

COUNTY OF RIVERSIDE
Required Supplementary Information
June 30, 2015

OPEB – SCHEDULE OF FUNDING PROGRESS (Continued)
(Dollars in Thousands)

Regional Park and Open-Space District

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
January 1, 2009	\$ 147	\$ 144	\$ (3)	102.08 %	\$ 4,429	-0.07 %
July 1, 2011	232	139	(93)	166.91	4,871	-1.91
July 1, 2013 **	259	132	(127)	196.21	4,607	-2.76

**The most recent actuarial valuation. Actuarial valuations every two years.

Waste Resources Department

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
January 1, 2008 *	\$ -	\$ 658	\$ 658	0.00 %	N/A	N/A
January 1, 2009	-	1,089	1,089	0.00	\$ 3,302	32.98 %
July 1, 2012 **	-	982	982	0.00	2,495	39.36

*Estimate only.

**The most recent actuarial valuation. Actuarial valuations every three years.

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND BUDGETARY
SCHEDULES**

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Teeter Debt Service Fund
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES:				
Use of money and property:				
Investment earnings (loss)	\$ -	\$ -	\$ 117	\$ 117
Other revenue	3,506	1,144	259	(885)
Total revenues	3,506	1,144	376	(768)
EXPENDITURES:				
Current:				
General government	3,506	3,426	2,658	(768)
Total expenditures	3,506	3,426	2,658	(768)
Excess (deficiency) of revenues over (under) expenditures	-	(2,282)	(2,282)	-
OTHER FINANCING SOURCES (USES):				
Transfers in	-	2,362	2,362	-
Transfers out	-	(80)	(80)	-
Total other financing sources (uses)	-	2,282	2,282	-
NET CHANGE IN FUND BALANCE	-	-	-	-
Fund balance, beginning of year	-	-	-	-
FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Public Facilities Improvements Capital Projects Fund
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES:				
Use of money and property:				
Investment earnings (loss)	919	919	531	(388)
Rents and concessions	360	360	352	(8)
Aid from other governmental agencies:				
State	-	-	473	473
Other	26,754	26,902	26,933	31
Charges for services	145,969	140,226	21,679	(118,547)
Other revenue	40,165	66,308	38,718	(27,590)
Total revenues	<u>214,167</u>	<u>234,715</u>	<u>88,686</u>	<u>(146,029)</u>
EXPENDITURES:				
Current:				
General government	208,835	215,419	56,377	(159,042)
Public ways and facilities	25,579	20,542	553	(19,989)
Total expenditures	<u>234,414</u>	<u>235,961</u>	<u>56,930</u>	<u>(179,031)</u>
Excess (deficiency) of revenues over (under) expenditures	(20,247)	(1,246)	31,756	33,002
OTHER FINANCING SOURCES (USES):				
Transfers in	-	9,661	9,661	-
Transfers out	-	(37,459)	(37,459)	-
Total other financing sources (uses)	<u>-</u>	<u>(27,798)</u>	<u>(27,798)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(20,247)	(29,044)	3,958	33,002
Fund balance, beginning of year	134,663	134,663	134,663	-
FUND BALANCE, END OF YEAR	<u>\$ 114,416</u>	<u>\$ 105,619</u>	<u>\$ 138,621</u>	<u>\$ 33,002</u>

NONMAJOR GOVERNMENTAL FUNDS

COUNTY OF RIVERSIDE
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2015
(Dollars in Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:					
Assets:					
Cash and investments	\$ 103,413	\$ 11,666	\$ 22,445	\$ 567	\$ 138,091
Accounts receivable	382	1,821	-	-	2,203
Interest receivable	30	47	12	-	89
Taxes receivable	1,251	-	-	-	1,251
Due from other governments	9,277	-	539	-	9,816
Due from other funds	219	-	-	-	219
Prepaid items	7	-	580	-	587
Restricted cash and investments	-	58,624	12,916	-	71,540
Total assets	114,579	72,158	36,492	567	223,796
Deferred outflows of resources	-	-	-	-	-
Total assets and deferred outflows of resources	\$ 114,579	\$ 72,158	\$ 36,492	\$ 567	\$ 223,796
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:					
Liabilities:					
Accounts payable	\$ 7,562	\$ 211	\$ 706	\$ -	\$ 8,479
Salaries and benefits payable	2,758	-	132	-	2,890
Due to other governments	755	-	-	-	755
Due to other funds	127	-	579	-	706
Deposits payable	321	-	-	-	321
Advances from grantors and third parties	2,034	-	-	-	2,034
Total liabilities	13,557	211	1,417	-	15,185
Deferred inflows of resources	4	-	-	-	4
Fund balances:					
Nonspendable	74	-	580	527	1,181
Restricted	80,438	68,311	19,683	40	168,472
Committed	4,402	-	-	-	4,402
Assigned	16,104	3,636	14,812	-	34,552
Total fund balances	101,018	71,947	35,075	567	208,607
Total liabilities, deferred inflows of resources, and fund balances	\$ 114,579	\$ 72,158	\$ 36,492	\$ 567	\$ 223,796

COUNTY OF RIVERSIDE
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Fund	Total
REVENUES:					
Taxes	\$ 56,869	\$ -	\$ -	\$ -	\$ 56,869
Licenses, permits and franchise fees	685	-	-	-	685
Fines, forfeitures and penalties	1,234	-	-	-	1,234
Use of money and property:					
Investment earnings (loss)	272	1,237	150	2	1,661
Rents and concessions	8,401	8,934	-	-	17,335
Aid from other governmental agencies:					
Federal	61,980	-	-	-	61,980
State	5,422	-	636	-	6,058
Other	23,392	-	-	-	23,392
Charges for services	31,755	2,015	3,024	30	36,824
Other revenue	11,733	9,088	932	-	21,753
Total revenues	<u>201,743</u>	<u>21,274</u>	<u>4,742</u>	<u>32</u>	<u>227,791</u>
EXPENDITURES:					
Current:					
General government	16,977	3,529	768	-	21,274
Public protection	7,436	-	-	-	7,436
Public ways and facilities	12,898	-	-	-	12,898
Health and sanitation	4,498	-	-	-	4,498
Public assistance	62,789	-	-	-	62,789
Education	20,165	-	-	-	20,165
Recreation and culture	20,824	-	2,575	-	23,399
Debt service:					
Principal	-	75,158	-	-	75,158
Interest	-	39,898	-	-	39,898
Cost of issuance	-	950	-	-	950
Capital outlay	-	-	11,445	-	11,445
Total expenditures	<u>145,587</u>	<u>119,535</u>	<u>14,788</u>	<u>-</u>	<u>279,910</u>
Excess (deficiency) of revenues over (under) expenditures	56,156	(98,261)	(10,046)	32	(52,119)
OTHER FINANCING SOURCES (USES):					
Transfers in	19,210	78,935	150	-	98,295
Transfers out	(72,601)	(340,408)	(1,303)	-	(414,312)
Issuance of debt	-	325,000	-	-	325,000
Premium on long-term debt	-	26,276	-	-	26,276
Total other financing sources (uses)	<u>(53,391)</u>	<u>89,803</u>	<u>(1,153)</u>	<u>-</u>	<u>35,259</u>
NET CHANGE IN FUND BALANCES	<u>2,765</u>	<u>(8,458)</u>	<u>(11,199)</u>	<u>32</u>	<u>(16,860)</u>
Fund balances, beginning of year	98,253	80,405	46,274	535	225,467
FUND BALANCES, END OF YEAR	<u>\$ 101,018</u>	<u>\$ 71,947</u>	<u>\$ 35,075</u>	<u>\$ 567</u>	<u>\$ 208,607</u>

SPECIAL REVENUE FUNDS

COUNTY OF RIVERSIDE

SPECIAL REVENUE FUNDS

These funds were established for the purpose of accounting for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted in expenditures for the specified purposes.

COMMUNITY SERVICES

This fund provides financing for public services. Public services provided by this fund group are: Housing and Urban Development (HUD) Community Services Grant, EDA Administration, Community Action Partnership, Job Training Partnership, Office on Aging, USEDA (United States Economic Development Administration) Grant, County Free Library, Structural Fire Protection, Homeless Housing Relief, Home Program, EDA U.S. Department of Agriculture Rural Development, Workforce Development, Healthy Kids, and Bio-terrorism Preparedness. The primary source of revenue for this fund is from State/Federal Grants.

COUNTY SERVICE AREAS

This county service area fund was established to provide authorized services such as road, park, lighting maintenance, fire protection, or water to specified areas in the County. They are financed by ad valorem property taxes in the area benefited, or by special assessments levied on specific properties.

REGIONAL PARK AND OPEN-SPACE

The Regional Park and Open-Space District is a special district established to provide legal authority and expanded opportunity for open space acquisition and management and transferred regional park responsibility from the County to the Regional Park and Open-Space District.

AIR QUALITY IMPROVEMENT

This fund accounts for Riverside County's portion of State of California motor vehicle fees restricted for the use of reducing air pollution.

IN-HOME SUPPORT SERVICES (IHSS)

The goal of the IHSS program is to enable elderly and/or disabled persons to remain safely in independent living as long as possible. This in-home assistance is designed to allow persons to remain in their home rather than be placed in an institutional setting. IHSS receives revenue for the following services: meal preparation and clean-up, food shopping, bathing, dressing, personal care, domestic services (cleaning), and assistance with medications.

PERRIS VALLEY CEMETERY DISTRICT

The Perris Valley Cemetery District is a public cemetery district operating under the provisions of the Health and Safety Code of the State of California. The Perris Valley Cemetery District was created in July 1927 for the purpose operating a public cemetery for the residents of the Perris Valley.

OTHER SPECIAL REVENUE

This fund provides financing to make services available to the public and governmental agencies. At the current time, the other special revenue fund accounts for the following services: Rideshare, AD CFD Administration, Aviation, Ladera Irrigation, National Date Festival, Cal-ID, Special Aviation, Supervisorial Road Districts, Multi-Species Habitat Conservation Agency, Riverside U.S. Grazing Fees, Mitigation Project Operations, Airport Land Use Commission, Proposition 10, and DNA Identification.

COUNTY OF RIVERSIDE

Combining Balance Sheet

Special Revenue Funds

June 30, 2015

(Dollars in Thousands)

	Community Services	County Service Areas	Regional Park and Open-Space	Air Quality Improvement
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:				
Assets:				
Cash and investments	\$ 44,632	\$ 21,215	\$ 11,987	\$ 159
Accounts receivable	58	-	280	-
Interest receivable	5	10	6	-
Taxes receivable	996	149	90	-
Due from other governments	7,780	-	285	117
Due from other funds	210	-	-	-
Prepaid items	7	-	-	-
Total assets	53,688	21,374	12,648	276
Deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	\$ 53,688	\$ 21,374	\$ 12,648	\$ 276
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:				
Liabilities:				
Accounts payable	\$ 4,425	\$ 52	\$ 798	\$ -
Salaries and benefits payable	1,239	200	816	-
Due to other governments	625	-	10	10
Due to other funds	-	-	-	-
Deposits payable	1	31	-	-
Advances from grantors and third parties	1,260	-	728	-
Total liabilities	7,550	283	2,352	10
Deferred inflows of resources	-	-	-	-
Fund balances (Note 16):				
Nonspendable	35	1	20	-
Restricted	41,361	21,083	23	266
Committed	3,810	-	-	-
Assigned	932	7	10,253	-
Total fund balances	46,138	21,091	10,296	266
Total liabilities, deferred inflows of resources, and fund balances	\$ 53,688	\$ 21,374	\$ 12,648	\$ 276

In-Home Support Services	Perris Valley Cemetery District	Other Special Revenue	Total
\$ 1,163	\$ 627	\$ 23,630	\$ 103,413
-	-	44	382
1	-	8	30
-	4	12	1,251
968	-	127	9,277
-	-	9	219
-	-	-	7
<u>2,132</u>	<u>631</u>	<u>23,830</u>	<u>114,579</u>
-	-	-	-
<u>\$ 2,132</u>	<u>\$ 631</u>	<u>\$ 23,830</u>	<u>\$ 114,579</u>

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:

Assets:

Cash and investments
Accounts receivable
Interest receivable
Taxes receivable
Due from other governments
Due from other funds
Prepaid items

Total assets

Deferred outflows of resources

Total assets and deferred outflows of resources

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:

Liabilities:

Accounts payable
Salaries and benefits payable
Due to other governments
Due to other funds
Deposits payable
Advances from grantors and third parties
Total liabilities

Deferred inflows of resources

Fund balances (Note 16):

Nonspendable
Restricted
Committed
Assigned
Total fund balances
Total liabilities, deferred inflows of resources,
and fund balances

\$ -	\$ 22	\$ 2,265	\$ 7,562
163	-	340	2,758
109	-	1	755
-	-	127	127
-	289	-	321
-	-	46	2,034
<u>272</u>	<u>311</u>	<u>2,779</u>	<u>13,557</u>
-	4	-	4
5	-	13	74
1,855	316	15,534	80,438
-	-	592	4,402
-	-	4,912	16,104
<u>1,860</u>	<u>316</u>	<u>21,051</u>	<u>101,018</u>
<u>\$ 2,132</u>	<u>\$ 631</u>	<u>\$ 23,830</u>	<u>\$ 114,579</u>

COUNTY OF RIVERSIDE

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Special Revenue Funds

For the Fiscal Year Ended June 30, 2015

(Dollars in Thousands)

	Community Services	County Service Areas	Regional Park and Open-Space	Air Quality Improvement
REVENUES:				
Taxes	\$ 50,610	\$ 704	\$ 4,487	\$ -
Licenses, permits, and franchise fees	-	-	-	-
Fines, forfeitures, and penalties	445	-	-	-
Use of money and property:				
Investment earnings (loss)	72	77	44	1
Rents and concessions	1,354	1	984	-
Aid from other governmental agencies:				
Federal	60,612	-	-	-
State	3,156	9	339	532
Other	20,208	414	714	-
Charges for services	1,481	9,521	9,606	-
Other revenue	10,898	14	237	-
Total revenues	148,836	10,740	16,411	533
EXPENDITURES:				
Current:				
General government	9,575	-	-	-
Public protection	-	68	579	311
Public ways and facilities	-	6,384	-	-
Health and sanitation	3,731	766	-	-
Public assistance	59,780	-	-	-
Education	20,165	-	-	-
Recreation and culture	35	889	19,900	-
Total expenditures	93,286	8,107	20,479	311
Excess (deficiency) of revenues over (under) expenditures	55,550	2,633	(4,068)	222
OTHER FINANCING SOURCES (USES):				
Transfers in	10,054	2,616	3,803	-
Transfers out	(60,763)	(4,909)	(1,024)	(232)
Total other financing sources (uses)	(50,709)	(2,293)	2,779	(232)
NET CHANGE IN FUND BALANCES	4,841	340	(1,289)	(10)
Fund balances, beginning of year	41,297	20,751	11,585	276
FUND BALANCES, END OF YEAR	\$ 46,138	\$ 21,091	\$ 10,296	\$ 266

In-Home Support Services	Perris Valley Cemetery District	Other Special Revenue	Total	
\$ -	\$ 225	\$ 843	\$ 56,869	REVENUES:
-	-	685	685	Taxes
-	-	789	1,234	Licenses, permits, and franchise fees
				Fines, forfeitures, and penalties
4	3	71	272	Use of money and property:
-	-	6,062	8,401	Investment earnings (loss)
				Rents and concessions
1,276	-	92	61,980	Aid from other governmental agencies:
1,315	3	68	5,422	Federal
-	22	2,034	23,392	State
-	273	10,874	31,755	Other
-	-	584	11,733	Charges for services
2,595	526	22,102	201,743	Other revenue
				Total revenues
				EXPENDITURES:
				Current:
-	-	7,402	16,977	General government
-	448	6,030	7,436	Public protection
-	-	6,514	12,898	Public ways and facilities
-	-	1	4,498	Health and sanitation
3,009	-	-	62,789	Public assistance
-	-	-	20,165	Education
-	-	-	20,824	Recreation and culture
3,009	448	19,947	145,587	Total expenditures
(414)	78	2,155	56,156	Excess (deficiency) of revenues over (under) expenditures
				OTHER FINANCING SOURCES (USES):
662	-	2,075	19,210	Transfers in
(203)	(80)	(5,390)	(72,601)	Transfers out
459	(80)	(3,315)	(53,391)	Total other financing sources (uses)
45	(2)	(1,160)	2,765	NET CHANGE IN FUND BALANCES
1,815	318	22,211	98,253	Fund balances, beginning of year
\$ 1,860	\$ 316	\$ 21,051	\$ 101,018	FUND BALANCES, END OF YEAR

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Community Services Special Revenue Fund
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES:				
Taxes	\$ 49,741	\$ 50,710	\$ 50,610	\$ (100)
Fines, forfeitures, and penalties	350	350	445	95
Use of money and property:				
Investment earnings (loss)	7	7	72	65
Rents and concessions	943	1,151	1,354	203
Aid from other governmental agencies:				
Federal	63,927	75,092	60,612	(14,480)
State	2,362	2,528	3,156	628
Other	19,044	19,044	20,208	1,164
Charges for services	8,875	3,027	1,481	(1,546)
Other revenue	12,489	8,965	10,898	1,933
Total revenues	157,738	160,874	148,836	(12,038)
EXPENDITURES:				
Current:				
General government	16,034	14,697	9,575	(5,122)
Public protection	50,621	3,004	-	(3,004)
Health and sanitation	3,071	7,860	3,731	(4,129)
Public assistance	69,952	72,552	59,780	(12,772)
Education	21,565	20,401	20,165	(236)
Recreation and culture	12	60	35	(25)
Total expenditures	161,255	118,574	93,286	(25,288)
Excess (deficiency) of revenues over (under) expenditures	(3,517)	42,300	55,550	13,250
OTHER FINANCING SOURCES (USES):				
Transfers in	-	10,054	10,054	-
Transfers out	-	(60,763)	(60,763)	-
Total other financing sources (uses)	-	(50,709)	(50,709)	-
NET CHANGE IN FUND BALANCE	(3,517)	(8,409)	4,841	13,250
Fund balance, beginning of year	41,297	41,297	41,297	-
FUND BALANCE, END OF YEAR	\$ 37,780	\$ 32,888	\$ 46,138	\$ 13,250

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
County Service Areas Special Revenue Fund
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
REVENUES:				
Taxes	\$ 696	\$ 696	\$ 704	\$ 8
Use of money and property:				
Investment earnings (loss)	44	44	77	33
Rents and concessions	2	2	1	(1)
Aid from other governmental agencies:				
State	9	9	9	-
Other	115	115	414	299
Charges for services	12,940	10,419	9,521	(898)
Other revenue	650	555	14	(541)
Total revenues	<u>14,456</u>	<u>11,840</u>	<u>10,740</u>	<u>(1,100)</u>
EXPENDITURES:				
Current:				
Public protection	295	815	68	(747)
Public ways and facilities	13,049	12,148	6,384	(5,764)
Health and sanitation	800	800	766	(34)
Recreation and culture	2,908	2,981	889	(2,092)
Total expenditures	<u>17,052</u>	<u>16,744</u>	<u>8,107</u>	<u>(8,637)</u>
Excess (deficiency) of revenues over (under) expenditures	(2,596)	(4,904)	2,633	7,537
OTHER FINANCING SOURCES (USES):				
Transfers in	-	2,616	2,616	-
Transfers out	-	(4,909)	(4,909)	-
Total other financing sources (uses)	<u>-</u>	<u>(2,293)</u>	<u>(2,293)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(2,596)	(7,197)	340	7,537
Fund balance, beginning of year	20,751	20,751	20,751	-
FUND BALANCE, END OF YEAR	<u>\$ 18,155</u>	<u>\$ 13,554</u>	<u>\$ 21,091</u>	<u>\$ 7,537</u>

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Regional Park and Open-Space Special Revenue Fund
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES:				
Taxes	\$ 4,155	\$ 4,155	\$ 4,487	\$ 332
Use of money and property:				
Investment earnings (loss)	19	19	44	25
Rents and concessions	2,773	3,151	984	(2,167)
Aid from other governmental agencies:				
State	130	386	339	(47)
Other	460	460	714	254
Charges for services	8,921	9,278	9,606	328
Other revenue	2,053	462	237	(225)
Total revenues	18,511	17,911	16,411	(1,500)
EXPENDITURES:				
Current:				
Public protection	513	594	579	(15)
Recreation and culture	19,030	23,143	19,900	(3,243)
Total expenditures	19,543	23,737	20,479	(3,258)
Excess (deficiency) of revenues over (under) expenditures	(1,032)	(5,826)	(4,068)	1,758
OTHER FINANCING SOURCES (USES):				
Transfers in	-	3,803	3,803	-
Transfers out	-	(1,024)	(1,024)	-
Total other financing sources (uses)	-	2,779	2,779	-
NET CHANGE IN FUND BALANCE	(1,032)	(3,047)	(1,289)	1,758
Fund balance, beginning of year	11,585	11,585	11,585	-
FUND BALANCE, END OF YEAR	\$ 10,553	\$ 8,538	\$ 10,296	\$ 1,758

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Air Quality Improvement Special Revenue Fund
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES:				
Use of money and property:				
Investment earnings (loss)	\$ 1	\$ 1	\$ 1	\$ -
Aid from other governmental agencies:				
State	511	511	532	21
Total revenues	512	512	533	21
EXPENDITURES:				
Current:				
Public protection	675	443	311	(132)
Total expenditures	675	443	311	(132)
Excess (deficiency) of revenues over (under) expenditures	(163)	69	222	153
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(232)	(232)	-
Total other financing sources (uses)	-	(232)	(232)	-
NET CHANGE IN FUND BALANCE	(163)	(163)	(10)	153
Fund balance, beginning of year	276	276	276	-
FUND BALANCE, END OF YEAR	\$ 113	\$ 113	\$ 266	\$ 153

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
In-Home Support Services Special Revenue Fund
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES:				
Use of money and property:				
Investment earnings (loss)	\$ -	\$ -	\$ 4	\$ 4
Aid from other governmental agencies:				
Federal	1,527	1,731	1,276	(455)
State	1,558	1,771	1,315	(456)
Charges for services	662	-	-	-
Total revenues	<u>3,747</u>	<u>3,502</u>	<u>2,595</u>	<u>(907)</u>
EXPENDITURES:				
Current:				
Public assistance	3,746	3,961	3,009	(952)
Total expenditures	<u>3,746</u>	<u>3,961</u>	<u>3,009</u>	<u>(952)</u>
Excess (deficiency) of revenues				
over (under) expenditures	1	(459)	(414)	45
OTHER FINANCING SOURCES (USES):				
Transfers in	-	662	662	-
Transfers out	-	(203)	(203)	-
Total other financing sources (uses)	<u>-</u>	<u>459</u>	<u>459</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	1	-	45	45
Fund balance, beginning of year	1,816	1,815	1,815	-
FUND BALANCE, END OF YEAR	<u>\$ 1,817</u>	<u>\$ 1,815</u>	<u>\$ 1,860</u>	<u>\$ 45</u>

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Perris Valley Cemetery District Special Revenue Fund
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES:				
Taxes	\$ 212	\$ 212	\$ 225	\$ 13
Use of money and property:				
Investment earnings (loss)	1	1	3	2
Aid from other governmental agencies:				
State	3	3	3	-
Other	22	22	22	-
Charges for services	280	280	273	(7)
Total revenues	518	518	526	8
EXPENDITURES:				
Current:				
Public protection	676	596	448	(148)
Total expenditures	676	596	448	(148)
Excess (deficiency) of revenues over (under) expenditures	(158)	(78)	78	156
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(80)	(80)	-
Total other financing sources (uses)	-	(80)	(80)	-
NET CHANGE IN FUND BALANCE	(158)	(158)	(2)	156
Fund balance, beginning of year	318	318	318	-
FUND BALANCE, END OF YEAR	\$ 160	\$ 160	\$ 316	\$ 156

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Other Special Revenue Fund
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES:				
Taxes	\$ 797	\$ 797	\$ 843	\$ 46
License, permits, and franchise fees	680	680	685	5
Fines, forfeitures, and penalties	-	-	789	789
Use of money and property:				
Investment earnings (loss)	58	58	71	13
Rents and concessions	5,792	6,111	6,062	(49)
Aid from other governmental agencies:				
Federal	2,781	3,081	92	(2,989)
State	743	743	68	(675)
Other	1,440	2,032	2,034	2
Charges for services	13,474	12,344	10,874	(1,470)
Other revenue	1,967	1,221	584	(637)
Total revenues	27,732	27,067	22,102	(4,965)
EXPENDITURES:				
Current:				
General government	9,019	8,294	7,402	(892)
Public protection	7,281	7,106	6,030	(1,076)
Public ways and facilities	12,845	11,370	6,514	(4,856)
Health and sanitation	-	-	1	1
Total expenditures	29,145	26,770	19,947	(6,823)
Excess (deficiency) of revenues over (under) expenditures	(1,413)	297	2,155	1,858
OTHER FINANCING SOURCES (USES):				
Transfers in	-	2,075	2,075	-
Transfers out	-	(5,390)	(5,390)	-
Total other financing sources (uses)	-	(3,315)	(3,315)	-
NET CHANGE IN FUND BALANCE	(1,413)	(3,018)	(1,160)	1,858
Fund balance, beginning of year	22,211	22,211	22,211	-
FUND BALANCE, END OF YEAR	\$ 20,798	\$ 19,193	\$ 21,051	\$ 1,858

DEBT SERVICE FUNDS

COUNTY OF RIVERSIDE

DEBT SERVICE FUNDS

These funds are used to account for the accumulation of resources and payment of long-term debt principal and interest.

COUNTY OF RIVERSIDE ASSET LEASING CORPORATION (CORAL)

CORAL is a non-profit public benefit corporation established to assist the County of Riverside by acquiring equipment and facilities financed from the proceeds of borrowing and leasing such equipment and facilities to the County.

COUNTY OF RIVERSIDE DISTRICT COURT FINANCING CORPORATION (DISTRICT COURT FINANCING CORPORATION)

The District Court Financing Corporation is a non-profit public benefit corporation established to assist the County of Riverside in the acquisition, construction, and development of a United States District Courthouse, financed from the proceeds of the sale of certificates.

COUNTY OF RIVERSIDE BANKRUPTCY COURT CORPORATION (BANKRUPTCY COURT)

The Bankruptcy Court is a non-profit public benefit corporation established to assist the County of Riverside in the acquisition, construction, and development of a United States Bankruptcy Court financed from the proceeds of the sale of certificates.

TAXABLE PENSION OBLIGATION BONDS (PENSION OBLIGATION)

This fund is used to account for Series 2005 bonds that were issued to satisfy a portion of Riverside County's unfunded accrued actuarial liability for the California Public Employees' Retirement System (CalPERS).

INLAND EMPIRE TOBACCO SECURITIZATION AUTHORITY

The Inland Empire Tobacco Securitization Authority was established to assist the County of Riverside in the construction of certain capital projects, financed from the proceeds of the tobacco settlement revenues.

PUBLIC FINANCING AUTHORITY

The Public Financing Authority was formed for the purpose of assisting in financing public improvements of the County, the Riverside County Redevelopment Successor Agency and other local agencies.

COUNTY OF RIVERSIDE

Combining Balance Sheet

Debt Service Funds

June 30, 2015

(Dollars in Thousands)

	CORAL	District Court Financing Corporation	Bankruptcy Court	Pension Obligation
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:				
Assets:				
Cash and investments	\$ -	\$ -	\$ -	\$ 11,666
Accounts receivable	-	-	-	1,821
Interest receivable	44	-	-	2
Restricted cash and investments	25,930	1,110	-	-
Total assets	25,974	1,110	-	13,489
Deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	\$ 25,974	\$ 1,110	-	\$ 13,489
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:				
Liabilities:				
Accounts payable	\$ 201	\$ -	\$ -	\$ -
Total liabilities	201	-	-	-
Deferred inflows of resources	-	-	-	-
Fund balances (Note 16):				
Nonspendable	-	-	-	-
Restricted	25,773	1,110	-	9,853
Assigned	-	-	-	3,636
Total fund balances	25,773	1,110	-	13,489
Total liabilities, deferred inflows of resources, and fund balances	\$ 25,974	\$ 1,110	\$ -	\$ 13,489

Inland Empire Tobacco Securitization Authority	Public Financing Authority	Total
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ASSETS AND DEFERRED OUTFLOWS OF
RESOURCES:

\$ -	\$ -	\$ 11,666
-	-	1,821
1	-	47
19,571	12,013	58,624
19,572	12,013	72,158
-	-	-
\$ 19,572	\$ 12,013	\$ 72,158

Assets:

Cash and investments
Accounts receivable
Interest receivable
Restricted cash and investments
Total assets

Deferred outflows of resources

Total assets and deferred outflows of resources

LIABILITIES, DEFERRED INFLOWS
OF RESOURCES, AND FUND BALANCES:

\$ 10	\$ -	\$ 211
10	-	211
-	-	-

Liabilities:

Accounts payable
Total liabilities

Deferred inflows of resources

Fund balances (Note 16):

-	-	-
19,562	12,013	68,311
-	-	3,636
19,562	12,013	71,947

Nonspendable
Restricted
Assigned
Total fund balances

Total liabilities, deferred inflows of resources,
and fund balances

\$ 19,572	\$ 12,013	\$ 72,158
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COUNTY OF RIVERSIDE

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Debt Service Funds

For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	CORAL	District Court Financing Corporation	Bankruptcy Court	Pension Obligation
REVENUES:				
Use of money and property:				
Investment earnings (loss)	\$ 349	\$ 225	\$ -	\$ 659
Rents and concessions	5,307	2,235	-	-
Charges for services	-	-	-	2,015
Other revenue	-	-	-	-
Total revenues	5,656	2,460	-	2,674
EXPENDITURES:				
Current:				
General government	2,696	720	-	-
Debt service:				
Principal	49,040	1,718	7,290	14,045
Interest	15,956	87	205	16,334
Cost of issuance	30	-	-	-
Total expenditures	67,722	2,525	7,495	30,379
Excess (deficiency) of revenues over (under) expenditures	(62,066)	(65)	(7,495)	(27,705)
OTHER FINANCING SOURCES (USES):				
Transfers in	45,775	-	-	33,160
Transfers out	(673)	-	-	-
Issuance of debt	-	-	-	-
Premium on long-term debt	-	-	-	-
Total other financing sources (uses)	45,102	-	-	33,160
NET CHANGE IN FUND BALANCES	(16,964)	(65)	(7,495)	5,455
Fund balances, beginning of year	42,737	1,175	7,495	8,034
FUND BALANCES, END OF YEAR	\$ 25,773	\$ 1,110	\$ -	\$ 13,489

Inland Empire Tobacco Securitization Authority	Public Financing Authority	Total	
			REVENUES:
\$ 4	\$ -	\$ 1,237	Use of money and property:
-	1,392	8,934	Investment earnings (loss)
-	-	2,015	Rents and concessions
9,088	-	9,088	Charges for services
9,092	1,392	21,274	Other revenue
			Total revenues
			EXPENDITURES:
			Current:
113	-	3,529	General government
			Debt service:
2,325	740	75,158	Principal
6,665	651	39,898	Interest
-	920	950	Cost of issuance
9,103	2,311	119,535	Total expenditures
			Excess (deficiency) of revenues
(11)	(919)	(98,261)	over (under) expenditures
			OTHER FINANCING SOURCES (USES):
-	-	78,935	Transfers in
-	(339,735)	(340,408)	Transfers out
-	325,000	325,000	Issuance of debt
-	26,276	26,276	Premium on long-term debt
-	11,541	89,803	Total other financing sources (uses)
(11)	10,622	(8,458)	NET CHANGE IN FUND BALANCES
19,573	1,391	80,405	Fund balances, beginning of year
\$ 19,562	\$ 12,013	\$ 71,947	FUND BALANCES, END OF YEAR

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Pension Obligation Bond Debt Service Fund
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES:				
Use of money and property:				
Investment earnings (loss)	\$ -	\$ -	\$ 659	\$ 659
Charges for services	35,379	2,219	2,015	(204)
Total revenues	35,379	2,219	2,674	455
EXPENDITURES:				
Current:				
General government	5,000	5,000	-	(5,000)
Debt service:				
Principal	14,045	14,045	14,045	-
Interest	16,334	16,334	16,334	-
Total expenditures	35,379	35,379	30,379	(5,000)
Excess (deficiency) of revenues over (under) expenditures	-	(33,160)	(27,705)	5,455
OTHER FINANCING SOURCES (USES):				
Transfers in	-	33,160	33,160	-
Total other financing sources (uses)	-	33,160	33,160	-
NET CHANGE IN FUND BALANCE	-	-	5,455	5,455
Fund balance, beginning of year	8,034	8,034	8,034	-
FUND BALANCE, END OF YEAR	\$ 8,034	\$ 8,034	\$ 13,489	\$ 5,455

CAPITAL PROJECTS FUNDS

COUNTY OF RIVERSIDE

CAPITAL PROJECTS FUNDS

These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by Proprietary Fund Types.

PUBLIC SAFETY ENTERPRISE COMMUNICATION (PSEC)

The Public Safety Enterprise Communication fund is a multi-agency undertaking to address the County of Riverside 800 MHz public safety radio coverage and operational problems. The multi-year project will result in either a massive upgrade or a complete replacement of the existing radio system.

COUNTY OF RIVERSIDE ASSET LEASING CORPORATION (CORAL)

CORAL is a non-profit public benefit corporation established to assist the County of Riverside by acquiring equipment and facilities financed from the proceeds of borrowing and leasing such equipment and facilities to the County.

FLOOD CONTROL

This fund is used to finance the construction of flood control channels and projects. Revenues are obtained from property taxes, special assessments, and proceeds of tax allocation bonds.

REGIONAL PARK AND OPEN-SPACE

The Regional Park and Open-Space District is a special district established to provide legal authority and expanded opportunity for open space acquisition and management. The Regional Park and Open-Space District's creation allowed for the transfer of regional park responsibility from the County to the District.

COUNTY OF RIVERSIDE ENTERPRISE SOLUTIONS FOR PROPERTY TAXATION (CREST)

The Assessor, Auditor-Controller, and Tax Collector teamed up to collectively develop a new integrated property tax management system. The project begins with a business process re-engineering phase that documents the integrated roles of the three departments. This phase identifies the current system's capabilities, strengths, and weaknesses. A second phase of the project builds on this re-engineering initiative to implement a replacement property tax system based on new technology.

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Flood Control Capital Projects Fund
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES:				
Use of money and property:				
Investment earnings (loss)	\$ 1	\$ 1	\$ -	\$ (1)
Other revenue	1,075	1,075	-	(1,075)
Total revenues	1,076	1,076	-	(1,076)
EXPENDITURES:				
Capital outlay	1,075	1,075	27	(1,048)
Total expenditures	1,075	1,075	27	(1,048)
NET CHANGE IN FUND BALANCE	1	1	(27)	(28)
Fund balance, beginning of year	45	45	45	-
FUND BALANCE, END OF YEAR	\$ 46	\$ 46	\$ 18	\$ (28)

COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Regional Park and Open-Space District Capital Projects Fund
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES:				
Use of money and property:				
Investment earnings (loss)	\$ -	\$ -	\$ 31	\$ 31
Aid from other governmental agencies:				
State	1,701	1,701	636	(1,065)
Charges for services	-	25	25	-
Other revenue	3,338	3,188	932	(2,256)
Total revenues	5,039	4,914	1,624	(3,290)
EXPENDITURES:				
Current:				
Recreation and culture	6,059	6,050	2,575	(3,475)
Total expenditures	6,059	6,050	2,575	(3,475)
Excess (deficiency) of revenues over (under) expenditures	(1,020)	(1,136)	(951)	185
OTHER FINANCING SOURCES (USES):				
Transfers in	-	150	150	-
Transfers out	-	(331)	(331)	-
Total other financing sources (uses)	-	(181)	(181)	-
NET CHANGE IN FUND BALANCE	(1,020)	(1,317)	(1,132)	185
Fund balance, beginning of year	8,098	8,098	8,098	-
FUND BALANCE, END OF YEAR	<u>\$ 7,078</u>	<u>\$ 6,781</u>	<u>\$ 6,966</u>	<u>\$ 185</u>

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 CREST Capital Projects Fund
 For the Fiscal Year Ended June 30, 2015
 (Dollars in Thousands)

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES:				
Use of money and property:				
Investment earnings (loss)	\$ 25	\$ 25	\$ 65	\$ 40
Charges for services	3,233	3,233	2,999	(234)
Other revenue	1,804	1,804	-	(1,804)
Total revenues	<u>5,062</u>	<u>5,062</u>	<u>3,064</u>	<u>(1,998)</u>
EXPENDITURES:				
Current:				
General government	4,928	4,860	-	(4,860)
Capital outlay	5,105	5,105	5,105	-
Total expenditures	<u>10,033</u>	<u>9,965</u>	<u>5,105</u>	<u>(4,860)</u>
Excess (deficiency) of revenues over (under) expenditures	(4,971)	(4,903)	(2,041)	2,862
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(68)	(68)	-
Total other financing sources (uses)	<u>-</u>	<u>(68)</u>	<u>(68)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(4,971)	(4,971)	(2,109)	2,862
Fund balance, beginning of year	16,668	16,668	16,668	-
FUND BALANCE, END OF YEAR	<u>\$ 11,697</u>	<u>\$ 11,697</u>	<u>\$ 14,559</u>	<u>\$ 2,862</u>

PERMANENT FUNDS

COUNTY OF RIVERSIDE

PERMANENT FUND

PERRIS VALLEY CEMETERY ENDOWMENT FUND

This fund is used to account for financial resources to be used for future maintenance of the Perris Valley Cemetery. The resources are derived from an endowment care fee assessed on each sale of a burial right and earnings on these resources. Only income earned on these resources may be used for services, supplies or capital asset acquisition. The principal must be preserved intact.

COUNTY OF RIVERSIDE

Balance Sheet

Permanent Fund

June 30, 2015

(Dollars in Thousands)

	Perris Valley Cemetery Endowment Fund
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:	
Assets:	
Cash and investments	\$ 567
Total assets	<u>567</u>
Deferred outflows of resources	-
Total assets and deferred outflows of resources	<u><u>\$ 567</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:	
Liabilities:	
Total liabilities	\$ -
Deferred inflows of resources	<u>-</u>
Fund balances (Note 16):	
Nonspendable	527
Restricted	<u>40</u>
Total fund balances	<u><u>567</u></u>
Total liabilities, deferred inflows of resources, and fund balances	<u><u>\$ 567</u></u>

COUNTY OF RIVERSIDE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Permanent Fund
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	Perris Valley Cemetery Endowment Fund
REVENUES:	
Interest	\$ 2
Charges for services	30
Total revenues	<u>32</u>
EXPENDITURES:	
Total expenditures	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>32</u>
NET CHANGE IN FUND BALANCES	32
Fund balance, beginning of year	535
FUND BALANCE, END OF YEAR	<u><u>\$ 567</u></u>

NONMAJOR ENTERPRISE FUNDS

COUNTY OF RIVERSIDE

NONMAJOR ENTERPRISE FUNDS

These funds are used to account for operations providing goods or services to the general public. The accounting for these funds is similar to private enterprise accounting (accrual). The intent of the County's governing board is that all costs associated with providing these goods or services be financed or recovered primarily through user charges.

COUNTY SERVICE AREAS

These three funds were established to account for revenues, expenses, and the allocation of net income for County Service Areas 62 (sewer), 62 (water), and 122.

FLOOD CONTROL

These three funds were established to account for transactions resulting from topographical map sales, subdivision operations, and issuance of encroachment permits.

COUNTY OF RIVERSIDE
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2015
(Dollars in Thousands)

	County Service Areas	Flood Control	Total
ASSETS:			
Current assets:			
Cash and investments	\$ 111	\$ 2,458	\$ 2,569
Accounts receivable-net	-	267	267
Interest receivable	-	5	5
Taxes receivable	11	-	11
Due from other governments	-	10	10
Due from other funds	-	2	2
Restricted cash and investments	-	2,963	2,963
Total current assets	<u>122</u>	<u>5,705</u>	<u>5,827</u>
Noncurrent assets:			
Capital assets:			
Depreciable assets	<u>15</u>	<u>5</u>	<u>20</u>
Total noncurrent assets	<u>15</u>	<u>5</u>	<u>20</u>
Total assets	<u>137</u>	<u>5,710</u>	<u>5,847</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>96</u>	<u>96</u>
LIABILITIES:			
Current liabilities:			
Accounts payable	7	3,176	3,183
Salaries and benefits payable	-	76	76
Due to other funds	-	2	2
Deposits payable	57	-	57
Other liabilities	-	176	176
Compensated absences	-	11	11
Total current liabilities	<u>64</u>	<u>3,441</u>	<u>3,505</u>
Noncurrent liabilities:			
Compensated absences	-	80	80
Net pension liability	-	1,185	1,185
Total noncurrent liabilities	<u>-</u>	<u>1,265</u>	<u>1,265</u>
Total liabilities	<u>64</u>	<u>4,706</u>	<u>4,770</u>
DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>265</u>	<u>265</u>
NET POSITION:			
Net investment in capital assets	15	5	20
Unrestricted	58	830	888
Total net position	<u>\$ 73</u>	<u>\$ 835</u>	<u>\$ 908</u>

COUNTY OF RIVERSIDE

Combining Statement of Revenues, Expenses, and Changes in Net Position

Nonmajor Enterprise Funds

For the Fiscal Year Ended June 30, 2015

(Dollars in Thousands)

	County Service Areas	Flood Control	Total
OPERATING REVENUES:			
Charges for services	\$ 421	\$ 1,299	\$ 1,720
Other	24	148	172
Total operating revenues	445	1,447	1,892
OPERATING EXPENSES:			
Personnel services	179	880	1,059
Insurance	1	-	1
Maintenance of building and equipment	70	5	75
Supplies	5	12	17
Purchased services	32	888	920
Depreciation and amortization	3	3	6
Rents and leases of equipment	-	1	1
Utilities	96	-	96
Other	4	19	23
Total operating expenses	390	1,808	2,198
Operating income (loss)	55	(361)	(306)
NONOPERATING REVENUES (EXPENSES):			
Investment income	-	38	38
Total nonoperating revenues (expenses)	-	38	38
Income (loss) before transfers	55	(323)	(268)
Transfers in	-	1	1
CHANGE IN NET POSITION	55	(322)	(267)
Net position, beginning of year, as previously reported	18	2,525	2,543
Adjustments to beginning net position	-	(1,368)	(1,368)
Net position, beginning of year, as restated	18	1,157	1,175
NET POSITION, END OF YEAR	\$ 73	\$ 835	\$ 908

COUNTY OF RIVERSIDE
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	County Service Areas	Flood Control	Total
Cash flows from operating activities			
Cash receipts from customers / other funds	\$ 446	\$ 1,432	\$ 1,878
Cash paid to suppliers for goods and services	(214)	(649)	(863)
Cash paid to employees for services	(179)	(839)	(1,018)
Net cash provided by (used in) operating activities	53	(56)	(3)
Cash flows from noncapital financing activities			
Transfers received	-	1	1
Net cash provided by (used in) noncapital financing activities	-	1	1
Cash flows from investing activities			
Interest on investments	-	38	38
Net cash provided by (used in) investing activities	-	38	38
Net increase (decrease) in cash and cash equivalents	53	(17)	36
Cash and cash equivalents, beginning of year	58	5,438	5,496
Cash and cash equivalents, end of year	\$ 111	\$ 5,421	\$ 5,532
Reconciliation of cash and cash equivalent to the Statement of Net			
Cash and investments per Statement of Net Position	\$ 111	\$ 2,458	\$ 2,569
Restricted cash and investments per Statement of Net Position	-	2,963	2,963
Total cash and cash equivalents per Statement of Net Position	\$ 111	\$ 5,421	\$ 5,532
Reconciliation of operating income (loss) to net cash provided (used) by operating activities			
Operating income (loss)	\$ 55	\$ (361)	\$ (306)
Adjustments to reconcile operating income (loss) to net cash			
Depreciation and amortization	3	3	6
Decrease (Increase) accounts receivable	-	(16)	(16)
Decrease (Increase) taxes receivable	1	-	1
Decrease (Increase) due from other funds	-	(1)	(1)
Decrease (Increase) due from other governments	-	2	2
Increase (Decrease) accounts payable	(9)	251	242
Increase (Decrease) due to other funds	-	(1)	(1)
Increase (Decrease) deposits payable	3	-	3
Increase (Decrease) other liabilities	-	26	26
Increase (Decrease) net pension liability	-	(183)	(183)
Increase (Decrease) deferred pensions	-	169	169
Increase (Decrease) salaries and benefits payable	-	44	44
Increase (Decrease) compensated absences	-	11	11
Net cash provided by (used in) operating activities	\$ 53	\$ (56)	\$ (3)

INTERNAL SERVICE FUNDS

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 internal 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.

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.

ECONOMIC DEVELOPMENT AGENCY (Facilities Management)

The purpose of this fund was to account for custodial, maintenance, and real estate services provided to other County departments on a cost-reimbursement basis.

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 Position
Internal Service Funds
June 30, 2015
(Dollars in Thousands)

	Records Management and Archives	Fleet Services	Information Services	Printing Services	Supply Services
ASSETS:					
Current assets:					
Cash and investments	\$ 1,496	\$ 11,682	\$ 16,184	\$ 2,471	\$ 5,282
Accounts receivable-net	-	28	84	16	393
Interest receivable	1	4	-	1	1
Due from other government	-	69	80	72	-
Due from other funds	26	-	-	-	-
Inventories	-	620	1,269	162	473
Prepaid items and deposits	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Total current assets	1,523	12,403	17,617	2,722	6,149
Noncurrent assets:					
Capital assets:					
Nondepreciable assets	-	744	235	-	-
Depreciable assets	188	31,549	35,642	1,100	163
Total noncurrent assets	188	32,293	35,877	1,100	163
Total assets	1,711	44,696	53,494	3,822	6,312
DEFERRED OUTFLOWS OF RESOURCES	96	374	5,901	183	71
LIABILITIES:					
Current liabilities:					
Accounts payable	1	883	302	37	2,104
Salaries and benefits payable	47	212	3,293	105	39
Due to other governments	-	1	-	-	8
Due to other funds	15	-	1	-	-
Other liabilities	-	1,728	5,545	10	48
Compensated absences	68	303	6,466	156	49
Capital lease obligation	-	8,040	7,095	-	-
Estimated claims liability	-	-	-	-	-
Total current liabilities	131	11,167	22,702	308	2,248
Noncurrent liabilities:					
Compensated absences	32	298	1,532	43	31
Advances from other funds	-	-	2,500	-	-
Capital lease obligation	-	7,769	28,694	-	-
Estimated claims liabilities	-	-	-	-	-
Net pension liability	654	2,560	40,366	1,254	485
Total noncurrent liabilities	686	10,627	73,092	1,297	516
Total liabilities	817	21,794	95,794	1,605	2,764
DEFERRED INFLOWS OF RESOURCES	221	863	13,614	423	164
NET POSITION:					
Net investment in capital assets	188	16,484	88	1,100	163
Unrestricted	581	5,929	(50,101)	877	3,292
Total net position	\$ 769	\$ 22,413	\$ (50,013)	\$ 1,977	\$ 3,455

Risk Management	Temporary Assistance Pool	EDA Facilities Management	Flood Control Equipment	Total	
\$ 163,369	\$ 402	\$ 6,163	\$ 5,077	\$ 212,126	ASSETS:
8,863	-	-	9	9,393	Current assets:
80	-	1	2	90	Cash and investments
-	-	302	3	526	Accounts receivable-net
-	-	-	91	117	Interest receivable
-	-	164	226	2,914	Due from other government
333	-	-	-	333	Due from other funds
2,000	-	-	-	2,000	Inventories
174,645	402	6,630	5,408	227,499	Prepaid items and deposits
					Advances to other funds
					Total current assets
					Noncurrent assets:
-	-	-	-	979	Capital assets:
19	-	37	2,570	71,268	Nondepreciable assets
19	-	37	2,570	72,247	Depreciable assets
174,664	402	6,667	7,978	299,746	Total noncurrent assets
1,602	177	2,235	-	10,639	Total assets
					DEFERRED OUTFLOWS OF RESOURCES
					LIABILITIES:
24,191	43	1,102	222	28,885	Current liabilities:
1,310	107	1,329	90	6,532	Accounts payable
-	-	1	47	57	Salaries and benefits payable
35	-	111	5	167	Due to other governments
7	-	683	-	8,021	Due to other funds
1,426	155	1,732	24	10,379	Other liabilities
-	-	-	-	15,135	Compensated absences
38,563	-	-	-	38,563	Capital lease obligation
65,532	305	4,958	388	107,739	Estimated claims liability
					Total current liabilities
1,265	44	898	190	4,333	Noncurrent liabilities:
-	-	3,342	-	5,842	Compensated absences
-	-	-	-	36,463	Advances from other funds
120,389	-	-	-	120,389	Capital lease obligation
10,955	1,208	15,290	-	72,772	Estimated claims liabilities
132,609	1,252	19,530	190	239,799	Net pension liability
198,141	1,557	24,488	578	347,538	Total noncurrent liabilities
3,695	407	5,157	-	24,544	Total liabilities
					DEFERRED INFLOWS OF RESOURCES
19	-	37	2,570	20,649	NET POSITION:
(25,589)	(1,385)	(20,780)	4,830	(82,346)	Net investment in capital assets
\$ (25,570)	\$ (1,385)	\$ (20,743)	\$ 7,400	\$ (61,697)	Unrestricted
					Total net position

COUNTY OF RIVERSIDE
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	Records Management and Archives	Fleet Services	Information Services	Printing Services	Supply Services
OPERATING REVENUES:					
Charges for services	\$ 1,712	\$ 28,395	\$ 89,673	\$ 3,749	\$ 8,916
Other revenue	-	370	375	2,175	7,783
Total operating revenues	<u>1,712</u>	<u>28,765</u>	<u>90,048</u>	<u>5,924</u>	<u>16,699</u>
OPERATING EXPENSES:					
Cost of materials used	-	1,582	-	-	-
Personnel services	1,036	3,851	58,489	1,858	765
Communications	31	75	5,252	24	18
Insurance	42	112	386	19	28
Maintenance of building and equipment	64	4,233	6,492	543	133
Insurance claims	-	-	-	-	-
Supplies	17	8,305	800	2,587	15,163
Purchased services	61	1,193	2,922	1,062	234
Depreciation and amortization	25	6,677	6,884	256	20
Rents and leases of equipment	294	1,410	775	2	4
Utilities	34	105	1,317	12	7
Other	16	411	518	81	131
Total operating expenses	<u>1,620</u>	<u>27,954</u>	<u>83,835</u>	<u>6,444</u>	<u>16,503</u>
Operating income (loss)	<u>92</u>	<u>811</u>	<u>6,213</u>	<u>(520)</u>	<u>196</u>
NONOPERATING REVENUES (EXPENSES):					
Investment income (loss)	6	33	13	9	10
Interest expense	-	(148)	(2,916)	-	-
Gain (loss) on disposal of capital assets	-	755	28	-	-
Total nonoperating revenues (expenses)	<u>6</u>	<u>640</u>	<u>(2,875)</u>	<u>9</u>	<u>10</u>
Income (loss) before capital contributions	<u>98</u>	<u>1,451</u>	<u>3,338</u>	<u>(511)</u>	<u>206</u>
Capital contributions	-	-	-	-	-
Transfers in	-	-	392	10	-
Transfers out	<u>(20)</u>	<u>(78)</u>	<u>(1,229)</u>	<u>(38)</u>	<u>(15)</u>
CHANGE IN NET POSITION	<u>78</u>	<u>1,373</u>	<u>2,501</u>	<u>(539)</u>	<u>191</u>
Net position, beginning of year, as previously reported	1,491	24,168	(1,968)	4,047	3,856
Adjustments to beginning net position	<u>(800)</u>	<u>(3,128)</u>	<u>(50,546)</u>	<u>(1,531)</u>	<u>(592)</u>
Net position, beginning of year, restated	<u>691</u>	<u>21,040</u>	<u>(52,514)</u>	<u>2,516</u>	<u>3,264</u>
NET POSITION, END OF YEAR	<u>\$ 769</u>	<u>\$ 22,413</u>	<u>\$ (50,013)</u>	<u>\$ 1,977</u>	<u>\$ 3,455</u>

Risk Management	Temporary Assistance Pool	EDA Facilities Management	Flood Control Equipment	Total	
\$ 57,862	\$ 4,339	\$ 87,928	\$ 1,165	\$ 283,739	OPERATING REVENUES:
15,559	2	10,778	5,609	42,651	Charges for services
73,421	4,341	98,706	6,774	326,390	Other revenue
					Total operating revenues
					OPERATING EXPENSES:
-	-	-	64	1,646	Cost of materials used
16,228	2,203	24,172	1,946	110,548	Personnel services
241	45	243	176	6,105	Communications
16,177	15	356	-	17,135	Insurance
1,387	206	9,442	784	23,284	Maintenance of building and equipment
140,511	-	-	-	140,511	Insurance claims
4,818	166	2,983	1,100	35,939	Supplies
5,646	659	8,529	1,269	21,575	Purchased services
13	-	180	909	14,964	Depreciation and amortization
1,323	258	49,632	3	53,701	Rents and leases of equipment
75	12	1,317	1	2,880	Utilities
3,041	128	1,233	297	5,856	Other
189,460	3,692	98,087	6,549	434,144	Total operating expenses
(116,039)	649	619	225	(107,754)	Operating income (loss)
					NONOPERATING REVENUES (EXPENSES):
609	-	15	18	713	Investment income (loss)
(8)	-	-	-	(3,072)	Interest expense
-	-	-	41	824	Gain (loss) on disposal of capital assets
601	-	15	59	(1,535)	Total nonoperating revenues (expenses)
(115,438)	649	634	284	(109,289)	Income (loss) before capital contributions
101,225	-	-	-	101,225	Capital contributions
2,818	-	15	169	3,404	Transfers in
(3,071)	(712)	(467)	(439)	(6,069)	Transfers out
(14,466)	(63)	182	14	(10,729)	CHANGE IN NET POSITION
5,356	154	(2,241)	7,386	42,249	Net position, beginning of year, as previously reported
(16,460)	(1,476)	(18,684)	-	(93,217)	Adjustments to beginning net position
(11,104)	(1,322)	(20,925)	7,386	(50,968)	Net position, beginning of year, restated
\$ (25,570)	\$ (1,385)	\$ (20,743)	\$ 7,400	\$ (61,697)	NET POSITION, END OF YEAR

COUNTY OF RIVERSIDE
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	Management and Archives	Fleet Service	Information Services	Printing Services	Supply Services
Cash flows from operating activities					
Cash receipts from internal services provided	\$ 1,686	\$ 28,857	\$ 90,099	\$ 5,927	\$ 16,357
Cash paid to suppliers for goods and services	(584)	(17,311)	(13,093)	(4,268)	(14,252)
Cash paid to employees for services	(1,054)	(3,810)	(58,403)	(1,852)	(778)
Net cash provided by (used in) operating activities	48	7,736	18,603	(193)	1,327
Cash flows from noncapital financing activities					
Transfers received	-	-	392	10	-
Transfers paid	(20)	(78)	(1,229)	(38)	(15)
Net cash provided by (used in) noncapital financing activities	(20)	(78)	(837)	(28)	(15)
Cash flows from capital and related financing activities					
Proceeds from sale of capital assets	-	755	28	-	-
Acquisition and construction of capital assets	(1)	(1,806)	(393)	(200)	-
Principal paid on capital leases	-	(6,680)	(5,235)	-	-
Capital contributions	-	-	-	-	-
Interest paid on long-term debt	-	(148)	(2,916)	-	-
Net cash provided by (used in) capital and related financing activities	(1)	(7,879)	(8,516)	(200)	-
Cash flows from investing activities					
Interest on investments	6	32	14	9	10
Net cash provided by (used in) investing activities	6	32	14	9	10
Net increase (decrease) in cash and cash equivalents	33	(189)	9,264	(412)	1,322
Cash and cash equivalents, beginning of year	1,463	11,871	6,920	2,883	3,960
Cash and cash equivalents, end of year	\$ 1,496	\$ 11,682	\$ 16,184	\$ 2,471	\$ 5,282

Reconciliation of cash and cash equivalent to the
Statement of Net Position

Cash and investments per Statement of Net Position	\$ 1,496	\$ 11,682	\$ 16,184	\$ 2,471	\$ 5,282
Total cash and cash equivalents per Statement of Net Position	\$ 1,496	\$ 11,682	\$ 16,184	\$ 2,471	\$ 5,282

Reconciliation of operating income (loss) to net
cash provided (used) by operating activities

Operating income (loss)	\$ 92	\$ 811	\$ 6,213	\$ (520)	\$ 196
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation and amortization	25	6,677	6,884	256	20
Decrease (Increase) accounts receivable	-	(9)	84	1	(390)
Decrease (Increase) due from other funds	(26)	-	4	-	-
Decrease (Increase) due from other governments	-	101	(37)	2	48
Decrease (Increase) inventories	-	120	(150)	69	(112)
Decrease (Increase) prepaid items and deposits	-	-	-	-	-
Increase (Decrease) accounts payable	(1)	(176)	(27)	(17)	1,579
Increase (Decrease) due to other funds	(24)	-	1	-	-
Increase (Decrease) due to other governments	-	1	-	-	1
Increase (Decrease) other liabilities	-	170	5,545	10	(2)
Increase (Decrease) estimated claims liability	-	-	-	-	-
Increase (Decrease) net pension liability	(146)	(568)	(8,961)	(277)	(107)
Increase (Decrease) deferred pension	125	489	7,713	240	93
Increase (Decrease) salaries and benefits payable	1	37	693	18	3
Increase (Decrease) compensated absences	2	83	641	25	(2)
Net cash provided by (used in) operating activities	\$ 48	\$ 7,736	\$ 18,603	\$ (193)	\$ 1,327

Noncash investing, capital, and financing activities:
Capital lease obligations

\$ 10,350	\$ 23,279
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Risk Management	Temporary Assistance Pool	EDA Facilities Management	Flood Control Equipment	Total
\$ 68,143	\$ 4,341	\$ 98,785	\$ 6,742	\$ 320,937
(154,622)	(1,475)	(74,584)	(3,561)	(283,750)
(15,905)	(2,345)	(24,163)	(1,979)	(110,289)
(102,384)	521	38	1,202	(73,102)
2,818	-	15	169	3,404
(3,071)	(712)	(467)	(439)	(6,069)
(253)	(712)	(452)	(270)	(2,665)
-	-	-	41	824
(7)	-	(169)	(1,446)	(4,022)
-	-	-	-	(11,915)
101,225	-	-	-	101,225
(8)	-	-	-	(3,072)
101,210	-	(169)	(1,405)	83,040
600	-	15	18	704
600	-	15	18	704
(827)	(191)	(568)	(455)	7,977
164,196	593	6,731	5,532	204,149
\$ 163,369	\$ 402	\$ 6,163	\$ 5,077	\$ 212,126

Cash flows from operating activities
Cash receipts from internal services provided
Cash paid to suppliers for goods and services
Cash paid to employees for services
Net cash provided by (used in) operating activities
Cash flows from noncapital financing activities
Transfers received
Transfers paid
Net cash provided by (used in) noncapital financing activities
Cash flows from capital and related financing activities
Proceeds from sale of capital assets
Acquisition and construction of capital assets
Principal paid on capital leases
Capital contributions
Interest paid on long-term debt
Net cash provided by (used in) capital and related financing activities
Cash flows from investing activities
Interest on investments
Net cash provided by (used in) investing activities
Net increase (decrease) in cash and cash equivalents
Cash and cash equivalents, beginning of year
Cash and cash equivalents, end of year

\$ 163,369	\$ 402	\$ 6,163	\$ 5,077	\$ 212,126
\$ 163,369	\$ 402	\$ 6,163	\$ 5,077	\$ 212,126

Reconciliation of cash and cash equivalent to the Statement of Net Position
Cash and investments per Statement of Net Position
Total cash and cash equivalents per Statement of Net Position

\$ (116,039)	\$ 649	\$ 619	\$ 225	\$ (107,754)
13	-	180	909	14,964
(5,278)	-	-	-	(5,592)
-	-	14	(29)	(37)
-	-	65	(3)	176
-	-	11	9	(53)
34	-	71	-	105
2,031	14	(705)	89	2,787
35	-	(449)	(10)	(447)
-	-	-	45	47
4	-	223	-	5,950
16,493	-	-	-	16,493
(2,432)	(268)	(3,394)	-	(16,153)
2,093	230	2,922	-	13,905
169	(27)	177	(18)	1,053
493	(77)	304	(15)	1,454
\$ (102,384)	\$ 521	\$ 38	\$ 1,202	\$ (73,102)

Reconciliation of operating income (loss) to net cash provided (used) by operating activities
Operating income (loss)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities
Depreciation and amortization
Decrease (Increase) accounts receivable
Decrease (Increase) due from other funds
Decrease (Increase) due from other governments
Decrease (Increase) inventories
Decrease (Increase) prepaid items and deposits
Increase (Decrease) accounts payable
Increase (Decrease) due to other funds
Increase (Decrease) due to other governments
Increase (Decrease) other liabilities
Increase (Decrease) estimated claims liability
Increase (Decrease) net pension liability
Increase (Decrease) deferred pension
Increase (Decrease) salaries and benefits payable
Increase (Decrease) compensated absences
Net cash provided by (used in) operating activities

Noncash investing, capital, and financing activities:
Capital lease obligations

\$ 33,629

FIDUCIARY FUNDS

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, 2015
(Dollars in Thousands)

	Other	Payroll Deductions	Property Tax Assessments	Warrants	Total
ASSETS:					
Cash and investments	\$ 124,033	\$ 10,852	\$ 84,697	\$ 39,225	\$ 258,807
Accounts receivable	780	-	-	-	780
Interest receivable	24	-	48	-	72
Taxes receivable	58	-	30,956	-	31,014
Total assets	<u>\$ 124,895</u>	<u>\$ 10,852</u>	<u>\$ 115,701</u>	<u>\$ 39,225</u>	<u>\$ 290,673</u>
LIABILITIES:					
Accounts payable	\$ 87,606	\$ 10,852	\$ 663	\$ 39,225	\$ 138,346
Due to other governments	37,289	-	115,038	-	152,327
Total liabilities	<u>\$ 124,895</u>	<u>\$ 10,852</u>	<u>\$ 115,701</u>	<u>\$ 39,225</u>	<u>\$ 290,673</u>

COUNTY OF RIVERSIDE
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

Other	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
<u>Assets</u>				
Cash and investments	\$ 106,043	\$ 5,339,262	\$ 5,321,272	\$ 124,033
Accounts receivable	386	3,090	2,696	780
Interest receivable	18	24	18	24
Taxes receivable	49	58	49	58
Due from other governments	426	-	426	-
Total assets	<u>\$ 106,922</u>	<u>\$ 5,342,434</u>	<u>\$ 5,324,461</u>	<u>\$ 124,895</u>
<u>Liabilities</u>				
Accounts payable	\$ 77,544	\$ 617,697	\$ 607,635	\$ 87,606
Salaries and benefits payable	6	-	6	-
Due to other governments	29,372	4,730,293	4,722,376	37,289
Total liabilities	<u>\$ 106,922</u>	<u>\$ 5,347,990</u>	<u>\$ 5,330,017</u>	<u>\$ 124,895</u>
<u>Payroll Deductions</u>				
<u>Assets</u>				
Cash and investments	\$ 11,115	\$ 2,057,163	\$ 2,057,426	\$ 10,852
Total assets	<u>\$ 11,115</u>	<u>\$ 2,057,163</u>	<u>\$ 2,057,426</u>	<u>\$ 10,852</u>
<u>Liabilities</u>				
Accounts payable	\$ 11,115	\$ 1,464,414	\$ 1,464,677	\$ 10,852
Total liabilities	<u>\$ 11,115</u>	<u>\$ 1,464,414</u>	<u>\$ 1,464,677</u>	<u>\$ 10,852</u>
<u>Property Tax Assessments</u>				
<u>Assets</u>				
Cash and investments	\$ 80,826	\$ 4,464,064	\$ 4,460,193	\$ 84,697
Interest receivable	10	48	10	48
Taxes receivable	32,904	30,956	32,904	30,956
Total assets	<u>\$ 113,740</u>	<u>\$ 4,495,068</u>	<u>\$ 4,493,107</u>	<u>\$ 115,701</u>
<u>Liabilities</u>				
Accounts payable	\$ 654	\$ 233,756	\$ 233,747	\$ 663
Due to other governments	113,086	4,555,812	4,553,860	115,038
Total liabilities	<u>\$ 113,740</u>	<u>\$ 4,789,568</u>	<u>\$ 4,787,607</u>	<u>\$ 115,701</u>

COUNTY OF RIVERSIDE
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2015
(Dollars in Thousands)

	Balance July 1, 2014	Additions	Deductions	Balance June 30, 2015
<u>Warrants</u>				
<u>Assets</u>				
Cash and investments	\$ 96,195	\$ 10,324,287	\$ 10,381,257	\$ 39,225
Total assets	<u>\$ 96,195</u>	<u>\$ 10,324,287</u>	<u>\$ 10,381,257</u>	<u>\$ 39,225</u>
<u>Liabilities</u>				
Accounts payable	\$ 96,195	\$ 5,903,228	\$ 5,960,198	\$ 39,225
Total liabilities	<u>\$ 96,195</u>	<u>\$ 5,903,228</u>	<u>\$ 5,960,198</u>	<u>\$ 39,225</u>
<u>Total Agency Funds</u>				
<u>Assets</u>				
Cash and investments	\$ 294,179	\$ 22,184,776	\$ 22,220,148	\$ 258,807
Accounts receivable	386	3,090	2,696	780
Interest receivable	28	72	28	72
Taxes receivable	32,953	31,014	32,953	31,014
Due from other governments	426	-	426	-
Total assets	<u>\$ 327,972</u>	<u>\$ 22,218,952</u>	<u>\$ 22,256,251</u>	<u>\$ 290,673</u>
<u>Liabilities</u>				
Accounts payable	\$ 185,508	\$ 8,219,095	\$ 8,266,257	\$ 138,346
Salaries and benefits payable	6	-	6	-
Due to other governments	142,458	9,286,105	9,276,236	152,327
Total liabilities	<u>\$ 327,972</u>	<u>\$ 17,505,200</u>	<u>\$ 17,542,499</u>	<u>\$ 290,673</u>

**STATISTICAL
SECTION**

Statistical Section

This section of the County of Riverside (the 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.

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- Changes in Net Position
- Governmental Activities Tax Revenues by Source
- Fund Balances of Governmental Funds
- Changes in Fund Balances of Governmental Funds

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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.

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- 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

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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.

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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
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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.

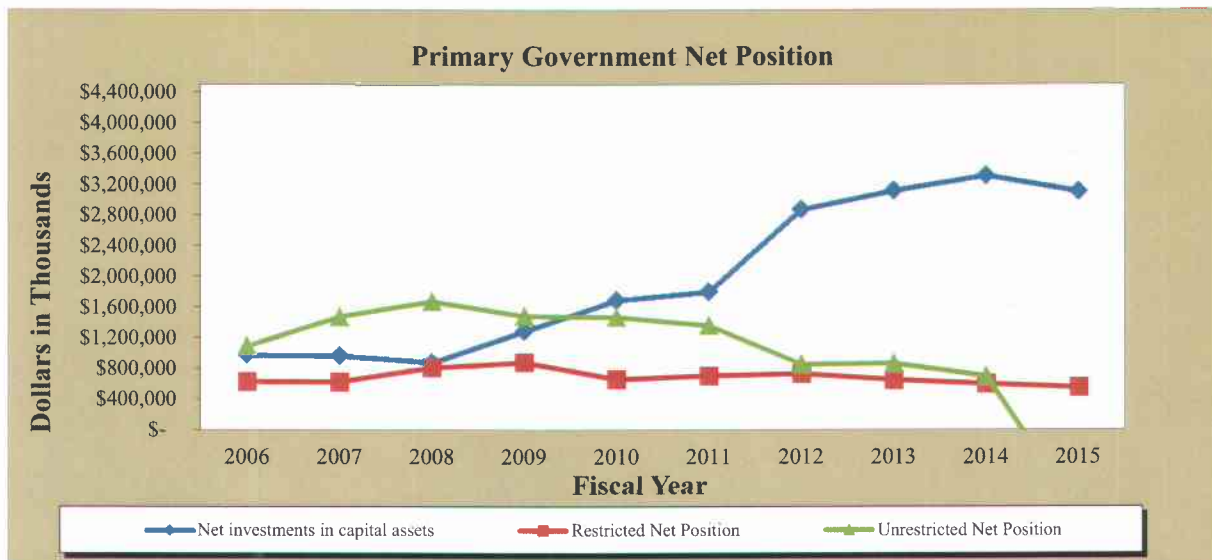
- Full-time Equivalent County Government Employees by Function/Program
- Operating Indicators by Function
- Capital Asset Statistics by Function

Source: Unless otherwise noted, the information in these tables is derived from Riverside County's Comprehensive Annual Financial Reports for the relevant years.

Table 1

COUNTY OF RIVERSIDE
Net Position by Component
Last Ten Fiscal Years
(Accrual basis of accounting)
(Dollars in Thousands)
June 30, 2015

	2015	2014	2013	Fiscal Year ending June 30	
				2012	2011
Governmental activities					
Net investments in capital assets	\$ 3,009,048	\$ 3,165,319	\$ 2,998,987	\$ 2,740,429	\$ 1,687,128
Restricted	489,359	499,463	550,326	683,835	656,347
Unrestricted	(971,969)	718,105	771,883	851,269	1,295,657
Governmental activities, total net position	<u>\$ 2,526,438</u>	<u>\$ 4,382,887</u>	<u>\$ 4,321,196</u>	<u>\$ 4,275,533</u>	<u>\$ 3,639,132</u>
Business-type activities					
Net investments in capital assets	\$ 95,160	\$ 147,806	\$ 118,594	\$ 130,510	\$ 113,489
Restricted	56,569	96,904	94,346	41,103	43,086
Unrestricted	(122,341)	(27,903)	88,852	(5,456)	59,550
Business-type activities, total net position	<u>\$ 29,388</u>	<u>\$ 216,807</u>	<u>\$ 301,792</u>	<u>\$ 166,157</u>	<u>\$ 216,125</u>
Primary government					
Net investments in capital assets	\$ 3,104,208	\$ 3,313,125	\$ 3,117,581	\$ 2,870,939	\$ 1,800,617
Restricted	545,928	596,367	644,672	724,938	699,433
Unrestricted	(1,094,310)	690,202	860,735	845,813	1,355,207
Primary government, total net position	<u>\$ 2,555,826</u>	<u>\$ 4,599,694</u>	<u>\$ 4,622,988</u>	<u>\$ 4,441,690</u>	<u>\$ 3,855,257</u>



Source: Auditor-Controller, County of Riverside

Table 1

Fiscal Year ending June 30					
2010	2009	2008	2007	2006	
					Governmental activities
\$ 1,594,275	\$ 1,204,971	\$ 802,981	\$ 903,076	\$ 930,800	Net investments in capital assets
604,942	824,139	769,368	569,477	582,037	Restricted
1,395,141	1,402,813	1,572,150	1,370,350	999,992	Unrestricted
<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>	Governmental activities, total net position
					Business-type activities
\$ 96,901	\$ 81,512	\$ 69,441	\$ 53,321	\$ 40,986	Net investments in capital assets
50,386	52,502	36,074	50,629	41,287	Restricted
72,397	80,238	101,683	100,567	85,971	Unrestricted
<u>\$ 219,684</u>	<u>\$ 214,252</u>	<u>\$ 207,198</u>	<u>\$ 204,517</u>	<u>\$ 168,244</u>	Business-type activities, total net position
					Primary government
\$ 1,691,176	\$ 1,286,483	\$ 872,422	\$ 956,397	\$ 971,786	Net investments in capital assets
655,328	876,641	805,442	620,106	623,324	Restricted
1,467,538	1,483,051	1,673,833	1,470,917	1,085,963	Unrestricted
<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>	Primary government, total net position

Table 2

COUNTY OF RIVERSIDE
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)
(Dollars in Thousands)
June 30, 2015

	Fiscal Year ending June 30				
	2015	2014	2013	2012	2011
Program revenues					
Governmental activities:					
Charges for services:					
General government	\$ 164,830	\$ 162,926	\$ 138,851	\$ 147,510	\$ 159,570
Public protection	371,237	352,178	339,379	316,778	326,237
Other activities	109,773	100,791	110,231	116,509	105,931
Operating grants and contributions	1,800,158	1,593,627	1,503,390	1,447,694	1,393,016
Capital grants and contributions	31,579	29,890	27,695	27,909	32,114
Governmental activities program revenues	<u>2,477,577</u>	<u>2,239,412</u>	<u>2,119,546</u>	<u>2,056,400</u>	<u>2,016,868</u>
Business-type activities:					
Charges for services:					
Regional Medical Center	504,811	400,630	450,340	371,827	386,533
Other activities	161,008	155,336	150,407	133,838	140,327
Capital grants and contributions	536	450	698	335	-
Business-type activities program revenues	<u>666,355</u>	<u>556,416</u>	<u>601,445</u>	<u>506,000</u>	<u>526,860</u>
Primary government program revenues	<u>3,143,932</u>	<u>2,795,828</u>	<u>2,720,991</u>	<u>2,562,400</u>	<u>2,543,728</u>
Expenses					
Governmental activities:					
General government	179,575	228,146	194,641	270,474	298,032
Public protection	1,217,731	1,191,438	1,065,373	1,047,202	1,021,288
Public ways and facilities	177,870	108,380	89,469	84,797	87,424
Health and sanitation	499,669	460,963	422,982	374,950	369,984
Public assistance	970,415	851,246	807,611	827,092	907,202
Education	23,409	24,420	18,998	10,376	15,816
Recreation and cultural services	18,335	20,077	12,274	15,806	9,364
Interest on long-term debt	45,904	47,236	29,453	39,098	88,998
Governmental activities expenses	<u>3,132,908</u>	<u>2,931,906</u>	<u>2,640,801</u>	<u>2,669,795</u>	<u>2,798,108</u>
Business-type activities:					
Regional Medical Center	468,562	482,240	473,916	417,074	401,120
Waste Resources Department	56,299	62,721	53,069	57,272	56,688
Housing Authority	90,903	94,716	90,678	91,469	86,027
Flood Control	3,056	2,561	2,472	2,306	3,711
County Service Areas	390	429	459	456	383
Business-type activities expenses	<u>619,210</u>	<u>642,667</u>	<u>620,594</u>	<u>568,577</u>	<u>547,929</u>
Primary government expenses	<u>3,752,118</u>	<u>3,574,573</u>	<u>3,261,395</u>	<u>3,238,372</u>	<u>3,346,037</u>
Net (expense)/revenue					
Governmental activities	(655,331)	(692,494)	(521,255)	(613,395)	(781,240)
Business-type activities	<u>47,145</u>	<u>(86,251)</u>	<u>(19,149)</u>	<u>(62,577)</u>	<u>(21,069)</u>
Primary government, net (expense) / revenue	<u>\$ (608,186)</u>	<u>\$ (778,745)</u>	<u>\$ (540,404)</u>	<u>\$ (675,972)</u>	<u>\$ (802,309)</u>

Source: Auditor-Controller, County of Riverside

Table 2

Fiscal Year ending June 30					
2010	2009	2008	2007	2006	
					Program revenues
					Governmental activities:
					Charges for services:
\$ 140,723	\$ 143,644	\$ 171,403	\$ 171,070	\$ 174,781	General government
331,162	311,565	316,719	307,288	286,877	Public protection
95,438	100,819	123,483	130,837	113,413	Other activities
1,384,791	1,344,611	1,315,716	1,210,941	1,100,674	Operating grants and contributions
31,112	29,771	25,333	48,186	31,001	Capital grants and contributions
1,983,226	1,930,410	1,952,654	1,868,322	1,706,746	Governmental activities program revenues
					Business-type activities:
					Charges for services:
367,273	360,584	333,414	337,905	330,125	Regional Medical Center
134,257	139,206	146,065	137,706	135,266	Other activities
1,165	310	306	261	227	Capital grants and contributions
502,695	500,100	479,785	475,872	465,618	Business-type activities program revenues
2,485,921	2,430,510	2,432,439	2,344,194	2,172,364	Primary government program revenues
					Expenses
					Governmental activities:
323,949	285,393	331,741	296,917	259,993	General government
1,062,213	1,095,587	1,122,370	935,550	801,044	Public protection
31,024	31,283	20,558	57,578	61,443	Public ways and facilities
347,634	392,945	330,206	350,082	350,451	Health and sanitation
820,637	770,484	752,779	688,213	634,522	Public assistance
19,866	15,954	17,977	14,847	11,168	Education
12,206	6,039	12,457	11,941	7,188	Recreation and cultural services
80,754	89,741	96,173	81,197	75,721	Interest on long-term debt
2,698,283	2,687,426	2,684,261	2,436,325	2,201,530	Governmental activities expenses
					Business-type activities:
389,991	379,278	353,481	329,128	290,962	Regional Medical Center
49,956	61,116	64,538	60,772	66,453	Waste Resources Department
81,426	81,139	74,252	70,218	62,909	Housing Authority
3,233	3,816	5,201	6,242	5,705	Flood Control
454	457	343	329	285	County Service Areas
525,060	525,806	497,815	466,689	426,314	Business-type activities expenses
3,223,343	3,213,232	3,182,076	2,903,014	2,627,844	Primary government expenses
					Net (expense)/revenue
(715,057)	(757,016)	(731,607)	(568,003)	(494,784)	Governmental activities
(22,365)	(25,706)	(18,030)	9,183	39,304	Business-type activities
\$ (737,422)	\$ (782,722)	\$ (749,637)	\$ (558,820)	\$ (455,480)	Primary government, net (expense) / revenue

Continued

Table 2

COUNTY OF RIVERSIDE
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)
(Dollars in Thousands)
June 30, 2015

	Fiscal Year ending June 30				
	2015	2014	2013	2012	2011
Continued:					
Primary government, net (expense) / revenue	\$ (608,186)	\$ (778,745)	\$ (540,404)	\$ (675,972)	\$ (802,309)
General revenues and other changes in net position					
Governmental activities:					
Taxes:					
Property taxes	327,504	297,107	277,417	322,337	367,867
Sales tax and use tax	32,851	35,443	29,751	26,744	45,489
Other taxes	18,632	27,764	37,883	6,715	9,004
Intergovernmental revenue - not restricted to programs:					
Unrestricted intergovernmental revenue	244,003	227,303	220,811	226,384	235,153
Investment earnings	8,700	11,317	2,035	11,801	19,494
Other	164,177	167,992	168,454	169,398	142,966
Transfers	(11,250)	(9,645)	(1,049)	(11,702)	(10,355)
Governmental activities	784,617	757,281	735,302	751,677	809,618
Business-type activities:					
Investment earnings	895	1,319	(33)	907	538
Other	-	-	-	-	6,617
Transfers	11,250	9,645	1,049	11,702	10,355
Business-type activities	12,145	10,964	1,016	12,609	17,510
Total primary government	796,762	768,245	736,318	764,286	827,128
Change in net position					
Governmental activities	129,286	64,787	214,047	138,282	28,378
Business-type activities	59,290	(75,287)	(18,133)	(49,968)	(3,559)
Primary government change in net position	\$ 188,576	\$ (10,500)	\$ 195,914	\$ 88,314	\$ 24,819

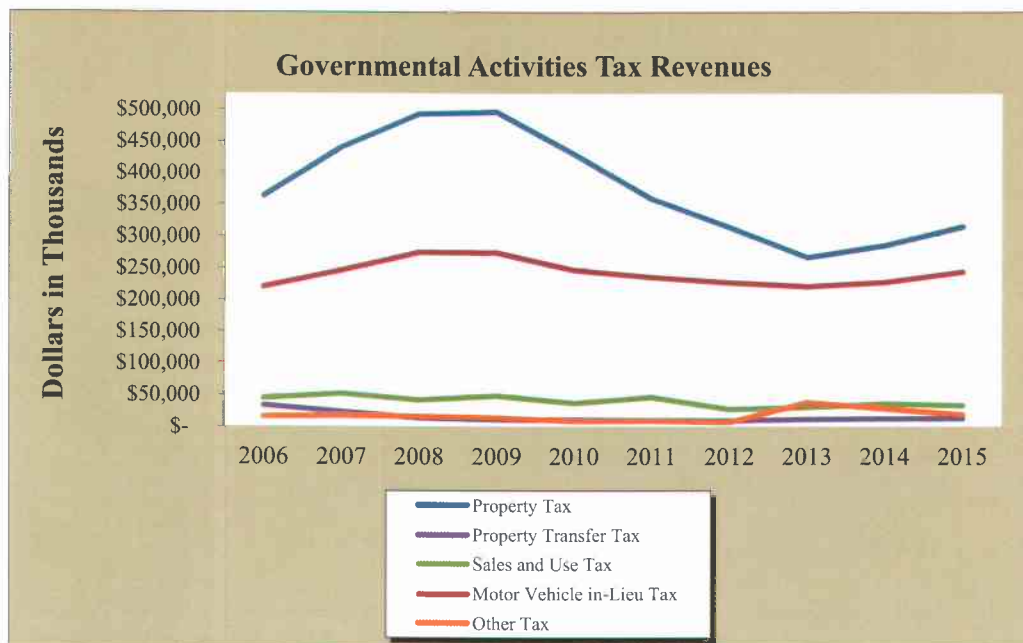
Table 2

Fiscal Year ending June 30					
2010	2009	2008	2007	2006	
\$ (737,422)	\$ (782,722)	\$ (749,637)	\$ (558,820)	\$ (455,480)	Continued:
					Primary government, net (expense) / revenue
					General revenues and other changes in net position
					Governmental activities:
					Taxes:
440,282	506,222	506,327	462,817	396,167	Property taxes
36,289	47,683	40,985	51,093	44,286	Sales tax and use tax
8,610	13,771	15,898	16,865	15,603	Other taxes
					Intergovernmental revenue - not restricted to programs:
246,493	273,825	274,282	245,723	220,190	Unrestricted intergovernmental revenue
29,026	87,041	138,071	122,517	78,288	Investment earnings
91,044	121,880	85,924	13,191	96,265	Other
(17,436)	(25,713)	(10,322)	(16,892)	19,888	Transfers
834,308	1,024,709	1,051,165	895,314	870,687	Governmental activities
					Business-type activities:
1,442	6,142	10,389	10,198	6,381	Investment earnings
-	-	-	-	-	Other
17,436	25,713	10,322	16,892	(19,888)	Transfers
18,878	31,855	20,711	27,090	(13,507)	Business-type activities
853,186	1,056,564	1,071,876	922,404	857,180	Total primary government
					Change in net position
119,251	267,693	319,558	327,311	375,903	Governmental activities
(3,487)	6,149	2,681	36,273	25,797	Business-type activities
\$ 115,764	\$ 273,842	\$ 322,239	\$ 363,584	\$ 401,700	Primary government change in net position

Table 3

COUNTY OF RIVERSIDE
Governmental Activities Tax Revenues By Source
Last Ten Fiscal Years
(Accrual basis of accounting)
(Dollars in Thousands)
June 30, 2015

Fiscal Year Ending June 30	Property Tax	Property Transfer Tax	Sales and Use Tax	Unrestricted Intergovernmental Revenue	Other Tax	Total
2015	\$ 314,599	\$ 12,905	\$ 32,851	\$ 244,003	\$ 18,632	\$ 622,990
2014	284,819	12,288	35,443	227,303	27,764	587,617
2013	266,294	11,123	29,751	220,811	37,883	565,862
2012	312,972	9,365	26,744	226,384	6,715	582,180
2011	357,908	9,959	45,489	235,153	9,004	657,513
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



Source: Auditor-Controller, County of Riverside

Table 4

COUNTY OF RIVERSIDE
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)
(Dollars in Thousands)
June 30, 2015

	Fiscal Year Ending June 30					
	2015	2014	2013	2012	2011	2010
General Fund						
Nonspendable	\$ 2,001	\$ 2,045	\$ 3,247	\$ 1,834	\$ 2,214	\$ 3,201
Restricted	122,967	117,595	101,440	101,651	98,552	93,653
Committed	39,422	32,820	42,183	52,439	50,097	250,444
Assigned	5,144	7,772	10,460	8,764	3,463	2,998
Unassigned	225,855	203,444	199,919	171,910	189,236	36,190
Total general fund	395,389	363,676	357,249	336,598	343,562	386,486
Transportation						
Nonspendable	3,776	1,101	1,044	1,014	-	-
Restricted	49,875	62,767	79,127	95,805	-	-
Committed	2,719	2,244	1,310	1,811	-	-
Assigned	14,782	14,063	12,821	4,935	-	-
Total transportation	71,152	80,175	94,302	103,565	-	-
Flood Control						
Nonspendable	731	1	1	1	1	1
Restricted	236,749	-	-	-	-	-
Committed	-	258,580	253,117	252,368	237,211	222,944
Assigned	3,174	-	1,807	3,890	13,741	18,979
Total Flood Control	240,654	258,581	254,925	256,259	250,953	241,924
Public Facilities Improvements						
Restricted	120,141	123,860	153,404	131,184	158,628	200,501
Committed	3,000	3,000	1,912	-	6,451	10,850
Assigned	15,480	7,803	44,244	111,324	128,023	127,302
Total public facilities improvements	138,621	134,663	199,560	242,508	293,102	338,653
Public Financing Authority						
Restricted	302,498	-	-	-	-	-
Total public financing authority	302,498	-	-	-	-	-
Redevelopment Capital Projects						
Nonspendable	-	-	-	-	72,055	79,257
Committed	-	-	-	-	115,617	93,028
Assigned	-	-	-	-	83,881	96,062
Total redevelopment capital projects	-	-	-	-	271,553	268,347
Nonmajor Governmental Funds						
Nonspendable	1,181	1,208	1,168	1,241	84,769	84,744
Restricted	168,472	182,139	174,552	354,214	410,787	434,900
Committed reported in:						
Special revenue funds	4,402	9,750	15,763	12,973	21,381	6,196
Debt service funds	-	-	-	-	1,206	1,206
Capital projects funds	-	-	151	323	1,690	355
Assigned	34,552	32,370	17,088	25,763	86,572	30,314
Total nonmajor governmental funds	208,607	225,467	208,722	394,514	606,405	557,715
Total all governmental funds	\$ 1,356,921	\$ 1,062,562	\$ 1,114,758	\$ 1,333,444	\$ 1,765,575	\$ 1,793,125

Note: In fiscal year 2010-11 the County implemented GASB Statement No. 54 under which governmental fund balances are reported as nonspendable, restricted, committed, assigned, and unassigned. Fiscal year 2009-10 fund balances have been recharacterized to comply with GASB Statement No. 54 in order to facilitate year-to-year comparisons. In fiscal year 2011-12 Redevelopment Capital Projects are reported under the Successor Agency.

In fiscal year 2012-13 Transportation became a major fund, therefore only fiscal year 2011-12 and 2012-13 are presented for comparison purposes.

Source: Auditor-Controller, County of Riverside

Table 4

COUNTY OF RIVERSIDE
Fund Balances of Governmental Funds
Last Ten Fiscal Years (Continued)
(Modified accrual basis of accounting)
(Dollars in Thousands)
June 30, 2015

	Fiscal Year Ending June 30			
	2009	2008	2007	2006
General Fund				
Reserved	\$ 91,196	\$ 84,466	\$ 88,233	\$ 100,436
Unreserved, designated	203,821	335,630	339,773	277,833
Unreserved, undesignated	77,104	58,672	142,958	68,649
Total general fund	372,121	478,768	570,964	446,918
Transportation				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Total transportation	-	-	-	-
Flood Control				
Reserved	1,794	4,500	-	940
Unreserved, designated	30,149	1,755	134,396	133,906
Unreserved, undesignated	196,973	193,170	32,724	3,044
Total Flood Control	228,916	199,425	167,120	137,890
Public Facilities Improvements				
Reserved	538,431	590,915	256,338	222,983
Unreserved, undesignated	-	-	-	-
Total public facilities improvements	538,431	590,915	256,338	222,983
Public Financing Authority				
Restricted	-	-	-	-
Total public financing authority	-	-	-	-
Redevelopment Capital Projects				
Reserved	189,627	122,036	269,263	88,391
Unreserved, undesignated	116,076	234,582	118,186	120,313
Total redevelopment capital projects	305,703	356,618	387,449	208,704
Nonmajor Governmental Funds				
Reserved	371,076	331,147	192,566	196,938
Unreserved, designated reported in:				
Special revenue funds	27,666	37,121	53,268	78,501
Capital projects funds	6,933	6,935	9,671	2,056
Unreserved, undesignated reported in:				
Special revenue funds	151,939	139,367	115,637	106,564
Capital projects funds	-	-	-	-
Total nonmajor governmental funds	557,614	514,570	371,142	384,059
Total all governmental funds	\$ 2,002,785	\$ 2,140,296	\$ 1,753,013	\$ 1,400,554

Table 5

COUNTY OF RIVERSIDE
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)
(Dollars in Thousands)
June 30, 2015

	Fiscal Year Ending June 30				
	2015	2014	2013	2012	2011
Revenues					
Taxes	\$ 379,358	\$ 361,900	\$ 347,166	\$ 355,796	\$ 427,892
Licenses, permits, and franchise fees	21,893	20,377	18,798	19,513	20,294
Fines, forfeitures, and penalties	79,059	82,290	86,381	90,163	95,290
Use of money and property:					
Investments earnings (loss)	7,989	10,187	2,370	10,827	18,305
Rents and concessions	25,548	29,925	19,246	19,588	17,659
Aid from other governmental agencies:					
Federal	634,269	544,478	569,330	577,654	609,531
State	1,304,580	1,172,107	1,047,485	986,658	921,329
Other	153,687	136,461	132,120	156,678	130,362
Charges for services	519,382	483,346	464,274	449,888	458,744
Other revenue	119,337	88,055	91,329	95,119	95,279
Total revenues	<u>3,245,102</u>	<u>2,929,126</u>	<u>2,778,499</u>	<u>2,761,884</u>	<u>2,794,685</u>
Expenditures					
General government	190,209	214,212	208,242	291,227	311,025
Public protection	1,202,873	1,186,900	1,117,397	1,072,442	1,081,489
Public ways and facilities	292,096	177,965	177,467	168,015	176,184
Health and sanitation	482,545	421,494	393,557	375,668	353,904
Public assistance	928,098	851,061	798,850	802,104	824,471
Education	20,755	19,470	18,819	18,942	19,282
Recreation and culture	23,716	15,911	16,590	15,220	18,755
Debt service:					
Principal	83,928	70,840	55,363	65,002	80,928
Interest	44,005	45,953	27,988	49,041	83,902
Cost of issuance	950	623	378	15	5,212
Capital outlay	103,211	58,046	25,427	22,583	30,439
Total expenditures	<u>3,372,386</u>	<u>3,062,475</u>	<u>2,840,078</u>	<u>2,880,259</u>	<u>2,985,591</u>
Revenues over (under) expenditures	(127,284)	(133,349)	(61,579)	(118,375)	(190,906)
Other financing sources (uses)					
Transfers in	550,783	248,448	231,574	323,052	267,985
Transfers out	(559,368)	(253,012)	(233,809)	(332,724)	(277,943)
Issuance of debt	346,000	64,000	-	-	170,481
Issuance of refunding bonds	-	20,510	19,140	33,360	-
Discount on long-term debt	-	-	-	-	-
Premium on long-term debt	28,699	1,338	759	2,840	-
Redemption of refunded debt	-	-	(18,155)	(32,797)	-
Payment to escrow agent	-	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-	6
Capital leases	54,529	2,965	1,721	2,671	8,321
Total other financing sources (uses)	<u>420,643</u>	<u>84,249</u>	<u>1,230</u>	<u>(3,598)</u>	<u>168,850</u>
Net change in fund balances	<u>\$ 293,359</u>	<u>\$ (49,100)</u>	<u>\$ (60,349)</u>	<u>\$ (121,973)</u>	<u>\$ (22,056)</u>
Debt service as a % of non-capital expenditures	4.27%	4.21%	3.35%	4.50%	6.17%

Source: Auditor-Controller, County of Riverside

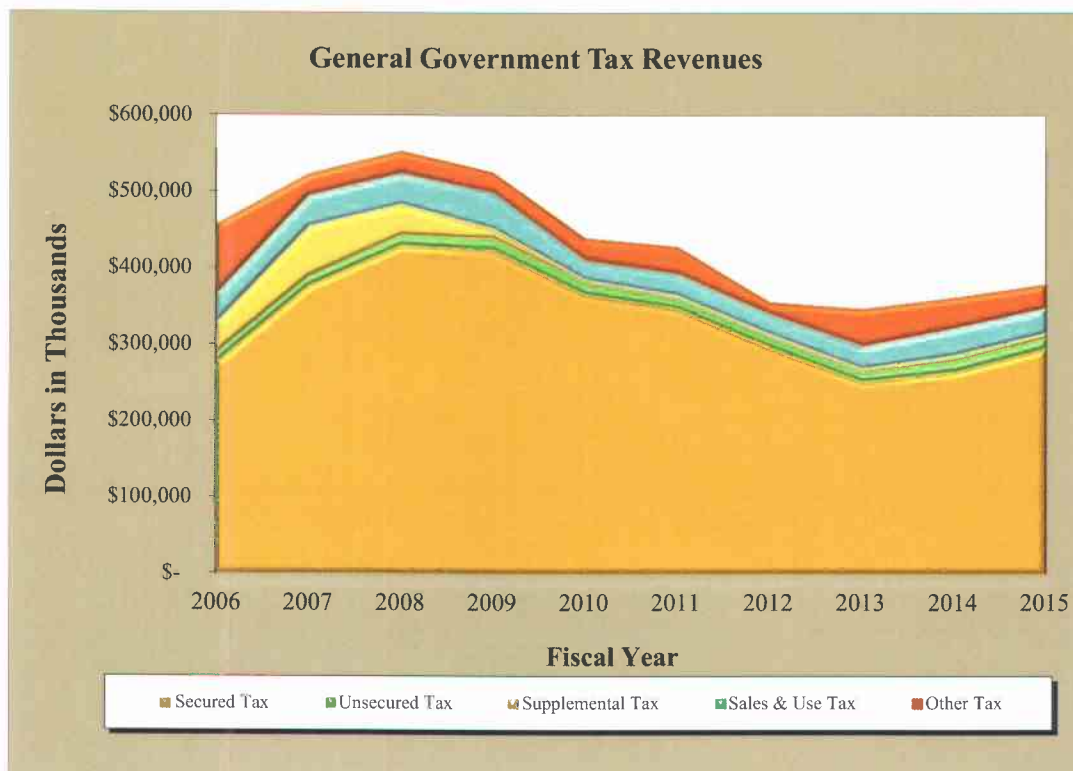
Table 5

Fiscal Year Ending June 30					
2010	2009	2008	2007	2006	
\$ 439,435	\$ 525,238	\$ 553,158	\$ 523,028	\$ 457,117	Revenues
19,197	22,546	24,652	25,981	21,733	Taxes
114,320	108,572	92,029	82,946	62,984	Licenses, permits, and franchise fees
					Fines, forfeitures, and penalties
					Use of money and property:
26,929	81,040	128,307	113,789	73,838	Investments earnings (loss)
17,393	17,151	15,486	43,171	41,798	Rents and concessions
					Aid from other governmental agencies:
636,167	546,030	544,587	496,685	451,036	Federal
857,191	955,389	971,299	937,630	830,634	State
172,598	140,757	103,858	89,111	69,042	Other
469,340	460,439	447,889	431,676	439,594	Charges for services
65,711	84,348	102,132	115,863	110,870	Other revenue
<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>	Total revenues
					Expenditures
554,315	430,712	409,336	320,254	270,340	General government
1,068,051	1,126,662	1,083,719	972,006	855,133	Public protection
130,310	148,544	152,603	157,055	141,017	Public ways and facilities
341,244	390,668	375,259	348,921	346,738	Health and sanitation
812,848	766,407	747,576	686,295	629,553	Public assistance
18,910	15,731	17,907	14,830	11,108	Education
12,620	12,801	11,647	11,707	12,727	Recreation and culture
					Debt service:
73,378	54,587	46,483	44,222	45,516	Principal
78,689	86,768	91,126	78,204	73,707	Interest
1,819	2,436	3,868	5,565	4,925	Cost of issuance
39,844	48,899	36,691	58,525	25,639	Capital outlay
<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>	Total expenditures
(313,747)	(142,705)	7,182	162,296	142,243	Revenues over (under) expenditures
					Other financing sources (uses)
463,296	538,029	805,400	313,044	294,835	Transfers in
(479,143)	(562,345)	(814,607)	(328,624)	(277,680)	Transfers out
81,745	-	294,084	34,173	178,750	Issuance of debt
70,365	78,895	111,125	259,600	-	Issuance of refunding bonds
(626)	-	(2,898)	-	-	Discount on long-term debt
937	-	3,272	2,876	857	Premium on long-term debt
-	-	-	-	-	Redemption of refunded debt
(65,713)	(76,300)	(24,290)	(103,396)	(35,684)	Payment to escrow agent
-	-	1,159	916	2,064	Proceeds from the sale of capital assets
31,018	22,746	8,670	8,811	7,929	Capital leases
<u>101,879</u>	<u>1,025</u>	<u>381,915</u>	<u>187,400</u>	<u>171,071</u>	Total other financing sources (uses)
<u>\$ (211,868)</u>	<u>\$ (141,680)</u>	<u>\$ 389,097</u>	<u>\$ 349,696</u>	<u>\$ 313,314</u>	Net change in fund balances
5.85%	5.54%	5.28%	5.07%	5.47%	Debt service as a % of non-capital expenditures

Table 6

COUNTY OF RIVERSIDE
General Government Tax Revenues By Source
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Dollars in Thousands)
June 30, 2015

Fiscal Year Ending June 30	Secured Tax	Unsecured Tax	Supplemental Tax	Sales & Use Tax	Other Taxes	Total
2015	\$ 294,888	\$ 13,909	\$ 6,168	\$ 32,851	\$ 31,542	\$ 379,358
2014	264,643	13,597	8,165	35,443	40,052	361,900
2013	251,236	12,459	4,714	29,751	49,006	347,166
2012	295,974	13,499	3,498	26,626	16,199	355,796
2011	346,356	13,404	3,681	28,393	36,058	427,892
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

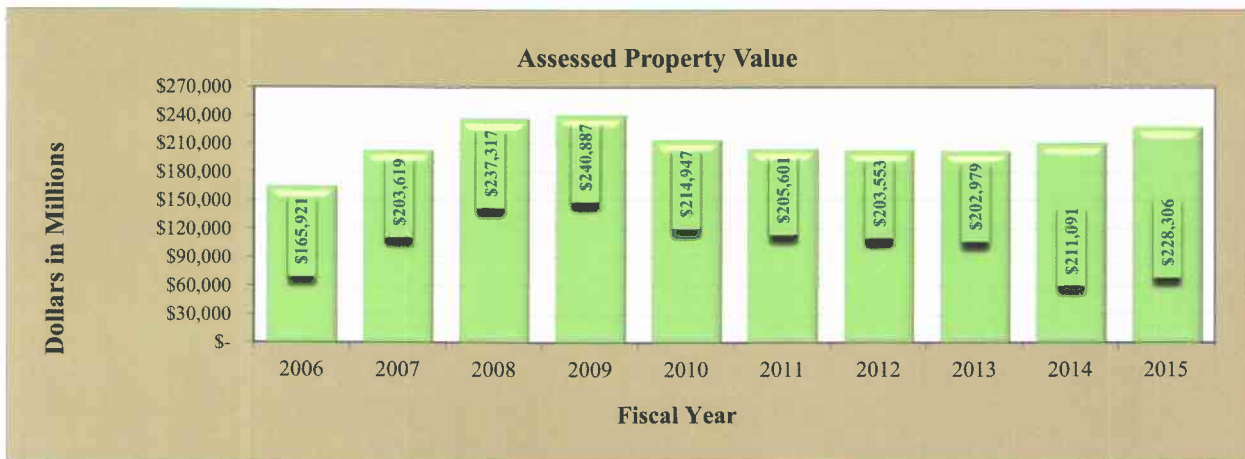


Source: Auditor-Controller, County of Riverside

Table 7

COUNTY OF RIVERSIDE
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(Dollars in Thousands)
June 30, 2015

	Fiscal Year Ending June 30				
	2015	2014	2013	2012	2011
Real property					
Secured property	\$ 228,131,826	\$ 210,523,063	\$ 201,971,552	\$ 202,313,851	\$ 204,153,163
Unsecured property	7,676,875	7,868,150	8,123,443	8,057,242	8,121,065
Total gross assessed value	235,808,701	218,391,213	210,094,995	210,371,093	212,274,228
Less:					
Tax-exempt real property	7,502,942	7,300,462	7,116,048	6,818,361	6,673,229
Total taxable assessed value	\$ 228,305,759	\$ 211,090,751	\$ 202,978,947	\$ 203,552,732	\$ 205,600,999
Total direct tax rate	1.0	1.0	1.0	1.0	1.0



Source: Auditor-Controller, County of Riverside

Table 7

Fiscal Year Ending June 30					
2010	2009	2008	2007	2006	
\$ 213,144,336	\$ 238,312,506	\$ 235,351,116	\$ 202,009,520	\$ 164,618,837	Real property
8,227,172	8,685,393	7,540,803	6,735,421	6,316,569	Secured property
221,371,508	246,997,899	242,891,919	208,744,941	170,935,406	Unsecured property
					Total gross assessed value
6,424,030	6,111,231	5,574,813	5,125,567	5,014,256	Less:
					Tax-exempt real property
<u>\$ 214,947,478</u>	<u>\$ 240,886,668</u>	<u>\$ 237,317,106</u>	<u>\$ 203,619,374</u>	<u>\$ 165,921,150</u>	Total taxable assessed value
1.0	1.0	1.0	1.0	1.0	Total direct tax rate

Table 8

COUNTY OF RIVERSIDE
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years
June 30, 2015

Fiscal Year Ending June 30	County Direct Rates		Range of Overlapping Rates			Total Direct & Overlapping Rates
	Secured Property Tax Levy	Debt Service	Total City Rate	Total School Districts Rate	Total Special Districts Rate	
2015	1.00000%	0.14640%	0% to .00626%	0 to .17234%	0% to .53052%	1.14640% to 1.53052%
2014	1.00000%	0.13830%	0% to .00673%	.01768% to .17571%	0% to .55075%	1.13830% to 1.55075%
2013	1.00000%	0.14340%	0% to .00572%	.01702% to .17570%	0% to .58076%	1.14340% to 1.58076%
2012	1.00000%	0.12540%	0% to .00571%	.01700% to .14030%	0% to .53864%	1.12540% to 1.53864%
2011	1.00000%	0.12540%	0% to .00575%	.01499% to .13224%	0% to .50000%	1.12540% to 1.50000%
2010	1.00000%	0.12220%	.00064% to .00577%	.01242% to .12628%	0% to .50000%	1.12220% to 1.50000%
2009	1.00000%	0.10950%	.00119% to .00747%	.01254% to .10963%	0% to .50000%	1.10950% to 1.50000%
2008	1.00000%	0.09190%	.00178% to .00627%	.00549% to .08521%	0% to .50000%	1.09190% to 1.50000%
2007	1.00000%	0.07720%	.00249% to .00821%	.00578% to .10282%	0% to .54324%	1.07720% to 1.54324%
2006	1.00000%	0.08050%	.00426% to .00861%	.01435% to .10210%	0% to .50997%	1.08050% to 1.50997%

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
June 30, 2015

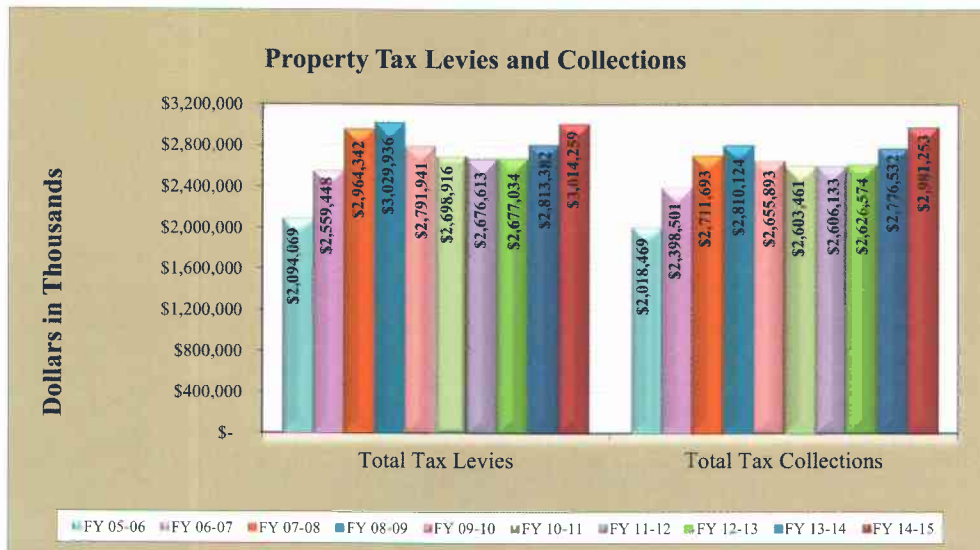
Tax payer	Fiscal Year			
	2015		2006	
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Southern California Edison Company	\$ 42,005	1.32%	\$ 8,679	0.41%
Verizon California Inc.	9,450	0.30%	7,242	0.34%
Centex Homes			7,057	0.33%
KB Home Coastal Inc.			3,743	0.18%
Southern California Gas Company	7,762	0.24%	3,737	0.18%
Pulte Home Corporation			5,400	0.25%
Ryland Homes of California Inc.			3,558	0.17%
Western Pacific Housing Inc.			3,266	0.15%
Blythe Energy, LLC	4,659	0.15%	3,008	0.14%
Wolf Creek Development			2,567	0.12%
CPV Sentinel, LLC	9,335	0.29%		
Inland Empire Energy Center, LLC	3,697	0.12%		
Ross Dress for Less Inc.	3,255	0.10%		
Walgreen Company	3,145	0.10%		
Chelsea GCA Realty Partnership	3,133	0.10%		
Tyler Mall LTD Partnership	2,967	0.09%		
Total	\$ 89,408	2.81%	\$ 48,257	2.27%

Source: Treasurer-Tax Collector, County of Riverside

Table 10

COUNTY OF RIVERSIDE
Property Tax Levies and Collections
Last Ten Fiscal Years
(Dollars in Thousands)
June 30, 2015

Fiscal Year Ending June 30	Total Secured Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections as of June 30	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2015	\$ 3,014,259	\$ 2,968,113	98.47%	\$ 13,140	\$ 2,981,253	98.91%
2014	2,813,382	2,763,665	98.23%	12,867	2,776,532	98.69%
2013	2,677,034	2,618,818	97.83%	7,756	2,626,574	98.12%
2012	2,676,613	2,605,691	97.35%	442	2,606,133	97.37%
2011	2,698,916	2,603,461	96.46%	-	2,603,461	96.46%
2010	2,791,941	2,652,513	95.01%	3,380	2,655,893	95.13%
2009	3,029,936	2,807,718	92.67%	2,406	2,810,124	92.75%
2008	2,964,342	2,708,669	91.38%	3,024	2,711,693	91.48%
2007	2,559,448	2,379,273	92.96%	19,228	2,398,501	93.71%
2006	2,094,069	2,005,139	95.75%	13,330	2,018,469	96.39%



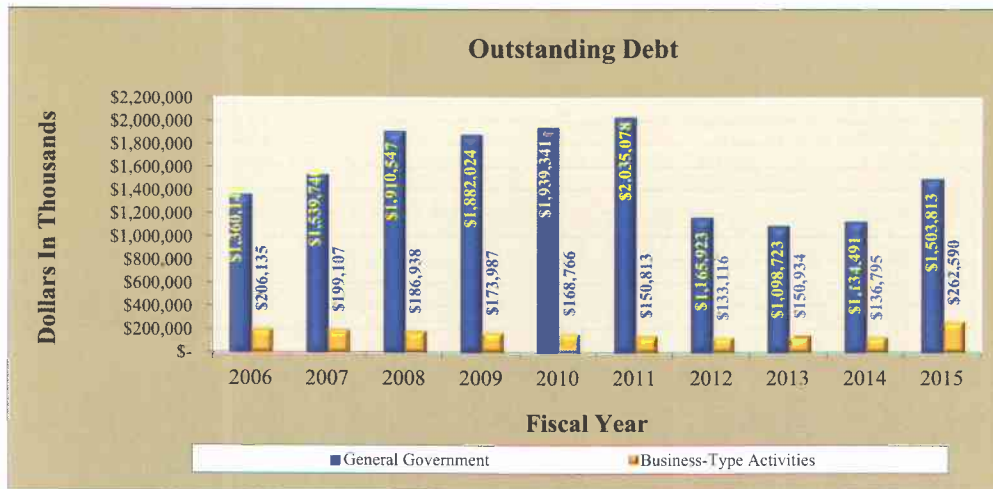
*Delinquent taxes reported by year of collection; data by levy year unavailable.

Source: Auditor-Controller, County of Riverside

Table 11

COUNTY OF RIVERSIDE
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Dollars in Thousands, Except Per Capita Amount)
June 30, 2015

	2015	2014	2013	Fiscal Year 2012	Ending June 30 2011
General government					
Bonds	\$ 1,141,497	\$ 810,186	\$ 744,460	\$ 750,492	\$ 1,551,323
Certificates of participation	211,688	240,593	282,095	309,511	367,272
Note and loans	3,350	3,890	4,420	4,925	5,355
Capital leases	147,278	79,822	67,748	100,995	111,128
Business-type activities					
Bonds	119,917	132,941	143,710	121,061	134,983
Capital leases	5,878	3,854	7,224	12,055	15,830
Total primary government	\$ 1,629,608	\$ 1,271,286	\$ 1,249,657	\$ 1,299,039	\$ 2,185,891
Percentage of personal income	2.23%	1.65%	1.66%	1.78%	3.07%
Per capita	\$ 765	\$ 558	\$ 554	\$ 583	\$ 986



Note: Per Capita is an estimate for fiscal years 2013-14 and 2014-15

Source: California State Department of Finance
Auditor-Controller, County of Riverside
Bureau of Economic Analysis

Table 11

				Fiscal Year Ending June 30		
2010	2009	2008	2007	2006		
General government						
\$ 1,408,017	\$ 1,359,277	\$ 1,086,397	\$ 806,398	\$ 814,443		Bonds
385,447	391,914	408,024	335,866	348,486		Certificates of participation
21,987	13,222	310,809	310,139	113,383		Note and loans
123,890	117,611	105,317	87,337	83,829		Capital leases
Business-type activities						
147,924	159,959	170,814	181,263	191,142		Bonds
20,842	14,028	16,124	17,844	14,993		Capital leases
<u>\$ 2,108,107</u>	<u>\$ 2,056,011</u>	<u>\$ 2,097,485</u>	<u>\$ 1,738,847</u>	<u>\$ 1,566,276</u>		Total primary government
3.37%	3.28%	3.25%	2.90%	2.81%		Percentage of personal income
\$ 985	\$ 975	\$ 1,004	\$ 856	\$ 807		Per capita

Table 12

COUNTY OF RIVERSIDE
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(Dollars in Thousands, Except Per Capita Amount)
June 30, 2015

	Fiscal Year Ending June 30				
	2015	2014	2013	2012	2011
Bonds	\$ 1,261,414	\$ 943,127	\$ 888,170	\$ 871,553	\$ 1,686,306
Less:					
Amounts available in debt service fund	71,947	80,405	79,951	78,236	151,405
Total net obligation bonds outstanding	<u>\$ 1,189,467</u>	<u>\$ 862,722</u>	<u>\$ 808,219</u>	<u>\$ 793,317</u>	<u>\$ 1,534,901</u>
Percentage of estimated					
Actual taxable value of property	0.30%	0.31%	0.30%	0.29%	0.56%
Per capita	\$ 515	\$ 378	\$ 358	\$ 356	\$ 692

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

Fiscal Year Ending June 30					
2010	2009	2008	2007	2006	
\$ 1,555,941	\$ 1,519,236	\$ 1,257,211	\$ 987,661	\$ 1,005,585	Bonds
127,206	147,568	119,597	73,308	79,935	Less:
					Amounts available in debt service fund
<u>\$ 1,428,735</u>	<u>\$ 1,371,668</u>	<u>\$ 1,137,614</u>	<u>\$ 914,353</u>	<u>\$ 925,650</u>	Total net obligation bonds outstanding
Percentage of estimated					
0.51%	0.43%	0.36%	0.34%	0.43%	Actual taxable value of property
\$ 668	\$ 651	\$ 545	\$ 450	\$ 477	Per capita

Table 13

COUNTY OF RIVERSIDE
Direct and Overlapping Governmental Activities Debt
as of June 30, 2015
(Dollars in Thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Applicable Percentage</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes: County	\$ 10,780,228	86.00%	<u>\$ 9,271,415</u>
Subtotal, overlapping debt			9,271,415
County of Riverside direct debt			<u>1,508,813</u>
Total direct and overlapping debt			<u>\$ 10,780,228</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 borne by the residents and businesses of the County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne 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.

Table 14

COUNTY OF RIVERSIDE
Legal Debt Margin Information
Last Ten Fiscal Years
(Dollars in Thousands)
June 30, 2015

	Fiscal Year Ending June 30				
	2015	2014	2013	2012	2011
Debt limit	\$ 2,853,822	\$ 2,638,634	\$ 2,537,237	\$ 2,544,409	\$ 2,570,012
Total net debt applicable to limit	(1,189,467)	(862,722)	(808,219)	(793,317)	(1,534,901)
Legal debt margin	<u>\$ 1,664,355</u>	<u>\$ 1,775,912</u>	<u>\$ 1,729,018</u>	<u>\$ 1,751,092</u>	<u>\$ 1,035,111</u>
Total net debt applicable to the limit as a percentage of debt limit	41.7%	32.7%	31.8%	31.2%	59.7%

Legal Debt Margin Calculated for Fiscal Year 2015

Assessed value	\$ 230,400,099
Less: Homeowners exemptions	<u>2,094,340</u>
Total assessed value	<u>228,305,759</u>
Debt limit (1.25% of total assessed value)	<u>2,853,822</u>
Debt applicable to limit:	
General obligation bonds (Governmental & Business-type)	1,261,414
Less: Amount set aside for repayment of general obligation debt	<u>71,947</u>
Total net debt applicable to limit	<u>1,189,467</u>
Legal debt margin	<u>\$ 1,664,355</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

						Fiscal Year Ending June 30		
2010	2009	2008	2007	2006				
\$ 2,686,843	\$ 3,011,083	\$ 2,966,464	\$ 2,598,369	\$ 2,125,832			Debt limit	
(1,428,735)	(1,211,709)	(966,800)	(733,090)	(603,194)			Total net debt applicable to limit	
\$ 1,258,108	\$ 1,799,374	\$ 1,999,664	\$ 1,865,279	\$ 1,522,638			Legal debt margin	
53.2%	40.2%	32.6%	28.2%	28.4%			Total net debt applicable to the limit as a percentage of debt limit	

Table 15

COUNTY OF RIVERSIDE
Pledged-Revenue Coverage
Last Ten Fiscal Years
(Dollars in Thousands)
June 30, 2015

Fiscal Year Ending June 30	Lease Revenue Bonds						Coverage
	Revenue from Lease Payments	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
2015	\$ 24,867	\$ 3,464	\$ 21,403	\$ 19,221	\$ 19,268	55.61%	
2014	25,770	1,666	24,104	16,370	16,147	74.13%	
2013	25,182	1,517	23,665	14,159	12,707	88.09%	
2012	22,779	2,805	19,974	16,325	15,583	62.60%	
2011	16,067	2,072	13,995	15,355	16,039	44.58%	
2010	30,318	3,336	26,982	14,455	16,642	86.77%	
2009	39,334	10,682	28,652	13,160	16,865	95.43%	
2008	60,656	43,790	16,866	12,545	17,116	56.86%	
2007	31,046	5,939	25,107	12,115	16,976	86.31%	
2006	25,371	785	24,586	11,600	17,355	84.91%	

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

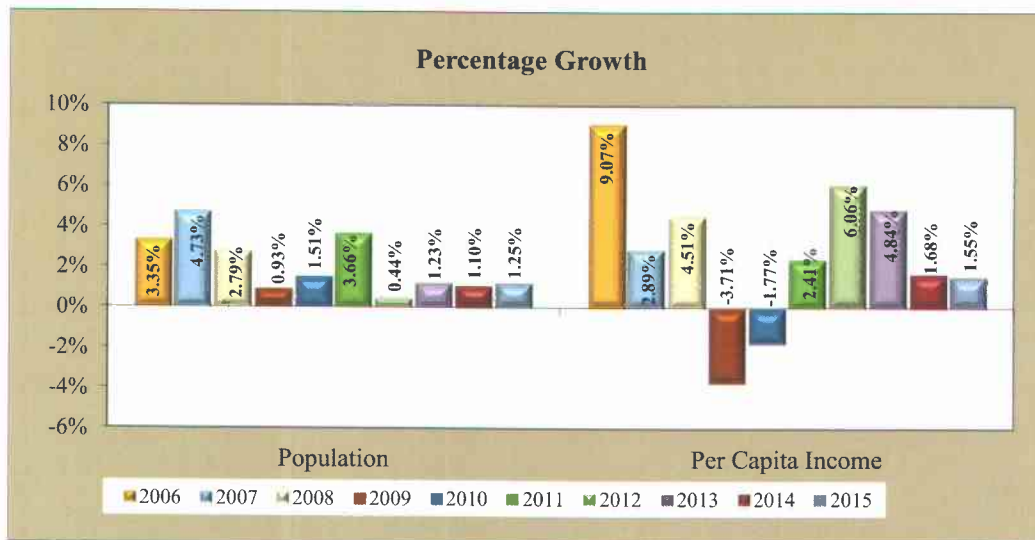
Table 15

Inland Empire Tobacco Securitization Bonds							Fiscal Year Ending June 30
Revenue from Tobacco Settlement	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage		
			Principal	Interest			
\$ 9,092	\$ 113	\$ 8,979	\$ 2,325	\$ 6,665	99.88%	2015	
9,283	105	9,178	2,435	6,781	99.59%	2014	
15,687	123	15,564	8,650	7,193	98.24%	2013	
9,462	107	9,355	1,655	5,301	134.49%	2012	
9,290	123	9,167	6,135	3,615	94.02%	2011	
6,496	155	6,341	3,610	3,794	85.64%	2010	
9,500	134	9,366	4,235	3,995	113.80%	2009	
7,798	2,448	5,350	3,785	3,306	75.45%	2008	
-	-	-	-	-	0.00%	2007	
-	-	-	-	-	0.00%	2006	

Table 16

COUNTY OF RIVERSIDE
Demographic and Economic Statistics
Last Ten Fiscal Years
June 30, 2015

Fiscal Year Ending June 30	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	School Enrollment	Unemployment Rate
2015	2,308,441	\$ 78,099,000 ¹	\$ 34,359 ¹	425,883	6.60%
2014	2,279,967	76,064,000 ¹	33,836 ¹	426,227	8.40%
2013	2,255,059	76,289,477	33,278	425,968	10.20%
2012	2,227,577	71,555,000	31,742	425,707	12.60%
2011	2,217,778	69,438,900	29,927	424,086	14.40%
2010	2,139,535	64,376,498	29,222	423,986	14.50%
2009	2,107,653	63,228,086	29,748	419,643	14.00%
2008	2,088,322	64,504,000	30,894	420,450	8.40%
2007	2,031,625	61,024,000	29,560	404,331	5.70%
2006	1,939,814	53,246,505	28,730	394,687	5.10%



Notes 1: Projection based on 10 years' running average (2005 - 2014)

Source: Bureau of Economic Analysis
 Riverside County Superintendent of Schools
 State of California, Employment Development Department
 California State Department of Finance

Table 17

COUNTY OF RIVERSIDE
Principal Employers
Current Year and Nine Years Ago
June 30, 2015

Employer	Fiscal Year			
	2015		2006	
	Employees	Percentage of Total County Employment	Employees	Percentage of Total County Employment
County of Riverside	20,684	2.17%	18,035	2.22%
March Air Reserve Base	8,500	0.89%	3,901	0.48%
Stater Brothers Market	6,900	0.72%	6,000	0.74%
Wal-Mart	6,550	0.69%		
University of California Riverside	5,768	0.60%	6,856	0.84%
Kaiser Permanente Riverside Medical Center	5,300	0.56%	3,025	0.37%
Pechanga Resort Casino			4,600	0.57%
Corona-Norco Unified School District	4,932	0.52%		
Temecula Valley Unified School District	4,000	0.42%	2,651	0.33%
Riverside Unified School District	3,871	0.41%	3,869	0.48%
Guidant Corporation			3,000	0.37%
Hemet Unified School District	3,400	0.36%		
Morongo Casino, Resort & Spa			2,500	0.31%
Total	69,905	7.32%	54,437	6.40%

Source: Economic Development Agency

Table 18

COUNTY OF RIVERSIDE
Full-time Equivalent County Government Employees by Function/Program
Last Ten Fiscal Years
June 30, 2015

<u>Function/Program</u>	<u>Full-time Equivalent Employees</u>				
	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General government					
Legislative and administrative	84	86	89	81	87
Finance	408	415	399	405	411
Counsel	70	66	65	65	64
Personnel	180	157	154	159	172
Elections	23	24	25	34	39
Communication	-	-	-	11	11
Property management	404	394	397	507	531
Promotion	54	43	45	117	139
Other general	27	85	32	31	32
Public protection					
Judicial	1,202	1,239	1,221	1,294	1,345
Police protection	2,466	2,410	2,351	2,304	2,408
Detention and correction	2,389	2,216	2,169	2,085	2,067
Fire protection	227	212	212	200	198
Protection/inspection	76	83	86	86	87
Other protection	554	830	544	600	615
Administration	68	81	82	75	62
Public ways and facilities					
Public ways	387	375	370	411	413
Parking facilities	17	17	20	18	18
Health and sanitation					
Health	2,236	2,075	1,959	2,118	2,063
Hospital care	32	35	37	34	31
Public health ambulatory care	267	-	266	-	-
California children's services	142	139	134	140	138
Public assistance					
Aid programs	3,980	3,610	3,484	3,334	3,089
Veterans' services	14	13	13	12	12
Other assistance	270	271	291	289	355
Education, recreation and culture					
Library services	5	7	7	10	1
Agricultural extension	5	5	5	5	5
Cultural services	2	2	2	3	3
County business-type functions					
Hospital care	2,399	2,517	2,581	2,351	2,295
Sanitation	164	153	153	160	174
Internal service	2,876	2,763	2,641	2,775	2,315
Special districts/Component units	739	719	693	660	591
Total	<u>21,767</u>	<u>21,042</u>	<u>20,527</u>	<u>20,374</u>	<u>19,771</u>

Note: Temporary employees, 1,675, filled as of April 28, 2015 are included in the total number employees.

Source: County of Riverside, fiscal year 2015-16 Recommended Budget

Table 18

2010	2009	2008	2007	2006	Function/Program
					General government
98	92	96	92	93	Legislative and administrative
438	456	522	477	445	Finance
70	69	69	69	58	Counsel
167	182	216	191	179	Personnel
42	41	40	39	31	Elections
12	11	10	-	-	Communication
500	494	468	387	323	Property management
180	186	177	168	142	Promotion
36	36	39	-	-	Other general
					Public protection
1,444	1,485	1,506	1,371	1,204	Judicial
2,449	2,586	2,474	2,354	2,113	Police protection
2,076	2,220	2,174	1,972	1,811	Detention and correction
188	190	199	165	145	Fire protection
100	98	114	274	254	Protection/inspection
669	737	778	541	523	Other protection
65	58	60	50	39	Administration
					Public ways and facilities
465	506	532	517	497	Public ways
20	-	-	-	-	Parking facilities
					Health and sanitation
2,024	2,075	2,214	2,023	1,939	Health
31	30	30	31	28	Hospital care
-	-	-	-	-	Public health ambulatory care
143	148	168	159	152	California children's services
					Public assistance
3,132	3,159	3,297	2,948	2,841	Aid programs
12	12	13	12	11	Veterans' services
348	285	305	302	283	Other assistance
					Education, recreation and culture
-	1	1	1	1	Library services
5	5	6	5	5	Agricultural extension
3	3	2	2	2	Cultural services
					County business-type functions
2,246	2,186	2,097	1,889	1,680	Hospital care
198	211	206	170	158	Sanitation
2,418	1,723	2,202	2,934	2,538	
547	533	534	526	540	
					Internal service
					Special districts/Component units
20,126	19,818	20,549	19,669	18,035	Total

Table 19

COUNTY OF RIVERSIDE
Operating Indicators by Function
Last Ten Fiscal Years
June 30, 2015

		Fiscal Year Ending June 30				
		2015	2014	2013	2012	2011
Function/Program						
Agricultural Commissioner						
Export phytosanitary certificates	d	14,825	16,067	18,346	19,875	20,406
Pesticide use inspections	e	1,025	834	783	793	764
Weights and measures regulated		139,701	138,321	138,547	137,727	134,290
Agriculture quality inspections		497	524	456	553	693
Plant pest inspections		10,792	11,635	10,361	11,931	9,584
Nursery acreage inspected		7,020	7,064	6,156	6,920	6,338
Weights and measures inspected		63,695	80,461	63,653	51,074	56,751
Assessor-Clerk-Recorder						
Assessments		914,886	909,432	906,467	904,706	904,040
Official records recorded		540,589	530,777	648,812	592,531	612,804
Vital records copies issued		75,708	85,309	78,405	78,768	80,391
Official records copies issued		18,307	22,329	32,792	26,153	28,990
Auditor-Controller						
Invoices paid		368,001	425,003	426,660	389,798	412,374
Vendor warrants (checks) issued		228,750	232,034	259,458	255,463	265,979
Active vendors		30,604	84,680	80,011	78,887	65,090
Payroll warrants (checks) issued		541,390	524,990	509,376	509,468	506,870
Average payroll warrants (checks) per pay period		20,823	20,192	19,591	19,595	19,495
Audits per fiscal year		26	34	25	26	26
Tax bills levied		1,003,952	998,203	984,268	972,577	999,241
Tax refunds/roll changes processed		47,556	38,739	63,500	79,606	123,476
Community Action Partnership						
Utility assistance (households)		15,115	16,087	13,911	21,912	22,207
Weatherization (households)		967	479	179	842	1,375
Energy education attendees	a	6,395	4,991	6,368	14,950	13,807
Disaster relief (residents)	b	13,387	24,274	11,316	13,968	12,058
Income tax returns prepared	b	4,325	3,453	3,111	2,711	3,006
After school programs (students)		2,114	20,700	19,200	20,700	18,400
Homeless program (bed nights)	c	-	-	-	-	-
Homeless program (meals)	c	-	-	-	-	-
Leadership program enrollment	b	-	-	-	166	593
Mediation (cases)		2,527	2,723	1,905	2,181	2,178
Environmental Health						
Facilities inspections		31,897	35,325	32,045	36,201	31,801
Public Health						
Patient visits		134,481	124,099	135,795	109,870	106,532
Patient services		290,900	363,442	353,269	392,621	390,607
Animal Control Services						
Animal impounds (live animals)		37,644	37,037	35,201	36,518	49,408
Spays and neuters completed		13,216	13,690	11,908	9,771	8,305
Animal licenses sold		65,020	122,105	-	-	-
Service calls fielded		40,251	-	-	-	-

Note:

a - Number of pamphlets mailed

b - Program not yet started / not tracked

c - Homeless program reporting responsibilities were transferred from Community Action

Partnership (CAP) to Department of Social Services (DPSS) at the end of fiscal year 2007-08

d - Phytosanitary = Plant pest cleanliness

e - Pesticide Use Inspections = Environmental monitoring

Source:

Various County Departments

Table 19

Fiscal Year Ending June 30					Function/Program
2010	2009	2008	2007	2006	
Agricultural Commissioner					
25,745	36,772	29,288	22,266	21,746 d	Export phytosanitary certificates
682	831	903	840	1,199 e	Pesticide use inspections
131,175	129,528	129,726	121,986	120,211	Weights and measures regulated
643	668	643	1,061	541	Agriculture quality inspections
9,667	48,944	25,987	14,532	4,975	Plant pest inspections
6,923	7,627	7,851	9,226	7,382	Nursery acreage inspected
77,278	80,862	83,269	97,039	150,308	Weights and measures inspected
Assessor-Clerk-Recorder					
941,928	942,174	938,462	920,555	896,998	Assessments
673,674	682,708	773,308	957,123	1,082,688	Official records recorded
87,194	97,422	97,427	88,640	82,015	Vital records copies issued
26,348	33,135	34,711	35,319	35,691	Official records copies issued
Auditor-Controller					
488,192	522,097	504,866	449,367	457,439	Invoices paid
300,428	320,613	255,767	237,645	235,044	Vendor warrants (checks) issued
64,761	59,685	75,575	68,358	62,699	Active vendors
532,904	532,202	522,215	496,386	469,692	Payroll warrants (checks) issued
19,737	20,469	20,085	19,092	18,065	Average payroll warrants (checks) per pay period
30	30	31	34	37	Audits per fiscal year
977,115	974,041	1,004,076	1,069,352	1,039,358	Tax bills levied
115,904	152,672	89,527	98,769	124,973	Tax refunds/roll changes processed
Community Action Partnership					
27,956	12,869	9,902	13,337	10,944	Utility assistance (households)
2,083	1,033	853	465	801	Weatherization (households)
11,725	10,775	19,396	14,590	10,389 a	Energy education attendees
17,989	15,336	16,366	13,551	8,605 b	Disaster relief (residents)
2,257	2,011	1,828	1,384	2,651 b	Income tax returns prepared
13,800	11,000	10,905	10,905	537	After school programs (students)
-	-	12,822	13,198	31,328 c	Homeless program (bed nights)
-	-	25,644	26,396	142,578 c	Homeless program (meals)
182	-	209	-	113 b	Leadership program enrollment
2,237	1,821	2,144	2,133	2,099	Mediation (cases)
Environmental Health					
31,213	34,273	33,009	31,760	32,000	Facilities inspections
Public Health					
142,617	125,767	149,223	139,885	123,843	Patient visits
313,409	466,800	601,889	438,639	369,041	Patient services
Animal Control Services					
62,770	71,834	30,305	27,362	29,206	Animal impounds (live animals)
7,225	8,480	7,208	5,645	5,806	Spays and neuters completed
-	-	-	-	-	Animal licenses sold
-	-	-	-	-	Service calls fielded

Table 19

Fiscal Year Ending June 30					Function/Program
2010	2009	2008	2007	2006	
County Library					
3,718,343	3,464,547	3,280,929	2,352,624	2,051,276	Total circulation - books
370,619	382,795	426,533	383,428	454,590	Reference questions answered
3,599,064	3,170,424	2,744,576	2,352,403	2,433,646	Patron door count
7,214	5,618	5,570	4,546	2,353	Programs offered
148,612	127,717	103,393	80,100	84,994	Program attendance
County Regional Medical Center					
96,993	88,459	82,584	76,666	73,448	Emergency room treatments
14,288	9,702	7,867	7,624	7,536	Emergency room services - MH
131,624	129,171	124,318	123,479	106,943	Clinic visits
23,536	23,253	23,433	24,393	22,262	Admissions
121,915	118,452	115,811	112,138	105,203	Patient days
23,559	23,238	23,440	24,430	22,244	Discharges
Fire					
94,193	91,707	89,404	89,329	86,129	Medical assistance
4,449	4,406	5,659	6,372	5,060	Fires extinguished
17,076	18,486	19,472	16,310	19,035	Other services
78	78	78	78	78	Communities served
Mental Health					
30,657	30,065	29,814	28,476	26,435	Mental health clients (crisis/long-term care)
16,736	18,712	17,746	18,597	18,120	Substance abuse clients
10,831	12,781	9,441	5,522	6,351	Detention clients
474	256	206	232	266	Probate conservatorship clients
675	240	279	279	294	Mental health conservatorship clients
Probation					
17,790	17,469	17,022	15,974	16,051 a	Adults on probation
248	241	293	343	322 b	Juveniles in secure detention
125	112	113	126	113 b	Juveniles in treatment facilities
11,385	10,783	12,463	14,283	13,218 a	Juveniles in detention facilities
Public Social Services					
31,022	26,905	22,310	20,336	19,880	CalWORKs clients
74,484	52,877	36,339	30,781	28,749	Food stamp clients
116,758	107,904	101,542	105,578	108,887	Medi-Cal clients
16,852	16,307	14,845	13,934	12,590	In-home support services
3,085	3,486	5,057	4,306	5,175	Foster care placements
9,591	10,217	11,912	12,333	11,639	Child welfare services
12,900	10,854	-	-	- c	Homeless program (bed nights)
25,800	21,707	-	-	- c	Homeless program (meals)

Table 19

COUNTY OF RIVERSIDE
Operating Indicators by Function
Last Ten Fiscal Years
June 30, 2015

		Fiscal Year Ending June 30				
		2015	2014	2013	2012	2011
Function/Program						
Registrar of Voters						
	Voting precincts	1,193	846	1,218	853	1,649
	Polling places	546	545	642	522	746
	Voters	a 891,630	887,000	943,402	852,217	1,009,933
	Poll workers	2,200	2,200	2,960	2,300	3,281
Sheriff						
	Number of bookings	54,025	60,826	57,330	53,691	53,974
	Coroner case load	12,958	12,164	11,639	10,947	10,555
	Calls for services	b 190,816	176,339	172,664	176,062	232,821
TLMA - Building & Safety						
	Building permits issued	1028	905	1116	836	863
	Building plans checked	c -	799	908	740	817
	Building structures inspected	c -	957	901	676	1168
Veterans' Services						
	Phone inquiries answered	d 32,778	31,445	36,107	36,707	43,617
	Client interviews	d 17,281	17,448	14,714	14,990	15,630
	Claims filed	d 6,345	5,998	5,735	6,030	5,485
	Emails	d 6,584	3,138	-	-	-
	Veterans reached at outreach events	3,725	-	-	-	-
Waste Resources						
	Landfill tonnage	1,475,122	1,383,266	1,102,626	1,071,309	1,071,394
	Recycling tonnage	1,386	2,503	2,679	2,206	2,499

Notes: a - Number of voters that were mailed voting materials for all elections in the fiscal year
b - Unincorporated areas
c - Information not available for fiscal year 2014-15
d - Program not yet started / not tracked

Source: Various County Departments

Table 19

Fiscal Year Ending June 30					Function/Program
2010	2009	2008	2007	2006	
Registrar of Voters					
2,370	2,387	3,474	1,472	1,872	Voting precincts
1,158	1,205	2,017	610	1,060	Polling places
1,815,892	1,747,556	1,705,406	931,821	1,658,509 a	Voters
4,186	6,287	8,355	2,622	3,992	Poll workers
Sheriff					
55,306	62,007	59,054	61,697	56,926	Number of bookings
10,027	9,582	9,394	9,212	8,943	Coroner case load
255,601	302,400	280,000	279,415	250,000 b	Calls for services
TLMA - Building & Safety					
1,568	1,337	2,658	5,786	10,232	Building permits issued
1,537	1,220	2,328	5,151	8,759 c	Building plans checked
1,774	2,650	4,506	8,580	9,593 c	Building structures inspected
Veterans' Services					
41,569	39,393	29,553	23,287	21,917 d	Phone inquiries answered
25,209	13,955	10,571	8,199	7,467 d	Client interviews
5,581	5,812	5,194	3,786	3,372 d	Claims filed
-	-	-	-	- d	Emails
-	-	-	-	-	Veterans reached at outreach events
Waste Resources					
1,032,942	1,024,267	1,220,124	1,325,284	1,423,469	Landfill tonnage
1,803	2,356	3,385	3,048	3,758	Recycling tonnage

Table 20

COUNTY OF RIVERSIDE
Capital Asset Statistics by Function
Last Ten Fiscal Years
June 30, 2015

Function/Program	Fiscal Year Ending June 30				
	2015	2014	2013	2012	2011
County Libraries					
Branch libraries	35	35	35	33	33
Book mobiles	2	2	2	2	2
Books in collection	1,382,932	1,393,689	1,657,925	1,570,834	1,668,434
County Regional Medical Center					
Major clinics	4	4	4	4	4
Routine and specialty clinics	44	44	37	32	30
Beds licensed	439	439	439	439	439
Fire					
Stations	37	37	38	42	46
Trucks	158	145	142	145	156
Parks and Recreation					
Regional parks	14	11	11	11	12
Historic sites	5	5	5	5	4
Nature centers	4	4	4	4	4
Archaeological sites	5	6	6	6	6
Wildlife reserves	7	9	9	9	9
RV and mobile home parks	2	3	3	3	3
Managed areas	15	5	5	5	5
Recreational facilities	1	3	2	2	2
Community centers	1	-	-	-	-
Sheriff					
Patrol stations	10	10	10	10	10
Patrol vehicles	932	928	916	915	896
Waste Resources					
Landfills	6	6	6	6	6
Capacity in tons	54,232,021	54,230,474	54,230,474	54,189,339	54,177,558

Source: Various County Departments

Table 20

Fiscal Year Ending June 30					Function/Program
2010	2009	2008	2007	2006	
County Libraries					
33	33	33	29	29	Branch libraries
2	2	2	2	2	Book mobiles
1,612,925	1,564,186	1,552,108	1,784,149	1,221,744	Books in collection
County Regional Medical Center					
4	4	4	4	4	Major clinics
30	30	30	30	30	Routine and specialty clinics
439	439	439	439	439	Beds licensed
Fire					
49	49	49	49	48	Stations
154	149	143	141	135	Trucks
Parks and Recreation					
12	13	13	13	13	Regional parks
4	6	6	6	6	Historic sites
4	5	5	5	5	Nature centers
6	7	7	7	7	Archaeological sites
9	16	16	16	16	Wildlife reserves
3	-	-	-	-	RV and mobile home parks
5	-	-	-	-	Managed areas
-	-	-	-	-	Recreational facilities
-	-	-	-	-	Community centers
Sheriff					
10	10	10	10	10	Patrol stations
883	923	974	702	598	Patrol vehicles
Waste Resources					
6	6	6	6	7	Landfills
51,794,663	51,794,663	51,609,663	51,609,663	52,392,284	Capacity in tons

RIVERSIDE COUNTY COMPREHENSIVE ANNUAL FINANCIAL REPORT



PAUL ANGULO, CPA, MA
COUNTY AUDITOR-CONTROLLER