

**COUNTY OF RIVERSIDE**  
**Combining Statement of Net Assets**  
**Nonmajor Enterprise Funds**  
**June 30, 2010**  
(Dollars in Thousands)

|   | County<br>Service<br>Areas | Housing<br>Authority | Flood<br>Control | Total            |
|---|----------------------------|----------------------|------------------|------------------|
| <b>ASSETS:</b>                                  |                            |                      |                  |                  |
| Current assets:                                 |                            |                      |                  |                  |
| Cash and investments                            | \$ 243                     | \$ 13,237            | \$ 2,176         | \$ 15,656        |
| Accounts receivable-net                         | -                          | 133                  | 1,566            | 1,699            |
| Interest receivable                             | -                          | -                    | 12               | 12               |
| Taxes receivable                                | 8                          | -                    | -                | 8                |
| Due from other governments                      | -                          | 1,236                | 72               | 1,308            |
| Restricted cash and investments                 | -                          | 186                  | 2,949            | 3,135            |
| Prepaid items and deposits                      | -                          | 17                   | -                | 17               |
| Total current assets                            | <u>251</u>                 | <u>14,809</u>        | <u>6,775</u>     | <u>21,835</u>    |
| Noncurrent assets:                              |                            |                      |                  |                  |
| Capital assets:                                 |                            |                      |                  |                  |
| Nondepreciable assets                           | -                          | 6,071                | -                | 6,071            |
| Depreciable assets                              | 30                         | 10,497               | 13               | 10,540           |
| Total noncurrent assets                         | <u>30</u>                  | <u>16,568</u>        | <u>13</u>        | <u>16,611</u>    |
| Total assets                                    | <u>281</u>                 | <u>31,377</u>        | <u>6,788</u>     | <u>38,446</u>    |
| <b>LIABILITIES:</b>                             |                            |                      |                  |                  |
| Current liabilities:                            |                            |                      |                  |                  |
| Accounts payable                                | 9                          | 45                   | 3,027            | 3,081            |
| Salaries and benefits payable                   | -                          | -                    | 21               | 21               |
| Due to other governments                        | -                          | 7                    | -                | 7                |
| Interest payable                                | -                          | 8                    | -                | 8                |
| Deposits payable                                | 49                         | -                    | -                | 49               |
| Other liabilities                               | -                          | 2,392                | 393              | 2,785            |
| Compensated absences                            | -                          | 97                   | 11               | 108              |
| Bonds payable                                   | -                          | 120                  | -                | 120              |
| Total current liabilities                       | <u>58</u>                  | <u>2,669</u>         | <u>3,452</u>     | <u>6,179</u>     |
| Noncurrent portion of long-term liabilities:    |                            |                      |                  |                  |
| Noncurrent liabilities:                         |                            |                      |                  |                  |
| Compensated absences                            | -                          | 882                  | 61               | 943              |
| Bonds payable                                   | -                          | 734                  | -                | 734              |
| Other long-term liabilities                     | -                          | 6,795                | -                | 6,795            |
| Total noncurrent liabilities                    | <u>-</u>                   | <u>8,411</u>         | <u>61</u>        | <u>8,472</u>     |
| Total liabilities                               | <u>58</u>                  | <u>11,080</u>        | <u>3,513</u>     | <u>14,651</u>    |
| <b>NET ASSETS:</b>                              |                            |                      |                  |                  |
| Invested in capital assets, net of related debt | 30                         | 9,773                | 13               | 9,816            |
| Restricted                                      | 62                         | 3,500                | -                | 3,562            |
| Unrestricted                                    | 131                        | 7,024                | 3,262            | 10,417           |
| Total net assets                                | <u>\$ 223</u>              | <u>\$ 20,297</u>     | <u>\$ 3,275</u>  | <u>\$ 23,795</u> |

## COUNTY OF RIVERSIDE

### Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets Nonmajor Enterprise Funds For the Fiscal Year Ended June 30, 2010 (Dollars in Thousands)

|  | County<br>Service<br>Areas | Housing<br>Authority | Flood<br>Control | Total            |
|--|----------------------------|----------------------|------------------|------------------|
| <b>OPERATING REVENUES:</b>               |                            |                      |                  |                  |
| Charges for services                     | \$ 353                     | \$ 2,167             | \$ 1,293         | \$ 3,813         |
| Other                                    | 24                         | 78,463               | 143              | 78,630           |
| Total operating revenues                 | <u>377</u>                 | <u>80,630</u>        | <u>1,436</u>     | <u>82,443</u>    |
| <b>OPERATING EXPENSES:</b>               |                            |                      |                  |                  |
| Personnel services                       | 277                        | 7,451                | 659              | 8,387            |
| Communications                           | 1                          | -                    | -                | 1                |
| Insurance                                | 1                          | 349                  | -                | 350              |
| Maintenance of building and equipment    | 53                         | 1,835                | -                | 1,888            |
| Supplies                                 | 6                          | -                    | 16               | 22               |
| Purchased services                       | -                          | -                    | 1,033            | 1,033            |
| Depreciation and amortization            | 3                          | 1,693                | 23               | 1,719            |
| Rents and leases of equipment            | 8                          | -                    | 5                | 13               |
| Public assistance                        | -                          | 68,356               | -                | 68,356           |
| Utilities                                | 87                         | 600                  | -                | 687              |
| Other                                    | 18                         | 973                  | 21               | 1,012            |
| Total operating expenses                 | <u>454</u>                 | <u>81,257</u>        | <u>1,757</u>     | <u>83,468</u>    |
| Operating income (loss)                  | <u>(77)</u>                | <u>(627)</u>         | <u>(321)</u>     | <u>(1,025)</u>   |
| <b>NONOPERATING REVENUES (EXPENSES):</b> |                            |                      |                  |                  |
| Investment income                        | 3                          | 63                   | 82               | 148              |
| Interest expense                         | -                          | (169)                | -                | (169)            |
| Total nonoperating revenues (expenses)   | <u>3</u>                   | <u>(106)</u>         | <u>82</u>        | <u>(21)</u>      |
| Income (loss) before transfers           | <u>(74)</u>                | <u>(733)</u>         | <u>(239)</u>     | <u>(1,046)</u>   |
| Transfers out                            | <u>-</u>                   | <u>(158)</u>         | <u>-</u>         | <u>(158)</u>     |
| CHANGE IN NET ASSETS                     | <u>(74)</u>                | <u>(891)</u>         | <u>(239)</u>     | <u>(1,204)</u>   |
| Net assets, beginning of year            | <u>297</u>                 | <u>21,188</u>        | <u>3,514</u>     | <u>24,999</u>    |
| NET ASSETS, END OF YEAR                  | <u>\$ 223</u>              | <u>\$ 20,297</u>     | <u>\$ 3,275</u>  | <u>\$ 23,795</u> |

**COUNTY OF RIVERSIDE**  
**Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
**For the Fiscal Year Ending June 30, 2010**  
**(Dollars in Thousands)**

|  | County<br>Service Areas | Housing<br>Authority | Flood<br>Control | Total            |
|--|-------------------------|----------------------|------------------|------------------|
| Cash flows from operating activities   |                         |                      |                  |                  |
| Cash receipts from customers / other funds   | \$ 378                  | \$ 79,670            | \$ 1,421         | \$ 81,469        |
| Cash paid to suppliers for goods and services  | (169)                   | (72,434)             | (594)            | (73,197)         |
| Cash paid to employees for services  | (277)                   | (7,352)              | (726)            | (8,355)          |
| Net cash provided by (used in) operating activities  | <u>(68)</u>             | <u>(116)</u>         | <u>101</u>       | <u>(83)</u>      |
| Cash flows from noncapital financing activities  |                         |                      |                  |                  |
| Transfers paid   | -                       | (158)                | -                | (158)            |
| Net cash provided by (used in) noncapital financing activities                                       | <u>-</u>                | <u>(158)</u>         | <u>-</u>         | <u>(158)</u>     |
| Cash flows from capital and related financing activities   |                         |                      |                  |                  |
| Proceeds from sale of capital assets   | -                       | 800                  | -                | 800              |
| Acquisition and construction of capital assets   | -                       | (2,610)              | -                | (2,610)          |
| Principal paid on bonds payable  | -                       | (41)                 | -                | (41)             |
| Interest paid on long-term debt  | -                       | (170)                | -                | (170)            |
| Net cash used in capital and related financing activities  | <u>-</u>                | <u>(2,021)</u>       | <u>-</u>         | <u>(2,021)</u>   |
| Cash flows from investing activities   |                         |                      |                  |                  |
| Interest received on investments   | 4                       | 63                   | 91               | 158              |
| Net cash provided by investing activities  | <u>4</u>                | <u>63</u>            | <u>91</u>        | <u>158</u>       |
| Net increase (decrease) in cash and cash equivalents   | (64)                    | (2,232)              | 192              | (2,104)          |
| Cash and cash equivalents, beginning of year   | 307                     | 15,655               | 4,933            | 20,895           |
| Cash and cash equivalents, end of year   | <u>\$ 243</u>           | <u>\$ 13,423</u>     | <u>\$ 5,125</u>  | <u>\$ 18,791</u> |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities        |                         |                      |                  |                  |
| Operating income (loss)  | \$ (77)                 | \$ (627)             | \$ (321)         | \$ (1,025)       |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities |                         |                      |                  |                  |
| Depreciation and amortization  | 3                       | 1,693                | 23               | 1,719            |
| Decrease (Increase) accounts receivable  | -                       | 15                   | 1                | 16               |
| Decrease (Increase) taxes receivable   | 1                       | -                    | -                | 1                |
| Decrease (Increase) due from other funds   | -                       | -                    | 4                | 4                |
| Decrease (Increase) due from other governments   | -                       | (975)                | (20)             | (995)            |
| Decrease (Increase) prepaid items and deposits   | -                       | (14)                 | -                | (14)             |
| Increase (Decrease) accounts payable   | 5                       | 44                   | 223              | 272              |
| Increase (Decrease) due to other funds   | -                       | -                    | (11)             | (11)             |
| Increase (Decrease) other liabilities  | -                       | (351)                | 269              | (82)             |
| Increase (Decrease) salaries and benefits payable  | -                       | -                    | (31)             | (31)             |
| Increase (Decrease) compensated absences   | -                       | 99                   | (36)             | 63               |
| Net cash provided by (used in) operating activities  | <u>\$ (68)</u>          | <u>\$ (116)</u>      | <u>\$ 101</u>    | <u>\$ (83)</u>   |

# COUNTY OF RIVERSIDE

## INTERNAL SERVICE FUNDS

These funds were established to account for the goods and services provided by a County department to other County departments, or to other governments, on a cost-reimbursement basis.

### **RECORDS MANAGEMENT AND ARCHIVES**

This fund was established to account for the operations of the Records Management and Archives Program, which is responsible for providing consistent standards and support services that promote responsible record keeping countywide. Sources of revenue include records storage, reformatting, preservation, and consulting services.

### **FLEET SERVICES**

This fund finances the operation and maintenance of County vehicles, including the Sheriff's Department. Revenue is obtained on a cost-reimbursement basis.

### **INFORMATION SERVICES**

These funds are supported by the revenues generated for services including software systems support, computer networks, data structure design, and organization of the County's computer systems.

### **PRINTING SERVICES**

These funds account for the financing of printing and central mail services provided to County departments on a cost-reimbursement basis. This fund also provides services such as the paper reclamation program, which collects and sells County department waste paper for recycling.

### **SUPPLY SERVICES**

This fund finances the operation that provides County departments with merchandise and services on a cost-reimbursement basis.

### **OASIS PROJECT**

These funds were established to support the implementation, operation, and maintenance of the County's central administrative and financial information system. Revenue is obtained on a cost-reimbursement basis.

### **RISK MANAGEMENT**

These funds account for the financing of employee insurance benefits and County self-insurance programs. These funds include medical, dental, disability, and unemployment insurance as well as general liability, medical malpractice, and worker's compensation.

### **TEMPORARY ASSISTANCE POOL (TAP)**

The purpose of this fund is to provide a ready source of temporary workers to County departments, with lower overhead costs than are typically charged by outside temporary employment agencies.

### **FLOOD CONTROL EQUIPMENT**

These funds were established to account for the financing of flood control equipment provided to other departments on a cost-reimbursement basis.

**COUNTY OF RIVERSIDE**  
**Combining Statement of Net Assets**  
**Internal Service Funds**  
**June 30, 2010**  
**(Dollars in Thousands)**

|  | Records<br>Management<br>and Archives | Fleet<br>Services | Information<br>Services | Printing<br>Services | Supply<br>Services |
|--|---------------------------------------|-------------------|-------------------------|----------------------|--------------------|
| <b>ASSETS:</b>                                     |                                       |                   |                         |                      |                    |
| Current assets:                                    |                                       |                   |                         |                      |                    |
| Cash and investments                               | \$ 1,105                              | \$ 10,576         | \$ 19,649               | \$ 2,735             | \$ 5,163           |
| Accounts receivable-net                            | 12                                    | 8                 | 269                     | 33                   | 6                  |
| Interest receivable                                | 2                                     | 10                | 26                      | 4                    | 4                  |
| Due from other government                          | -                                     | 43                | 30                      | 58                   | -                  |
| Inventories  | -                                     | 498               | 2,089                   | 236                  | 608                |
| Due from other funds                               | -                                     | -                 | -                       | -                    | -                  |
| Restricted cash and investments                    | -                                     | -                 | -                       | -                    | -                  |
| Total current assets                               | <u>1,119</u>                          | <u>11,135</u>     | <u>22,063</u>           | <u>3,066</u>         | <u>5,781</u>       |
| Noncurrent assets:                                 |                                       |                   |                         |                      |                    |
| Capital assets:                                    |                                       |                   |                         |                      |                    |
| Non depreciable assets                             | -                                     | 1,490             | 209                     | -                    | -                  |
| Depreciable assets                                 | 266                                   | 27,359            | 5,021                   | 1,336                | 227                |
| Total noncurrent assets                            | <u>266</u>                            | <u>28,849</u>     | <u>5,230</u>            | <u>1,336</u>         | <u>227</u>         |
| Total assets                                       | <u>1,385</u>                          | <u>39,984</u>     | <u>27,293</u>           | <u>4,402</u>         | <u>6,008</u>       |
| <b>LIABILITIES:</b>                                |                                       |                   |                         |                      |                    |
| Current liabilities:                               |                                       |                   |                         |                      |                    |
| Accounts payable                                   | 32                                    | 407               | 601                     | 65                   | 1,987              |
| Salaries and benefits payable                      | 59                                    | 148               | 845                     | 74                   | 31                 |
| Due to other funds                                 | -                                     | -                 | -                       | -                    | -                  |
| Due to other governments                           | -                                     | -                 | 1                       | -                    | 4                  |
| Other liabilities                                  | -                                     | 1,251             | -                       | -                    | -                  |
| Compensated absences                               | 115                                   | 262               | 1,470                   | 116                  | 51                 |
| Capital lease obligation                           | -                                     | 10,246            | 1,047                   | 222                  | -                  |
| Estimated claims liability                         | -                                     | -                 | -                       | -                    | -                  |
| Total current liabilities                          | <u>206</u>                            | <u>12,314</u>     | <u>3,964</u>            | <u>477</u>           | <u>2,073</u>       |
| Noncurrent liabilities:                            |                                       |                   |                         |                      |                    |
| Compensated absences                               | 80                                    | 284               | 1,109                   | 19                   | 19                 |
| Capital lease obligation                           | -                                     | 6,428             | 2,181                   | 236                  | -                  |
| Estimated claims liabilities                       | -                                     | -                 | -                       | -                    | -                  |
| Total noncurrent liabilities                       | <u>80</u>                             | <u>6,712</u>      | <u>3,290</u>            | <u>255</u>           | <u>19</u>          |
| Total liabilities                                  | <u>286</u>                            | <u>19,026</u>     | <u>7,254</u>            | <u>732</u>           | <u>2,092</u>       |
| <b>NET ASSETS:</b>                                 |                                       |                   |                         |                      |                    |
| Invested in capital assets,<br>net of related debt | 266                                   | 12,175            | 2,002                   | 878                  | 227                |
| Unrestricted                                       | 833                                   | 8,783             | 18,037                  | 2,792                | 3,689              |
| Total net assets                                   | <u>\$ 1,099</u>                       | <u>\$ 20,958</u>  | <u>\$ 20,039</u>        | <u>\$ 3,670</u>      | <u>\$ 3,916</u>    |

| OASIS<br>Project | Risk<br>Management | Temporary<br>Assistance<br>Pool | Flood<br>Control<br>Equipment | Total      |  |
|------------------|--------------------|---------------------------------|-------------------------------|------------|--|
| \$ 6,001         | \$ 182,059         | \$ 5,992                        | \$ 5,640                      | \$ 238,920 | ASSETS:  |
| -                | 2,115              | -                               | 10                            | 2,453      | Current assets:                                    |
| 10               | 288                | -                               | 10                            | 354        | Cash and investments                               |
| -                | 411                | -                               | 17                            | 559        | Accounts receivable-net                            |
| -                | -                  | -                               | 255                           | 3,686      | Interest receivable                                |
| -                | -                  | -                               | 86                            | 86         | Due from other government                          |
| -                | -                  | -                               | 1,003                         | 1,003      | Inventories  |
| 6,011            | 184,873            | 5,992                           | 7,021                         | 247,061    | Due from other funds                               |
|                  |                    |                                 |                               |            | Restricted cash and investments                    |
|                  |                    |                                 |                               |            | Total current assets                               |
| -                | -                  | -                               | -                             | 1,699      | Noncurrent assets:                                 |
| 2,896            | 581                | 5                               | 2,787                         | 40,478     | Capital assets:                                    |
| 2,896            | 581                | 5                               | 2,787                         | 42,177     | Non depreciable assets                             |
|                  |                    |                                 |                               |            | Depreciable assets                                 |
| 8,907            | 185,454            | 5,997                           | 9,808                         | 289,238    | Total noncurrent assets                            |
|                  |                    |                                 |                               |            | Total assets                                       |
|                  |                    |                                 |                               |            | LIABILITIES:                                       |
| 62               | 10,760             | 55                              | 217                           | 14,186     | Current liabilities:                               |
| 265              | 834                | 850                             | 50                            | 3,156      | Accounts payable                                   |
| -                | -                  | 7                               | -                             | 7          | Salaries and benefits payable                      |
| -                | -                  | -                               | 35                            | 40         | Due to other funds                                 |
| -                | 413                | -                               | -                             | 1,664      | Due to other governments                           |
| 538              | 1,325              | 108                             | 38                            | 4,023      | Other liabilities                                  |
| 767              | -                  | -                               | -                             | 12,282     | Compensated absences                               |
| -                | 32,718             | -                               | -                             | 32,718     | Capital lease obligation                           |
| 1,632            | 46,050             | 1,020                           | 340                           | 68,076     | Estimated claims liability                         |
|                  |                    |                                 |                               |            | Total current liabilities                          |
| 374              | 812                | 49                              | 208                           | 2,954      | Noncurrent liabilities:                            |
| 1,598            | -                  | -                               | -                             | 10,443     | Compensated absences                               |
| -                | 84,545             | -                               | -                             | 84,545     | Capital lease obligation                           |
| 1,972            | 85,357             | 49                              | 208                           | 97,942     | Estimated claims liabilities                       |
| 3,604            | 131,407            | 1,069                           | 548                           | 166,018    | Total noncurrent liabilities                       |
|                  |                    |                                 |                               |            | Total liabilities                                  |
|                  |                    |                                 |                               |            | NET ASSETS:  |
| 531              | 581                | 5                               | 2,787                         | 19,452     | Invested in capital assets,<br>net of related debt |
| 4,772            | 53,466             | 4,923                           | 6,473                         | 103,768    | Unrestricted                                       |
| \$ 5,303         | \$ 54,047          | \$ 4,928                        | \$ 9,260                      | \$ 123,220 | Total net assets                                   |

**COUNTY OF RIVERSIDE**

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

Internal Service Funds

For the Fiscal Year Ended June 30, 2010

(Dollars in Thousands)

|   | Records                    |                   |                         |                      |                    |
|---|----------------------------|-------------------|-------------------------|----------------------|--------------------|
|   | Management<br>and Archives | Fleet<br>Services | Information<br>Services | Printing<br>Services | Supply<br>Services |
| <b>OPERATING REVENUES:</b>                                      |                            |                   |                         |                      |                    |
| Charges for services  | \$ 2,633                   | \$ 32,779         | \$ 34,113               | \$ 5,096             | \$ 8,046           |
| Other revenue   | -                          | 336               | 1                       | 2,475                | 5,328              |
| <b>Total operating revenues</b>                                 | <b>2,633</b>               | <b>33,115</b>     | <b>34,114</b>           | <b>7,571</b>         | <b>13,374</b>      |
| <b>OPERATING EXPENSES:</b>                                      |                            |                   |                         |                      |                    |
| Cost of materials used  | -                          | 1,510             | -                       | -                    | -                  |
| Personnel services  | 1,570                      | 3,894             | 19,835                  | 1,958                | 814                |
| Communications  | 49                         | 112               | 2,075                   | 40                   | 27                 |
| Insurance   | 42                         | 80                | 148                     | 12                   | 20                 |
| Maintenance of building and equipment                           | 128                        | 2,477             | 2,459                   | 503                  | 117                |
| Insurance claims  | -                          | -                 | -                       | -                    | -                  |
| Supplies  | 62                         | 7,008             | 567                     | 3,138                | 11,806             |
| Purchased services  | 89                         | 406               | 1,156                   | 1,090                | 579                |
| Depreciation and amortization                                   | 50                         | 11,616            | 3,662                   | 276                  | 34                 |
| Rents and leases of equipment                                   | 297                        | 393               | 1,145                   | 6                    | -                  |
| Utilities   | 43                         | 105               | 169                     | 109                  | -                  |
| Other   | 27                         | 163               | 620                     | 73                   | 114                |
| <b>Total operating expenses</b>                                 | <b>2,357</b>               | <b>27,764</b>     | <b>31,836</b>           | <b>7,205</b>         | <b>13,511</b>      |
| <b>Operating income (loss)</b>                                  | <b>276</b>                 | <b>5,351</b>      | <b>2,278</b>            | <b>366</b>           | <b>(137)</b>       |
| <b>NONOPERATING REVENUES (EXPENSES):</b>                        |                            |                   |                         |                      |                    |
| Investment income   | 9                          | 49                | 146                     | 19                   | 26                 |
| Interest expense  | -                          | (1,796)           | (122)                   | (11)                 | -                  |
| Gain (loss) on disposal of capital assets                       | -                          | (107)             | (14)                    | -                    | -                  |
| <b>Total nonoperating revenues (expenses)</b>                   | <b>9</b>                   | <b>(1,854)</b>    | <b>10</b>               | <b>8</b>             | <b>26</b>          |
| <b>Income (loss) before capital contributions and transfers</b> | <b>285</b>                 | <b>3,497</b>      | <b>2,288</b>            | <b>374</b>           | <b>(111)</b>       |
| Capital contributions   | -                          | -                 | -                       | -                    | -                  |
| Transfers in  | -                          | -                 | -                       | 339                  | -                  |
| Transfers out   | (37)                       | (428)             | (463)                   | (44)                 | (18)               |
| <b>CHANGE IN NET ASSETS</b>                                     | <b>248</b>                 | <b>3,069</b>      | <b>1,825</b>            | <b>669</b>           | <b>(129)</b>       |
| Net assets, beginning of year, as previously reported           | 851                        | 16,389            | 18,214                  | 3,001                | 4,045              |
| Adjustments to beginning net assets                             | -                          | 1,500             | -                       | -                    | -                  |
| <b>Net assets, beginning of year, restated</b>                  | <b>851</b>                 | <b>17,889</b>     | <b>18,214</b>           | <b>3,001</b>         | <b>4,045</b>       |
| <b>NET ASSETS, END OF YEAR</b>                                  | <b>\$ 1,099</b>            | <b>\$ 20,958</b>  | <b>\$ 20,039</b>        | <b>\$ 3,670</b>      | <b>\$ 3,916</b>    |

| OASIS<br>Project | Risk<br>Management | Temporary<br>Assistance<br>Pool | Flood<br>Control<br>Equipment | Total             |   |
|------------------|--------------------|---------------------------------|-------------------------------|-------------------|---|
| \$ 11,336        | \$ 35,165          | \$ 19,280                       | \$ 1,698                      | \$ 150,146        | OPERATING REVENUES:                                   |
| 12               | 9,725              | 3                               | 5,170                         | 23,050            | Charges for services                                  |
|                  |                    |                                 |                               |                   | Other revenue   |
| <u>11,348</u>    | <u>44,890</u>      | <u>19,283</u>                   | <u>6,868</u>                  | <u>173,196</u>    | Total operating revenues                              |
|                  |                    |                                 |                               |                   | OPERATING EXPENSES:                                   |
| -                | -                  | -                               | 38                            | 1,548             | Cost of materials used                                |
| 6,892            | 15,676             | 14,724                          | 2,366                         | 67,729            | Personnel services                                    |
| 348              | 358                | 67                              | 12                            | 3,088             | Communications  |
| 21               | 10,732             | 12                              | -                             | 11,067            | Insurance   |
| 1,754            | 149                | 12                              | 535                           | 8,134             | Maintenance of building and equipment                 |
| -                | 79,181             | -                               | -                             | 79,181            | Insurance claims                                      |
| 212              | 4,117              | 152                             | 934                           | 27,996            | Supplies  |
| 681              | 3,861              | 1,538                           | 1,250                         | 10,650            | Purchased services                                    |
| 1,009            | 383                | 2                               | 1,041                         | 18,073            | Depreciation and amortization                         |
| 573              | 1,351              | 205                             | 7                             | 3,977             | Rents and leases of equipment                         |
| 44               | 75                 | 8                               | -                             | 553               | Utilities   |
| 20               | 2,003              | 258                             | 663                           | 3,941             | Other   |
| <u>11,554</u>    | <u>117,886</u>     | <u>16,978</u>                   | <u>6,846</u>                  | <u>235,937</u>    | Total operating expenses                              |
| <u>(206)</u>     | <u>(72,996)</u>    | <u>2,305</u>                    | <u>22</u>                     | <u>(62,741)</u>   | Operating income (loss)                               |
|                  |                    |                                 |                               |                   | NONOPERATING REVENUES (EXPENSES):                     |
| 60               | 1,733              | (5)                             | 59                            | 2,096             | Investment income                                     |
| (76)             | -                  | -                               | -                             | (2,005)           | Interest expense                                      |
| -                | -                  | -                               | 38                            | (83)              | Gain (loss) on disposal of capital assets             |
| <u>(16)</u>      | <u>1,733</u>       | <u>(5)</u>                      | <u>97</u>                     | <u>8</u>          | Total nonoperating revenues (expenses)                |
|                  |                    |                                 |                               |                   | Income (loss) before capital contributions            |
| (222)            | (71,263)           | 2,300                           | 119                           | (62,733)          | and transfers   |
| -                | 57,183             | -                               | -                             | 57,183            | Capital contributions                                 |
| -                | 2,777              | -                               | 391                           | 3,507             | Transfers in  |
| <u>(163)</u>     | <u>(3,071)</u>     | <u>(591)</u>                    | <u>(281)</u>                  | <u>(5,096)</u>    | Transfers out   |
| (385)            | (14,374)           | 1,709                           | 229                           | (7,139)           | CHANGE IN NET ASSETS                                  |
| 5,688            | 68,421             | 3,219                           | 9,031                         | 128,859           | Net assets, beginning of year, as previously reported |
| -                | -                  | -                               | -                             | 1,500             | Adjustments to beginning net assets                   |
| <u>5,688</u>     | <u>68,421</u>      | <u>3,219</u>                    | <u>9,031</u>                  | <u>130,359</u>    | Net assets, beginning of year, restated               |
| <u>\$ 5,303</u>  | <u>\$ 54,047</u>   | <u>\$ 4,928</u>                 | <u>\$ 9,260</u>               | <u>\$ 123,220</u> | NET ASSETS, END OF YEAR                               |



**COUNTY OF RIVERSIDE**  
Combining Statements of Cash Flows  
Internal Service Funds  
For the Fiscal Year Ended June 30, 2010  
(Dollars in Thousands)

|  | Records<br>Management<br>and Archives | Fleet<br>Service | Information<br>Services | Printing<br>Services | Supply<br>Services |
|--|---------------------------------------|------------------|-------------------------|----------------------|--------------------|
| <b>Cash flows from operating activities</b>  |                                       |                  |                         |                      |                    |
| Cash receipts from internal services provided  | \$ 2,631                              | \$ 33,151        | 34,236                  | \$ 7,616             | \$ 13,371          |
| Cash paid to suppliers for goods and services  | (706)                                 | (13,916)         | (8,698)                 | (5,160)              | (11,630)           |
| Cash paid to employees for services  | (1,610)                               | (3,953)          | (20,252)                | (1,999)              | (824)              |
| Net cash provided (used) by operating activities   | 315                                   | 15,282           | 5,286                   | 457                  | 917                |
| <b>Cash flows from noncapital financing activities</b>   |                                       |                  |                         |                      |                    |
| Transfers received   | -                                     | -                | -                       | 339                  | -                  |
| Transfers paid   | (37)                                  | (428)            | (463)                   | (44)                 | (18)               |
| Net cash provided (used) by noncapital financing activities  | (37)                                  | (428)            | (463)                   | 295                  | (18)               |
| <b>Cash flows from capital and related financing activities</b>                                      |                                       |                  |                         |                      |                    |
| Proceeds from sale of capital assets   | -                                     | 399              | -                       | -                    | -                  |
| Acquisition and construction of capital assets   | (67)                                  | (1,019)          | (631)                   | (533)                | (1)                |
| Principal paid on capital leases   | -                                     | (12,874)         | (1,133)                 | (248)                | -                  |
| Capital contributions  | -                                     | -                | -                       | -                    | -                  |
| Interest paid on long-term debt  | -                                     | (1,796)          | (122)                   | (11)                 | -                  |
| Net cash provided (used) by capital and related financing activities                                 | (67)                                  | (15,290)         | (1,886)                 | (792)                | (1)                |
| <b>Cash flows from investing activities</b>  |                                       |                  |                         |                      |                    |
| Interest received on investments   | 9                                     | 56               | 157                     | 21                   | 29                 |
| Net cash provided by investing activities  | 9                                     | 56               | 157                     | 21                   | 29                 |
| Net increase (decrease) in cash and cash equivalents   | 220                                   | (380)            | 3,094                   | (19)                 | 927                |
| Cash and cash equivalents, beginning of year   | 885                                   | 10,956           | 16,555                  | 2,754                | 4,236              |
| Cash and cash equivalents, end of year   | <u>\$ 1,105</u>                       | <u>\$ 10,576</u> | <u>19,649</u>           | <u>\$ 2,735</u>      | <u>\$ 5,163</u>    |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b> |                                       |                  |                         |                      |                    |
| Operating income (loss)  | \$ 276                                | \$ 5,351         | 2,278                   | \$ 366               | \$ (137)           |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities |                                       |                  |                         |                      |                    |
| Depreciation and amortization  | 50                                    | 11,616           | 3,662                   | 276                  | 34                 |
| Decrease (Increase) accounts receivable  | (2)                                   | 50               | 152                     | 2                    | (3)                |
| Decrease (Increase) due from other funds   | -                                     | -                | -                       | -                    | -                  |
| Decrease (Increase) due from other governments   | -                                     | (14)             | (30)                    | 43                   | -                  |
| Decrease (Increase) inventories  | -                                     | 80               | (612)                   | (75)                 | (226)              |
| Increase (Decrease) accounts payable   | 31                                    | (213)            | 253                     | (114)                | 1,259              |
| Increase (Decrease) due to other funds   | -                                     | -                | -                       | -                    | -                  |
| Increase (Decrease) due to other governments   | -                                     | -                | -                       | -                    | -                  |
| Increase (Decrease) other liabilities  | -                                     | (1,529)          | -                       | -                    | -                  |
| Increase (Decrease) estimated claims liability   | -                                     | -                | -                       | -                    | -                  |
| Increase (Decrease) salaries and benefits payable  | (61)                                  | (140)            | (677)                   | (68)                 | (26)               |
| Increase (Decrease) compensated absences   | 21                                    | 81               | 260                     | 27                   | 16                 |
| Net cash provided (used) by operating activities   | <u>\$ 315</u>                         | <u>\$ 15,282</u> | <u>5,286</u>            | <u>\$ 457</u>        | <u>\$ 917</u>      |
| <b>Noncash investing, capital, and financing activities:</b>   |                                       |                  |                         |                      |                    |
| Capital lease obligations  |                                       | <u>\$ 1,024</u>  | <u>1,521</u>            |                      |                    |

| OASIS<br>Project | Risk<br>Management | Temporary<br>Assistance<br>Pool | Flood<br>Control<br>Equipment | Total              |  |
|------------------|--------------------|---------------------------------|-------------------------------|--------------------|--|
| \$ 11,348        | \$ 45,864          | \$ 19,283                       | \$ 6,966                      | \$ 174,466         | Cash flows from operating activities   |
| (3,618)          | (100,501)          | (2,317)                         | (3,332)                       | (149,878)          | Cash receipts from internal services provided  |
| (7,099)          | (15,957)           | (14,510)                        | (2,377)                       | (68,581)           | Cash paid to suppliers for goods and services  |
|                  |                    |                                 |                               |                    | Cash paid to employees for services  |
| <u>631</u>       | <u>(70,594)</u>    | <u>2,456</u>                    | <u>1,257</u>                  | <u>(43,993)</u>    | Net cash provided (used) by operating activities   |
|                  |                    |                                 |                               |                    | Cash flows from noncapital financing activities  |
| -                | 2,777              | -                               | 391                           | 3,507              | Transfers received   |
| (163)            | (3,071)            | (591)                           | (281)                         | (5,096)            | Transfers paid   |
|                  |                    |                                 |                               |                    | Net cash provided (used) by noncapital financing activities  |
| <u>(163)</u>     | <u>(294)</u>       | <u>(591)</u>                    | <u>110</u>                    | <u>(1,589)</u>     |  |
|                  |                    |                                 |                               |                    | Cash flows from capital and related financing activities   |
| -                | -                  | -                               | 38                            | 437                | Proceeds from sale of capital assets   |
| (626)            | (439)              | -                               | (896)                         | (4,212)            | Acquisition and construction of capital assets   |
| (747)            | -                  | -                               | -                             | (15,002)           | Principal paid on capital leases   |
| -                | 57,183             | -                               | -                             | 57,183             | Capital contributions  |
| (76)             | -                  | -                               | -                             | (2,005)            | Interest paid on long-term debt  |
|                  |                    |                                 |                               |                    | Net cash provided (used) by capital and related financing activities                                 |
| <u>(1,449)</u>   | <u>56,744</u>      | <u>-</u>                        | <u>(858)</u>                  | <u>36,401</u>      |  |
|                  |                    |                                 |                               |                    | Cash flows from investing activities   |
| 69               | 1,953              | -                               | 65                            | 2,359              | Interest received on investments   |
| 69               | 1,953              | -                               | 65                            | 2,359              | Net cash provided by investing activities  |
| (912)            | (12,191)           | 1,865                           | 574                           | (6,822)            | Net increase (decrease) in cash and cash equivalents   |
| 6,913            | 194,250            | 4,127                           | 6,069                         | 246,745            | Cash and cash equivalents, beginning of year   |
| <u>\$ 6,001</u>  | <u>\$ 182,059</u>  | <u>\$ 5,992</u>                 | <u>\$ 6,643</u>               | <u>\$ 239,923</u>  | Cash and cash equivalents, end of year   |
|                  |                    |                                 |                               |                    | Reconciliation of operating income (loss) to net cash provided (used) by operating activities        |
| \$ (206)         | \$ (72,996)        | \$ 2,305                        | \$ 22                         | \$ (62,741)        | Operating income (loss)  |
|                  |                    |                                 |                               |                    | Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities |
| 1,009            | 383                | 2                               | 1,041                         | 18,073             | Depreciation and amortization  |
| -                | 1,385              | -                               | (1)                           | 1,583              | Decrease (Increase) accounts receivable  |
| -                | -                  | -                               | 116                           | 116                | Decrease (Increase) due from other funds   |
| -                | (411)              | -                               | (17)                          | (429)              | Decrease (Increase) due from other governments   |
| -                | -                  | -                               | (28)                          | (861)              | Decrease (Increase) inventories  |
| 35               | 1,157              | (72)                            | 181                           | 2,517              | Increase (Decrease) accounts payable   |
| -                | -                  | 7                               | (47)                          | (40)               | Increase (Decrease) due to other funds   |
| -                | (226)              | -                               | 1                             | (225)              | Increase (Decrease) due to other governments   |
| -                | 412                | -                               | -                             | (1,117)            | Increase (Decrease) other liabilities  |
| -                | (17)               | -                               | -                             | (17)               | Increase (Decrease) estimated claims liability   |
| (289)            | (604)              | 122                             | (61)                          | (1,804)            | Increase (Decrease) salaries and benefits payable  |
| 82               | 323                | 92                              | 50                            | 952                | Increase (Decrease) compensated absences   |
| <u>\$ 631</u>    | <u>\$ (70,594)</u> | <u>\$ 2,456</u>                 | <u>\$ 1,257</u>               | <u>\$ (43,993)</u> | Net cash provided (used) by operating activities   |
|                  |                    |                                 |                               |                    | Noncash investing, capital, and financing activities:  |
|                  |                    |                                 |                               | <u>\$ 2,545</u>    | Capital lease obligations  |



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# COUNTY OF RIVERSIDE

## FIDUCIARY FUNDS

These funds were established for the purpose of accounting for assets held in trustee or agency capacity for others and therefore cannot be used to support the government's own programs and are excluded from the government-wide financial statements.

### OTHER

This fund was established to account for a wide array of fiduciary responsibilities. Some of these responsibilities include tax payments clearing, asset forfeiture, State Controller clearing, child support collections, undistributed bond proceeds, and family support clearing.

### PAYROLL DEDUCTIONS

The purpose of this fund is to collect deductions from employee wages. The deductions are owed to a variety of third parties for health insurance, union dues, unemployment insurance, withholding tax, flexible spending accounts, and dental insurance.

### PROPERTY TAX ASSESSMENTS

The Property Tax Assessment Agency Fund was set up to help Riverside County account for apportioned taxes clearing, delinquent mobile home fees, property tax refunds, special assessments, and Teeter Plan collections.

### WARRANTS

This fund was established as a clearing fund for various categories of warrants issued by Riverside County.

**COUNTY OF RIVERSIDE**  
 Combining Statement of Fiduciary Assets and Liabilities  
 Agency Funds  
 June 30, 2010  
 (Dollars in Thousands)

|                               | Other            | Payroll<br>Deductions | Property Tax<br>Assessments | Warrants         | Total             |
|-------------------------------|------------------|-----------------------|-----------------------------|------------------|-------------------|
| <b>ASSETS:</b>                |                  |                       |                             |                  |                   |
| Cash and investments          | \$ 80,050        | \$ 10,312             | \$ 94,608                   | \$ 81,007        | \$ 265,977        |
| Interest receivable           | 404              | 7                     | -                           | 1                | 412               |
| Taxes receivable              | 120              | -                     | 85,016                      | -                | 85,136            |
| Due from other governments    | 2,320            | -                     | -                           | -                | 2,320             |
| Total assets                  | <u>\$ 82,894</u> | <u>\$ 10,319</u>      | <u>\$ 179,624</u>           | <u>\$ 81,008</u> | <u>\$ 353,845</u> |
| <b>LIABILITIES:</b>           |                  |                       |                             |                  |                   |
| Accounts payable              | \$ 81,322        | \$ 10,319             | \$ 1,495                    | \$ 81,008        | \$ 174,144        |
| Salaries and benefits payable | 4                | -                     | -                           | -                | 4                 |
| Due to other governments      | 1,568            | -                     | 178,129                     | -                | 179,697           |
| Total liabilities             | <u>\$ 82,894</u> | <u>\$ 10,319</u>      | <u>\$ 179,624</u>           | <u>\$ 81,008</u> | <u>\$ 353,845</u> |

**COUNTY OF RIVERSIDE**  
Combining Statement of Changes in Fiduciary Assets and Liabilities  
Agency Funds  
For the Fiscal Year Ended June 30, 2010  
(Dollars in Thousands)

| Other                           | Balance<br>July 1, 2009 | Additions           | Deductions          | Balance<br>June 30, 2010 |
|---------------------------------|-------------------------|---------------------|---------------------|--------------------------|
| <u>Assets</u>                   |                         |                     |                     |                          |
| Cash and investments            | \$ 64,823               | \$ 4,465,704        | \$ 4,450,477        | \$ 80,050                |
| Accounts receivable             | 12                      | 120                 | 132                 | -                        |
| Interest receivable             | 78                      | 406                 | 80                  | 404                      |
| Taxes receivable                | 138                     | 120                 | 138                 | 120                      |
| Due from other governments      | 1,483                   | 2,557               | 1,720               | 2,320                    |
| Total assets                    | <u>66,534</u>           | <u>4,468,907</u>    | <u>4,452,547</u>    | <u>82,894</u>            |
| <u>Liabilities</u>              |                         |                     |                     |                          |
| Accounts payable                | 66,525                  | 341,849             | 327,052             | 81,322                   |
| Salaries and benefits payable   | 9                       | 12                  | 17                  | 4                        |
| Due to other governments        | -                       | 3,740,667           | 3,739,099           | 1,568                    |
| Total liabilities               | <u>\$ 66,534</u>        | <u>\$ 4,082,528</u> | <u>\$ 4,066,168</u> | <u>\$ 82,894</u>         |
| <u>Payroll Deductions</u>       |                         |                     |                     |                          |
| <u>Assets</u>                   |                         |                     |                     |                          |
| Cash and investments            | \$ 2,807                | \$ 1,659,179        | \$ 1,651,674        | \$ 10,312                |
| Interest receivable             | 9                       | 6                   | 8                   | 7                        |
| Total assets                    | <u>2,816</u>            | <u>1,659,185</u>    | <u>1,651,682</u>    | <u>10,319</u>            |
| <u>Liabilities</u>              |                         |                     |                     |                          |
| Accounts payable                | 2,816                   | 1,021,290           | 1,013,787           | 10,319                   |
| Total liabilities               | <u>\$ 2,816</u>         | <u>\$ 1,021,290</u> | <u>\$ 1,013,787</u> | <u>\$ 10,319</u>         |
| <u>Property Tax Assessments</u> |                         |                     |                     |                          |
| <u>Assets</u>                   |                         |                     |                     |                          |
| Cash and investments            | \$ 147,417              | \$ 4,168,888        | \$ 4,221,697        | \$ 94,608                |
| Taxes receivable                | 136,777                 | -                   | 51,761              | 85,016                   |
| Total assets                    | <u>284,194</u>          | <u>4,168,888</u>    | <u>4,273,458</u>    | <u>179,624</u>           |
| <u>Liabilities</u>              |                         |                     |                     |                          |
| Accounts payable                | 1,449                   | 489,373             | 489,327             | 1,495                    |
| Due to other governments        | 282,745                 | 3,621,667           | 3,726,283           | 178,129                  |
| Total liabilities               | <u>\$ 284,194</u>       | <u>\$ 4,111,040</u> | <u>\$ 4,215,610</u> | <u>\$ 179,624</u>        |

**COUNTY OF RIVERSIDE**  
Combining Statement of Changes in Fiduciary Assets and Liabilities  
Agency Funds  
For the Fiscal Year Ended June 30, 2010  
(Dollars in Thousands)

|                               | Balance<br>July 1, 2009 | Additions            | Deductions           | Balance<br>June 30, 2010 |
|-------------------------------|-------------------------|----------------------|----------------------|--------------------------|
| <u>Warrants</u>               |                         |                      |                      |                          |
| <u>Assets</u>                 |                         |                      |                      |                          |
| Cash and investments          | \$ 89,384               | \$ 9,620,166         | \$ 9,628,543         | \$ 81,007                |
| Interest receivable           | 3                       | 1                    | 3                    | 1                        |
| Total assets                  | <u>89,387</u>           | <u>9,620,167</u>     | <u>9,628,546</u>     | <u>81,008</u>            |
| <u>Liabilities</u>            |                         |                      |                      |                          |
| Accounts payable              | 89,387                  | 5,321,629            | 5,330,008            | 81,008                   |
| Total liabilities             | <u>\$ 89,387</u>        | <u>\$ 5,321,629</u>  | <u>\$ 5,330,008</u>  | <u>\$ 81,008</u>         |
| <u>Total Agency Funds</u>     |                         |                      |                      |                          |
| <u>Assets</u>                 |                         |                      |                      |                          |
| Cash and investments          | \$ 304,431              | \$ 19,913,937        | \$ 19,952,391        | \$ 265,977               |
| Accounts receivable           | 12                      | 120                  | 132                  | -                        |
| Interest receivable           | 90                      | 413                  | 91                   | 412                      |
| Taxes receivable              | 136,915                 | 120                  | 51,899               | 85,136                   |
| Due from other government     | 1,483                   | 2,557                | 1,720                | 2,320                    |
| Total assets                  | <u>442,931</u>          | <u>19,917,147</u>    | <u>20,006,233</u>    | <u>353,845</u>           |
| <u>Liabilities</u>            |                         |                      |                      |                          |
| Accounts payable              | 160,177                 | 7,174,141            | 7,160,174            | 174,144                  |
| Salaries and benefits payable | 9                       | 12                   | 17                   | 4                        |
| Due to other government       | 282,745                 | 7,362,334            | 7,465,382            | 179,697                  |
| Total liabilities             | <u>\$ 442,931</u>       | <u>\$ 14,536,487</u> | <u>\$ 14,625,573</u> | <u>\$ 353,845</u>        |

## **Statistical Section**

This section of the Riverside County Comprehensive Annual Financial Report presents additional detail, historical perspective, and context to assist annual financial report users in understanding the financial statements, note disclosures, required supplementary information, and assessing the County's financial condition.

### **Contents**

### **Table(s)**

#### **Financial Trends Information**

**T1 – T5**

These tables contain trend information to assist readers in understanding and assessing how the County's financial position has changed over time.

- Net Assets by Component
- Changes in Net Assets
- Governmental Activities Tax Revenues by Source
- Fund Balance of Governmental Funds
- Changes in Fund Balances of Governmental Funds

#### **Revenue Capacity Information**

**T6 – T10**

These tables contain information to assist readers in understanding and assessing the factors affecting the County's local revenue sources, property tax, sales tax, and other taxes.

- General Government Tax Revenues by Source
- Assessed Value and Estimated Actual Value of Taxable Property
- Property Tax Rates, Direct and Overlapping Governments
- Principal Property Tax Payers
- Property Tax Levies and Collections

#### **Debt Capacity Information**

**T11 – T15**

These tables contain information to assist readers in understanding and assessing the County's current level of outstanding debt, and the County's ability to issue additional debt.

- Ratios of Outstanding Debt by Type
- Ratios of General Bonded Debt Outstanding
- Direct and Overlapping Governmental Activities Debt
- Legal Debt Margin Information
- Pledged-Revenue Coverage

#### **Economic and Demographic Information**

**T16 – T17**

These tables provide economic and demographic information to assist readers in understanding the socioeconomic environment within which the County operates, and to facilitate the comparisons of financial information over time.

- Demographic and Economic Statistics
- Principal Employers

#### **Operating Information**

**T18 – T20**

These tables provide contextual information about the County's operations and resources to assist readers in understanding and assessing the County's financial condition as it relates to the services that the County provides.

- Full-time Equivalent County Government Employees by Function/Program
- Operating Indicators by Function
- Capital Asset Statistics by Function

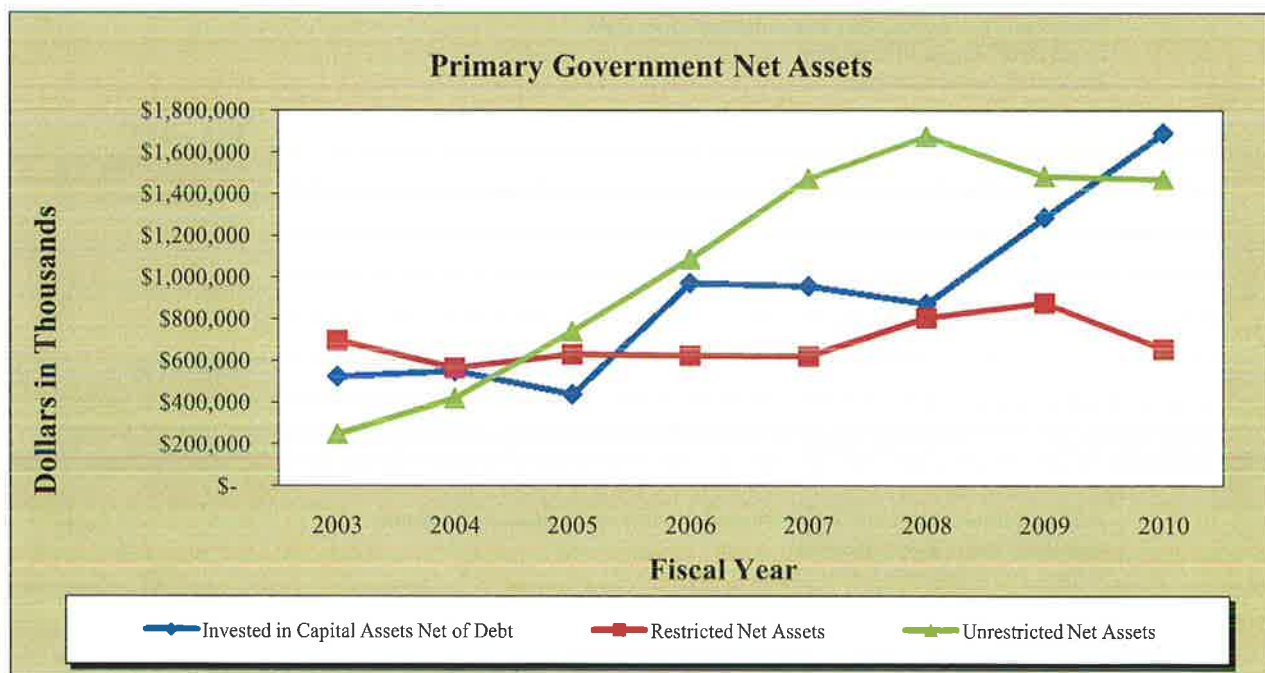
Source: Unless otherwise noted, the information in these tables is derived from Riverside County's Comprehensive Annual Financial Reports for the relevant years. The County implemented GASB Statement 34 in FY 2001-2002. Statistical Tables present information for the last eight years beginning with the first year after GASB Statement 34 implementation.



Table 1

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

|   | <b>Fiscal Year</b>  |                     |                     |                     |                     |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | <b>2010</b>         | <b>2009</b>         | <b>2008</b>         | <b>2007</b>         | <b>2006</b>         |
| <b>Governmental Activities</b>                  |                     |                     |                     |                     |                     |
| Invested in capital assets, net of related debt | \$ 1,594,275        | \$ 1,204,971        | \$ 802,981          | \$ 903,076          | \$ 930,800          |
| Restricted                                      | 604,942             | 824,139             | 769,368             | 569,477             | 582,037             |
| Unrestricted                                    | 1,395,141           | 1,402,813           | 1,572,150           | 1,370,350           | 999,992             |
| Governmental activities, total net assets       | <u>\$ 3,594,358</u> | <u>\$ 3,431,923</u> | <u>\$ 3,144,499</u> | <u>\$ 2,842,903</u> | <u>\$ 2,512,829</u> |
| <b>Business-type Activities</b>                 |                     |                     |                     |                     |                     |
| Invested in capital assets, net of related debt | \$ 96,901           | \$ 81,512           | \$ 69,441           | \$ 53,321           | \$ 40,986           |
| Restricted                                      | 50,386              | 52,502              | 36,074              | 50,629              | 41,287              |
| Unrestricted                                    | 72,397              | 80,238              | 101,683             | 100,567             | 85,971              |
| Business-type activities, total net assets      | <u>\$ 219,684</u>   | <u>\$ 214,252</u>   | <u>\$ 207,198</u>   | <u>\$ 204,517</u>   | <u>\$ 168,244</u>   |
| <b>Primary Government</b>                       |                     |                     |                     |                     |                     |
| Invested in capital assets, net of related debt | \$ 1,691,176        | \$ 1,286,483        | \$ 872,422          | \$ 956,397          | \$ 971,786          |
| Restricted                                      | 655,328             | 876,641             | 805,442             | 620,106             | 623,324             |
| Unrestricted                                    | 1,467,538           | 1,483,051           | 1,673,833           | 1,470,917           | 1,085,963           |
| Primary government, total net assets            | <u>\$ 3,814,042</u> | <u>\$ 3,646,175</u> | <u>\$ 3,351,697</u> | <u>\$ 3,047,420</u> | <u>\$ 2,681,073</u> |



Source: Auditor-Controller, County of Riverside

**Table 1**

| <u>2005</u>         | <u>2004</u>         | <u>2003</u>         |   |
|---------------------|---------------------|---------------------|---|
|                     |                     |                     | <b>Governmental Activities</b>                  |
| \$ 407,762          | \$ 524,624          | \$ 503,294          | Invested in capital assets, net of related debt |
| 584,441             | 521,143             | 662,446             | Restricted                                      |
| 671,917             | 387,007             | 205,952             | Unrestricted                                    |
| <u>\$ 1,664,120</u> | <u>\$ 1,432,774</u> | <u>\$ 1,371,692</u> | Governmental activities, total net assets       |
|                     |                     |                     | <b>Business-type Activities</b>                 |
| \$ 29,583           | \$ 25,102           | \$ 19,972           | Invested in capital assets, net of related debt |
| 45,362              | 43,232              | 33,740              | Restricted                                      |
| 67,502              | 31,602              | 40,096              | Unrestricted                                    |
| <u>\$ 142,447</u>   | <u>\$ 99,936</u>    | <u>\$ 93,808</u>    | Business-type activities, total net assets      |
|                     |                     |                     | <b>Primary Government</b>                       |
| \$ 437,345          | \$ 549,726          | \$ 523,266          | Invested in capital assets, net of related debt |
| 629,803             | 564,375             | 696,186             | Restricted                                      |
| 739,419             | 418,609             | 246,048             | Unrestricted                                    |
| <u>\$ 1,806,567</u> | <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 Eight Fiscal Years**  
**(Accrual basis of accounting)**  
**(Dollars in Thousands)**

|   | <b>Fiscal Year</b>  |                     |                     |                     |                     |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | <b>2010</b>         | <b>2009</b>         | <b>2008</b>         | <b>2007</b>         | <b>2006</b>         |
| <b>Program Revenues</b>                     |                     |                     |                     |                     |                     |
| Governmental Activities:                    |                     |                     |                     |                     |                     |
| Charges for services:                       |                     |                     |                     |                     |                     |
| General Government                          | \$ 140,723          | \$ 143,644          | \$ 171,403          | \$ 171,070          | \$ 174,781          |
| Public Protection                           | 331,162             | 311,565             | 316,719             | 307,288             | 286,877             |
| Other Activities                            | 95,438              | 100,819             | 123,483             | 130,837             | 113,413             |
| Operating grants and contributions          | 1,384,791           | 1,344,611           | 1,315,716           | 1,210,941           | 1,100,674           |
| Capital grants and contributions            | 31,112              | 29,771              | 25,333              | 48,186              | 31,001              |
| Governmental activities program revenues    | <u>1,983,226</u>    | <u>1,930,410</u>    | <u>1,952,654</u>    | <u>1,868,322</u>    | <u>1,706,746</u>    |
| Business-type Activities:                   |                     |                     |                     |                     |                     |
| Charges for services:                       |                     |                     |                     |                     |                     |
| Regional Medical Center                     | 367,273             | 360,584             | 333,414             | 337,905             | 330,125             |
| Other Activities                            | 134,257             | 139,206             | 146,065             | 137,706             | 135,266             |
| Capital grants and contributions            | 1,165               | 310                 | 306                 | 261                 | 227                 |
| Business-type activities program revenues   | <u>502,695</u>      | <u>500,100</u>      | <u>479,785</u>      | <u>475,872</u>      | <u>465,618</u>      |
| Primary government program revenues         | <u>2,485,921</u>    | <u>2,430,510</u>    | <u>2,432,439</u>    | <u>2,344,194</u>    | <u>2,172,364</u>    |
| <b>Expenses</b>                             |                     |                     |                     |                     |                     |
| Governmental Activities:                    |                     |                     |                     |                     |                     |
| General government                          | 323,949             | 285,393             | 331,741             | 296,917             | 259,993             |
| Public protection                           | 1,062,213           | 1,095,587           | 1,122,370           | 935,550             | 801,044             |
| Public ways and facilities                  | 31,024              | 31,283              | 20,558              | 57,578              | 61,443              |
| Health and sanitation                       | 347,634             | 392,945             | 330,206             | 350,082             | 350,451             |
| Public assistance                           | 820,637             | 770,484             | 752,779             | 688,213             | 634,522             |
| Education                                   | 19,866              | 15,954              | 17,977              | 14,847              | 11,168              |
| Recreation and cultural                     | 12,206              | 6,039               | 12,457              | 11,941              | 7,188               |
| Interest on long-term debt                  | 80,754              | 89,741              | 96,173              | 81,197              | 75,721              |
| Governmental activities expenses            | <u>2,698,283</u>    | <u>2,687,426</u>    | <u>2,684,261</u>    | <u>2,436,325</u>    | <u>2,201,530</u>    |
| Business-type Activities:                   |                     |                     |                     |                     |                     |
| Regional Medical Center                     | 389,991             | 379,278             | 353,481             | 329,128             | 290,962             |
| Waste Management Department                 | 49,956              | 61,116              | 64,538              | 60,772              | 66,453              |
| Housing Authority                           | 81,426              | 81,139              | 74,252              | 70,218              | 62,909              |
| Flood Control                               | 3,233               | 3,816               | 5,201               | 6,242               | 5,705               |
| County Service Areas                        | 454                 | 457                 | 343                 | 329                 | 285                 |
| Business-type activities expense            | <u>525,060</u>      | <u>525,806</u>      | <u>497,815</u>      | <u>466,689</u>      | <u>426,314</u>      |
| Primary government expenses                 | <u>3,223,343</u>    | <u>3,213,232</u>    | <u>3,182,076</u>    | <u>2,903,014</u>    | <u>2,627,844</u>    |
| <b>Net (expense)/revenue</b>                |                     |                     |                     |                     |                     |
| Governmental activities                     | (715,057)           | (757,016)           | (731,607)           | (568,003)           | (494,784)           |
| Business-type activities                    | (22,365)            | (25,706)            | (18,030)            | 9,183               | 39,304              |
| Primary government, net (expense) / revenue | <u>\$ (737,422)</u> | <u>\$ (782,722)</u> | <u>\$ (749,637)</u> | <u>\$ (558,820)</u> | <u>\$ (455,480)</u> |

Table 2

| 2005                | 2004                | 2003                |   |
|---------------------|---------------------|---------------------|---|
|                     |                     |                     | <b>Program Revenues</b>                     |
|                     |                     |                     | Governmental Activities:                    |
|                     |                     |                     | Charges for services:                       |
| \$ 125,937          | \$ 105,248          | \$ 118,494          | General Government                          |
| 235,873             | 237,681             | 192,179             | Public Protection                           |
| 97,182              | 93,100              | 82,809              | Other Activities                            |
| 983,290             | 1,086,456           | 1,050,230           | Operating grants and contributions          |
| 64,252              | 33,041              | 32,537              | Capital grants and contributions            |
| <u>1,506,534</u>    | <u>1,555,526</u>    | <u>1,476,249</u>    | Governmental activities program revenues    |
|                     |                     |                     | Business-type Activities:                   |
|                     |                     |                     | Charges for services:                       |
| 354,510             | 266,484             | 189,141             | Regional Medical Center                     |
| 125,945             | 118,544             | 110,278             | Other Activities                            |
| -                   | 125                 | 9,712               | Capital grants and contributions            |
| <u>480,455</u>      | <u>385,153</u>      | <u>309,131</u>      | Business-type activities program revenues   |
| <u>1,986,989</u>    | <u>1,940,679</u>    | <u>1,785,380</u>    | Primary government program revenues         |
|                     |                     |                     | <b>Expenses</b>                             |
|                     |                     |                     | Governmental Activities:                    |
| 187,911             | 232,322             | 183,132             | General government                          |
| 792,287             | 710,053             | 620,663             | Public protection                           |
| 79,649              | 93,529              | 87,092              | Public ways and facilities                  |
| 290,001             | 376,338             | 330,830             | Health and sanitation                       |
| 552,298             | 590,719             | 588,502             | Public assistance                           |
| 10,112              | 10,280              | 8,609               | Education                                   |
| 8,617               | 9,666               | 8,842               | Recreation and cultural                     |
| 48,717              | 29,890              | 33,666              | Interest on long-term debt                  |
| <u>1,969,592</u>    | <u>2,052,797</u>    | <u>1,861,336</u>    | Governmental activities expenses            |
|                     |                     |                     | Business-type Activities:                   |
| 356,255             | 296,227             | 228,339             | Regional Medical Center                     |
| 55,563              | 40,056              | 36,579              | Waste Management Department                 |
| 62,206              | 61,599              | 57,977              | Housing Authority                           |
| 4,928               | 4,318               | 2,054               | Flood Control                               |
| 320                 | 329                 | 294                 | County Service Areas                        |
| <u>479,272</u>      | <u>402,529</u>      | <u>325,243</u>      | Business-type activities expense            |
| <u>2,448,864</u>    | <u>2,455,326</u>    | <u>2,186,579</u>    | Primary government expenses                 |
|                     |                     |                     | <b>Net (expense)/revenue</b>                |
| (463,058)           | (497,271)           | (385,087)           | Governmental activities                     |
| 1,183               | (17,376)            | (16,112)            | Business-type activities                    |
| <u>\$ (461,875)</u> | <u>\$ (514,647)</u> | <u>\$ (401,199)</u> | Primary government, net (expense) / revenue |

Continued

Table 2

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

|   | <b>Fiscal Year</b> |                   |                   |                   |                   |
|---|--------------------|-------------------|-------------------|-------------------|-------------------|
|   | <b>2010</b>        | <b>2009</b>       | <b>2008</b>       | <b>2007</b>       | <b>2006</b>       |
| Continued:  |                    |                   |                   |                   |                   |
| Primary government, net (expense) / revenue                 | \$ (737,422)       | \$ (782,722)      | \$ (749,637)      | \$ (558,820)      | \$ (455,480)      |
| <b>General Revenues and<br/>Other Changes in Net Assets</b> |                    |                   |                   |                   |                   |
| Governmental Activities:                                    |                    |                   |                   |                   |                   |
| Taxes:  |                    |                   |                   |                   |                   |
| Property taxes  | 440,282            | 506,222           | 506,327           | 462,817           | 396,167           |
| Sales tax and use tax                                       | 36,289             | 47,683            | 40,985            | 51,093            | 44,286            |
| Other taxes   | 8,610              | 13,771            | 15,898            | 16,865            | 15,603            |
| Intergovernmental revenue -<br>not restricted to programs:  |                    |                   |                   |                   |                   |
| Motor vehicle in-lieu taxes                                 | 246,493            | 273,825           | 274,282           | 245,723           | 220,190           |
| Fines, forfeitures, and penalties                           | -                  | -                 | -                 | -                 | -                 |
| Investment earnings   | 29,026             | 87,041            | 138,071           | 122,517           | 78,288            |
| Proceeds on sale of capital assets                          | -                  | -                 | -                 | -                 | -                 |
| Other   | 91,044             | 121,880           | 85,924            | 13,191            | 96,265            |
| Transfers   | (17,436)           | (25,713)          | (10,322)          | (16,892)          | 19,888            |
| Governmental activities                                     | <u>834,308</u>     | <u>1,024,709</u>  | <u>1,051,165</u>  | <u>895,314</u>    | <u>870,687</u>    |
| Business-type Activities:                                   |                    |                   |                   |                   |                   |
| Investment earnings   | 1,442              | 6,142             | 10,389            | 10,198            | 6,381             |
| Gain on sale of capital assets                              | -                  | -                 | -                 | -                 | -                 |
| Transfers   | 17,436             | 25,713            | 10,322            | 16,892            | (19,888)          |
| Business-type activities                                    | <u>18,878</u>      | <u>31,855</u>     | <u>20,711</u>     | <u>27,090</u>     | <u>(13,507)</u>   |
| Total primary government                                    | <u>853,186</u>     | <u>1,056,564</u>  | <u>1,071,876</u>  | <u>922,404</u>    | <u>857,180</u>    |
| <b>Change in net assets</b>                                 |                    |                   |                   |                   |                   |
| Governmental activities                                     | 119,251            | 267,693           | 319,558           | 327,311           | 375,903           |
| Business-type activities                                    | (3,487)            | 6,149             | 2,681             | 36,273            | 25,797            |
| Primary government change in net assets                     | <u>\$ 115,764</u>  | <u>\$ 273,842</u> | <u>\$ 322,239</u> | <u>\$ 363,584</u> | <u>\$ 401,700</u> |

Source: Auditor-Controller, County of Riverside

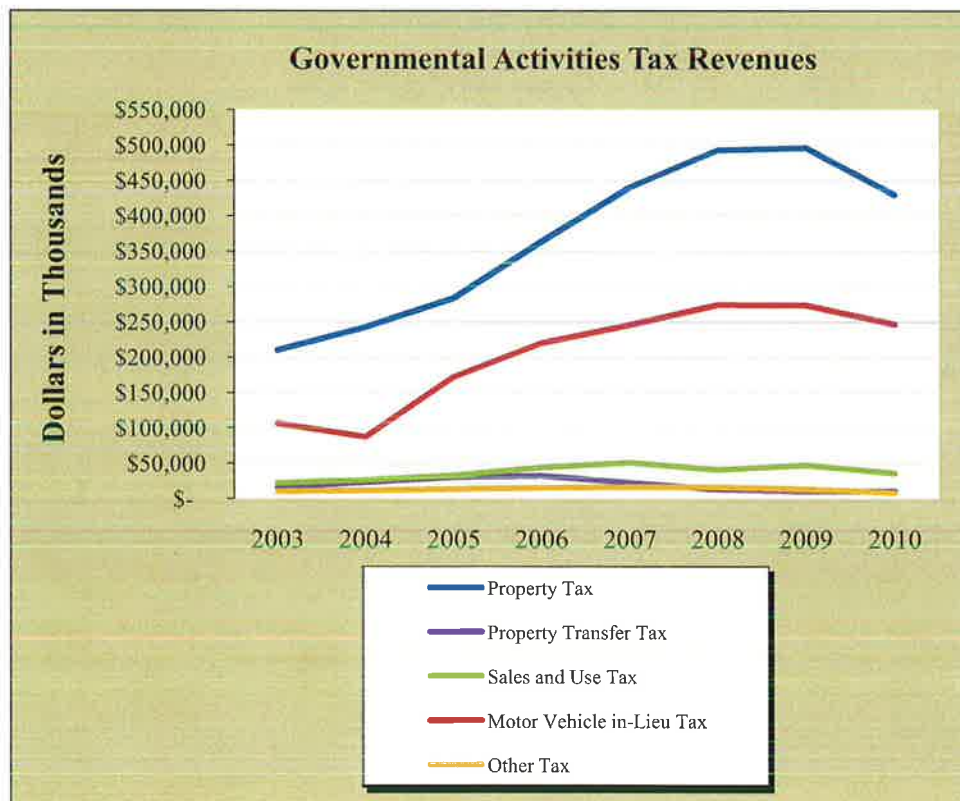
Table 2

| 2005              | 2004             | 2003              |   |
|-------------------|------------------|-------------------|---|
| \$ (461,875)      | \$ (514,647)     | \$ (401,199)      | Continued:<br>Primary government, net (expense) / revenue   |
|                   |                  |                   | <b>General Revenues and<br/>Other Changes in Net Assets</b> |
|                   |                  |                   | Governmental Activities:                                    |
|                   |                  |                   | Taxes:  |
| 314,666           | 266,391          | 225,775           | Property taxes  |
| 33,091            | 26,633           | 22,444            | Sales tax and use tax                                       |
| 13,885            | 12,108           | 10,377            | Other taxes   |
|                   |                  |                   | Intergovernmental revenue -<br>not restricted to programs:  |
| 172,265           | 87,435           | 106,466           | Motor vehicle in-lieu taxes                                 |
| 70,578            | 43,344           | 37,914            | Fines, forfeitures, and penalties                           |
| 39,907            | 16,835           | 24,909            | Investment earnings   |
| -                 | 1,491            | 504               | Proceeds on sale of capital assets                          |
| 99,330            | 146,392          | 117,706           | Other   |
| (31,000)          | (16,791)         | (13,287)          | Transfers   |
| <u>712,722</u>    | <u>583,838</u>   | <u>532,808</u>    | Governmental activities                                     |
|                   |                  |                   | Business-type Activities:                                   |
| 4,234             | 2,505            | 3,235             | Investment earnings   |
| 346               | 4,208            | 754               | Gain on sale of capital assets                              |
| 31,000            | 16,791           | 13,287            | Transfers   |
| <u>35,580</u>     | <u>23,504</u>    | <u>17,276</u>     | Business-type activities                                    |
| <u>748,302</u>    | <u>607,342</u>   | <u>550,084</u>    | Total primary government                                    |
|                   |                  |                   | <b>Change in net assets</b>                                 |
| 249,664           | 86,567           | 147,721           | Governmental activities                                     |
| 36,763            | 6,128            | 1,164             | Business-type activities                                    |
| <u>\$ 286,427</u> | <u>\$ 92,695</u> | <u>\$ 148,885</u> | Primary government change in net assets                     |

Table 3

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

| <b>Fiscal Year</b> | <b>Property Tax</b> | <b>Property Transfer Tax</b> | <b>Sales and Use Tax</b> | <b>Motor Vehicle In-Lieu Tax</b> | <b>Other Tax</b> | <b>Total</b> |
|--------------------|---------------------|------------------------------|--------------------------|----------------------------------|------------------|--------------|
| 2010               | \$ 429,604          | \$ 10,678                    | \$ 36,289                | \$ 246,493                       | \$ 8,610         | \$ 731,674   |
| 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 Eight Fiscal Years**  
**(Modified accrual basis of accounting)**  
**(Dollars in Thousands)**

|                                       | Fiscal Year         |                     |                     |                     |                     |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                       | 2010                | 2009                | 2008                | 2007                | 2006                |
| <b>General Fund</b>                   |                     |                     |                     |                     |                     |
| Reserved                              | \$ 90,374           | \$ 91,196           | \$ 84,466           | \$ 88,233           | \$ 100,436          |
| Unreserved, designated                | 250,463             | 203,821             | 335,630             | 339,773             | 277,833             |
| Unreserved, undesignated              | 45,649              | 77,104              | 58,672              | 142,958             | 68,649              |
| Total general fund                    | <u>386,486</u>      | <u>372,121</u>      | <u>478,768</u>      | <u>570,964</u>      | <u>446,918</u>      |
| <b>Flood Control</b>                  |                     |                     |                     |                     |                     |
| Reserved                              | 833                 | 1,794               | 4,500               | -                   | 940                 |
| Unreserved, designated                | 236,269             | 30,149              | 1,755               | 134,396             | 133,906             |
| Unreserved - Undesignated             | 4,822               | 196,973             | 193,170             | 32,724              | 3,044               |
| Total Flood Control                   | <u>241,924</u>      | <u>228,916</u>      | <u>199,425</u>      | <u>167,120</u>      | <u>137,890</u>      |
| <b>Public Facilities Improvements</b> |                     |                     |                     |                     |                     |
| Reserved                              | 327,803             | 538,431             | 590,915             | 256,338             | 222,983             |
| Unreserved, undesignated              | 10,850              | -                   | -                   | -                   | -                   |
| Total public facilities improvements  | <u>338,653</u>      | <u>538,431</u>      | <u>590,915</u>      | <u>256,338</u>      | <u>222,983</u>      |
| <b>Redevelopment Capital Projects</b> |                     |                     |                     |                     |                     |
| Reserved                              | 178,505             | 189,627             | 122,036             | 269,263             | 88,391              |
| Unreserved, designated                | 89,842              | 116,076             | 234,582             | 118,186             | 120,313             |
| Total redevelopment capital projects  | <u>268,347</u>      | <u>305,703</u>      | <u>356,618</u>      | <u>387,449</u>      | <u>208,704</u>      |
| <b>Nonmajor Governmental Funds</b>    |                     |                     |                     |                     |                     |
| Reserved                              | 331,320             | 371,076             | 331,147             | 192,566             | 196,938             |
| Unreserved, designated reported in:   |                     |                     |                     |                     |                     |
| Special revenue funds                 | 32,782              | 27,666              | 37,121              | 53,268              | 78,501              |
| Capital projects funds                | 7,734               | 6,933               | 6,935               | 9,671               | 2,056               |
| Unreserved, undesignated reported in: |                     |                     |                     |                     |                     |
| Special revenue funds                 | 185,879             | 151,939             | 139,367             | 115,637             | 106,564             |
| Capital projects funds                | -                   | -                   | -                   | -                   | -                   |
| Total nonmajor governmental funds     | <u>557,715</u>      | <u>557,614</u>      | <u>514,570</u>      | <u>371,142</u>      | <u>384,059</u>      |
| Total all governmental funds          | <u>\$ 1,793,125</u> | <u>\$ 2,002,785</u> | <u>\$ 2,140,296</u> | <u>\$ 1,753,013</u> | <u>\$ 1,400,554</u> |

Source: Auditor-Controller, County of Riverside

**Table 4**

|    | <u>2005</u>      | <u>2004</u>       | <u>2003</u>       |                                       |
|----|------------------|-------------------|-------------------|---------------------------------------|
|    |                  |                   |                   | <b>General Fund</b>                   |
| \$ | 121,249          | \$ 100,940        | \$ 103,489        | Reserved                              |
|    | 185,014          | 70,361            | 89,011            | Unreserved, designated                |
|    | 46,191           | 77,752            | 26,078            | Unreserved, undesignated              |
|    | <u>352,454</u>   | <u>249,053</u>    | <u>218,578</u>    | Total general fund                    |
|    |                  |                   |                   | <b>Flood Control</b>                  |
|    | 3,914            | 19,051            | 7,097             | Reserved                              |
|    | -                | -                 | -                 | Unreserved, designated                |
|    | 120,052          | 107,482           | 116,173           | Unreserved - Undesignated             |
|    | <u>123,966</u>   | <u>126,533</u>    | <u>123,270</u>    | Total Flood Control                   |
|    |                  |                   |                   | <b>Public Facilities Improvements</b> |
|    | 175,699          | 152,842           | 146,588           | Reserved                              |
|    | -                | 184               | -                 | Unreserved, undesignated              |
|    | <u>175,699</u>   | <u>153,026</u>    | <u>146,588</u>    | Total public facilities improvements  |
|    |                  |                   |                   | <b>Redevelopment Capital Projects</b> |
|    | 61,460           | -                 | -                 | Reserved                              |
|    | 75,702           | -                 | -                 | Unreserved, designated                |
|    | <u>137,162</u>   | <u>-</u>          | <u>-</u>          | Total redevelopment capital projects  |
|    |                  |                   |                   | <b>Nonmajor Governmental Funds</b>    |
|    | 149,222          | 159,413           | 159,357           | Reserved                              |
|    |                  |                   |                   | Unreserved, designated reported in:   |
|    | 86,593           | 13,041            | 11,929            | Special revenue funds                 |
|    | 1,805            | 20,353            | 5,128             | Capital projects funds                |
|    |                  |                   |                   | Unreserved, undesignated reported in: |
|    | 197,438          | 189,570           | 186,964           | Special revenue funds                 |
|    | -                | (8,241)           | 981               | Capital projects funds                |
|    | <u>435,058</u>   | <u>374,136</u>    | <u>364,359</u>    | Total nonmajor governmental funds     |
| \$ | <u>1,224,339</u> | <u>\$ 902,748</u> | <u>\$ 852,795</u> | Total all governmental funds          |

Table 5

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

|   | Fiscal Year         |                     |                   |                   |                   |
|---|---------------------|---------------------|-------------------|-------------------|-------------------|
|   | 2010                | 2009                | 2008              | 2007              | 2006              |
| <b>Revenues</b>                                 |                     |                     |                   |                   |                   |
| Taxes   | \$ 439,435          | \$ 525,238          | \$ 553,158        | \$ 523,028        | \$ 457,117        |
| Licenses, permits, and franchise fees           | 19,197              | 22,546              | 24,652            | 25,981            | 21,733            |
| Fines, forfeitures, and penalties               | 114,320             | 108,572             | 92,029            | 82,946            | 62,984            |
| Use of money and property:                      |                     |                     |                   |                   |                   |
| Interest  | 26,929              | 81,040              | 128,307           | 113,789           | 73,838            |
| Rents and concessions                           | 17,393              | 17,151              | 15,486            | 43,171            | 41,798            |
| Aid from other governmental agencies:           |                     |                     |                   |                   |                   |
| Federal   | 636,167             | 546,030             | 544,587           | 496,685           | 451,036           |
| State   | 857,191             | 955,389             | 971,299           | 937,630           | 830,634           |
| Other   | 172,598             | 140,757             | 103,858           | 89,111            | 69,042            |
| Charges for services                            | 469,340             | 460,439             | 447,889           | 431,676           | 439,594           |
| Other revenue                                   | 65,711              | 84,348              | 102,132           | 115,863           | 110,870           |
| Total revenues                                  | <u>2,818,281</u>    | <u>2,941,510</u>    | <u>2,983,397</u>  | <u>2,859,880</u>  | <u>2,558,646</u>  |
| <b>Expenditures</b>                             |                     |                     |                   |                   |                   |
| General government                              | 554,315             | 430,712             | 409,336           | 320,254           | 270,340           |
| Public protection                               | 1,068,051           | 1,126,662           | 1,083,719         | 972,006           | 855,133           |
| Public ways and facilities                      | 130,310             | 148,544             | 152,603           | 157,055           | 141,017           |
| Health and sanitation                           | 341,244             | 390,668             | 375,259           | 348,921           | 346,738           |
| Public assistance                               | 812,848             | 766,407             | 747,576           | 686,295           | 629,553           |
| Education                                       | 18,910              | 15,731              | 17,907            | 14,830            | 11,108            |
| Recreation and culture                          | 12,620              | 12,801              | 11,647            | 11,707            | 12,727            |
| Debt service:                                   |                     |                     |                   |                   |                   |
| Principal                                       | 73,378              | 54,587              | 46,483            | 44,222            | 45,516            |
| Interest  | 78,689              | 86,768              | 91,126            | 78,204            | 73,707            |
| Cost of issuance                                | 1,819               | 2,436               | 3,868             | 5,565             | 4,925             |
| Capital outlay                                  | 39,844              | 48,899              | 36,691            | 58,525            | 25,639            |
| Total expenditures                              | <u>3,132,028</u>    | <u>3,084,215</u>    | <u>2,976,215</u>  | <u>2,697,584</u>  | <u>2,416,403</u>  |
| Revenues over (under) expenditures              | (313,747)           | (142,705)           | 7,182             | 162,296           | 142,243           |
| <b>Other financing sources (uses)</b>           |                     |                     |                   |                   |                   |
| Transfers in                                    | 463,296             | 538,029             | 805,400           | 313,044           | 294,835           |
| Transfers out                                   | (479,143)           | (562,345)           | (814,607)         | (328,624)         | (277,680)         |
| Issuance of debt                                | 81,745              | -                   | 294,084           | 34,173            | 178,750           |
| Issuance of refunding bonds                     | 70,365              | 78,895              | 111,125           | 259,600           | -                 |
| Discount on long-term debt                      | (626)               | -                   | (2,898)           | -                 | -                 |
| Premium on long-term debt                       | 937                 | -                   | 3,272             | 2,876             | 857               |
| Payment to escrow agent                         | (65,713)            | (76,300)            | (24,290)          | (103,396)         | (35,684)          |
| Proceeds from the sale of capital assets        | -                   | -                   | 1,159             | 916               | 2,064             |
| Capital leases                                  | 31,018              | 22,746              | 8,670             | 8,811             | 7,929             |
| Total other financing sources (uses)            | <u>101,879</u>      | <u>1,025</u>        | <u>381,915</u>    | <u>187,400</u>    | <u>171,071</u>    |
| Net change in fund balances                     | <u>\$ (211,868)</u> | <u>\$ (141,680)</u> | <u>\$ 389,097</u> | <u>\$ 349,696</u> | <u>\$ 313,314</u> |
| Debt service as a % of non-capital expenditures | 5.85%               | 5.54%               | 5.28%             | 5.07%             | 5.47%             |

Source: Auditor-Controller, County of Riverside

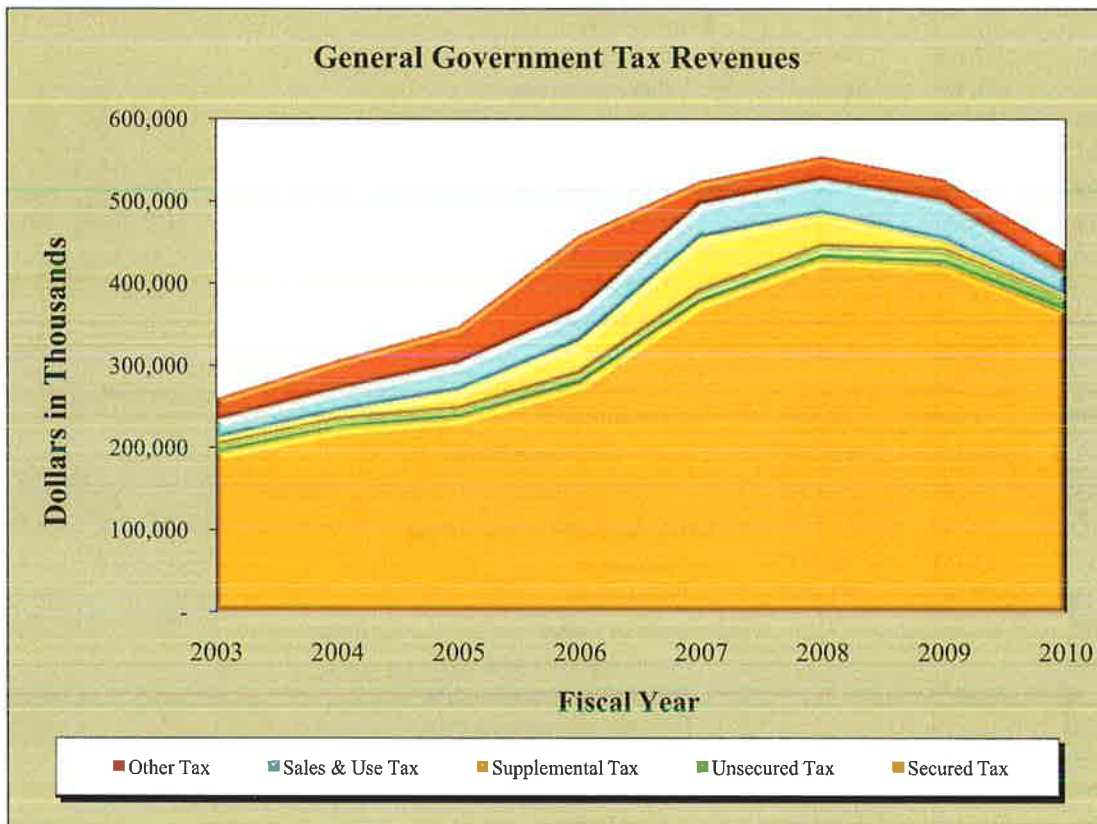
Table 5

| 2005              | 2004             | 2003             |   |
|-------------------|------------------|------------------|---|
| \$ 346,248        | \$ 305,132       | \$ 258,596       | <b>Revenues</b>                                 |
| 22,343            | 26,418           | 25,677           | Taxes   |
| 70,578            | 43,297           | 37,241           | Licenses, permits, and franchise fees           |
|                   |                  |                  | Fines, forfeitures, and penalties               |
|                   |                  |                  | Use of money and property:                      |
| 37,624            | 16,145           | 23,331           | Interest  |
| 39,831            | 31,952           | 39,833           | Rents and concessions                           |
|                   |                  |                  | Aid from other governmental agencies:           |
| 446,628           | 430,970          | 428,433          | Federal   |
| 705,289           | 713,146          | 696,466          | State   |
| 55,661            | 46,750           | 46,099           | Other   |
| 383,497           | 368,497          | 327,918          | Charges for services                            |
| 146,800           | 100,404          | 132,900          | Other revenue                                   |
| <u>2,254,499</u>  | <u>2,082,711</u> | <u>2,016,494</u> | Total revenues                                  |
|                   |                  |                  | <b>Expenditures</b>                             |
| 250,568           | 217,416          | 204,861          | General government                              |
| 1,039,822         | 677,798          | 613,781          | Public protection                               |
| 111,088           | 133,973          | 120,490          | Public ways and facilities                      |
| 339,444           | 365,727          | 339,123          | Health and sanitation                           |
| 652,069           | 576,267          | 570,458          | Public assistance                               |
| 9,889             | 10,241           | 9,261            | Education                                       |
| 20,058            | 9,242            | 10,722           | Recreation and culture                          |
|                   |                  |                  | Debt service:                                   |
| 34,452            | 32,118           | 37,643           | Principal                                       |
| 46,439            | 24,523           | 31,220           | Interest  |
| 9,283             | 504              | -                | Cost of issuance                                |
| 9,680             | 1,604            | 22,489           | Capital outlay                                  |
| <u>2,522,792</u>  | <u>2,049,413</u> | <u>1,960,048</u> | Total expenditures                              |
| (268,293)         | 33,298           | 56,446           | Revenues over (under) expenditures              |
|                   |                  |                  | <b>Other financing sources (uses)</b>           |
| 203,411           | 163,383          | 58,661           | Transfers in                                    |
| (229,835)         | (179,701)        | (71,879)         | Transfers out                                   |
| 596,330           | 21,645           | -                | Issuance of debt                                |
| 74,200            | -                | -                | Issuance of refunding bonds                     |
| -                 | -                | -                | Discount on long-term debt                      |
| 4,827             | -                | -                | Premium on long-term debt                       |
| (53,338)          | -                | -                | Payment to escrow agent                         |
| 35                | 494              | -                | Proceeds from the sale of capital assets        |
| 6,616             | 1,008            | 8,435            | Capital leases                                  |
| <u>602,246</u>    | <u>6,829</u>     | <u>(4,783)</u>   | Total other financing sources (uses)            |
| <u>\$ 333,953</u> | <u>\$ 40,127</u> | <u>\$ 51,663</u> | Net change in fund balances                     |
| 3.35%             | 2.86%            | 3.68%            | Debt service as a % of non-capital expenditures |

Table 6

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

| Fiscal Year | Secured Tax | Unsecured Tax | Supplemental Tax | Sales & Use Tax | Other Taxes | Total      |
|-------------|-------------|---------------|------------------|-----------------|-------------|------------|
| 2010        | \$ 364,810  | \$ 15,270     | \$ 3,778         | \$ 25,762       | \$ 29,815   | \$ 439,435 |
| 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 Eight Fiscal Years**  
**(Dollars in Thousands)**

|  | <b>Fiscal Year</b>    |                       |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|  | <b>2010</b>           | <b>2009</b>           | <b>2008</b>           | <b>2007</b>           | <b>2006</b>           |
| <b>Real Property</b>                         |                       |                       |                       |                       |                       |
| Secured property                             | \$ 213,144,336        | \$ 238,312,506        | \$ 235,351,116        | \$ 202,009,520        | \$ 164,618,837        |
| Unsecured property                           | 8,227,172             | 8,685,393             | 7,540,803             | 6,735,421             | 6,316,569             |
| <b>Total Gross Assessed Value</b>            | <b>221,371,508</b>    | <b>246,997,899</b>    | <b>242,891,919</b>    | <b>208,744,941</b>    | <b>170,935,406</b>    |
| <b>Less:</b>                                 |                       |                       |                       |                       |                       |
| Tax-exempt real property                     | 6,424,030             | 6,111,231             | 5,574,813             | 5,125,567             | 5,014,256             |
| <b>Total Taxable Assessed Value</b>          | <b>\$ 214,947,478</b> | <b>\$ 240,886,668</b> | <b>\$ 237,317,106</b> | <b>\$ 203,619,374</b> | <b>\$ 165,921,150</b> |
| <b>Total Direct Tax Rate</b>                 | 1.1222                | 1.1095                | 1.0919                | 1.0772                | 1.0805                |
| <b>Estimated Actual Taxable Value</b>        | \$ 286,596,637        | \$ 321,182,224        | \$ 316,422,808        | \$ 271,492,499        | \$ 221,228,200        |
| <b>Assessed Value as a % of Actual Value</b> | 77.24%                | 76.90%                | 76.76%                | 76.89%                | 77.27%                |



Source: Auditor-Controller, County of Riverside

**Table 7**

| <b>2005</b>           | <b>2004</b>           | <b>2003</b>           |
|-----------------------|-----------------------|-----------------------|
| \$ 137,784,611        | \$ 119,840,527        | \$ 107,159,352        |
| 5,787,971             | 5,365,993             | 4,990,478             |
| 143,572,582           | 125,206,520           | 112,149,830           |
| 4,730,573             | 4,301,937             | 3,878,514             |
| <b>\$ 138,842,009</b> | <b>\$ 120,904,583</b> | <b>\$ 108,271,316</b> |
| 1.0866                | 1.0771                | 1.0787                |
| \$ 185,122,679        | \$ 161,206,111        | \$ 144,361,755        |
| 77.56%                | 77.67%                | 77.69%                |

**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 Eight Fiscal Years**

| Fiscal Year | County of Riverside   | Range of Overlapping Rates |                            |                             | Total Direct & Overlapping Rates |
|-------------|-----------------------|----------------------------|----------------------------|-----------------------------|----------------------------------|
|             | Total Direct Tax Rate | Total City Rate            | Total School District Rate | Total Special District Rate |                                  |
| 2010        | 1.12220%              | .00064% to .00577%         | .01242% to .12628%         | 0% to .50000%               | 1.12220% to 1.50000%             |
| 2009        | 1.10950%              | .00119% to .00747%         | .01254% to .10963%         | 0% to .50000%               | 1.10950% to 1.50000%             |
| 2008        | 1.09190%              | .00178% to .00627%         | .00549% to .08521%         | 0% to .50000%               | 1.09190% to 1.50000%             |
| 2007        | 1.07720%              | .00249% to .00821%         | .00578% to .10282%         | 0% to .54324%               | 1.07720% to 1.54324%             |
| 2006        | 1.08050%              | .00426% to .00861%         | .01435% to .10210%         | 0% to .50997%               | 1.08050% to 1.50997%             |
| 2005        | 1.08660%              | .00529% to .01092%         | .01192% to .09581%         | 0% to .50000%               | 1.08660% to 1.50000%             |
| 2004        | 1.07710%              | 0% to .00608%              | 0% to .09819%              | 0% to .72543%               | 1.07710% to 1.72543%             |
| 2003        | 1.07870%              | 0% to .00792%              | 0% to .72543%              | 0% to .71888%               | 1.07870% to 1.71888%             |

Note: Total direct tax rate encompasses general levy, special assessments, and fixed charges.

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**

| <u>Tax Payer</u>                        | <u>Fiscal Year</u>            |  |                               |  |
|---|-------------------------------|--|-------------------------------|--|
|   | <u>2010</u>                   |  | <u>2001</u>                   |  |
|   | <u>Taxable Assessed Value</u> | <u>Percentage of Total County Taxable Assessed Value</u> | <u>Taxable Assessed Value</u> | <u>Percentage of Total County Taxable Assessed Value</u> |
| So. California Edison Co.               | \$ 16,374                     | 0.56%  | \$ 6,905                      | 0.61%  |
| Verizon California Inc.                 | 8,607                         | 0.29%  | -                             |  |
| Inland Empire Energy Center LLC         | 7,768                         | 0.26%  | -                             |  |
| Deutsche Bank National Trust Co.        | 7,610                         | 0.26%  | -                             |  |
| So. California Gas Co.                  | 5,694                         | 0.19%  | 3,150                         | 0.28%  |
| U S Bank National Association           | 5,420                         | 0.18%  | -                             |  |
| Centex Homes                            | 4,586                         | 0.16%  | -                             |  |
| Bank of New York                        | 3,744                         | 0.13%  | -                             |  |
| Tyler Mall LTD Partnership              | 3,270                         | 0.11%  | -                             |  |
| Abbott Vascular Inc.                    | 3,238                         | 0.11%  | -                             |  |
| General Telephone Co. of California     | -                             |  | 7,182                         | 0.64%  |
| KSL Desert Resort                       | -                             |  | 2,677                         | 0.24%  |
| Pacific Bell                            | -                             |  | 2,392                         | 0.21%  |
| Lennar Homes of California              | -                             |  | 2,220                         | 0.20%  |
| OTR                                     | -                             |  | 2,140                         | 0.19%  |
| Pardee Grossman                         | -                             |  | 2,078                         | 0.18%  |
| Mckenzie Vista                          | -                             |  | 2,025                         | 0.18%  |
| Desert Springs Marriott LTD Partnership | -                             |  | 1,903                         | 0.17%  |
| <b>Total</b>                            | <b>\$ 66,311</b>              | <b>2.25%</b>   | <b>\$ 32,672</b>              | <b>2.89%</b>   |

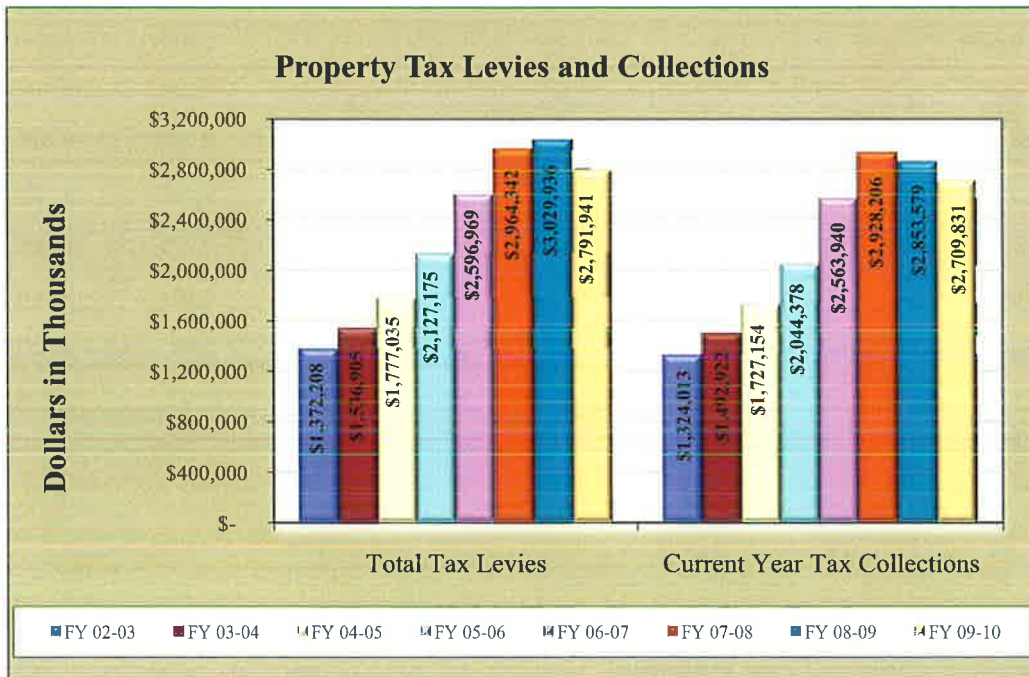
Source: Treasurer-Tax Collector, County of Riverside

Table 10

**COUNTY OF RIVERSIDE  
Property Tax Levies and Collections  
Last Eight 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 |
| 2010        | \$ 2,791,941                           | \$ 2,709,831                                 | 97.06%             | \$ 247,241                  | \$ 2,957,072                 | 105.91%            |
| 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

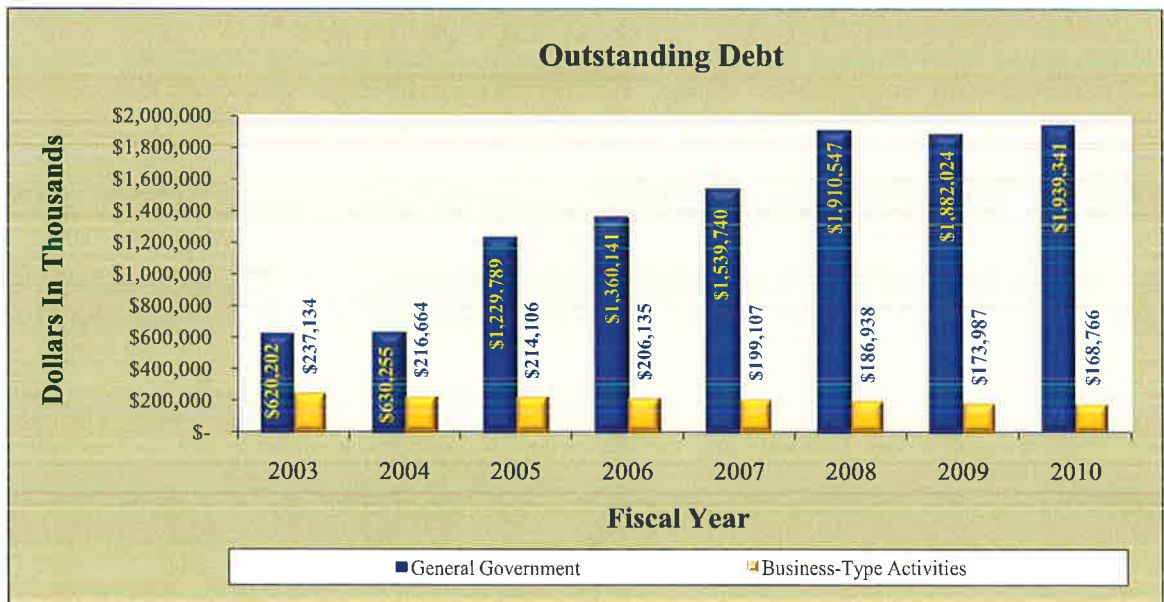


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Table 11

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

|                                      | Fiscal year        |                    |                    |                    |                    |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                      | 2010               | 2009               | 2008               | 2007               | 2006               |
| <b>General Government</b>            |                    |                    |                    |                    |                    |
| Bonds                                | \$1,408,017        | \$1,359,277        | \$1,086,397        | \$ 806,398         | \$ 814,443         |
| Certificates of participation        | 385,447            | 391,914            | 408,024            | 335,866            | 348,486            |
| Note and loans                       | 21,987             | 13,222             | 310,809            | 310,139            | 113,383            |
| Capital leases                       | 123,890            | 117,611            | 105,317            | 87,337             | 83,829             |
| <b>Business-Type Activities</b>      |                    |                    |                    |                    |                    |
| Bonds                                | 147,924            | 159,959            | 170,814            | 181,263            | 191,142            |
| Certificates of participation        | -                  | -                  | -                  | -                  | -                  |
| Capital leases                       | 20,842             | 14,028             | 16,124             | 17,844             | 14,993             |
| <b>Total Primary Government</b>      | <b>\$2,108,107</b> | <b>\$2,056,011</b> | <b>\$2,097,485</b> | <b>\$1,738,847</b> | <b>\$1,566,276</b> |
| <b>Percentage of Personal Income</b> | 3.13%              | 3.17%              | 3.34%              | 2.91%              | 2.81%              |
| <b>Per Capita</b>                    | \$ 985             | \$ 975             | \$ 1,004           | \$ 856             | \$ 807             |



Note: Per Capita is an estimate for fiscal year 2009 and 2010

Source: California State Department of Finance and Auditor-Controller, County of Riverside

**Table 11**

| <u>2005</u>        | <u>2004</u>       | <u>2003</u>       |
|--------------------|-------------------|-------------------|
| \$ 678,028         | \$ 91,758         | \$ 91,758         |
| 325,572            | 387,869           | 357,855           |
| 150,344            | 67,010            | 68,060            |
| 75,845             | 83,618            | 102,529           |
| 200,555            | 210,558           | 228,392           |
| 1,040              | 2,040             | 3,000             |
| <u>12,511</u>      | <u>4,066</u>      | <u>5,742</u>      |
| <u>\$1,443,895</u> | <u>\$ 846,919</u> | <u>\$ 857,336</u> |
| 2.92%              | 1.88%             | 2.01%             |
| \$ 769             | \$ 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 Eight Fiscal Years**  
**(Dollars in Thousands, Except Per Capita Amount)**

|   | Fiscal Year        |                    |                    |                   |                   |
|---|--------------------|--------------------|--------------------|-------------------|-------------------|
|   | 2010               | 2009               | 2008               | 2007              | 2006              |
| <b>Bonds</b>                                  | \$1,555,941        | \$1,519,236        | \$1,257,211        | \$ 987,661        | \$1,005,585       |
| <b>Less:</b>                                  |                    |                    |                    |                   |                   |
| Amounts available in debt service fund        | 127,206            | 147,568            | 119,597            | 73,308            | 79,935            |
| <b>Total Net Obligation Bonds Outstanding</b> | <u>\$1,428,735</u> | <u>\$1,371,668</u> | <u>\$1,137,614</u> | <u>\$ 914,353</u> | <u>\$ 925,650</u> |
| <b>Percentage of Estimated</b>                |                    |                    |                    |                   |                   |
| <b>Actual Taxable Value of Property</b>       | 0.51%              | 0.43%              | 0.36%              | 0.34%             | 0.43%             |
| <b>Per Capita</b>                             | \$ 668             | \$ 651             | \$ 545             | \$ 450            | \$ 477            |

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>2005</u>       | <u>2004</u>       | <u>2003</u>       |   |
|-------------------|-------------------|-------------------|---|
| \$ 878,583        | \$ 302,316        | \$ 320,150        | <b>Bonds</b>                                  |
|                   |                   |                   | <b>Less:</b>                                  |
| 61,941            | 72,798            | 133,049           | Amounts available in debt service fund        |
| <u>\$ 816,642</u> | <u>\$ 229,518</u> | <u>\$ 187,101</u> | <b>Total Net Obligation Bonds Outstanding</b> |
|                   |                   |                   | <b>Percentage of Estimated</b>                |
| 0.32%             | 0.46%             | 0.44%             | <b>Actual Taxable Value of Property</b>       |
| \$ 435            | \$ 129            | \$ 109            | <b>Per Capita</b>                             |



Table 13

**COUNTY OF RIVERSIDE**  
**Direct and Overlapping Governmental Activities Debt**  
**As of June 30, 2010**  
**(Dollars in Thousands)**

| <u>Governmental Unit</u>                | <u>Debt<br/>Outstanding</u> | <u>Estimated<br/>Applicable<br/>Percentage</u> | <u>Estimated<br/>Share of<br/>Overlapping<br/>Debt</u> |
|---|-----------------------------|--|--|
| Debt repaid with property taxes: County | \$ 8,363,095                | 86.71%   | \$ 7,251,567   |
| Subtotal, overlapping debt              |                             |  | <u>7,251,567</u>                                       |
| County of Riverside direct debt         |                             |  | <u>1,111,528</u>                                       |
| Total direct and overlapping debt       |                             |  | <u><u>\$ 8,363,095</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 Eight Fiscal Years  
(Dollars in Thousands)**

|   | <b>Fiscal Year</b> |                    |                    |                     |                    |
|---|--------------------|--------------------|--------------------|---------------------|--------------------|
|   | <b>2010</b>        | <b>2009</b>        | <b>2008</b>        | <b>2007</b>         | <b>2006</b>        |
| Debt limit  | \$2,686,843        | \$3,011,083        | \$2,966,464        | \$ 2,598,369        | \$2,125,832        |
| Total net debt applicable to limit                                      | (1,428,735)        | (1,211,709)        | (966,800)          | (733,090)           | (603,194)          |
| Legal debt margin   | <u>\$1,258,108</u> | <u>\$1,799,374</u> | <u>\$1,999,664</u> | <u>\$ 1,865,279</u> | <u>\$1,522,638</u> |
| Total net debt applicable to the limit<br>as a percentage of debt limit | 53.2%              | 40.2%              | 32.6%              | 28.2%               | 28.4%              |

**Legal Debt Margin Calculated for Fiscal Year 2010**

|   |                     |
|---|---------------------|
| Assessed value  | \$ 217,166,024      |
| Less: Homeowners exemptions   | <u>2,218,546</u>    |
| Total assessed value  | <u>214,947,478</u>  |
| Debt limit (1.25% of total assessed value)                            | <u>2,686,843</u>    |
| Debt applicable to limit:   |                     |
| General obligation bonds (Governmental & Business-type)               | 1,555,941           |
| Less: Amount set aside for<br>repayment of general<br>obligation debt | <u>127,206</u>      |
| Total net debt applicable to limit                                    | <u>1,428,735</u>    |
| Legal debt margin   | <u>\$ 1,258,108</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>2005</u>        | <u>2004</u>       | <u>2003</u>       |   |
|--------------------|-------------------|-------------------|---|
| \$1,735,525        | \$1,511,307       | \$1,353,391       | Debt limit  |
| <u>(616,087)</u>   | <u>(635,290)</u>  | <u>(620,202)</u>  | Total net debt applicable to limit                                      |
| <u>\$1,119,438</u> | <u>\$ 876,017</u> | <u>\$ 733,189</u> | Legal debt margin   |
| 35.5%              | 42.0%             | 45.8%             | Total net debt applicable to the limit<br>as a percentage of debt limit |

Table 15

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

| Fiscal<br>Year | Lease Revenue Bonds |                       |                      |              |           | Coverage |
|----------------|---------------------|-----------------------|----------------------|--------------|-----------|----------|
|                | Revenue from        | Less:                 | Net                  | Debt Service |           |          |
|                | Lease<br>Payments   | Operating<br>Expenses | Available<br>Revenue | Principal    | Interest  |          |
| 2010           | \$ 30,318           | \$ 3,336              | \$ 26,982            | \$ 14,455    | \$ 16,642 | 0.8677   |
| 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

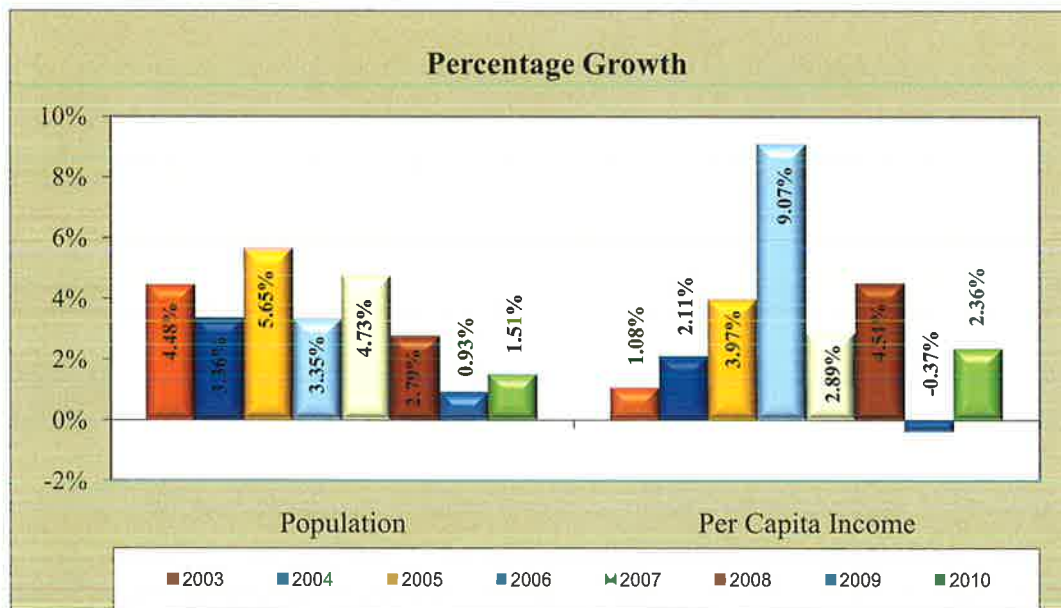
Table 15

| Inland Empire Tobacco Securitization Bonds |                          |                       |              |          |          |             |  |
|--|--------------------------|-----------------------|--------------|----------|----------|-------------|--|
| Revenue from Tobacco Settlement            | Less: Operating Expenses | Net Available Revenue | Debt Service |          | Coverage | Fiscal Year |  |
|  |                          |                       | Principal    | Interest |          |             |  |
| \$ 6,496                                   | \$ 155                   | \$ 6,341              | \$ 3,610     | \$ 3,794 | 0.8564   | 2010        |  |
| 9,500                                      | 134                      | 9,366                 | 4,235        | 3,995    | 1.1380   | 2009        |  |
| 7,798                                      | 2,448                    | 5,350                 | 3,785        | 3,306    | 0.7545   | 2008        |  |
| -  | -                        | -                     | -            | -        | -        | 2007        |  |
| -  | -                        | -                     | -            | -        | -        | 2006        |  |
| -  | -                        | -                     | -            | -        | -        | 2005        |  |
| -  | -                        | -                     | -            | -        | -        | 2004        |  |
| -  | -                        | -                     | -            | -        | -        | 2003        |  |

Table 16

**COUNTY OF RIVERSIDE  
Demographic and Economic Statistics  
Last Eight Fiscal Years**

| <b>Year</b> | <b>Population</b> | <b>Personal Income<br/>(thousands of dollars)</b> | <b>Per Capita Personal Income</b> | <b>Median Age</b> | <b>Education Level in Years of Schooling</b> | <b>School Enrollment</b> | <b>Unemployment Rate</b> |
|-------------|-------------------|---|-----------------------------------|-------------------|--|--------------------------|--------------------------|
| 2010        | 2,139,535         | \$ 66,943,000 <sup>1</sup>                        | \$ 31,504 <sup>1</sup>            | 33 <sup>2</sup>   | 12.2 <sup>2</sup>                            | 423,986                  | 14.50%                   |
| 2009        | 2,107,653         | 64,582,000 <sup>1</sup>                           | 30,779 <sup>1</sup>               | 33 <sup>2</sup>   | 12.2 <sup>2</sup>                            | 419,643                  | 14.00%                   |
| 2008        | 2,088,322         | 64,504,000  | 30,894                            | 33 <sup>2</sup>   | 12.2 <sup>2</sup>                            | 420,450                  | 8.40%                    |
| 2007        | 2,031,625         | 61,024,000  | 29,560                            | 33 <sup>2</sup>   | 12.2 <sup>2</sup>                            | 404,331                  | 5.70%                    |
| 2006        | 1,939,814         | 53,246,505  | 28,730                            | 33 <sup>2</sup>   | 12.2 <sup>2</sup>                            | 394,687                  | 5.10%                    |
| 2005        | 1,877,000         | 49,443,185  | 26,342                            | 33 <sup>2</sup>   | 12.2 <sup>2</sup>                            | 380,267                  | 5.20%                    |
| 2004        | 1,776,700         | 45,016,790  | 25,337                            | 33 <sup>2</sup>   | 12.2 <sup>2</sup>                            | 364,857                  | 5.80%                    |
| 2003        | 1,719,000         | 42,655,266  | 24,814                            | 33 <sup>2</sup>   | 12.2 <sup>2</sup>                            | 349,607                  | 6.20%                    |



Notes: Projection based on 17 years' running average (1992 - 2008)  
Median age and education level based on census 2000 (2010 census results not yet available)

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 |                                       |           |                                       |
|--|-------------|---------------------------------------|-----------|---------------------------------------|
|  | 2010        |                                       | 2001      |                                       |
|  | Employees   | Percentage of Total County Employment | Employees | Percentage of Total County Employment |
| County of Riverside                        | 18,456      | 2.36%                                 | -         | -                                     |
| March Air Reserve Base                     | 8,600       | 1.10%                                 | -         | -                                     |
| U. C. Riverside                            | 7,321       | 0.94%                                 | -         | -                                     |
| Stater Brothers Market                     | 6,900       | 0.88%                                 | 5,300     | 0.79%                                 |
| Wal-Mart                                   | 6,550       | 0.84%                                 | 3,400     | 0.51%                                 |
| Riverside Unified School District          | 5,099       | 0.65%                                 | -         | -                                     |
| Abbott Vascular                            | 4,500       | 0.58%                                 | -         | -                                     |
| Pechanga Resort & Casino                   | 4,000       | 0.51%                                 | -         | -                                     |
| Kaiser Permanente Riverside Medical Center | 3,600       | 0.46%                                 | 3,521     | 0.52%                                 |
| Temecula Valley Unified School District    | 2,752       | 0.35%                                 | -         | -                                     |
| Ralphs Grocery Co.                         | -           | -                                     | 3,284     | 0.49%                                 |
| Guidant Corporation                        | -           | -                                     | 2,300     | 0.34%                                 |
| Fleetwood Enterprises, Inc.                | -           | -                                     | 2,125     | 0.32%                                 |
| Eisenhower Medical Center                  | -           | -                                     | 1,880     | 0.28%                                 |
| Marriott Desert Springs Resort             | -           | -                                     | 1,800     | 0.27%                                 |
| KSL Desert Resorts Inc.                    | -           | -                                     | 1,700     | 0.25%                                 |
| Valley Health System                       | -           | -                                     | 1,586     | 0.24%                                 |
| Total                                      | 67,778      | 8.67%                                 | 26,896    | 4.01%                                 |

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 Eight Fiscal Years**

| <u>Function/Program</u>                  | <u>Full-time Equivalent Employees</u> |               |               |               |               |
|--|---------------------------------------|---------------|---------------|---------------|---------------|
|  | <u>2010</u>                           | <u>2009</u>   | <u>2008</u>   | <u>2007</u>   | <u>2006</u>   |
| <b>General government</b>                |                                       |               |               |               |               |
| Legislative and administrative           | 98                                    | 92            | 96            | 92            | 93            |
| Finance                                  | 438                                   | 456           | 522           | 477           | 445           |
| Counsel                                  | 70                                    | 69            | 69            | 69            | 58            |
| Personnel                                | 167                                   | 182           | 216           | 191           | 179           |
| Elections                                | 42                                    | 41            | 40            | 39            | 31            |
| Communication                            | 12                                    | 11            | 10            | -             | -             |
| Property management                      | 489                                   | 494           | 468           | 387           | 323           |
| Plant acquisition                        | 11                                    | -             | -             | -             | -             |
| Promotion                                | 180                                   | 186           | 177           | 168           | 142           |
| Other general                            | 36                                    | 36            | 39            | -             | -             |
| <b>Public protection</b>                 |                                       |               |               |               |               |
| Judicial                                 | 1,444                                 | 1,485         | 1,506         | 1,371         | 1,204         |
| Police protection                        | 2,449                                 | 2,586         | 2,474         | 2,354         | 2,113         |
| Detention and correction                 | 2,076                                 | 2,220         | 2,174         | 1,972         | 1,811         |
| Fire protection                          | 188                                   | 190           | 199           | 165           | 145           |
| Protection/inspection                    | 100                                   | 98            | 114           | 274           | 254           |
| Other protection                         | 667                                   | 737           | 778           | 541           | 523           |
| Administration                           | 65                                    | 58            | 60            | 50            | 39            |
| <b>Public ways and facilities</b>        |                                       |               |               |               |               |
| Public ways                              | 467                                   | 506           | 532           | 517           | 497           |
| Parking Facilities                       | 20                                    | -             | -             | -             | -             |
| <b>Health and sanitation</b>             |                                       |               |               |               |               |
| Health                                   | 2,024                                 | 2,075         | 2,214         | 2,023         | 1,939         |
| Hospital care                            | 31                                    | 30            | 30            | 31            | 28            |
| California children's services           | 143                                   | 148           | 168           | 159           | 152           |
| <b>Public assistance</b>                 |                                       |               |               |               |               |
| Aid programs                             | 3,132                                 | 3,159         | 3,297         | 2,948         | 2,841         |
| Veterans' services                       | 12                                    | 12            | 13            | 12            | 11            |
| Other assistance                         | 348                                   | 285           | 305           | 302           | 283           |
| <b>Education, recreation and culture</b> |                                       |               |               |               |               |
| Library services                         | -                                     | 1             | 1             | 1             | 1             |
| Agricultural extension                   | 5                                     | 5             | 6             | 5             | 5             |
| Cultural services                        | 3                                     | 3             | 2             | 2             | 2             |
| <b>County business-type functions</b>    |                                       |               |               |               |               |
| Hospital care                            | 2,246                                 | 2,186         | 2,097         | 1,889         | 1,680         |
| Sanitation                               | 198                                   | 211           | 206           | 170           | 158           |
| <b>Internal service</b>                  | 2,418                                 | 1,723         | 2,202         | 2,934         | 2,538         |
| <b>Special districts/Component units</b> | 547                                   | 533           | 534           | 526           | 540           |
| <b>Total</b>                             | <u>20,126</u>                         | <u>19,818</u> | <u>20,549</u> | <u>19,669</u> | <u>18,035</u> |

Note: Temporary employees, 1,446, filled as of 5/3/10, are included in the total number employees.

Source: County of Riverside

Table 18

| <u>2005</u>   | <u>2004</u>   | <u>2003</u>   |  |
|---------------|---------------|---------------|--|
|               |               |               | <b><u>Function/Program</u></b>           |
|               |               |               | <b>General government</b>                |
| 87            | 92            | 93            | Legislative and administrative           |
| 424           | 445           | 449           | Finance                                  |
| 52            | 50            | 50            | Counsel                                  |
| 160           | 153           | 144           | Personnel                                |
| 34            | 36            | 39            | Elections                                |
| -             | 11            | 10            | Communication                            |
| 305           | 312           | 306           | Property management                      |
| -             | -             | -             | Plant acquisition                        |
| 126           | 121           | 110           | Promotion                                |
| 1             | 1             | 1             | Other general                            |
|               |               |               | <b>Public protection</b>                 |
| 1,150         | 1,213         | 1,260         | Judicial                                 |
| 1,926         | 1,914         | 1,902         | Police protection                        |
| 1,748         | 1,803         | 1,832         | Detention and correction                 |
| 126           | 135           | 122           | Fire protection                          |
| 233           | 216           | 206           | Protection/inspection                    |
| 441           | 446           | 419           | Other protection                         |
| 36            | 37            | 35            | Administration                           |
|               |               |               | <b>Public ways and facilities</b>        |
| 488           | 491           | 476           | Public ways                              |
| -             | -             | -             | Parking Facilities                       |
|               |               |               | <b>Health and sanitation</b>             |
| 1,862         | 1,901         | 1,929         | Health                                   |
| 30            | 32            | 31            | Hospital care                            |
| 143           | 127           | 119           | California children's services           |
|               |               |               | <b>Public assistance</b>                 |
| 2,796         | 2,744         | 2,720         | Aid programs                             |
| 10            | 10            | 11            | Veterans' services                       |
| 309           | 338           | 452           | Other assistance                         |
|               |               |               | <b>Education, recreation and culture</b> |
| 1             | 1             | 1             | Library services                         |
| 4             | 4             | 5             | Agricultural extension                   |
| 2             | 2             | -             | Cultural services                        |
|               |               |               | <b>County business-type functions</b>    |
| 1,589         | 1,526         | 1,538         | Hospital care                            |
| 149           | 130           | 94            | Sanitation                               |
| 2,147         | 2,305         | 2,058         |  |
| 528           | 528           | 514           |  |
|               |               |               | <b>Internal service</b>                  |
|               |               |               | <b>Special districts/Component units</b> |
| <u>16,907</u> | <u>17,124</u> | <u>16,926</u> | <b>Total</b>                             |

Table 19

**COUNTY OF RIVERSIDE**  
**Operating Indicators by Function**  
**Last Eight Fiscal Years**

| <u>Function/Program</u>               | <u>Fiscal year</u> |             |             |             |             |
|---------------------------------------|--------------------|-------------|-------------|-------------|-------------|
|                                       | <u>2010</u>        | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> |
| <b>Sheriff</b>                        |                    |             |             |             |             |
| Number of bookings                    | 55,306             | 62,007      | 59,054      | 61,697      | 56,926      |
| Coroner case load                     | 10,027             | 9,582       | 9,394       | 9,212       | 8,943       |
| Calls for services                    | c 255,601          | 302,400     | 280,000     | 279,415     | 250,000     |
| <b>Fire</b>                           |                    |             |             |             |             |
| Medical assistance                    | 94,193             | 91,707      | 89,404      | 89,329      | 86,129      |
| Fires extinguished                    | 4,449              | 4,406       | 5,659       | 6,372       | 5,060       |
| Other services                        | 17,076             | 18,486      | 19,472      | 16,310      | 19,035      |
| Communities served                    | 78                 | 78          | 78          | 78          | 78          |
| <b>Probation</b>                      |                    |             |             |             |             |
| Adults on probation                   | a 17,790           | 17,469      | 17,022      | 15,974      | 16,051      |
| Juveniles in secure detention         | b 248              | 241         | 293         | 343         | 322         |
| Juveniles in treatment facilities     | b 125              | 112         | 113         | 126         | 113         |
| Juveniles in detention facilities     | a 13,385           | 10,783      | 12,463      | 14,283      | 13,218      |
| <b>Waste Management</b>               |                    |             |             |             |             |
| Landfill tonnage                      | 1,032,942          | 1,024,267   | 1,220,124   | 1,325,284   | 1,423,469   |
| Recycling tonnage                     | 1,803              | 2,356       | 3,385       | 3,048       | 3,758       |
| <b>County Library</b>                 |                    |             |             |             |             |
| Total circulation - books             | 3,718,343          | 3,464,547   | 3,280,929   | 2,352,624   | 2,051,276   |
| Reference questions answered          | 370,619            | 382,795     | 426,533     | 383,428     | 454,590     |
| Patron door count                     | 3,599,064          | 3,170,424   | 2,744,576   | 2,352,403   | 2,433,646   |
| Programs offered                      | 7,214              | 5,618       | 5,570       | 4,546       | 2,353       |
| Program attendance                    | 148,612            | 127,717     | 103,393     | 80,100      | 84,994      |
| <b>Assessor-Clerk-Recorder</b>        |                    |             |             |             |             |
| Assessments                           | 941,928            | 942,174     | 938,462     | 920,555     | 896,998     |
| Official records recorded             | 673,674            | 682,708     | 773,308     | 957,123     | 1,082,688   |
| Vital records copies issued           | 87,194             | 97,422      | 97,427      | 88,640      | 82,015      |
| Official records copies issued        | 26,348             | 33,135      | 34,711      | 35,319      | 35,691      |
| <b>County Regional Medical Center</b> |                    |             |             |             |             |
| Emergency room treatments             | 96,993             | 88,459      | 82,584      | 76,666      | 73,448      |
| Emergency room services - MH          | 14,288             | 9,702       | 7,867       | 7,624       | 7,536       |
| Clinic visits                         | 131,624            | 129,171     | 124,318     | 123,479     | 106,943     |
| Admissions                            | 23,536             | 23,253      | 23,433      | 24,393      | 22,262      |
| Patient days                          | 121,915            | 118,452     | 115,811     | 112,138     | 105,203     |
| Discharges                            | 23,559             | 23,238      | 23,440      | 24,430      | 22,244      |
| <b>Community Health Agency</b>        |                    |             |             |             |             |
| Facilities inspections                | 31,213             | 34,273      | 33,009      | 31,760      | 32,000      |
| Patient visits                        | 142,617            | 125,767     | 149,223     | 139,885     | 123,843     |
| Patient services                      | 313,409            | 466,800     | 601,889     | 438,639     | 369,041     |
| Animal impounds                       | 62,770             | 71,834      | 30,305      | 27,362      | 29,206      |
| Spays and neuters                     | 7,225              | 8,480       | 7,208       | 5,645       | 5,806       |

Note: a = Average monthly  
 b = Average daily  
 c = Unincorporated areas

Table 19

| 2005      | 2004      | 2003      | Function/Program                      |
|-----------|-----------|-----------|---------------------------------------|
|           |           |           | <b>Sheriff</b>                        |
| 55,375    | 52,497    | 49,617    | Number of bookings                    |
| 8,558     | 7,826     | 7,772     | Coroner case load                     |
| 240,182   | 219,145   | 206,122   | Calls for services                    |
|           |           |           | <b>Fire</b>                           |
| 80,484    | 76,601    | 70,851    | Medical assistance                    |
| 14,696    | 14,816    | 14,714    | Fires extinguished                    |
| 10,870    | 10,786    | 10,689    | Other services                        |
| 78        | 78        | 78        | Communities served                    |
|           |           |           | <b>Probation</b>                      |
| 13,937    | 13,282    | 11,618    | Adults on probation                   |
| 310       | 367       | 355       | Juveniles in secure detention         |
| 98        | 107       | 98        | Juveniles in treatment facilities     |
| 12,405    | 14,435    | 13,708    | Juveniles in detention facilities     |
|           |           |           | <b>Waste Management</b>               |
| 1,328,935 | 1,231,767 | 1,148,312 | Landfill tonnage                      |
| 2,619     | 2,850     | 2,066     | Recycling tonnage                     |
|           |           |           | <b>County Library</b>                 |
| 2,324,539 | 2,222,575 | 2,293,424 | Total circulation - books             |
| 430,226   | 423,925   | 461,598   | Reference questions answered          |
| 2,226,360 | 1,447,505 | 1,621,147 | Patrons                               |
| 2,274     | 3,759     | 3,588     | Programs offered                      |
| 45,605    | 68,437    | 61,921    | Program attendance                    |
|           |           |           | <b>Assessor-Clerk-Recorder</b>        |
| 859,413   | 831,610   | 791,348   | Assessments                           |
| 1,039,166 | 1,019,271 | 794,257   | Official records recorded             |
| 73,379    | 68,892    | 70,071    | Vital records copies issued           |
| 36,480    | 36,231    | 33,506    | Official records copies issued        |
|           |           |           | <b>County Regional Medical Center</b> |
| 68,105    | 66,411    | 66,136    | Emergency room treatments             |
| 8,076     | 8,276     | 8,126     | Emergency room services - MH          |
| 109,568   | 113,171   | 118,477   | Clinic visits                         |
| 21,723    | 20,587    | 19,690    | Admissions                            |
| 96,820    | 92,643    | 91,114    | Patient days                          |
| 21,741    | 20,554    | 19,705    | Discharges                            |
|           |           |           | <b>Community Health Agency</b>        |
| 40,642    | 38,105    | 36,546    | Facilities inspections                |
| 135,539   | 125,936   | 123,230   | Patient visits                        |
| 339,095   | 376,534   | 336,909   | Patient services                      |
| 20,467    | 21,307    | 21,661    | Animal impounds                       |
| 2,401     | 3,080     | 2,372     | Spays and neuters                     |

Continued

Table 19

**COUNTY OF RIVERSIDE**  
**Operating Indicators by Function**  
**Last Eight Fiscal Years**

| <u>Function/Program</u>             | <b>Fiscal Year</b> |             |             |             |             |
|-------------------------------------|--------------------|-------------|-------------|-------------|-------------|
|                                     | <b>2010</b>        | <b>2009</b> | <b>2008</b> | <b>2007</b> | <b>2006</b> |
| <b>Public Social Services</b>       |                    |             |             |             |             |
| CalWORKs clients                    | 31,022             | 26,905      | 22,310      | 20,336      | 19,880      |
| Food stamp clients                  | 74,484             | 52,877      | 36,339      | 30,781      | 28,749      |
| Medi-Cal clients                    | 116,758            | 107,904     | 101,542     | 105,578     | 108,887     |
| In-home support services            | 16,852             | 16,307      | 14,845      | 13,934      | 12,590      |
| Foster care placements              | 3,085              | 3,486       | 5,057       | 4,306       | 5,175       |
| Child welfare services              | 9,591              | 10,217      | 11,912      | 12,333      | 11,639      |
| <b>Community Action Partnership</b> |                    |             |             |             |             |
| Utility assistance (households)     | 27,956             | 12,869      | 9,902       | 13,337      | 10,944      |
| Weatherization (households)         | 2,083              | 1,033       | 853         | 465         | 801         |
| Energy education attendees          | 11,725             | 10,775      | 19,396      | 14,590      | 10,389      |
| Disaster relief (residents)         | 17,989             | 15,336      | 16,366      | 13,551      | 8,605       |
| Income tax returns prepared         | 2,257              | 2,011       | 1,828       | 1,384       | 2,651       |
| After school programs (students)    | 13,800             | 11,000      | 10,905      | 10,905      | 537         |
| Homeless program (bed nights)       | -                  | -           | 12,822      | 13,198      | 31,328      |
| Homeless program (meals)            | -                  | -           | 25,644      | 26,396      | 142,578     |
| Leadership program enrollment       | 182                | -           | 209         | -           | 113         |
| Mediation (cases)                   | 2,237              | 1,821       | 2,144       | 2,133       | 2,099       |
| <b>Registrar of Voters</b>          |                    |             |             |             |             |
| Voting precincts                    | 2,370              | 2,387       | 3,474       | 1,472       | 1,872       |
| Polling places                      | 1,158              | 1,205       | 2,017       | 610         | 1,060       |
| Voters                              | 1,815,892          | 1,747,556   | 1,705,406   | 931,821     | 1,658,509   |
| Poll workers                        | 4,186              | 6,287       | 8,355       | 2,622       | 3,992       |
| <b>Agricultural Commissioner</b>    |                    |             |             |             |             |
| Export phytosanitary certificates   | 25,745             | 36,772      | 29,288      | 22,266      | 21,746      |
| Pesticide use inspections           | 682                | 831         | 903         | 840         | 1,199       |
| Weights and measures regulated      | 131,175            | 129,528     | 129,726     | 121,986     | 120,211     |
| Agriculture quality inspections     | 643                | 668         | 643         | 1,061       | 541         |
| Plant pest inspections              | 9,667              | 48,944      | 25,987      | 14,532      | 4,975       |
| Nursery acreage inspected           | 6,923              | 7,627       | 7,851       | 9,226       | 7,382       |
| Weights and measures inspected      | 77,278             | 80,862      | 83,269      | 97,039      | 150,308     |
| <b>TLMA - Building &amp; Safety</b> |                    |             |             |             |             |
| Building permits issued             | 1,248              | 986         | 1,800       | 5,786       | 10,232      |
| Building plans checked              | 1,241              | 918         | 1,507       | 5,151       | 8,759       |
| Building structures inspected       | 1,321              | 1,780       | 3,158       | 8,580       | 9,593       |
| <b>Veterans' Services</b>           |                    |             |             |             |             |
| Phone inquiries answered            | 41,569             | 39,393      | 29,553      | 23,287      | 21,917      |
| Client interviews                   | 25,209             | 13,955      | 10,571      | 8,199       | 7,467       |
| Claims filed                        | 5,581              | 5,812       | 5,194       | 3,786       | 3,372       |

## 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

Table 19

| 2005                                | 2004      | 2003        | <u>Function/Program</u>           |
|-------------------------------------|-----------|-------------|-----------------------------------|
| <b>Public Social Services</b>       |           |             |                                   |
| 20,846                              | 20,296    | 19,908      | CalWORKs clients                  |
| 27,992                              | 24,796    | 23,026      | Food stamp clients                |
| 110,994                             | 105,598   | 99,332      | Medi-Cal clients                  |
| 12,171                              | 11,314    | 10,201      | In-home support services          |
| 5,088                               | 4,418     | 4,215       | Foster care placements            |
| 11,153                              | 9,411     | 10,467      | Child welfare services            |
| <b>Community Action Partnership</b> |           |             |                                   |
| 11,783                              | 12,846    | 14,706      | Utility assistance (households)   |
| 795                                 | 711       | 857         | Weatherization (households)       |
| 11,508                              | 1,953     | 37,445 a    | Energy education attendees        |
| 1,514                               | -         | - b         | Disaster relief (residents)       |
| -                                   | -         | - b         | Income tax returns prepared       |
| 51                                  | 271       | 51          | After school programs (students)  |
| 40,245                              | 30,316    | 63,703      | Homeless program (bed nights)     |
| 372,048                             | 170,937   | 453,238     | Homeless program (meals)          |
| 11                                  | -         | - b         | Leadership program enrollment     |
| 2,002                               | 2,042     | 1,869       | Mediation (cases)                 |
| <b>Registrar of Voters</b>          |           |             |                                   |
| 1,160                               | 2,389     | 2,087       | Voting precincts                  |
| 613                                 | 1,299     | 1,136       | Polling places                    |
| 870,300                             | 1,919,561 | 1,335,785 c | Voters                            |
| 2,692                               | 4,911     | 4,668       | Poll workers                      |
| <b>Agricultural Commissioner</b>    |           |             |                                   |
| 20,037                              | 14,692    | 15,623      | Export phytosanitary certificates |
| 1,105                               | 1,366     | 1,257       | Pesticide use inspections         |
| 114,529                             | 102,780   | 95,334      | Weights and measures regulated    |
| 1,067                               | 1,251     | 1,202       | Agriculture quality inspections   |
| 5,933                               | 6,296     | 5,421       | Plant pest inspections            |
| 7,431                               | 5,355     | 6,501       | Nursery acreage inspected         |
| 101,223                             | 31,794    | 27,990      | Weights and measures inspected    |
| <b>TLMA - Building &amp; Safety</b> |           |             |                                   |
| 9,980                               | 10,452    | 10,106      | Building permits issued           |
| 8,251                               | 9,128     | 8,776       | Building plans checked            |
| 8,182                               | 8,887     | 8,533       | Building structures inspected     |
| <b>Veterans' Services</b>           |           |             |                                   |
| 25,276                              | -         | - b         | Phone inquiries answered          |
| 7,559                               | -         | - b         | Client interviews                 |
| 3,503                               | -         | - b         | Claims filed                      |

Continued

**Table 19**

**COUNTY OF RIVERSIDE  
Operating Indicators by Function  
Last Eight Fiscal Years**

| <u>Function/Program</u>                          | <u>Fiscal Year</u> |             |             |             |             |
|--|--------------------|-------------|-------------|-------------|-------------|
|  | <u>2010</u>        | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> |
| <b>Auditor-Controller</b>                        |                    |             |             |             |             |
| Invoices paid                                    | 488,192            | 522,097     | 504,866     | 449,367     | 457,439     |
| Vendor warrants (checks) issued                  | 300,428            | 320,613     | 255,767     | 237,645     | 235,044     |
| Active vendors                                   | 64,761             | 59,685      | 75,575      | 68,358      | 62,699      |
| Payroll warrants (checks) issued                 | 532,904            | 532,202     | 522,215     | 496,386     | 469,692     |
| Average payroll warrants (checks) per pay period | 19,737             | 20,469      | 20,085      | 19,092      | 18,065      |
| <b>Mental Health</b>                             |                    |             |             |             |             |
| Mental health clients (crisis/long-term care)    | 30,657             | 30,065      | 29,814      | 28,476      | 26,435      |
| Substance abuse clients                          | 16,736             | 18,712      | 17,746      | 18,597      | 18,120      |
| Detention clients                                | 10,831             | 12,781      | 9,441       | 5,522       | 6,351       |
| Probate conservatorship clients                  | 474                | 256         | 206         | 232         | 266         |
| Mental health conservatorship clients            | 675                | 240         | 279         | 279         | 294         |

**Table 19**

| <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>Function/Program</u>                             |
|-------------|-------------|-------------|---|
|             |             |             | <b>Auditor-Controller</b>                           |
| 472,942     | 492,675     | 563,252     | Invoices paid                                       |
| 242,763     | 220,649     | 235,121     | Vendor warrants (checks) issued                     |
| 56,686      | 49,970      | 42,937      | Active vendors                                      |
| 449,011     | 448,845     | 448,571     | Payroll warrants (checks) issued                    |
|             |             |             | Average payroll warrants (checks) per<br>pay period |
| 17,270      | 17,263      | 17,253      |   |
|             |             |             | <b>Mental Health</b>                                |
| 26,578      | 28,411      | 30,181      | Mental health clients (crisis/long-term care)       |
| 18,188      | 18,432      | 18,613      | Substance abuse clients                             |
| 6,041       | 6,402       | 4,629       | Detention clients                                   |
| 281         | 282         | 284         | Probate conservatorship clients                     |
| 275         | 239         | 212         | Mental health conservatorship clients               |



Table 20

**COUNTY OF RIVERSIDE**  
**Capital Asset Statistics by Function**  
**Last Eight Fiscal Years**

| <b>Function/Program</b>               | <b>Fiscal Year</b> |             |             |             |             |
|---------------------------------------|--------------------|-------------|-------------|-------------|-------------|
|                                       | <b>2010</b>        | <b>2009</b> | <b>2008</b> | <b>2007</b> | <b>2006</b> |
| <b>Sheriff</b>                        |                    |             |             |             |             |
| Patrol stations                       | 10                 | 10          | 10          | 10          | 10          |
| Patrol vehicles                       | 883                | 923         | 974         | 702         | 598         |
| <b>Fire</b>                           |                    |             |             |             |             |
| Stations                              | 49                 | 49          | 49          | 49          | 48          |
| Trucks                                | 154                | 149         | 143         | 141         | 135         |
| <b>Waste Management</b>               |                    |             |             |             |             |
| Landfills                             | 6                  | 6           | 6           | 6           | 7           |
| Capacity in tons                      | 51,794,663         | 51,794,663  | 51,609,663  | 51,609,663  | 52,392,284  |
| <b>Parks and Recreation</b>           |                    |             |             |             |             |
| Regional parks                        | 12                 | 13          | 13          | 13          | 13          |
| Historic sites                        | 4                  | 6           | 6           | 6           | 6           |
| Nature centers                        | 4                  | 5           | 5           | 5           | 5           |
| Archaeological sites                  | 6                  | 7           | 7           | 7           | 7           |
| Wildlife reserves                     | 9                  | 16          | 16          | 16          | 16          |
| RV and Mobile Home Parks              | 3                  | -           | -           | -           | -           |
| Managed Areas                         | 5                  | -           | -           | -           | -           |
| <b>County Libraries</b>               |                    |             |             |             |             |
| Branch libraries                      | 33                 | 33          | 33          | 29          | 29          |
| Book mobiles                          | 2                  | 2           | 2           | 2           | 2           |
| Books in collection                   | 1,612,925          | 1,564,186   | 1,552,108   | 1,784,149   | 1,221,744   |
| <b>County Regional Medical Center</b> |                    |             |             |             |             |
| 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>2005</u> | <u>2004</u> | <u>2003</u> | <u>Function/Program</u>               |
|-------------|-------------|-------------|---------------------------------------|
|             |             |             | <b>Sheriff</b>                        |
| 10          | 10          | 10          | Patrol stations                       |
| 583         | 576         | 550         | Patrol vehicles                       |
|             |             |             | <b>Fire</b>                           |
| 48          | 48          | 48          | Stations                              |
| 125         | 126         | 117         | Trucks                                |
|             |             |             | <b>Waste Management</b>               |
| 7           | 8           | 8           | Landfills                             |
| 50,948,302  | 50,872,281  | 42,712,387  | Capacity in tons                      |
|             |             |             | <b>Parks and Recreation</b>           |
| 13          | 13          | 13          | Regional parks                        |
| 6           | 6           | 6           | Historic sites                        |
| 5           | 5           | 5           | Nature centers                        |
| 7           | 7           | 7           | Archaeological sites                  |
| 16          | 16          | 16          | Wildlife reserves                     |
| -           | -           | -           | RV and Mobile Home Parks              |
| -           | -           | -           | Managed Areas                         |
|             |             |             | <b>County Libraries</b>               |
| 29          | 28          | 27          | Branch libraries                      |
| 2           | 2           | 2           | Book mobiles                          |
| 1,477,670   | 1,098,082   | 1,029,424   | Books in collection                   |
|             |             |             | <b>County Regional Medical Center</b> |
| 4           | 4           | 4           | Major clinics                         |
| 30          | 30          | 30          | Routine and specialty clinics         |
| 439         | 439         | 439         | Beds licensed                         |



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# *Special Acknowledgements*

The theme of this year's Comprehensive Annual Financial Report is focused on "Institutions of Higher Learning." This year we have featured images from Colleges and Universities throughout Riverside County. The photographs selected have captured some great images of the buildings and campuses taken at varying times of the day and seasons. The photographs present these Colleges and Universities in a perspective that has even amazed many of the students who are currently enrolled. We hope that you are inspired to visit our beautiful Educational Institutions and perhaps consider enrolling and achieving your degree of Higher Learning.

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

Additional photography by:  
Larry Becker  
Robert Dick  
Natan Vigna

