

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 Regional Park and Open-Space Capital Projects Fund
 For the Fiscal Year Ended June 30, 2018
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Fines, forfeitures and penalties	\$ -	\$ -	\$ 180	\$ 180
Use of money and property:				
Investment earnings	15	15	35	20
Aid from other governmental agencies:				
State	3,098	3,203	694	(2,509)
Other revenue	3,811	2,042	2,653	611
Total revenues	6,924	5,260	3,562	(1,698)
EXPENDITURES:				
Current:				
Recreation and cultural services	7,379	6,284	2,822	(3,462)
Total expenditures	7,379	6,284	2,822	(3,462)
Excess (deficiency) of revenues over (under) expenditures	(455)	(1,024)	740	1,764
OTHER FINANCING SOURCES (USES):				
Transfers in	-	3,023	3,023	-
Transfers out	-	(1,557)	(1,557)	-
Total other financing sources (uses)	-	1,466	1,466	-
NET CHANGE IN FUND BALANCE	(455)	442	2,206	1,764
Fund balance, beginning of year	5,473	5,473	5,473	-
FUND BALANCE, END OF YEAR	\$ 5,018	\$ 5,915	\$ 7,679	\$ 1,764

COUNTY OF RIVERSIDE
 Budgetary Comparison Schedule
 CREST Capital Projects Fund
 For the Fiscal Year Ended June 30, 2018
 (Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
REVENUES:				
Use of money and property:				
Investment earnings	\$ 25	\$ 25	\$ 70	\$ 45
Charges for services	4,605	4,605	2,587	(2,018)
Total revenues	<u>4,630</u>	<u>4,630</u>	<u>2,657</u>	<u>(1,973)</u>
EXPENDITURES:				
Current:				
Capital outlay	14,213	13,172	3,121	(10,051)
Total expenditures	<u>14,213</u>	<u>13,172</u>	<u>3,121</u>	<u>(10,051)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,583)</u>	<u>(8,542)</u>	<u>(464)</u>	<u>8,078</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,041)	(1,041)	-
Total other financing sources (uses)	<u>-</u>	<u>(1,041)</u>	<u>(1,041)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(9,583)	(9,583)	(1,505)	8,078
Fund balance, beginning of year	7,199	7,199	7,199	-
FUND BALANCE, END OF YEAR	<u>\$ (2,384)</u>	<u>\$ (2,384)</u>	<u>\$ 5,694</u>	<u>\$ 8,078</u>

PERMANENT FUND

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, 2018
(Dollars in Thousands)

Perris Valley
Cemetery
Endowment
Fund

**ASSETS AND DEFERRED OUTFLOWS OF
RESOURCES:**

Assets:

Cash and investments	\$ 751
Interest receivable	2
Total assets	<u>753</u>
Deferred outflows of resources	-
Total assets and deferred outflows of resources	<u>\$ 753</u>

**LIABILITIES, DEFERRED INFLOWS
OF RESOURCES, AND FUND BALANCE:**

Liabilities:

Total liabilities	\$ -
Deferred inflows of resources	-

Fund balance (Note 16):

Nonspendable	701
Restricted	52
Total fund balance	<u>753</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 753</u>
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COUNTY OF RIVERSIDE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Permanent Fund
For the Fiscal Year Ended June 30, 2018
(Dollars in Thousands)

	<u>Perris Valley Cemetery Endowment Fund</u>
REVENUES:	
Use of money and property:	
Investment earnings	\$ 7
Charges for services	78
Total revenues	<u>85</u>
EXPENDITURES:	
Total expenditures	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	85
NET CHANGE IN FUND BALANCE	85
Fund balance, beginning of year	<u>668</u>
FUND BALANCE, END OF YEAR	<u>\$ 753</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 basis of accounting). 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.

RIVERSIDE UNIVERSITY HEALTH SYSTEM - COMMUNITY HEALTH CENTERS

This fund was established to account for transactions resulting from several clinics spread across the County providing primary care and preventive services.

COUNTY OF RIVERSIDE
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2018
(Dollars in Thousands)

	County Service Areas	Flood Control	Riverside University Health Systems - Community Health Centers	Total
ASSETS:				
Current assets:				
Cash and investments	\$ 429	\$ 1,103	\$ -	\$ 1,532
Accounts receivable-net	-	298	1,377	1,675
Interest receivable	1	15	-	16
Taxes receivable	10	-	-	10
Due from other governments	-	5	3,624	3,629
Due from other funds	-	8	14,930	14,938
Inventories	-	-	377	377
Restricted cash and investments	-	3,222	-	3,222
Prepaid items and deposits	-	-	253	253
Total current assets	440	4,651	20,561	25,652
Noncurrent assets:				
Capital assets:				
Depreciable assets	5	71	11,156	11,232
Total noncurrent assets	5	71	11,156	11,232
Total assets	445	4,722	31,717	36,884
DEFERRED OUTFLOWS OF RESOURCES	-	732	11,110	11,842
LIABILITIES:				
Current liabilities:				
Cash overdrawn	-	-	15,595	15,595
Accounts payable	36	3,274	738	4,048
Salaries and benefits payable	-	74	2,182	2,256
Due to other governments	-	-	9,244	9,244
Due to other funds	-	13	5,899	5,912
Interest payable	-	-	43	43
Deposits payable	125	-	22	147
Other liabilities	-	227	-	227
Compensated absences	-	8	1,120	1,128
Capital lease obligation	-	-	492	492
Total current liabilities	161	3,596	35,335	39,092
Noncurrent liabilities:				
Compensated absences	-	86	1,898	1,984
Capital lease obligations	-	-	10,291	10,291
Net OPEB liability	-	-	229	229
Net pension liability	-	2,302	11,842	14,144
Total noncurrent liabilities	-	2,388	24,260	26,648
Total liabilities	161	5,984	59,595	65,740
DEFERRED INFLOWS OF RESOURCES	-	213	1,215	1,428
NET POSITION:				
Net investment in capital assets	5	71	373	449
Unrestricted	279	(814)	(18,356)	(18,891)
Total net position	\$ 284	\$ (743)	\$ (17,983)	\$ (18,442)

COUNTY OF RIVERSIDE
Combining Statement of Revenues, Expenses, and Changes in Net Position
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2018
(Dollars in Thousands)

	County Service Areas	Flood Control	Riverside University Health Systems - Community Health Centers	Total
OPERATING REVENUES:				
Net patient revenue (Notes 1 and 18)	\$ -	\$ -	\$ 19,375	\$ 19,375
Charges for services	353	1,737	10,808	12,898
Other	25	12	8,028	8,065
Total operating revenues	<u>378</u>	<u>1,749</u>	<u>38,211</u>	<u>40,338</u>
OPERATING EXPENSES:				
Personnel services	-	1,522	38,238	39,760
Communications	7	-	218	225
Insurance	3	-	313	316
Maintenance of building and equipment	120	-	2,569	2,689
Supplies	7	18	2,137	2,162
Purchased services	8	1,256	8,612	9,876
Depreciation and amortization	3	5	390	398
Rents and leases of equipment	-	-	2,941	2,941
Utilities	80	-	367	447
Other	15	14	262	291
Total operating expenses	<u>243</u>	<u>2,815</u>	<u>56,047</u>	<u>59,105</u>
Operating income (loss)	<u>135</u>	<u>(1,066)</u>	<u>(17,836)</u>	<u>(18,767)</u>
NONOPERATING REVENUES (EXPENSES):				
Investment income (loss)	3	74	(204)	(127)
Interest expense	-	-	(200)	(200)
Total nonoperating revenues (expenses)	<u>3</u>	<u>74</u>	<u>(404)</u>	<u>(327)</u>
Income (loss) before capital contributions and transfers	138	(992)	(18,240)	(19,094)
Capital contributions	-	-	1	1
Transfers in	-	-	11,493	11,493
Transfers out	-	-	(278)	(278)
CHANGE IN NET POSITION	<u>138</u>	<u>(992)</u>	<u>(7,024)</u>	<u>(7,878)</u>
Net position, beginning of year, as previously reported	146	249	-	395
Adjustments to beginning net position (Note 3)	-	-	(10,959)	(10,959)
Net position, beginning of year, as restated	146	249	(10,959)	(10,564)
NET POSITION, END OF YEAR	<u>\$ 284</u>	<u>\$ (743)</u>	<u>\$ (17,983)</u>	<u>\$ (18,442)</u>

COUNTY OF RIVERSIDE
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2018
(Dollars in Thousands)

	County Service Areas	Flood Control	Riverside University Health Systems - Community Health Centers	Total
Cash flows from operating activities				
Cash receipts (payments due) from customers	\$ 378	\$ 1,720	\$ 40,039	\$ 42,137
Cash receipts (payments due) from other funds	(1)	(7)	(14,784)	(14,792)
Cash paid to suppliers for goods and services	(216)	(1,265)	(14,046)	(15,527)
Cash paid to employees for services	-	(1,159)	(35,844)	(37,003)
Net cash provided by (used in) operating activities	<u>161</u>	<u>(711)</u>	<u>(24,635)</u>	<u>(25,185)</u>
Cash flows from noncapital financing activities				
Transfers received	-	-	11,493	11,493
Transfers paid	-	-	(278)	(278)
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>-</u>	<u>11,215</u>	<u>11,215</u>
Cash flows from capital and related financing activities				
Acquisition and construction of capital assets	(1)	(75)	(11,471)	(11,547)
Principal paid on capital leases	-	-	10,783	10,783
Capital contributions	-	-	1	1
Interest paid on long-term debt	-	-	(157)	(157)
Net cash provided by (used in) capital and related financing activities	<u>(1)</u>	<u>(75)</u>	<u>(844)</u>	<u>(920)</u>
Cash flows from investing activities				
Investment income (loss)	2	70	(204)	(132)
Net cash provided by (used in) investing activities	<u>2</u>	<u>70</u>	<u>(204)</u>	<u>(132)</u>
Net increase (decrease) in cash and cash equivalents	162	(716)	(14,468)	(15,022)
Cash and cash equivalents, beginning of year	267	5,041	(1,127)	4,181
Cash and cash equivalents, end of year	<u>\$ 429</u>	<u>\$ 4,325</u>	<u>\$ (15,595)</u>	<u>\$ (10,841)</u>
Reconciliation of cash and cash equivalents to the Statement of Net Position				
Cash and investments per Statement of Net Position	\$ 429	\$ 1,103	\$ (15,595)	\$ (14,063)
Restricted cash and investments per Statement of Net Position	-	3,222	-	3,222
Total cash and cash equivalents per Statement of Net Position	<u>\$ 429</u>	<u>\$ 4,325</u>	<u>\$ (15,595)</u>	<u>\$ (10,841)</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ 135	\$ (1,066)	\$ (17,836)	\$ (18,767)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation and amortization	3	5	390	398
Decrease (Increase) accounts receivable	-	(31)	368	337
Decrease (Increase) taxes receivable	(1)	-	-	(1)
Decrease (Increase) due from other funds	-	(7)	(14,784)	(14,791)
Decrease (Increase) due from other governments	-	2	1,460	1,462
Decrease (Increase) inventories	-	-	(355)	(355)
Decrease (Increase) prepaid items and deposits	-	-	(253)	(253)
Increase (Decrease) accounts payable	14	(19)	405	400
Increase (Decrease) due to other funds	-	6	4,844	4,850
Increase (Decrease) due to other governments	-	-	(1,290)	(1,290)
Increase (Decrease) deposits payable	10	-	22	32
Increase (Decrease) other liabilities	-	36	-	36
Increase (Decrease) net pension liability	-	496	4,578	5,074
Increase (Decrease) net OPEB liability	-	-	109	109
Increase (Decrease) deferred OPEB	-	-	(160)	(160)
Increase (Decrease) deferred pensions	-	(134)	(2,538)	(2,672)
Increase (Decrease) salaries and benefits payable	-	-	40	40
Increase (Decrease) compensated absences	-	1	365	366
Net cash provided by (used in) operating activities	<u>\$ 161</u>	<u>\$ (711)</u>	<u>\$ (24,635)</u>	<u>\$ (25,185)</u>
Noncash investing, capital, and financing activities			<u>\$ 10,941</u>	<u>\$ 10,941</u>

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.

HUMAN RESOURCES

This fund finances the operation and maintenance of the Human Capital Management System which, provide all human resources requirements including talent management, recruitment, onboarding, time and labor, payroll and employee benefits administration to County departments 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 workers' 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, (EDA) FACILITIES MANAGEMENT

The purpose of this fund is 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, 2018
(Dollars in Thousands)

	Records				
	Management and Archives	Fleet Services	Information Services	Printing Services	Supply Services
ASSETS:					
Current assets:					
Cash and investments	\$ 82	\$ 10,435	\$ 22,103	\$ 635	\$ 1,844
Accounts receivable-net	-	62	242	17	2
Interest receivable	-	23	60	6	7
Due from other governments	-	106	172	54	6
Due from other funds	-	-	-	-	-
Inventories	-	672	1,447	120	153
Prepaid items and deposits	-	-	162	-	-
Total current assets	<u>82</u>	<u>11,298</u>	<u>24,186</u>	<u>832</u>	<u>2,012</u>
Noncurrent assets:					
Capital assets:					
Nondepreciable assets	-	766	235	-	-
Depreciable assets	-	33,183	37,182	294	173
Total noncurrent assets	<u>-</u>	<u>33,949</u>	<u>37,417</u>	<u>294</u>	<u>173</u>
Total assets	<u>82</u>	<u>45,247</u>	<u>61,603</u>	<u>1,126</u>	<u>2,185</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>-</u>	<u>2,759</u>	<u>37,579</u>	<u>430</u>	<u>394</u>
LIABILITIES:					
Current liabilities:					
Accounts payable	-	946	2,034	16	42
Salaries and benefits payable	17	370	3,439	46	25
Due to other governments	-	1	14	-	11
Due to other funds	-	-	-	-	-
Other liabilities	-	118	-	-	-
Accrued remediation costs	-	95	-	-	-
Compensated absences	10	290	4,600	92	36
Capital lease obligations	-	7,407	9,963	-	-
Estimated claims liabilities	-	-	-	-	-
Total current liabilities	<u>27</u>	<u>9,227</u>	<u>20,050</u>	<u>154</u>	<u>114</u>
Noncurrent liabilities:					
Compensated absences	-	107	2,649	-	47
Advances from other funds	-	-	-	-	-
Capital lease obligations	-	6,373	14,307	-	-
Accrued remediation costs	-	104	-	-	-
Estimated claims liabilities	-	-	-	-	-
Net OPEB liability	-	35	280	6	3
Net pension liability	-	5,899	86,021	871	984
Total noncurrent liabilities	<u>-</u>	<u>12,518</u>	<u>103,257</u>	<u>877</u>	<u>1,034</u>
Total liabilities	<u>27</u>	<u>21,745</u>	<u>123,307</u>	<u>1,031</u>	<u>1,148</u>
DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>773</u>	<u>12,322</u>	<u>109</u>	<u>130</u>
NET POSITION:					
Net investment in capital assets	-	20,169	13,147	294	173
Unrestricted	55	5,319	(49,594)	122	1,128
Total net position	<u>\$ 55</u>	<u>\$ 25,488</u>	<u>\$ (36,447)</u>	<u>\$ 416</u>	<u>\$ 1,301</u>

Human Resources	Risk Management	Temporary Assistance Pool	EDA Facilities Management	Flood Control Equipment	Total	
\$ 600	\$ 219,871	\$ 863	\$ 11,109	\$ 7,506	\$ 275,048	ASSETS:
-	7,325	-	2	9	7,659	Current assets:
-	745	-	27	25	893	Cash and investments
-	-	-	803	-	1,141	Accounts receivable-net
-	-	-	-	353	353	Interest receivable
-	-	-	140	277	2,809	Due from other governments
-	381	-	-	-	543	Due from other funds
600	228,322	863	12,081	8,170	288,446	Inventories
-	-	-	-	-	-	Prepaid items and deposits
-	-	-	-	-	-	Total current assets
-	-	-	-	-	1,001	Noncurrent assets:
-	9	-	14	2,280	73,135	Capital assets:
-	9	-	14	-2,280	74,136	Nondepreciable assets
600	228,331	863	12,095	10,450	362,582	Depreciable assets
-	-	-	-	-	-	Total noncurrent assets
-	12,299	1,431	16,432	-	71,324	Total assets
-	-	-	-	-	-	DEFERRED OUTFLOWS OF RESOURCES
-	22,654	54	1,910	70	27,726	LIABILITIES:
-	1,761	152	1,789	86	7,685	Current liabilities:
-	2	-	3	46	77	Accounts payable
-	-	-	2,114	17	2,131	Salaries and benefits payable
-	119	-	1,303	-	1,540	Due to other governments
-	-	-	-	-	95	Due to other funds
-	1,949	149	2,141	12	9,279	Other liabilities
-	-	-	-	-	17,370	Accrued remediation costs
-	61,295	-	-	-	61,295	Compensated absences
-	87,780	355	9,260	231	127,198	Capital lease obligations
-	-	-	-	-	-	Estimated claims liabilities
-	1,349	25	641	126	4,944	Total current liabilities
-	-	-	3,342	-	3,342	Noncurrent liabilities:
-	-	-	-	-	20,680	Compensated absences
-	-	-	-	-	104	Advances from other funds
-	184,967	-	-	-	184,967	Capital lease obligations
-	119	22	224	-	689	Accrued remediation costs
-	25,818	2,941	35,144	-	157,678	Estimated claims liabilities
-	212,253	2,988	39,351	126	372,404	Net OPEB liability
-	300,033	3,343	48,611	357	499,602	Net pension liability
-	3,358	359	4,640	-	21,691	Total noncurrent liabilities
-	-	-	-	-	-	Total liabilities
-	9	-	14	2,280	36,086	DEFERRED INFLOWS OF RESOURCES
600	(62,770)	(1,408)	(24,738)	7,813	(123,473)	NET POSITION:
\$ 600	\$ (62,761)	\$ (1,408)	\$ (24,724)	\$ 10,093	\$ (87,387)	Net investment in capital assets
-	-	-	-	-	-	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, 2018
(Dollars in Thousands)

	Records Management and Archives	Fleet Services	Information Services	Printing Services	Supply Services
OPERATING REVENUES:					
Charges for services	\$ 1,004	\$ 29,508	\$ 117,547	\$ 1,199	\$ 3,043
Other revenue	-	17	2,196	240	661
Total operating revenues	<u>1,004</u>	<u>29,525</u>	<u>119,743</u>	<u>1,439</u>	<u>3,704</u>
OPERATING EXPENSES:					
Cost of materials used	-	1,497	-	-	-
Personnel services	636	4,823	63,327	919	484
Communications	7	114	10,560	1	55
Insurance	66	157	517	8	29
Maintenance of building and equipment	68	3,311	20,317	42	693
Insurance claims	-	-	-	-	-
Supplies	13	6,977	3,046	1,412	2,985
Purchased services	357	1,641	6,710	709	470
Depreciation and amortization	27	12,966	9,345	100	13
Rents and leases of equipment	108	1,097	3,824	-	-
Utilities	64	129	1,503	11	60
Remediation	-	5	-	-	-
Other	16	213	747	70	30
Total operating expenses	<u>1,362</u>	<u>32,930</u>	<u>119,896</u>	<u>3,272</u>	<u>4,819</u>
Operating income (loss)	<u>(358)</u>	<u>(3,405)</u>	<u>(153)</u>	<u>(1,833)</u>	<u>(1,115)</u>
NONOPERATING REVENUES (EXPENSES):					
Investment income (loss)	4	55	116	23	27
Interest expense	-	(198)	(599)	-	-
Gain (loss) on disposal of capital assets	-	999	(2,187)	(47)	55
Other nonoperating revenues (expenses)	(189)	-	(6)	(29)	-
Total nonoperating revenues (expenses)	<u>(185)</u>	<u>856</u>	<u>(2,676)</u>	<u>(53)</u>	<u>82</u>
Income (loss) before capital contributions and transfers	<u>(543)</u>	<u>(2,549)</u>	<u>(2,829)</u>	<u>(1,886)</u>	<u>(1,033)</u>
Capital contributions	-	-	-	-	-
Transfers in	1	-	3,684	-	-
Transfers out	(14)	(79)	(1,035)	(14)	(7)
CHANGE IN NET POSITION	<u>(556)</u>	<u>(2,628)</u>	<u>(180)</u>	<u>(1,900)</u>	<u>(1,040)</u>
Net position, beginning of year, as previously reported	(213)	28,130	(36,155)	1,127	2,342
Adjustments to beginning net position (Note 3)	824	(14)	(112)	1,189	(1)
Net position, beginning of year, as restated	<u>611</u>	<u>28,116</u>	<u>(36,267)</u>	<u>2,316</u>	<u>2,341</u>
NET POSITION, END OF YEAR	<u>\$ 55</u>	<u>\$ 25,488</u>	<u>\$ (36,447)</u>	<u>\$ 416</u>	<u>\$ 1,301</u>

Human Resources	Risk Management	Temporary Assistance Pool	EDA Facilities Management	Flood Control Equipment	Total	
\$ -	\$ 52,451	\$ 3,829	\$ 101,021	\$ 1,072	\$ 310,674	OPERATING REVENUES:
-	11,869	-	13,240	6,083	34,306	Charges for services
-	64,320	3,829	114,261	7,155	344,980	Other revenue
						Total operating revenues
-	-	-	-	74	1,571	OPERATING EXPENSES:
-	23,034	3,176	31,620	1,662	129,681	Cost of materials used
-	60	-	103	-	10,900	Personnel services
-	23,395	54	592	-	24,818	Communications
-	33	3	16,167	709	41,343	Insurance
-	186,254	-	-	-	186,254	Maintenance of building and equipment
-	4,589	158	3,891	1,116	24,187	Insurance claims
-	6,030	840	11,946	2,134	30,837	Supplies
-	14	-	26	896	23,387	Purchased services
-	1,200	239	51,162	6	57,636	Depreciation and amortization
-	29	-	1,273	1	3,070	Rents and leases of equipment
-	-	-	-	-	5	Utilities
-	2,655	68	1,256	377	5,432	Remediation
-	247,293	4,538	118,036	6,975	539,121	Other
-	(182,973)	(709)	(3,775)	180	(194,141)	Total operating expenses
						Operating income (loss)
-	1,850	-	30	63	2,168	NONOPERATING REVENUES (EXPENSES):
-	-	-	-	-	(797)	Investment income (loss)
-	-	-	-	97	(1,083)	Interest expense
-	-	-	-	-	(224)	Gain (loss) on disposal of capital assets
-	1,850	-	30	160	64	Other nonoperating revenues (expenses)
						Total nonoperating revenues (expenses)
-	(181,123)	(709)	(3,745)	340	(194,077)	Income (loss) before capital contributions and transfers
-	151,567	-	-	-	151,567	Capital contributions
600	3,964	-	1,304	-	9,553	Transfers in
-	(4,935)	(277)	(473)	-	(6,834)	Transfers out
600	(30,527)	(986)	(2,914)	340	(39,791)	CHANGE IN NET POSITION
-	(32,187)	(414)	(21,721)	9,753	(49,338)	Net position, beginning of year, as previously reported
-	(47)	(8)	(89)	-	1,742	Adjustments to beginning net position (Note 3)
-	(32,234)	(422)	(21,810)	9,753	(47,596)	Net position, beginning of year, as restated
\$ 600	\$ (62,761)	\$ (1,408)	\$ (24,724)	\$ 10,093	\$ (87,387)	NET POSITION, END OF YEAR

COUNTY OF RIVERSIDE
Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2018
(Dollars in Thousands)

	Records Management and Archives	Fleet Services	Information Services	Printing Services	Supply Services
Cash flows from operating activities					
Cash receipts (payments due) from customers	\$ -	\$ (7)	\$ (165)	\$ 26	\$ (2)
Cash receipts (payments due) from other funds	1,018	29,684	119,826	1,439	3,704
Cash paid to suppliers for goods and services	(844)	(14,759)	(46,705)	(2,280)	(4,417)
Cash paid to employees for services	(744)	(4,382)	(54,074)	(781)	(434)
Net cash provided by (used in) operating activities	(570)	10,536	18,882	(1,596)	(1,149)
Cash flows from noncapital financing activities					
Advances (to) from other funds	-	-	(2,500)	-	-
Contributions (to) from others	(189)	-	(6)	(29)	-
Transfers received	1	-	3,684	-	-
Transfers paid	(14)	(79)	(1,035)	(14)	(7)
Net cash provided by (used in) noncapital financing activities	(202)	(79)	143	(43)	(7)
Cash flows from capital and related financing activities					
Proceeds (loss) from sale of capital assets	189	999	(2,187)	44	55
Acquisition and construction of capital assets	-	(2,003)	(1,396)	-	(55)
Principal paid on capital leases	-	(9,401)	(14,687)	-	-
Capital contributions	-	-	-	-	-
Interest paid on long-term debt	-	(198)	(599)	-	-
Net cash provided by (used in) capital and related financing activities	189	(10,603)	(18,869)	44	-
Cash flows from investing activities					
Investment income (loss)	5	41	74	19	23
Net cash provided by (used in) investing activities	5	41	74	19	23
Net increase (decrease) in cash and cash equivalents	(578)	(105)	230	(1,576)	(1,133)
Cash and cash equivalents, beginning of year	660	10,540	21,873	2,211	2,977
Cash and cash equivalents, end of year	\$ 82	\$ 10,435	\$ 22,103	\$ 635	\$ 1,844

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

Cash and investments per Statement of Net Position	\$ 82	\$ 10,435	\$ 22,103	\$ 635	\$ 1,844
Restricted cash and investments per Statement of Net Position	-	-	-	-	-
Total cash and cash equivalents per Statement of Net Position	\$ 82	\$ 10,435	\$ 22,103	\$ 635	\$ 1,844

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

Operating income (loss)	\$ (358)	\$ (3,405)	\$ (153)	\$ (1,833)	\$ (1,115)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities					
Depreciation and amortization	27	12,966	9,345	100	13
Decrease (Increase) accounts receivable	-	159	83	-	-
Decrease (Increase) due from other funds	14	-	-	-	-
Decrease (Increase) due from other governments	-	(7)	(165)	26	(2)
Decrease (Increase) inventories	-	(84)	(335)	78	190
Decrease (Increase) prepaid items and deposits	-	428	1,303	-	-
Increase (Decrease) accounts payable	(4)	30	(463)	(105)	(289)
Increase (Decrease) due to other funds	(141)	-	-	-	-
Increase (Decrease) due to other governments	-	1	14	-	4
Increase (Decrease) accrued remediation costs	-	(9)	-	-	-
Increase (Decrease) other liabilities	-	16	-	-	-
Increase (Decrease) estimated claims liability	-	-	-	-	-
Increase (Decrease) net pension liability	(283)	1,395	18,391	254	123
Increase (Decrease) net OPEB liability	-	21	168	6	2
Increase (Decrease) deferred pensions	283	(699)	(8,814)	(149)	(10)
Increase (Decrease) salaries and benefits payable	(47)	(46)	(202)	(3)	(37)
Increase (Decrease) compensated absences	(61)	(230)	(290)	30	(28)
Net cash provided by (used in) operating activities	\$ (570)	\$ 10,536	\$ 18,882	\$ (1,596)	\$ (1,149)

Noncash investing, capital, and financing
Capital lease obligations

\$ 7,870 \$ (2,255)

Human Resources	Risk Management	Temporary Assistance Pool	EDA Facilities Management	Flood Control Equipment	Total
\$ -	\$ -	\$ -	\$ 391	\$ -	\$ 243
-	69,782	3,829	114,847	6,962	351,091
-	(184,011)	(1,338)	(86,324)	(4,459)	(345,137)
-	(19,617)	(2,796)	(27,387)	(1,679)	(111,894)
-	(133,846)	(305)	1,527	824	(105,697)
-	-	-	-	-	(2,500)
-	-	-	-	-	(224)
600	3,964	-	1,304	-	9,553
-	(4,935)	(277)	(473)	-	(6,834)
600	(971)	(277)	831	-	(5)
-	-	-	-	97	(803)
-	-	-	(7)	(423)	(3,884)
-	-	-	-	-	(24,088)
-	151,567	-	-	-	151,567
-	-	-	-	-	(797)
-	151,567	-	(7)	(326)	121,995
-	1,349	-	8	46	1,565
-	1,349	-	8	46	1,565
600	18,099	(582)	2,359	544	17,858
-	201,772	1,445	8,750	6,962	257,190
\$ 600	\$ 219,871	\$ 863	\$ 11,109	\$ 7,506	\$ 275,048

Cash flows from operating activities
Cash receipts (payments due) from customers
Cash receipts (payments due) from other funds
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
Advances (to) from other funds
Contributions (to) from others
Transfers received
Transfers paid
Net cash provided by (used in) noncapital financing activities
Cash flows from capital and related financing activities
Proceeds (loss) 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
Investment income (loss)
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

\$ 600	\$ 219,871	\$ 863	\$ 11,109	\$ 7,506	\$ 275,048
-	-	-	-	-	-
\$ 600	\$ 219,871	\$ 863	\$ 11,109	\$ 7,506	\$ 275,048

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

\$ -	\$ (182,973)	\$ (709)	\$ (3,775)	\$ 180	\$ (194,141)
-	14	-	26	896	23,387
-	5,284	-	5	1	5,532
-	178	-	581	(194)	579
-	-	-	391	-	243
-	-	-	82	(1)	(70)
-	17	-	-	-	1,748
-	(2,016)	24	(1,430)	(59)	(4,312)
-	(190)	-	1,199	8	876
-	2	-	2	10	33
-	-	-	-	-	(9)
-	57	-	213	-	286
-	42,364	-	-	-	42,364
-	6,578	750	8,366	-	35,574
-	72	14	135	-	418
-	(3,456)	(385)	(4,244)	-	(17,474)
-	83	(4)	(7)	(8)	(271)
-	140	5	(17)	(9)	(460)
\$ -	\$ (133,846)	\$ (305)	\$ 1,527	\$ 824	\$ (105,697)

Reconciliation of operating income (loss) to net cash provided by (used in) operating activities
Operating income (loss)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) 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) accrued remediation costs
Increase (Decrease) other liabilities
Increase (Decrease) estimated claims liability
Increase (Decrease) net pension liability
Increase (Decrease) net OPEB liability
Increase (Decrease) deferred pensions
Increase (Decrease) salaries and benefits payable
Increase (Decrease) compensated absences
Net cash provided by (used in) operating activities

\$ 5,615

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

FIDUCIARY FUNDS

COUNTY OF RIVERSIDE

FIDUCIARY FUNDS

These funds were established for the purpose of accounting for assets held in a 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, 2018
(Dollars in Thousands)

	Other	Payroll Deductions	Property Tax Assessments	Warrants	Total
ASSETS:					
Cash and investments	\$ 142,710	\$ 11,260	\$ 82,102	\$ 56,906	\$ 292,978
Accounts receivable	372	-	-	1	373
Interest receivable	190	-	117	1	308
Taxes receivable	61	-	31,242	-	31,303
Total assets	<u>\$ 143,333</u>	<u>\$ 11,260</u>	<u>\$ 113,461</u>	<u>\$ 56,908</u>	<u>\$ 324,962</u>
LIABILITIES:					
Accounts payable	\$ 132,258	\$ 11,260	\$ 600	\$ 56,908	\$ 201,026
Due to other governments	11,075	-	112,861	-	123,936
Total liabilities	<u>\$ 143,333</u>	<u>\$ 11,260</u>	<u>\$ 113,461</u>	<u>\$ 56,908</u>	<u>\$ 324,962</u>

COUNTY OF RIVERSIDE
Combining Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For the Fiscal Year Ended June 30, 2018
(Dollars in Thousands)

Other	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
Assets				
Cash and investments	\$ 127,232	\$ 6,306,515	\$ 6,291,037	\$ 142,710
Accounts receivable	366	665	659	372
Interest receivable	65	188	63	190
Taxes receivable	64	61	64	61
Total assets	<u>\$ 127,727</u>	<u>\$ 6,307,429</u>	<u>\$ 6,291,823</u>	<u>\$ 143,333</u>
Liabilities				
Accounts payable	\$ 95,225	\$ 751,904	\$ 714,871	\$ 132,258
Due to other governments	32,502	5,601,192	5,622,619	11,075
Total liabilities	<u>\$ 127,727</u>	<u>\$ 6,353,096</u>	<u>\$ 6,337,490</u>	<u>\$ 143,333</u>
Payroll Deductions				
Assets				
Cash and investments	\$ 10,840	\$ 2,170,852	\$ 2,170,432	\$ 11,260
Total assets	<u>\$ 10,840</u>	<u>\$ 2,170,852</u>	<u>\$ 2,170,432</u>	<u>\$ 11,260</u>
Liabilities				
Accounts payable	\$ 10,840	\$ 1,467,657	\$ 1,467,237	\$ 11,260
Total liabilities	<u>\$ 10,840</u>	<u>\$ 1,467,657</u>	<u>\$ 1,467,237</u>	<u>\$ 11,260</u>
Property Tax Assessments				
Assets				
Cash and investments	\$ 85,945	\$ 5,159,380	\$ 5,163,223	\$ 82,102
Interest receivable	10	117	10	117
Taxes receivable	31,508	31,242	31,508	31,242
Total assets	<u>\$ 117,463</u>	<u>\$ 5,190,739</u>	<u>\$ 5,194,741</u>	<u>\$ 113,461</u>
Liabilities				
Accounts payable	\$ 654	\$ 186,003	\$ 186,057	\$ 600
Due to other governments	116,809	5,416,429	5,420,377	112,861
Total liabilities	<u>\$ 117,463</u>	<u>\$ 5,602,432</u>	<u>\$ 5,606,434</u>	<u>\$ 113,461</u>

COUNTY OF RIVERSIDE

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds (Continued)

For the Fiscal Year Ended June 30, 2018

(Dollars in Thousands)

	Balance July 1, 2017	Additions	Deductions	Balance June 30, 2018
<u>Warrants</u>				
<u>Assets</u>				
Cash and investments	\$ 53,117	\$ 11,126,246	\$ 11,122,457	\$ 56,906
Accounts receivable	-	1	-	1
Interest receivable	-	1	-	1
Total assets	<u>\$ 53,117</u>	<u>\$ 11,126,248</u>	<u>\$ 11,122,457</u>	<u>\$ 56,908</u>
<u>Liabilities</u>				
Accounts payable	\$ 53,117	\$ 6,254,833	\$ 6,251,042	\$ 56,908
Total liabilities	<u>\$ 53,117</u>	<u>\$ 6,254,833</u>	<u>\$ 6,251,042</u>	<u>\$ 56,908</u>
 <u>Total Agency Funds</u>				
<u>Assets</u>				
Cash and investments	\$ 277,134	\$ 24,762,993	\$ 24,747,149	\$ 292,978
Accounts receivable	366	666	659	373
Interest receivable	75	306	73	308
Taxes receivable	31,572	31,303	31,572	31,303
Total assets	<u>\$ 309,147</u>	<u>\$ 24,795,268</u>	<u>\$ 24,779,453</u>	<u>\$ 324,962</u>
<u>Liabilities</u>				
Accounts payable	\$ 159,836	\$ 8,660,397	\$ 8,619,207	\$ 201,026
Due to other governments	149,311	11,017,621	11,042,996	123,936
Total liabilities	<u>\$ 309,147</u>	<u>\$ 19,678,018</u>	<u>\$ 19,662,203</u>	<u>\$ 324,962</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, and required supplementary information, and assessing the County's financial condition.

Contents

Table(s)

Financial Trends Information

T1 – T5

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

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

Revenue Capacity Information

T6 – T10

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

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

Debt Capacity Information

T11 – T15

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

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

Economic and Demographic Information

T16 – T17

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

- Demographic and Economic Statistics
- Principal Employers

Operating Information

T18 – T20

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

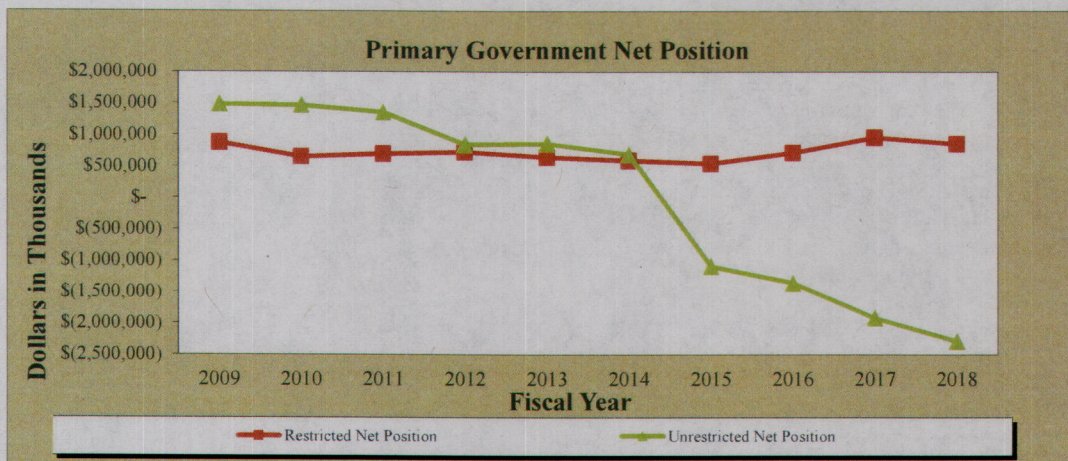
- Full-time Equivalent County Government Employees by Function/Program
- Operating Indicators by Function
- Capital Asset Statistics by Function

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

Table 1

COUNTY OF RIVERSIDE
Net Position by Component
Last Ten Fiscal Years
(Accrual basis of accounting)
(Dollars in Thousands)
June 30, 2018

	Fiscal Year Ending June 30				
	2018	2017	2016	2015	2014
Governmental activities					
Net investment in capital assets	\$ 3,505,380	\$ 3,355,072	\$ 3,240,888	\$ 3,009,048	\$ 3,165,319
Restricted	799,830	911,249	667,696	489,359	499,463
Unrestricted	(1,947,282)	(1,689,770)	(1,242,905)	(971,969)	718,105
Governmental activities, total net position	<u>\$ 2,357,928</u>	<u>\$ 2,576,551</u>	<u>\$ 2,665,679</u>	<u>\$ 2,526,438</u>	<u>\$ 4,382,887</u>
Business-type activities					
Net investment in capital assets	\$ 218,159	\$ 202,150	\$ 112,906	\$ 95,160	\$ 147,806
Restricted	58,136	47,468	49,241	56,569	96,904
Unrestricted	(344,312)	(225,964)	(113,124)	(122,341)	(27,903)
Business-type activities, total net position	<u>\$ (68,017)</u>	<u>\$ 23,654</u>	<u>\$ 49,023</u>	<u>\$ 29,388</u>	<u>\$ 216,807</u>
Primary government					
Net investment in capital assets	\$ 3,723,539	\$ 3,557,222	\$ 3,353,794	\$ 3,104,208	\$ 3,313,125
Restricted	857,966	958,717	716,937	545,928	596,367
Unrestricted	(2,291,594)	(1,915,734)	(1,356,029)	(1,094,310)	690,202
Primary government, total net position	<u>\$ 2,289,911</u>	<u>\$ 2,600,205</u>	<u>\$ 2,714,702</u>	<u>\$ 2,555,826</u>	<u>\$ 4,599,694</u>



Source: Auditor-Controller, County of Riverside

Table 1

					Fiscal Year Ending June 30	
2013	2012	2011	2010	2009		
					Governmental activities	
\$ 2,998,987	\$ 2,740,429	\$ 1,687,128	\$ 1,594,275	\$ 1,204,971	Net investment in capital assets	
550,326	683,835	656,347	604,942	824,139	Restricted	
771,883	851,269	1,295,657	1,395,141	1,402,813	Unrestricted	
<u>\$ 4,321,196</u>	<u>\$ 4,275,533</u>	<u>\$ 3,639,132</u>	<u>\$ 3,594,358</u>	<u>\$ 3,431,923</u>	Governmental activities, total net position	
					Business-type activities	
\$ 118,594	\$ 130,510	\$ 113,489	\$ 96,901	\$ 81,512	Net investment in capital assets	
94,346	41,103	43,086	50,386	52,502	Restricted	
88,852	(5,456)	59,550	72,397	80,238	Unrestricted	
<u>\$ 301,792</u>	<u>\$ 166,157</u>	<u>\$ 216,125</u>	<u>\$ 219,684</u>	<u>\$ 214,252</u>	Business-type activities, total net position	
					Primary government	
\$ 3,117,581	\$ 2,870,939	\$ 1,800,617	\$ 1,691,176	\$ 1,286,483	Net investment in capital assets	
644,672	724,938	699,433	655,328	876,641	Restricted	
860,735	845,813	1,355,207	1,467,538	1,483,051	Unrestricted	
<u>\$ 4,622,988</u>	<u>\$ 4,441,690</u>	<u>\$ 3,855,257</u>	<u>\$ 3,814,042</u>	<u>\$ 3,646,175</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, 2018

	Fiscal Year Ending June 30				
	2018	2017	2016	2015	2014
Program revenues					
Governmental activities:					
Charges for services:					
General government	\$ 192,894	\$ 230,767	\$ 201,495	\$ 164,830	\$ 162,926
Public protection	434,301	417,682	398,070	371,237	352,178
Other activities	89,778	118,140	135,204	109,773	100,791
Operating grants and contributions	1,951,911	1,912,480	1,907,919	1,800,158	1,593,627
Capital grants and contributions	77,352	49,088	54,134	31,579	29,890
Governmental activities program revenues	<u>2,746,236</u>	<u>2,728,157</u>	<u>2,696,822</u>	<u>2,477,577</u>	<u>2,239,412</u>
Business-type activities:					
Charges for services:					
Riverside University Health					
Systems - Medical Center	560,187	544,060	511,666	504,811	400,630
Other activities	227,588	172,851	164,860	161,008	155,336
Capital grants and contributions	87	552	2,234	536	450
Business-type activities program revenues	<u>787,862</u>	<u>717,463</u>	<u>678,760</u>	<u>666,355</u>	<u>556,416</u>
Primary government program revenues	<u>3,534,098</u>	<u>3,445,620</u>	<u>3,375,582</u>	<u>3,143,932</u>	<u>2,795,828</u>
Expenses					
Governmental activities:					
General government	275,973	277,276	283,081	179,575	228,146
Public protection	1,606,348	1,465,762	1,328,608	1,217,731	1,191,438
Public ways and facilities	215,360	199,023	149,768	177,870	108,380
Health and sanitation	611,960	559,906	468,382	499,669	460,963
Public assistance	1,067,151	1,024,047	980,550	970,415	851,246
Education	23,560	24,603	23,283	23,409	24,420
Recreation and cultural services	17,345	17,980	20,758	18,335	20,077
Interest on long-term debt	63,685	69,874	46,306	45,904	47,236
Governmental activities expenses	<u>3,881,382</u>	<u>3,638,471</u>	<u>3,300,736</u>	<u>3,132,908</u>	<u>2,931,906</u>
Business-type activities:					
Riverside University Health					
Systems - Medical Center	636,169	582,419	506,338	468,562	482,240
Waste Resources Department	88,964	87,115	75,358	56,299	62,721
Housing Authority	98,591	91,783	88,166	90,903	94,716
Flood Control	5,183	3,903	3,591	3,056	2,561
Riverside University Health					
Systems - Community Health Centers	56,247	-	-	-	-
County Service Areas	243	370	413	390	429
Business-type activities expenses	<u>885,397</u>	<u>765,590</u>	<u>673,866</u>	<u>619,210</u>	<u>642,667</u>
Primary government expenses	<u>4,766,779</u>	<u>4,404,061</u>	<u>3,974,602</u>	<u>3,752,118</u>	<u>3,574,573</u>
Net (expense)/revenue					
Governmental activities	(1,135,146)	(910,314)	(603,914)	(655,331)	(692,494)
Business-type activities	(97,535)	(48,127)	4,894	47,145	(86,251)
Primary government, net (expense) / revenue	<u>\$ (1,232,681)</u>	<u>\$ (958,441)</u>	<u>\$ (599,020)</u>	<u>\$ (608,186)</u>	<u>\$ (778,745)</u>

Source:

Auditor-Controller, County of Riverside

Table 2

Fiscal Year Ending June 30					
2013	2012	2011	2010	2009	
					Program revenues
					Governmental activities:
					Charges for services:
\$ 138,851	\$ 147,510	\$ 159,570	\$ 140,723	\$ 143,644	General government
339,379	316,778	326,237	331,162	311,565	Public protection
110,231	116,509	105,931	95,438	100,819	Other activities
1,503,390	1,447,694	1,393,016	1,384,791	1,344,611	Operating grants and contributions
27,695	27,909	32,114	31,112	29,771	Capital grants and contributions
<u>2,119,546</u>	<u>2,056,400</u>	<u>2,016,868</u>	<u>1,983,226</u>	<u>1,930,410</u>	Governmental activities program revenues
					Business-type activities:
					Charges for services:
					Riverside University Health
450,340	371,827	386,533	367,273	360,584	Systems - Medical Center
150,407	133,838	140,327	134,257	139,206	Other activities
698	335	-	1,165	310	Capital grants and contributions
<u>601,445</u>	<u>506,000</u>	<u>526,860</u>	<u>502,695</u>	<u>500,100</u>	Business-type activities program revenues
<u>2,720,991</u>	<u>2,562,400</u>	<u>2,543,728</u>	<u>2,485,921</u>	<u>2,430,510</u>	Primary government program revenues
					Expenses
					Governmental activities:
					General government
194,641	270,474	298,032	323,949	285,393	Public protection
1,065,373	1,047,202	1,021,288	1,062,213	1,095,587	Public ways and facilities
89,469	84,797	87,424	31,024	31,283	Health and sanitation
422,982	374,950	369,984	347,634	392,945	Public assistance
807,611	827,092	907,202	820,637	770,484	Education
18,998	10,376	15,816	19,866	15,954	Recreation and cultural services
12,274	15,806	9,364	12,206	6,039	Interest on long-term debt
29,453	39,098	88,998	80,754	89,741	
<u>2,640,801</u>	<u>2,669,795</u>	<u>2,798,108</u>	<u>2,698,283</u>	<u>2,687,426</u>	Governmental activities expenses
					Business-type activities:
					Riverside University Health
473,916	417,074	401,120	389,991	379,278	Systems - Medical Center
53,069	57,272	56,688	49,956	61,116	Waste Resources Department
90,678	91,469	86,027	81,426	81,139	Housing Authority
2,472	2,306	3,711	3,233	3,816	Flood Control
-	-	-	-	-	Riverside University Health
-	-	-	-	-	Systems - Community Health Centers
459	456	383	454	457	County Service Areas
<u>620,594</u>	<u>568,577</u>	<u>547,929</u>	<u>525,060</u>	<u>525,806</u>	Business-type activities expenses
<u>3,261,395</u>	<u>3,238,372</u>	<u>3,346,037</u>	<u>3,223,343</u>	<u>3,213,232</u>	Primary government expenses
					Net (expense)/revenue
(521,255)	(613,395)	(781,240)	(715,057)	(757,016)	Governmental activities
(19,149)	(62,577)	(21,069)	(22,365)	(25,706)	Business-type activities
<u>\$ (540,404)</u>	<u>\$ (675,972)</u>	<u>\$ (802,309)</u>	<u>\$ (737,422)</u>	<u>\$ (782,722)</u>	Primary government, net (expense) / revenue

Continued

Table 2

COUNTY OF RIVERSIDE
Changes in Net Position (Continued)
Last Ten Fiscal Years
(Accrual basis of accounting)
(Dollars in Thousands)

June 30, 2018

	Fiscal Year Ending June 30				
	2018	2017	2016	2015	2014
Continued:					
Primary government, net (expense) / revenue	\$ (1,232,681)	\$ (958,441)	\$ (599,020)	\$ (608,186)	\$ (778,745)
General revenues and other changes in net position					
Governmental activities:					
Taxes:					
Property taxes	387,305	367,937	346,851	327,504	297,107
Sales and use tax	27,557	27,881	29,573	32,851	35,443
Other taxes	18,634	20,844	22,005	18,632	27,764
Intergovernmental revenue - not restricted to programs:					
Unrestricted intergovernmental revenue	262,745	258,999	232,453	244,003	227,303
Investment earnings	26,613	12,918	12,948	8,700	11,317
Other	238,724	164,297	160,521	164,177	167,992
Transfers	(15,036)	(19,916)	(22,478)	(11,250)	(9,644)
Extraordinary item	-	-	-	-	-
Governmental activities	946,542	832,960	781,873	784,617	757,282
Business-type activities:					
Investment earnings	3,228	2,182	2,720	895	1,319
Other	-	-	-	-	-
Transfers	15,036	19,916	22,478	11,250	9,645
Extraordinary item	78	1,152	(2,803)	(905)	(9,698)
Business-type activities	18,342	23,250	22,395	11,240	1,266
Total primary government	964,884	856,210	804,268	795,857	758,548
Change in net position					
Governmental activities	(188,604)	(77,354)	177,959	129,286	64,788
Business-type activities	(79,193)	(24,877)	27,289	58,385	(84,985)
Primary government change in net position	\$ (267,797)	\$ (102,231)	\$ 205,248	\$ 187,671	\$ (20,197)

Table 2

					Fiscal Year Ending June 30		
2013	2012	2011	2010	2009			
\$ (540,404)	\$ (675,972)	\$ (802,309)	\$ (737,422)	\$ (782,722)	Continued:		
					Primary government, net (expense) / revenue		
					General revenues and other changes in net position		
					Governmental activities:		
					Taxes:		
277,417	322,337	367,867	440,282	506,222	Property taxes		
29,751	26,744	45,489	36,289	47,683	Sales and use tax		
37,883	6,715	9,004	8,610	13,771	Other taxes		
					Intergovernmental revenue - not restricted to programs:		
220,811	226,384	235,153	246,493	273,825	Unrestricted intergovernmental revenue		
2,035	11,801	19,494	29,026	87,041	Investment earnings		
168,454	169,399	142,966	91,044	121,880	Other		
(1,049)	(11,702)	(10,355)	(17,436)	(25,713)	Transfers		
(158,337)	502,638	-	-	-	Extraordinary item		
<u>576,965</u>	<u>1,254,316</u>	<u>809,618</u>	<u>834,308</u>	<u>1,024,709</u>	Governmental activities		
					Business-type activities:		
(33)	907	538	1,442	6,142	Investment earnings		
-	-	6,617	-	-	Other		
1,049	11,702	10,355	17,436	25,713	Transfers		
154,589	-	-	-	-	Extraordinary item		
<u>155,605</u>	<u>12,609</u>	<u>17,510</u>	<u>18,878</u>	<u>31,855</u>	Business-type activities		
<u>732,570</u>	<u>1,266,925</u>	<u>827,128</u>	<u>853,186</u>	<u>1,056,564</u>	Total primary government		
					Change in net position		
55,710	640,921	28,378	119,251	267,693	Governmental activities		
136,456	(49,968)	(3,559)	(3,487)	6,149	Business-type activities		
<u>\$ 192,166</u>	<u>\$ 590,953</u>	<u>\$ 24,819</u>	<u>\$ 115,764</u>	<u>\$ 273,842</u>	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, 2018

Fiscal Year Ending June 30	Property Tax	Property Transfer Tax	Sales and Use Tax	Unrestricted Intergovernmental Revenue	Other Tax	Total
2018	\$ 370,860	\$ 16,445	\$ 27,557	\$ 262,745	\$ 18,634	\$ 696,241
2017	352,132	15,805	27,881	258,999	20,844	675,661
2016	332,338	14,513	29,573	232,453	22,005	630,882
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

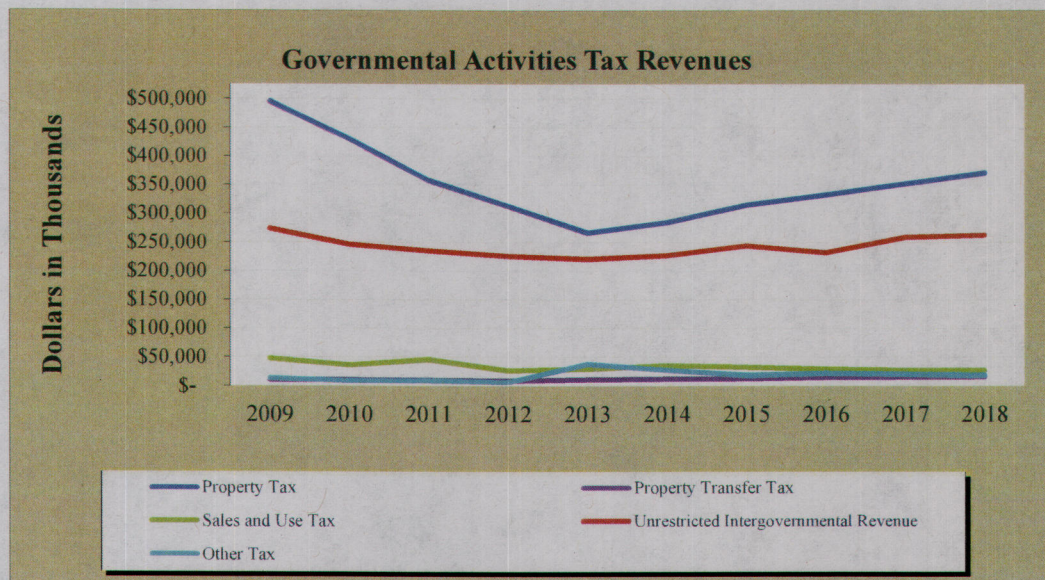


Table 4

COUNTY OF RIVERSIDE
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)
(Dollars in Thousands)
June 30, 2018

	Fiscal Year Ending June 30				
	2018	2017	2016	2015	2014
General Fund					
Nonspendable	\$ 3,470	\$ 2,314	\$ 2,369	\$ 2,001	\$ 2,045
Restricted	95,881	95,130	99,639	122,967	117,595
Committed	23,290	21,907	40,310	39,422	32,820
Assigned	12,464	10,989	11,870	5,144	7,772
Unassigned	234,477	217,891	217,322	225,855	203,444
Total general fund	369,582	348,231	371,510	395,389	363,676
Transportation					
Nonspendable	1,223	1,113	3,654	3,776	1,101
Restricted	65,359	61,357	68,191	49,875	62,767
Committed	3,828	3,092	2,847	2,719	2,244
Assigned	15,119	15,256	12,578	14,782	14,063
Total transportation	85,529	80,818	87,270	71,152	80,175
Flood Control					
Nonspendable	1	68	366	731	1
Restricted	236,080	225,328	205,957	236,749	-
Committed	-	-	-	-	258,580
Assigned	-	-	-	3,174	-
Total Flood Control	236,081	225,396	225,396	206,323	240,654
Public Facilities Improvements					
Restricted	183,777	150,711	119,441	120,141	123,860
Committed	3,375	5,124	4,877	3,000	3,000
Assigned	1,225	4,857	9,331	15,480	7,803
Total public facilities improvements	188,377	160,692	133,649	138,621	134,663
Public Financing Authority					
Restricted	15,671	93,045	231,229	302,498	-
Total public financing authority	15,671	93,045	231,229	302,498	-
Redevelopment Capital Projects					
Nonspendable	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Total redevelopment capital projects	-	-	-	-	-
Nonmajor Governmental Funds					
Nonspendable	1,337	1,263	1,225	1,181	1,208
Restricted	165,986	167,975	168,868	168,472	182,139
Committed reported in:					
Special revenue funds	6,360	4,906	2,830	4,402	9,750
Debt service funds	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Assigned	14,776	17,453	29,186	34,552	32,370
Total nonmajor governmental funds	188,459	191,597	191,597	202,109	208,607
Total all governmental funds	\$ 1,083,699	\$ 1,099,779	\$ 1,240,651	\$ 1,316,092	\$ 1,027,775

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 years 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 are presented for comparison purposes.

Source: Auditor-Controller, County of Riverside

Table 4

COUNTY OF RIVERSIDE
Fund Balances of Governmental Funds (Continued)
Last Ten Fiscal Years
(Modified accrual basis of accounting)
(Dollars in Thousands)
June 30, 2018

	Fiscal Year Ending June 30			
	2013	2012	2011	2010
General Fund				
Nonspendable	\$ 3,247	\$ 1,834	\$ 2,214	\$ 3,201
Restricted	101,440	101,651	98,552	93,653
Committed	42,183	52,439	50,097	250,444
Assigned	10,460	8,764	3,463	2,998
Unassigned	199,919	171,910	189,236	36,190
Total general fund	<u>357,249</u>	<u>336,598</u>	<u>343,562</u>	<u>386,486</u>
Transportation				
Nonspendable	1,044	1,014	-	-
Restricted	79,127	95,805	-	-
Committed	1,310	1,811	-	-
Assigned	12,821	4,935	-	-
Total transportation	<u>94,302</u>	<u>103,565</u>	<u>-</u>	<u>-</u>
Flood Control				
Nonspendable	1	1	1	1
Restricted	-	-	-	-
Committed	253,117	252,368	237,211	222,944
Assigned	1,807	3,890	13,741	18,979
Total Flood Control	<u>254,925</u>	<u>256,259</u>	<u>250,953</u>	<u>241,924</u>
Public Facilities Improvements				
Restricted	153,404	131,184	158,628	200,501
Committed	1,912	-	6,451	10,850
Assigned	44,244	111,324	128,023	127,302
Total public facilities improvements	<u>199,560</u>	<u>242,508</u>	<u>293,102</u>	<u>338,653</u>
Public Financing Authority				
Restricted	-	-	-	-
Total public financing authority	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Redevelopment Capital Projects				
Nonspendable	-	-	72,055	79,257
Committed	-	-	115,617	93,028
Assigned	-	-	83,881	96,062
Total redevelopment capital projects	<u>-</u>	<u>-</u>	<u>271,553</u>	<u>268,347</u>
Nonmajor Governmental Funds				
Nonspendable	1,168	1,241	84,769	84,744
Restricted	174,552	354,214	410,787	434,900
Committed reported in:				
Special revenue funds	15,763	12,973	21,381	6,196
Debt service funds	-	-	1,206	1,206
Capital projects funds	151	323	1,690	355
Assigned	17,088	25,763	86,572	30,314
Total nonmajor governmental funds	<u>208,722</u>	<u>394,514</u>	<u>606,405</u>	<u>557,715</u>
Total all governmental funds	<u>\$ 1,114,758</u>	<u>\$ 1,333,444</u>	<u>\$ 1,765,575</u>	<u>\$ 1,793,125</u>

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 years 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 are presented for comparison purposes.

Source: Auditor-Controller, County of Riverside

Table 4

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

June 30, 2018

	Fiscal Year Ending June 30
	<u>2009</u>
General Fund	
Reserved	\$ 91,196
Unreserved, designated	203,821
Unreserved, undesignated	<u>77,104</u>
Total general fund	<u>372,121</u>
Transportation	
Reserved	-
Unreserved, designated	-
Unreserved, undesignated	<u>-</u>
Total transportation	<u>-</u>
Flood Control	
Reserved	1,794
Unreserved, designated	30,149
Unreserved, undesignated	<u>196,973</u>
Total Flood Control	<u>228,916</u>
Public Facilities Improvements	
Reserved	538,431
Unreserved, undesignated	<u>-</u>
Total public facilities improvements	<u>538,431</u>
Redevelopment Capital Projects	
Reserved	189,627
Unreserved, undesignated	<u>116,076</u>
Total redevelopment capital projects	<u>305,703</u>
Nonmajor Governmental Funds	
Reserved	371,076
Unreserved, designated reported in:	
Special revenue funds	27,666
Capital projects funds	6,933
Unreserved, undesignated reported in:	
Special revenue funds	151,939
Total nonmajor governmental funds	<u>557,614</u>
Total all governmental funds	<u>\$ 2,002,785</u>

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 years 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 are presented for comparison purposes.

Source: Auditor-Controller, County of Riverside

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, 2018

	Fiscal Year Ending June 30				
	2018	2017	2016	2015	2014
Revenues					
Taxes	\$ 433,684	\$ 416,940	\$ 398,139	\$ 379,358	\$ 361,900
Licenses, permits, and franchise fees	23,219	22,251	22,782	21,893	20,377
Fines, forfeitures, and penalties	65,833	71,196	74,349	79,059	82,290
Use of money and property:					
Investments earnings	24,449	12,234	11,736	7,989	10,187
Rents and concessions	25,318	24,990	51,695	25,548	29,925
Aid from other governmental agencies:					
Federal	675,110	691,080	686,964	634,269	544,478
State	1,441,178	1,356,683	1,345,344	1,304,580	1,172,107
Other	176,556	171,474	163,165	153,687	136,461
Charges for services	602,835	635,236	585,977	519,382	483,346
Other revenue	104,119	102,294	49,934	119,337	88,055
Total revenues	<u>3,572,301</u>	<u>3,504,378</u>	<u>3,390,085</u>	<u>3,245,102</u>	<u>2,929,126</u>
Expenditures					
General government	241,946	231,308	219,333	190,209	214,212
Public protection	1,342,978	1,331,768	1,271,121	1,202,873	1,186,900
Public ways and facilities	217,851	226,388	299,431	292,096	177,965
Health and sanitation	545,785	538,734	470,022	482,545	421,494
Public assistance	977,633	988,773	983,963	928,098	851,061
Education	21,456	21,449	20,003	20,755	19,470
Recreation and cultural services	16,544	21,042	24,232	23,716	15,911
Debt service:					
Principal	70,419	48,711	68,951	83,928	70,840
Interest	63,295	63,899	44,091	44,005	45,953
Cost of issuance	1,431	1,074	895	950	623
Capital outlay	94,975	220,006	92,800	103,211	58,046
Total expenditures	<u>3,594,313</u>	<u>3,693,152</u>	<u>3,494,842</u>	<u>3,372,386</u>	<u>3,062,475</u>
Revenues over (under) expenditures	(22,012)	(188,774)	(104,757)	(127,284)	(133,349)
Other financing sources (uses)					
Transfers in	269,388	280,223	350,235	550,783	248,448
Transfers out	(287,143)	(299,908)	(373,384)	(559,368)	(253,012)
Issuance of debt	10,610	-	-	346,000	64,000
Issuance of refunding bonds	58,565	39,985	72,825	-	20,510
Discount on long-term debt	-	-	-	-	-
Premium on long-term debt	4,096	5,216	7,612	28,699	1,338
Redemption of refunded debt	-	-	(89,345)	-	-
Contribution to governmental agency	-	(33,353)	-	-	-
Payment to escrow agent	(64,285)	-	-	-	-
Proceeds from the sale of capital assets	-	11	-	-	-
Capital leases	6,486	64,289	11,829	54,529	2,965
Total other financing sources (uses)	<u>(2,283)</u>	<u>56,463</u>	<u>(20,228)</u>	<u>420,643</u>	<u>84,249</u>
Net change in fund balances	<u>\$ (24,295)</u>	<u>\$ (132,311)</u>	<u>\$ (124,985)</u>	<u>\$ 293,359</u>	<u>\$ (49,100)</u>
Debt service as a % of non-capital expenditures	4.08%	3.36%	3.63%	4.27%	4.21%

Source: Auditor-Controller, County of Riverside

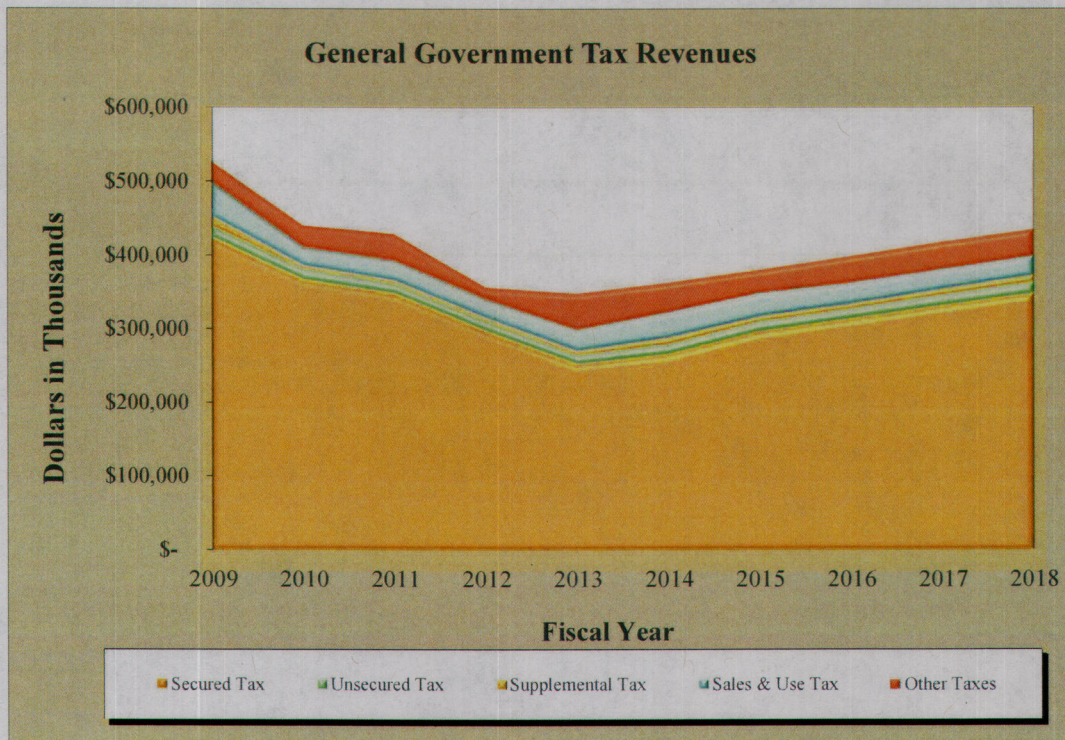
Table 5

Fiscal Year Ending June 30					
2013	2012	2011	2010	2009	
					Revenues
\$ 347,166	\$ 355,796	\$ 427,892	\$ 439,435	\$ 525,238	Taxes
18,798	19,513	20,294	19,197	22,546	Licenses, permits, and franchise fees
86,381	90,163	95,290	114,320	108,572	Fines, forfeitures, and penalties
					Use of money and property:
2,370	10,827	18,305	26,929	81,040	Investments earnings
19,246	19,588	17,659	17,393	17,151	Rents and concessions
					Aid from other governmental agencies:
569,330	577,654	609,531	636,167	546,030	Federal
1,047,485	986,658	921,329	857,191	955,389	State
132,120	156,678	130,362	172,598	140,757	Other
464,274	449,888	458,744	469,340	460,439	Charges for services
91,329	95,119	95,279	65,711	84,348	Other revenue
<u>2,778,499</u>	<u>2,761,884</u>	<u>2,794,685</u>	<u>2,818,281</u>	<u>2,941,510</u>	Total revenues
					Expenditures
208,242	291,227	311,025	554,315	430,712	General government
1,117,397	1,072,442	1,081,489	1,068,051	1,126,662	Public protection
177,467	168,015	176,184	130,310	148,544	Public ways and facilities
393,557	375,668	353,904	341,244	390,668	Health and sanitation
798,850	802,104	824,471	812,848	766,407	Public assistance
18,819	18,942	19,282	18,910	15,731	Education
16,590	15,220	18,755	12,620	12,801	Recreation and cultural services
					Debt service:
55,363	65,002	80,928	73,378	54,587	Principal
27,988	49,041	83,902	78,689	86,768	Interest
378	15	5,212	1,819	2,436	Cost of issuance
25,427	22,583	30,439	39,844	48,899	Capital outlay
<u>2,840,078</u>	<u>2,880,259</u>	<u>2,985,591</u>	<u>3,132,028</u>	<u>3,084,215</u>	Total expenditures
(61,579)	(118,375)	(190,906)	(313,747)	(142,705)	Revenues over (under) expenditures
					Other financing sources (uses)
231,574	323,052	267,985	463,296	538,029	Transfers in
(233,809)	(332,724)	(277,943)	(479,143)	(562,345)	Transfers out
-	-	170,481	81,745	-	Issuance of debt
19,140	33,360	-	70,365	78,895	Issuance of refunding bonds
-	-	-	(626)	-	Discount on long-term debt
759	2,840	-	937	-	Premium on long-term debt
(18,155)	(32,797)	-	-	-	Redemption of refunded debt
-	-	-	-	-	Contribution to governmental agency
-	-	-	(65,713)	(76,300)	Payment to escrow agent
-	-	6	-	-	Proceeds from the sale of capital assets
1,721	2,671	8,321	31,018	22,746	Capital leases
<u>1,230</u>	<u>(3,598)</u>	<u>168,850</u>	<u>101,879</u>	<u>1,025</u>	Total other financing sources (uses)
<u>\$ (60,349)</u>	<u>\$ (121,973)</u>	<u>\$ (22,056)</u>	<u>\$ (211,868)</u>	<u>\$ (141,680)</u>	Net change in fund balances
3.35%	4.50%	6.17%	5.85%	5.54%	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, 2018

Fiscal Year Ending June 30	Secured Tax	Unsecured Tax	Supplemental Tax	Sales & Use Tax	Other Taxes	Total
2018	\$ 346,927	\$ 15,208	\$ 8,913	\$ 27,557	\$ 35,079	\$ 433,684
2017	329,728	15,220	7,461	27,881	36,650	416,940
2016	312,004	13,798	6,247	29,573	36,517	398,139
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

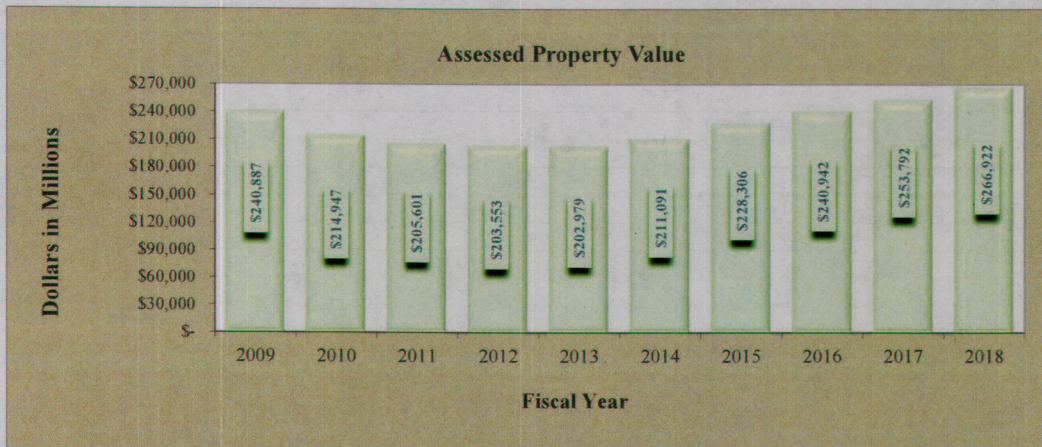


Source: Auditor-Controller, County of Riverside

Table 7

COUNTY OF RIVERSIDE
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(Dollars in Thousands)
June 30, 2018

	Fiscal Year Ending June 30				
	2018	2017	2016	2015	2014
Real property					
Secured property	\$ 267,148,195	\$ 253,728,054	\$ 240,984,595	\$ 228,131,826	\$ 210,523,063
Unsecured property	8,320,830	8,200,349	7,717,964	7,676,875	7,868,150
Total gross assessed value	275,469,025	261,928,403	248,702,559	235,808,701	218,391,213
Less:					
Tax-exempt real property	8,546,894	8,136,300	7,760,338	7,502,942	7,300,462
Total taxable assessed value	\$ 266,922,131	\$ 253,792,103	\$ 240,942,221	\$ 228,305,759	\$ 211,090,751
Total direct tax rate	1.0	1.0	1.0	1.0	1.0
Estimated actual taxable value	\$ 355,896,174	\$ 338,389,470	\$ 321,256,295	\$ 304,407,678	\$ 281,454,335
Assessed value as a % of actual value	77.40%	77.40%	77.42%	77.46%	77.59%



Source: Auditor-Controller, County of Riverside

Table 7

					Fiscal Year Ending June 30	
2013	2012	2011	2010	2009		
\$ 201,971,552	\$ 202,313,851	\$ 204,153,163	\$ 213,144,336	\$ 238,312,506	Real property	
8,123,443	8,057,242	8,121,065	8,227,172	8,685,393	Secured property	
210,094,995	210,371,093	212,274,228	221,371,508	246,997,899	Unsecured property	
					Total gross assessed value	
7,116,048	6,818,361	6,673,229	6,424,030	6,111,231	Less:	
					Tax-exempt real property	
<u>\$ 202,978,947</u>	<u>\$ 203,552,732</u>	<u>\$ 205,600,999</u>	<u>\$ 214,947,478</u>	<u>\$ 240,886,668</u>	Total taxable assessed value	
1.0	1.0	1.0	1.0	1.0	Total direct tax rate	
\$ 270,638,596	\$ 271,403,643	\$ 274,134,665	\$ 286,596,637	\$ 321,182,224	Estimated actual taxable value	
77.63%	77.51%	77.43%	77.24%	76.90%	Assessed value as a % of actual value	

Table 8

COUNTY OF RIVERSIDE
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years
June 30, 2018

Fiscal Year Ending June 30	County Direct Rates		Range of Overlapping Rates			
	Secured Property Tax Levy	Debt Service	Total City Rate	Total School Districts Rate	Total Special Districts Rate	Total Direct & Overlapping Rates
2018	1.00000%	0.11550%	0% to .00608%	0 to .17609%	0% to .50000%	1.11550% to 1.50000%
2017	1.00000%	0.11550%	0% to .00617%	0 to .16601%	0% to .50000%	1.11550% to 1.50000%
2016	1.00000%	0.11440%	0% to .00576%	0 to .15335%	0% to .50000%	1.11440% to 1.50000%
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%

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, 2018

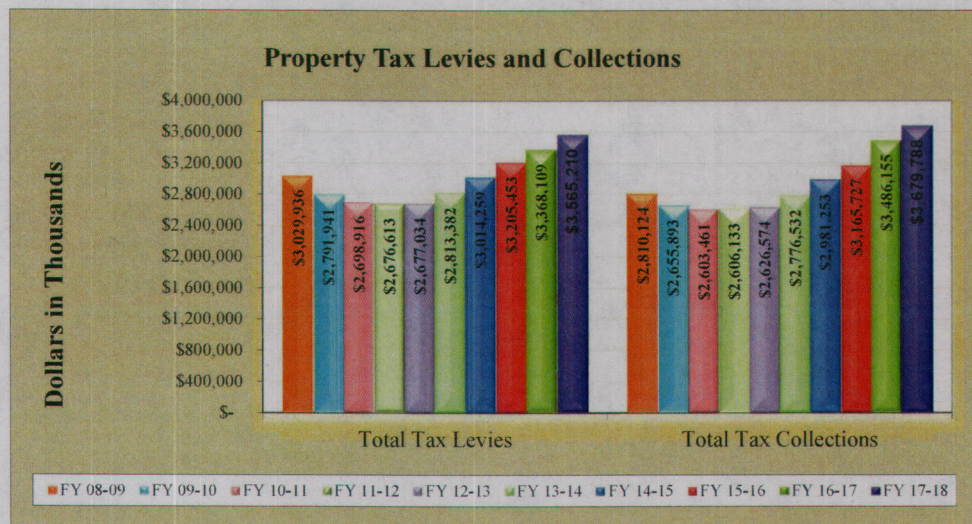
<u>Tax payer</u>	Fiscal Year			
	2018		2009	
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Southern California Edison Company	\$ 50,542	1.46%	\$ 15,492	0.51%
Centex Homes	-	0.00%	8,466	0.28%
Deutsche Bank National Trust Co.	-	0.00%	8,061	0.26%
Southern California Gas Company	11,816	0.31%	5,527	0.18%
Verizon California, Inc.	11,023	0.26%	10,975	0.36%
KB Home Coastal Inc.	-	0.00%	5,214	0.17%
CPV Sentienel, LLC	7,449	0.22%	-	0.00%
Lennar Homes of California Inc.	3,986	0.10%	-	0.00%
Inland Empire Energy Center LLC	-	0.00%	4,706	0.15%
US Bank National Association	-	0.00%	4,154	0.14%
KSL Desert Resorts, Inc.	-	0.00%	4,105	0.13%
Standard Pacific Corp.	-	0.00%	4,061	0.13%
Chelsea GCA Realty Partnership	3,389	0.00%	-	0.00%
Costco Wholesale Group	3,378	0.09%	-	0.00%
Tyler Mall Ltd Partnership	3,195	0.09%	-	0.00%
Riverside Healthcare System	3,071	0.09%	-	0.00%
Roripaugh Valley Restoration	2,994	0.09%	-	0.00%
Total	\$ 100,843	2.71%	\$ 70,761	2.31%

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, 2018

Fiscal Year Ending June 30	Total Secured Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Delinquent Collections in Fiscal Year From Prior Levys	Total Collections as of June 30*	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2018	\$ 3,565,210	\$ 3,522,630	98.81%	\$ 157,158	\$ 3,679,788	103.21%
2017	3,368,109	3,322,587	98.65%	163,568	3,486,155	103.50%
2016	3,205,453	3,159,497	98.57%	6,230	3,165,727	98.76%
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%

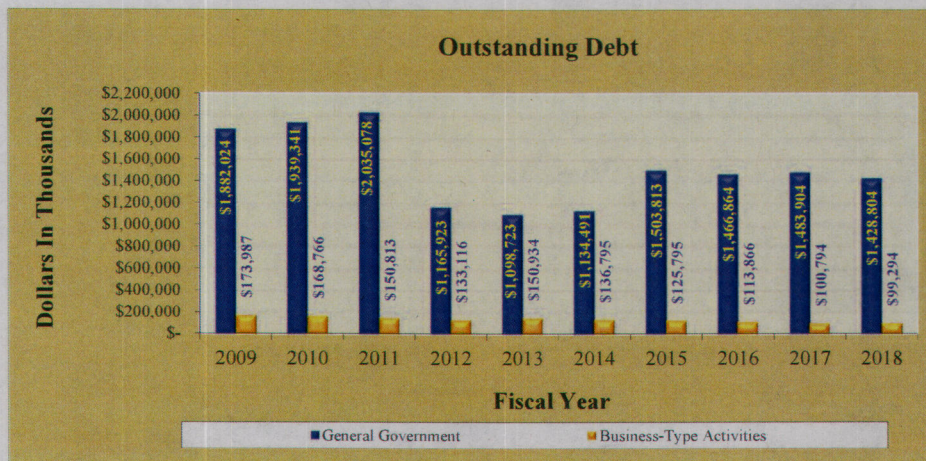


*Total collections as of June 30 include delinquent collections in the fiscal year from prior levys (not including interest and penalties) which may result in total collections to be more than 100% of current secured levy. Delinquent collections by year of levy is unavailable.

Table 11

COUNTY OF RIVERSIDE
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Dollars in Thousands, Except Per Capita Amount)
June 30, 2018

	Fiscal Year Ending June 30				
	2018	2017	2016	2015	2014
General government					
Bonds	\$ 1,232,234	\$ 1,206,942	\$ 1,195,027	\$ 1,141,497	\$ 810,186
Certificates of participation	78,128	94,467	108,937	211,688	240,593
Notes and loans	1,600	2,205	2,790	3,350	3,890
Capital leases	116,842	180,290	160,110	147,278	79,822
Business-type activities					
Bonds	77,773	92,371	106,428	119,917	132,941
Capital leases	21,521	8,423	7,438	5,878	3,854
Total primary government	\$ 1,528,098	\$ 1,584,698	\$ 1,580,730	\$ 1,629,608	\$ 1,271,286
Percentage of personal income	1.75%	1.88%	1.95%	2.23%	1.65%
Per capita	\$ 633	\$ 665	\$ 673	\$ 765	\$ 558



Note: Per Capita is an estimate for fiscal years 2016-17 and 2017-18

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

Table 11

		Fiscal Year Ending June 30					
2013	2012	2011	2010	2009			
General government							
\$ 744,460	\$ 750,492	\$ 1,551,323	\$ 1,408,017	\$ 1,359,277	Bonds		
282,095	309,511	367,272	385,447	391,914	Certificates of participation		
4,420	4,925	5,355	21,987	13,222	Notes and loans		
67,748	100,995	111,128	123,890	117,611	Capital leases		
Business-type activities							
143,710	121,061	134,983	147,924	159,959	Bonds		
7,224	12,055	15,830	20,842	14,028	Capital leases		
\$ 1,249,657	\$ 1,299,039	\$ 2,185,891	\$ 2,108,107	\$ 2,056,011	Total primary government		
1.66%	1.78%	3.07%	3.37%	3.28%	Percentage of personal income		
\$ 554	\$ 583	\$ 986	\$ 985	\$ 975	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, 2018

	Fiscal Year Ending June 30				
	2018	2017	2016	2015	2014
Bonds	\$ 1,310,007	1,299,313	\$ 1,301,455	\$ 1,261,414	\$ 943,127
Less:					
Amounts available in debt service fund	48,823	63,634	67,680	71,947	80,405
Total net obligation bonds outstanding	\$ 1,261,184	\$ 1,235,679	\$ 1,233,775	\$ 1,189,467	\$ 862,722
Percentage of estimated					
Actual taxable value of property	0.35%	0.37%	0.38%	0.39%	0.31%
Per capita	\$ 522	\$ 518	\$ 525	\$ 515	\$ 378

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					
	2013	2012	2011	2010	2009		
\$	888,170	\$ 871,553	\$ 1,686,306	\$ 1,555,941	\$ 1,519,236	Bonds	
	79,951	78,236	151,405	127,206	147,568	Less: Amounts available in debt service fund	
\$	808,219	\$ 793,317	\$ 1,534,901	\$ 1,428,735	\$ 1,371,668	Total net obligation bonds outstanding	
						Percentage of estimated	
	0.30%	0.30%	0.56%	0.51%	0.43%	Actual taxable value of property	
\$	358	\$ 356	\$ 692	\$ 668	\$ 651	Per capita	

Table 13

COUNTY OF RIVERSIDE
Direct and Overlapping Governmental Activities Debt
as of June 30, 2018
(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	\$ 11,441,926	87.51256%	\$ 10,013,122
Subtotal, overlapping debt			10,013,122
County of Riverside direct debt			1,428,804
Total direct and overlapping debt			<u>\$ 11,441,926</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, 2018

	Fiscal Year Ending June 30				
	2018	2017	2016	2015	2014
Debt limit	\$ 3,336,527	\$ 3,172,401	\$ 3,011,778	\$ 2,853,822	\$ 2,638,634
Total net debt applicable to limit	(1,261,184)	(1,235,679)	(1,233,775)	(1,189,467)	(862,722)
Legal debt margin	<u>\$ 2,075,343</u>	<u>\$ 1,936,722</u>	<u>\$ 1,778,003</u>	<u>\$ 1,664,355</u>	<u>\$ 1,775,912</u>
Total net debt applicable to the limit as a percentage of debt limit	37.8%	39.0%	41.0%	41.7%	32.7%

Legal Debt Margin Calculated for Fiscal Year 2018

Assessed value	\$ 268,996,541
Less: Homeowners exemptions	<u>2,074,410</u>
Total assessed value	<u>266,922,131</u>
Debt limit (1.25% of total assessed value)	<u>3,336,527</u>
Debt applicable to limit:	
General obligation bonds (Governmental & Business-type)	1,310,007
Less: Amount set aside for repayment of general obligation debt	<u>48,823</u>
Total net debt applicable to limit	<u>1,261,184</u>
Legal debt margin	<u><u>\$ 2,075,343</u></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								
2013		2012		2011		2010		2009		
\$	2,537,237	\$	2,544,409	\$	2,570,012	\$	2,686,843	\$	3,011,083	Debt limit
	(808,219)		(793,317)		(1,534,901)		(1,428,735)		(1,211,709)	Total net debt applicable to limit
\$	1,729,018	\$	1,751,092	\$	1,035,111	\$	1,258,108	\$	1,799,374	Legal debt margin
	31.8%		31.2%		59.7%		53.2%		40.2%	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, 2018

Fiscal Year Ending June 30	Lease Revenue Bonds						Coverage
	Revenue from Lease Payments	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
2018	\$ 25,436	\$ 3,681	\$ 21,755	\$ 21,352	\$ 17,258	56.35%	
2017	25,491	1,901	23,590	20,525	17,974	61.27%	
2016	27,319	1,182	26,137	19,844	18,648	67.90%	
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%	

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

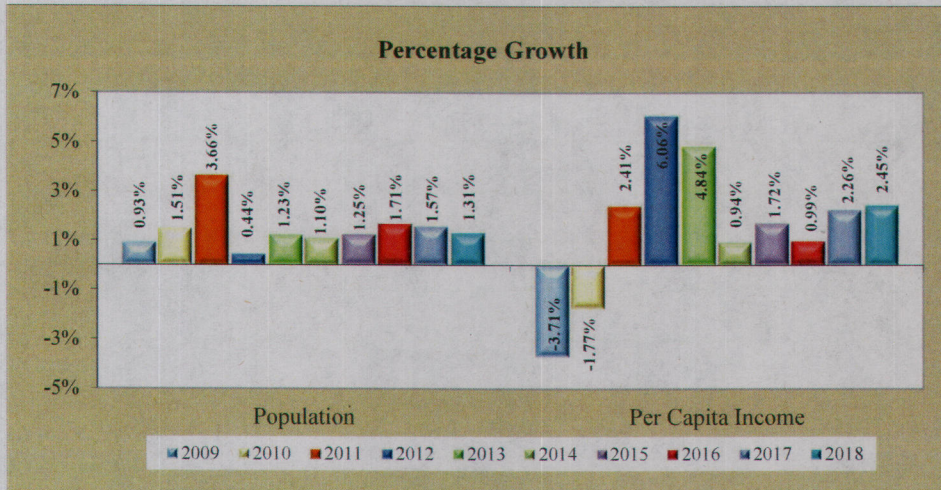
Table 15

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				
\$ 13,384	\$ 104	\$ 13,280	\$ 7,110	\$ 6,301	99.03%		2018	
9,492	107	9,385	3,000	6,445	99.36%		2017	
8,913	103	8,810	2,270	6,559	99.79%		2016	
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	

Table 16

COUNTY OF RIVERSIDE
Demographic and Economic Statistics
Last Ten Fiscal Years
June 30, 2018

Fiscal Year Ending June 30	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	School Enrollment	Unemployment Rate
2018	2,415,955	\$ 92,810,000 ¹	\$ 36,149 ¹	428,992	4.80%
2017	2,384,783	90,160,000 ¹	35,286 ¹	428,489	5.60%
2016	2,347,828	86,888,000 ¹	34,506 ¹	427,537	5.90%
2015	2,308,441	81,296,000 ¹	34,169 ¹	425,883	6.60%
2014	2,279,967	78,239,388	33,590	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%



Note 1: Projection based on 10 years' running average (2008 - 2017)

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, 2018

Employer	Fiscal Year			
	2018		2009	
	Employees	Percentage of Total County Employment	Employees	Percentage of Total County Employment
County of Riverside	22,038	2.15%	19,818	2.17%
March Air Reserve Base	9,000	0.88%	8,400	0.92%
University of California, Riverside	8,829	0.86%	7,147	0.78%
Wal-Mart	-	0.00%	6,550	0.72%
Kaiser Permanente Riverside Medical Center	5,500	0.54%	3,200	0.35%
Stater Brothers Markets	-	0.00%	6,500	0.71%
Corona-Norco Unified School District	5,478	0.53%	-	0.00%
Pechanga Resort & Casino	4,750	0.46%	5,000	0.55%
Riverside Unified School District	4,200	0.41%	5,099	0.56%
Hemet Unified School District	4,058	0.40%	-	0.00%
Riverside University Health Systems - Medical Center	3,965	0.39%	-	0.00%
Morongo Casino, Resort & Spa	3,800	0.37%	-	0.00%
Abbott Vascular	-	0.00%	4,500	0.49%
Riverside Community College District	-	0.00%	3,765	0.41%
Total	71,618	6.99%	69,979	7.66%

Source: Economic Development Agency

Table 18

COUNTY OF RIVERSIDE
Full-time Equivalent County Government Employees by Function/Program
Last Ten Fiscal Years
June 30, 2018

Function/Program	Full-time Equivalent Employees				
	2018	2017	2016	2015	2014
General government					
Legislative and administrative	85	85	88	84	86
Finance	395	407	422	408	415
Counsel	73	73	72	70	66
Personnel	184	185	185	180	157
Elections	30	30	31	23	24
Communication	-	-	-	-	-
Property management	414	424	398	404	394
Promotion	51	43	51	54	43
Other general	29	30	28	27	85
Public protection					
Judicial	1,175	1,161	1,214	1,202	1,239
Police protection	2,193	2,293	2,470	2,466	2,410
Detention and correction	2,205	2,321	2,419	2,389	2,216
Fire protection	239	226	227	227	212
Protection/inspection	79	77	82	76	83
Other protection	924	942	639	554	830
Administration	73	81	68	68	81
Public ways and facilities					
Public ways	353	345	384	387	375
Parking facilities	18	15	19	17	17
Health and sanitation					
Health	2,640	2,559	2,640	2,236	2,075
Hospital care	33	32	33	32	35
Public health ambulatory care	-	-	-	267	-
California children's services	143	145	141	142	139
Public assistance					
Aid programs	3,859	4,006	4,199	3,980	3,610
Veterans' services	16	16	14	14	13
Other assistance	174	185	207	270	271
Education, recreation and culture					
Library services	17	17	4	5	7
Agricultural extension	3	3	5	5	5
Cultural services	2	2	2	2	2
County business-type functions					
Hospital care	2,650	2,587	2,482	2,399	2,517
Sanitation	180	174	163	164	153
Internal service					
	655	2,037	3,213	2,876	2,763
Special districts/Component units					
	587	611	993	739	719
Total	19,479	21,112	22,893	21,767	21,042

Note: Temporary employees, 1,791, filled as of June 1, 2018 are included in the total number employees.

Source: County of Riverside, fiscal year 2018-19 Recommended Budget

Table 18

2013	2012	2011	2010	2009	
					Function/Program
					General government
89	81	87	98	92	Legislative and administrative
399	405	411	438	456	Finance
65	65	64	70	69	Counsel
154	159	172	167	182	Personnel
25	34	39	42	41	Elections
-	11	11	12	11	Communication
397	507	531	500	494	Property management
45	117	139	180	186	Promotion
32	31	32	36	36	Other general
					Public protection
1,221	1,294	1,345	1,444	1,485	Judicial
2,351	2,304	2,408	2,449	2,586	Police protection
2,169	2,085	2,067	2,076	2,220	Detention and correction
212	200	198	188	190	Fire protection
86	86	87	100	98	Protection/inspection
544	600	615	669	737	Other protection
82	75	62	65	58	Administration
					Public ways and facilities
370	411	413	465	506	Public ways
20	18	18	20	-	Parking facilities
					Health and sanitation
1,959	2,118	2,063	2,024	2,075	Health
37	34	31	31	30	Hospital care
266	-	-	-	-	Public health ambulatory care
134	140	138	143	148	California children's services
					Public assistance
3,484	3,334	3,089	3,132	3,159	Aid programs
13	12	12	12	12	Veterans' services
291	289	355	348	285	Other assistance
					Education, recreation and culture
7	10	1	-	1	Library services
5	5	5	5	5	Agricultural extension
2	3	3	3	3	Cultural services
					County business-type functions
2,581	2,351	2,295	2,246	2,186	Hospital care
153	160	174	198	211	Sanitation
2,641	2,775	2,315	2,418	1,723	Internal service
693	660	591	547	533	Special districts/Component units
20,527	20,374	19,771	20,126	19,818	Total

Table 19

COUNTY OF RIVERSIDE
Operating Indicators by Function
Last Ten Fiscal Years
June 30, 2018

Function/Program	Fiscal Year Ending June 30				
	2018	2017	2016	2015	2014
Agricultural Commissioner					
Export phytosanitary certificates	c 14,450	13,478	13,546	14,825	16,067
Pesticide use inspections	d 1,291	800	1,211	1,025	834
Weights and measures regulated	142,684	141,939	141,092	139,701	138,321
Agriculture quality inspections	678	605	350	497	524
Plant pest inspections	5,479	7,468	9,846	10,792	11,635
Nursery acreage inspected	6,082	6,727	7,708	7,020	7,064
Weights and measures inspected	61,513	60,197	75,508	63,695	80,461
Assessor-Clerk-Recorder					
Assessments	931,922	925,405	919,810	914,886	909,432
Official records recorded	543,816	587,906	555,870	540,589	530,777
Vital records copies issued	88,278	89,691	86,597	75,708	85,309
Official records copies issued	21,251	23,093	23,014	18,307	22,329
Auditor-Controller					
Invoices paid	367,557	280,498	359,917	368,001	425,003
Vendor warrants (checks) issued	220,965	234,781	227,037	228,750	232,034
Active vendors	24,487	35,198	28,697	30,604	84,680
Payroll warrants (checks) issued	549,902	568,689	564,546	541,390	524,990
Average payroll warrants (checks) per pay period	21,150	21,873	21,713	20,823	20,192
Audits per fiscal year	54	55	35	26	34
Tax bills levied	1,029,621	1,019,903	1,008,147	1,003,952	998,203
Tax refunds/roll changes processed	34,098	53,234	19,561	47,556	22,435
Community Action Partnership					
Utility assistance (households)	16,724	18,017	15,743	15,115	16,087
Weatherization (households)	1,100	1,260	997	967	479
Energy education attendees	a 17,834	7,428	10,398	6,395	4,991
Disaster relief (residents)	b 22,305	13,400	13,734	13,387	24,274
Income tax returns prepared	b 4,412	5,239	4,545	4,325	3,453
After school programs (students)	3,400	2,703	2,198	2,114	20,700
Leadership program enrollment	b -	-	-	-	-
Mediation (cases)	2,101	2,009	2,579	2,527	2,723
Environmental Health					
Facilities inspections	34,571	28,205	30,919	31,897	35,325
Public Health					
Patient visits	161,578	124,031	143,956	134,481	124,099
Patient services	322,763	242,554	299,048	290,900	363,442
Animal Control Services					
Animal impounds (live animals)	36,442	38,858	41,773	37,644	37,037
Spays and neuters completed	14,601	15,337	14,508	13,216	13,690
Animal licenses sold	21,843	58,995	76,157	65,020	122,105
Service calls fielded	37,193	40,039	41,614	40,251	-

Note: a - Number of pamphlets mailed
b - Program not yet started / not tracked
c - Phytosanitary = Plant pest cleanliness
d - Pesticide Use Inspections = Environmental monitoring

Source: Various County Departments

Table 19

Fiscal Year Ending June 30					
2013	2012	2011	2010	2009	Function/Program
Agricultural Commissioner					
18,346	19,875	-	25,745	36,772	Export phytosanitary certificates
783	793	764	682	831	Pesticide use inspections
138,547	137,727	134,290	131,175	129,528	Weights and measures regulated
456	553	693	643	668	Agriculture quality inspections
10,361	11,931	9,584	9,667	48,944	Plant pest inspections
6,156	6,920	6,338	6,923	7,627	Nursery acreage inspected
63,653	51,074	56,751	77,278	80,862	Weights and measures inspected
Assessor-Clerk-Recorder					
906,467	904,706	904,040	941,928	942,174	Assessments
648,812	592,531	612,804	673,674	682,708	Official records recorded
78,405	78,768	80,391	87,194	97,422	Vital records copies issued
32,792	26,153	28,990	26,348	33,135	Official records copies issued
Auditor-Controller					
426,660	389,798	412,374	488,192	522,097	Invoices paid
259,458	255,463	265,979	300,428	320,613	Vendor warrants (checks) issued
80,011	78,887	65,090	64,761	59,685	Active vendors
509,376	509,468	506,870	532,904	532,202	Payroll warrants (checks) issued
19,591	19,595	19,495	19,737	20,469	Average payroll warrants (checks) per pay period
25	26	26	30	30	Audits per fiscal year
984,268	972,577	999,241	977,115	974,041	Tax bills levied
63,500	79,606	123,476	115,904	152,672	Tax refunds/roll changes processed
Community Action Partnership					
13,911	21,912	22,207	27,956	12,869	Utility assistance (households)
179	842	1,375	2,083	1,033	Weatherization (households)
6,368	14,950	13,807	11,725	10,775	Energy education attendees
11,316	13,968	12,058	17,989	15,336	Disaster relief (residents)
3,111	2,711	3,006	2,257	2,011	Income tax returns prepared
19,200	20,700	18,400	13,800	11,000	After school programs (students)
-	166	593	182	-	Leadership program enrollment
1,905	2,181	2,178	2,237	1,821	Mediation (cases)
Environmental Health					
32,045	36,201	31,801	31,213	34,273	Facilities inspections
Public Health					
135,795	109,870	106,532	142,617	125,767	Patient visits
353,269	392,621	390,607	313,409	466,800	Patient services
Animal Control Services					
35,201	36,518	49,408	62,770	71,834	Animal impounds (live animals)
11,908	9,771	8,305	7,225	8,480	Spays and neuters completed
-	-	-	-	-	Animal licenses sold
-	-	-	-	-	Service calls fielded

Table 19

COUNTY OF RIVERSIDE
Operating Indicators by Function (Continued)
Last Ten Fiscal Years
June 30, 2018

Function/Program	Fiscal Year Ending June 30				
	2018	2017	2016	2015	2014
County Library					
Total circulation - books	2,389,611	2,513,032	2,704,884	2,792,388	3,023,637
Reference questions answered	499,590	479,917	478,827	487,093	371,953
Patron door count	3,188,442	3,606,142	4,069,001	4,216,087	3,919,125
Programs offered	9,626	9,680	10,423	9,547	6,819
Program attendance	154,031	163,198	176,502	154,391	139,223
Riverside University Health Systems - Medical Center					
Emergency room treatments	76,654	77,963	88,780	84,697	88,853
Emergency room services - MH	11,749	12,854	12,896	12,989	13,531
Clinic visits	119,033	99,309	116,277	104,693	124,255
Admissions	19,143	17,826	19,863	19,404	22,738
Patient days	108,468	104,854	104,276	106,466	118,467
Discharges	19,156	18,397	19,147	19,387	22,773
Fire					
Medical assistance	127,810	119,868	112,799	103,407	99,058
Fires extinguished	17,849	15,975	14,988	13,823	13,632
Other services	23,744	24,053	22,163	22,680	20,846
Communities served	94	94	94	94	94
Mental Health					
Mental health clients (crisis/long-term care)	44,448	43,013	42,764	41,942	39,765
Substance abuse clients	11,292	8,950	11,205	15,457	15,457
Detention clients	13,325	13,690	12,627	12,137	12,137
Probate conservatorship clients	410	453	410	358	358
Mental health conservatorship clients	682	647	410	613	613
Probation					
Adults on probation	a 12,942	12,185	14,422	16,496	16,922
Juveniles in secure detention	b 112	137	153	134	156
Juveniles in treatment facilities	b 44	60	57	57	79
Juveniles in detention facilities	a 3,389	5,978	6,375	5,810	7,154
Public Social Services					
CalWORKs clients	24,741	26,306	29,090	32,030	33,159
Food stamp clients	121,542	127,778	132,274	128,656	121,949
Medi-Cal clients	346,407	351,817	341,519	298,461	186,911
In-home support services	30,008	27,564	24,888	25,703	23,061
Foster care placements	2,792	3,670	4,063	4,041	3,725
Child welfare services	9,779	9,761	10,471	10,757	9,958
Homeless program (bed nights)	4,190	7,384	7,384	7,384	8,296
Homeless program (meals)	8,380	14,767	14,767	14,767	16,592

Note: a - Average monthly population
b - Average daily population

Source: Various County Departments

Table 19

Fiscal Year Ending June 30					
2013	2012	2011	2010	2009	Function/Program
					County Library
3,059,094	3,387,218	3,724,657	3,718,343	3,464,547	Total circulation - books
434,057	441,269	404,913	370,619	382,795	Reference questions answered
4,148,012	4,080,738	731,699	3,599,064	3,170,424	Patron door count
6,521	8,382	7,624	7,214	5,618	Programs offered
143,053	163,692	163,416	148,612	127,717	Program attendance
					Riverside University Health Systems - Medical Center
119,606	101,952	99,706	96,993	88,459	Emergency room treatments
14,275	16,750	15,376	14,288	9,702	Emergency room services - MH
125,471	127,546	129,041	131,624	129,171	Clinic visits
24,260	23,949	23,638	23,536	23,253	Admissions
124,599	121,949	123,250	121,915	118,452	Patient days
24,279	23,694	23,668	23,559	23,238	Discharges
					Fire
97,054	96,843	97,066	94,193	91,707	Medical assistance
13,517	12,990	4,271	4,449	4,406	Fires extinguished
20,049	11,856	16,522	17,076	18,486	Other services
94	78	78	78	78	Communities served
					Mental Health
37,591	35,696	33,260	30,657	30,065	Mental health clients (crisis/long-term care)
15,755	17,849	16,987	16,736	18,712	Substance abuse clients
11,899	10,544	8,874	10,831	12,781	Detention clients
278	351	424	474	256	Probate conservatorship clients
563	879	832	675	240	Mental health conservatorship clients
					Probation
17,406	14,992	16,271	17,790	17,469 a	Adults on probation
194	193	225	248	241 b	Juveniles in secure detention
86	107	128	125	112 b	Juveniles in treatment facilities
8,505	9,148	10,741	11,385	10,783 a	Juveniles in detention facilities
					Public Social Services
33,341	33,682	33,412	31,022	26,905	CalWORKs clients
116,333	107,076	91,606	74,484	52,877	Food stamp clients
135,570	130,562	124,061	116,758	107,904	Medi-Cal clients
20,641	19,070	18,201	16,852	16,307	In-home support services
3,237	3,113	3,130	3,085	3,486	Foster care placements
9,178	9,664	9,916	9,591	10,217	Child welfare services
8,296	8,331	10,746	12,900	10,854	Homeless program (bed nights)
16,592	16,660	21,494	25,800	21,707	Homeless program (meals)

Table 19

COUNTY OF RIVERSIDE
Operating Indicators by Function (Continued)
Last Ten Fiscal Years
June 30, 2018

<u>Function/Program</u>	<u>Fiscal Year Ending June 30</u>				
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Registrar of Voters					
Voting precincts	826	1,126	869	1,193	846
Polling places	546	587	564	546	545
Voters	a 983,917	1,022,375	911,269	891,630	887,000
Poll workers	2,264	3,087	2,234	2,200	2,200
Sheriff					
Number of bookings	50,371	49,896	49,864	54,025	60,826
Coroner case load	15,397	14,476	13,885	12,958	12,164
Calls for services	b 180,488	187,087	193,763	190,816	176,339
Transportation and Land Management Agency					
- Building & Safety					
Building permits issued	c -	-	-	1,028	905
Building plans checked	c -	-	-	-	799
Building structures inspected	c -	-	-	-	957
Veterans' Services					
Phone inquiries answered	d 35,846	36,971	38,812	32,778	31,445
Client interviews	d 24,563	21,183	25,072	17,281	17,448
Claims filed	d 7,191	6,789	6,792	6,345	5,998
Emails	d 14,280	14,280	9,884	6,584	3,138
Veterans reached at outreach events	2,589	3,014	3,591	3,725	-
Waste Resources					
Landfill tonnage	1,498,681	1,408,688	1,320,497	1,475,122	1,383,266
Recycling tonnage	3,042	2,463	2,052	1,386	2,503

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 2017-18
d - Program not yet started / not tracked

Source: Various County Departments

Table 19

Fiscal Year Ending June 30					
2013	2012	2011	2010	2009	Function/Program
					Registrar of Voters
1,218	853	1,649	2,370	2,387	Voting precincts
642	522	746	1,158	1,205	Polling places
943,402	852,217	1,009,933	1,815,892	1,747,556 a	Voters
2,960	2,300	3,281	4,186	6,287	Poll workers
					Sheriff
57,330	53,691	53,974	55,306	62,007	Number of bookings
11,639	10,947	10,555	10,027	9,582	Coroner case load
172,664	176,062	232,821	255,601	302,400 b	Calls for services
					Transportation and Land Management Agency
					- Building & Safety
1,116	836	863	1,568	1,337	Building permits issued
908	740	817	1,537	1,220 c	Building plans checked
901	676	1,168	1,774	2,650 c	Building structures inspected
					Veterans' Services
36,107	36,707	43,617	41,569	39,393 d	Phone inquiries answered
14,714	14,990	15,630	25,209	13,955 d	Client interviews
5,735	6,030	5,485	5,581	5,812 d	Claims filed
-	-	-	-	- d	Emails
-	-	-	-	-	Veterans reached at outreach events
					Waste Resources
1,102,626	1,071,309	1,071,394	1,032,942	1,024,267	Landfill tonnage
2,679	2,206	2,499	1,803	2,356	Recycling tonnage

Table 20

COUNTY OF RIVERSIDE
Capital Asset Statistics by Function
Last Ten Fiscal Years
June 30, 2018

<u>Function/Program</u>	<u>Fiscal Year Ending June 30</u>				
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
County Libraries					
Branch libraries	36	35	35	35	35
Book mobiles	2	2	2	2	2
Books in collection	1,337,332	1,341,967	1,168,364	1,382,932	1,393,689
Museum	-	1	1	-	-
Riverside University Health Systems - Medical Center					
Major clinics	4	4	4	4	4
Routine and specialty clinics	44	44	44	44	44
Beds licensed	439	439	439	439	439
Fire					
Stations	37	37	37	37	37
Trucks	158	158	158	158	145
Parks and Recreation					
Regional parks	11	11	11	14	11
Historic sites	5	5	5	5	5
Nature centers	4	4	4	4	4
Archaeological sites	6	6	6	5	6
Wildlife reserves	9	9	9	7	9
RV and mobile home parks	2	2	2	2	3
Managed areas	5	5	5	5	5
Recreational facilities	1	1	3	1	3
Community centers	-	-	1	1	-
Sheriff					
Patrol stations	10	10	10	10	10
Patrol vehicles	966	966	930	932	928
Waste Resources					
Landfills	6	6	6	6	6
Capacity in tons	62,668,370	62,668,370	62,191,202	54,232,021	54,230,474

Source: Various County Departments

Table 20

Fiscal Year Ending June 30					
2013	2012	2011	2010	2009	Function/Program
					County Libraries
35	33	33	33	33	Branch libraries
2	2	2	2	2	Book mobiles
1,657,925	1,570,834	1,668,434	1,612,925	1,564,186	Books in collection
-	-	-	-	-	Museum
					Riverside University Health Systems - Medical Center
4	4	4	4	4	Major clinics
37	-	30	30	30	Routine and specialty clinics
439	439	439	439	439	Beds licensed
					Fire
38	42	46	49	49	Stations
142	145	156	154	149	Trucks
					Parks and Recreation
11	11	12	12	13	Regional parks
5	5	4	4	6	Historic sites
4	4	4	4	5	Nature centers
6	6	6	6	7	Archaeological sites
9	9	9	9	16	Wildlife reserves
3	3	3	3	-	RV and mobile home parks
5	5	5	5	-	Managed areas
2	2	2	-	-	Recreational facilities
-	-	-	-	-	Community centers
					Sheriff
10	10	10	10	10	Patrol stations
916	915	896	883	923	Patrol vehicles
					Waste Resources
6	6	6	6	6	Landfills
54,230,474	54,189,339	54,177,558	51,794,663	51,794,663	Capacity in tons

REPUBLICAN QUALITY CONTROLLED BY THE PATRIOT FRONT AS REPORT



REPUBLICAN QUALITY CONTROLLED BY THE PATRIOT FRONT AS REPORT