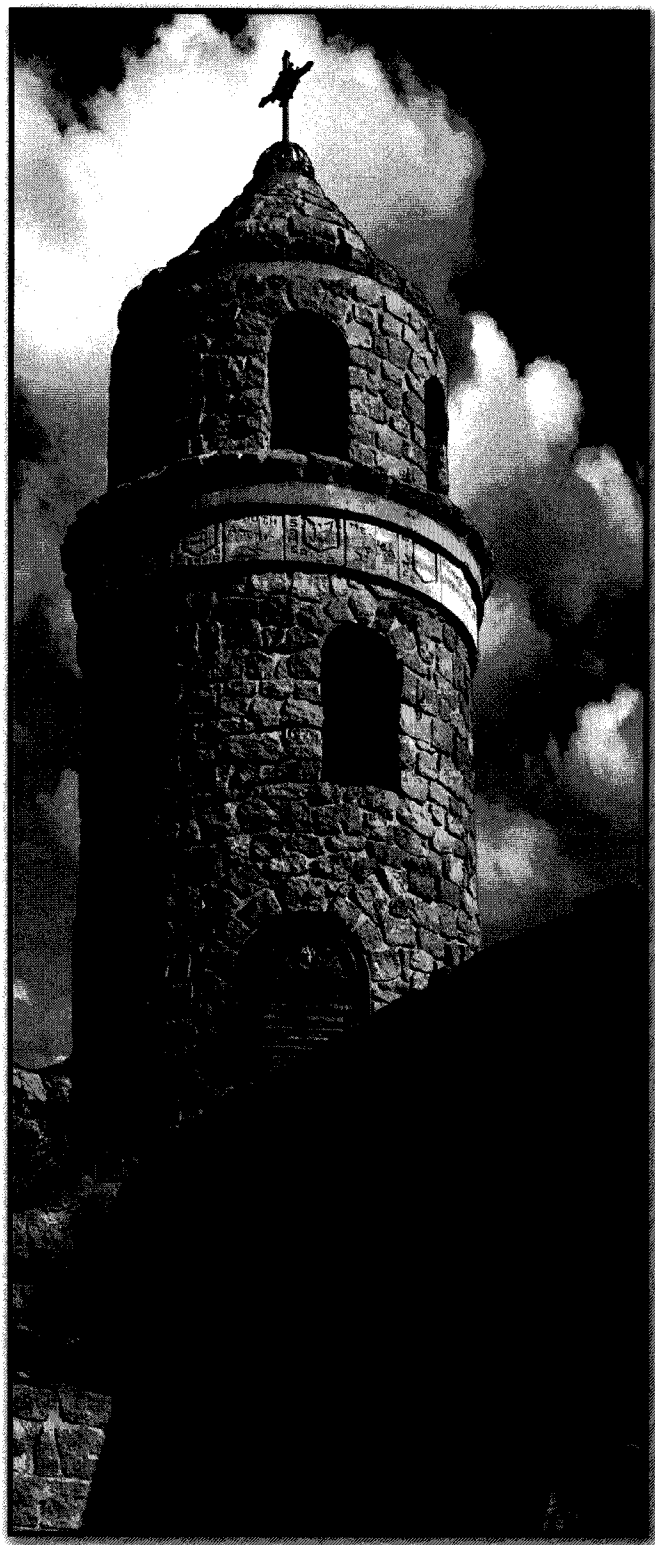
Registrar of Voters

Voting precincts	2,387
Polling places	1,205
Voters	1,747,556
Poll workers	6,287

Waste Management

Landfill tonnage	1,024,267
Recycling tonnage.....	2,356

Service Operating Indicators



County Regional Medical Center

Emergency room treatments	88,549
Emergency room services—Mental Health.....	9,702
Clinic visits	129,171
Admissions	23,253
Patient days.....	118,452
Discharges.....	23,238

TLMA - Building & Safety

Building permits issued.....	986
Building plans checked.....	918
Building structures inspected.....	1,780

Community Action Partnership

Utility assistance (households).....	12,869
Weatherization (households).....	1,033
Energy education attendees.....	10,775
Disaster relief (residents).....	15,336
Income tax returns prepared	2,011
After school program (students)	11,000
Mediation(cases)	1,821

County Library

Total circulation (books, videos, etc.).....	3,464,547
Reference questions answered	382,795
Patron door count.....	3,170,424
Programs offered	5,618
Programs attendance	127,717

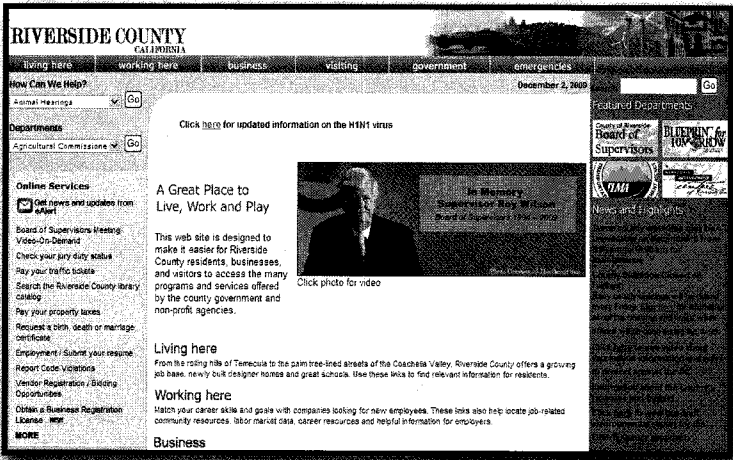
Agricultural Commissioner

Export phytosanitary certificates.....	36,772
Pesticide use inspections	831
Weights and measures regulated.....	129,528
Agriculture quality inspections	668
Plant pest inspections.....	48,944
Nursery acreage inspected.....	7,627
Weights and measures inspected	80,862

Mental Health

Mental health clients.....	30,065
Substance abuse clients.....	18,712
Detention clients	12,781
Probate conservatorship clients	256
Mental health conservatorship clients	240

Internet Resources



Visit the County of Riverside's Official Website

www.countyofriverside.us

Where you can find information about:

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

Online Services Provided:

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

Visit the County of Riverside Auditor-Controller's Official Website

www.auditorcontroller.org

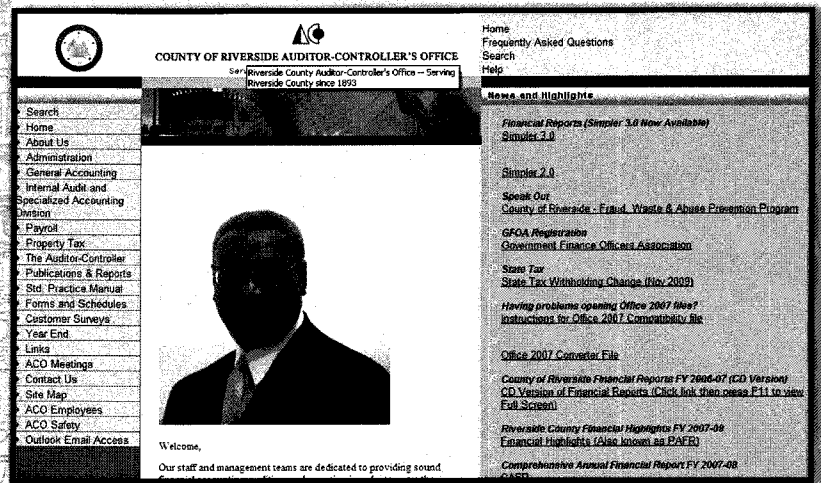
Where you can find information about:

Auditor-Controller's Office Divisions

- Administration
- Audits & Specialized Accounting
- General Accounting
- Payroll
- Property Tax

Financial Statements

- Comprehensive Annual Financial Report
- County of Riverside Financial Highlights
- Internal Audit Reports
- Single Audit Reports

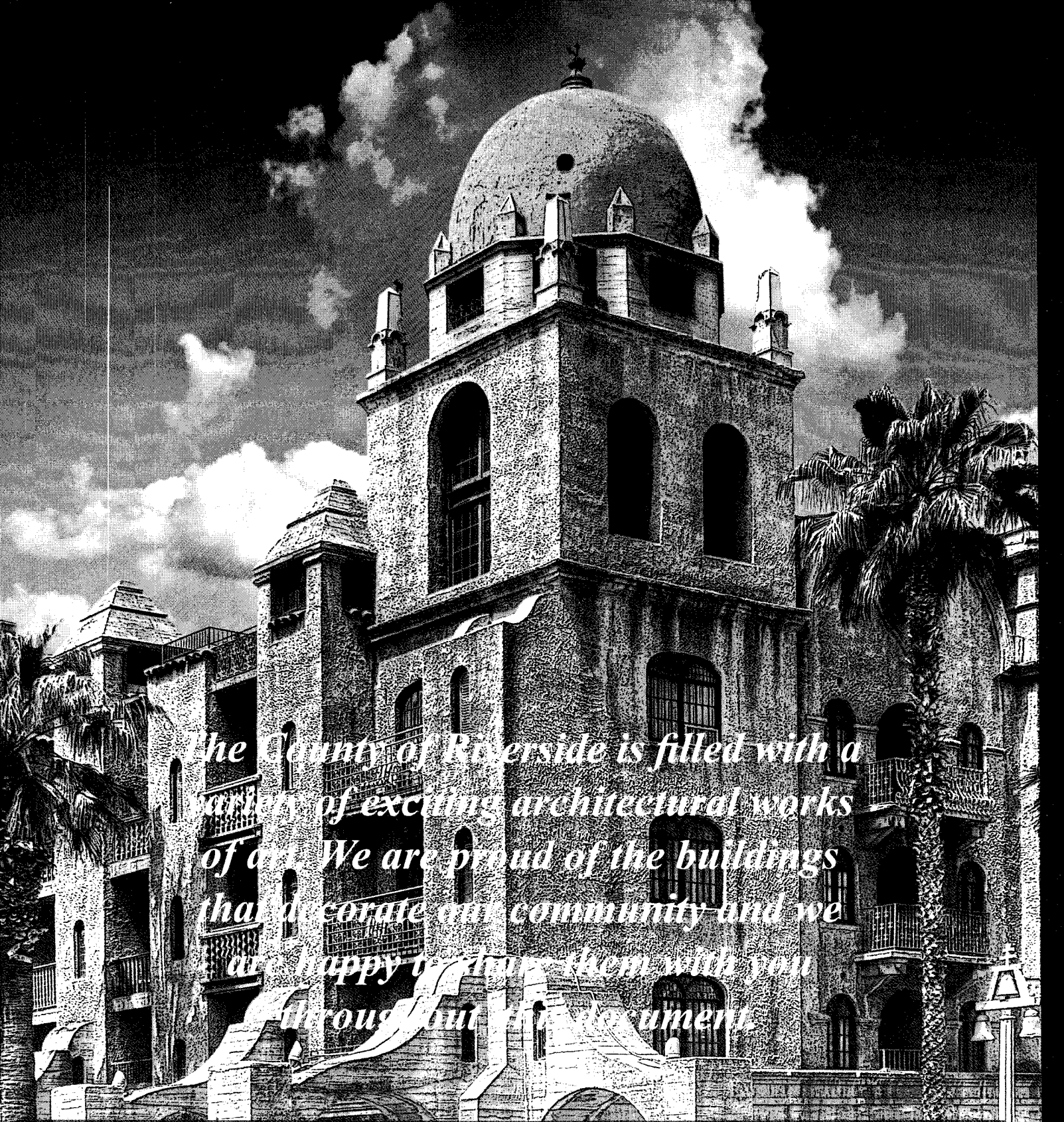


Acknowledgements

I would like to thank Shoot N' Share Photographers for providing the photographs used to support our theme focused on "Architectural Towers" in Riverside County in this year's Financial Highlights.

Special recognition goes to Frank Leonard, Fendy Kao, and the entire staff of the General Accounting Division of the Auditor-Controller's Office for their effort and dedication in completing this report. Also, I would like to extend my gratitude to Larry Berenato, APR and Bernard Edmonds for their effort.





The County of Riverside is filled with a variety of exciting architectural works of art. We are proud of the buildings that decorate our community and we are happy to share them with you throughout this document.

Buildings and their respective locations in the order that they appear in this document

Page Building, location

Cover..	Benedict Castle, Chicago Avenue, Riverside
Cover..	Mission Inn, Downtown Riverside
7.....	Mission Inn, Downtown Riverside
9.....	Fox Theatre, Downtown Riverside
18.....	Mission Inn, Downtown Riverside
19.....	St. Catherine Tower, Brockton Avenue, Riverside
20.....	Mission Inn, Downtown Riverside

Page Building, location (continued)

22.....	UC Riverside campus clocktower
23.....	Unitarian Church, Downtown Riverside
24.....	Mission Inn, Downtown Riverside
25.....	Freedom Tower, Mt. Rubidoux
26.....	1st Congregational Church, Downtown Riverside
27.....	Mission Inn, Downtown Riverside

County of Riverside Financial Highlights



Robert E. Byrd, CGFM
Riverside County Auditor-Controller