

SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



ITEM: 13.3  
(ID # 23511)

MEETING DATE:  
Tuesday, January 09, 2024

**FROM :** Regional Parks and Open Space District:

**SUBJECT:** PARKS & OPEN SPACE DISTRICT: Annual Required Financial Reporting and Actions of the Riverside County Regional Park and Open-Space District related to Resolution for Appropriations Limit, Filing of Annual Audit Report, and Increase of Delegated Authority; All Districts. [\$0]

**RECOMMENDED MOTION:** That the Board of Directors:

1. Approve and Adopt Resolution 2024-03, which establishes the Regional Park & OpenSpace District's Fiscal Year 2023-2024 Appropriations Limit;
2. Receive and File the FY 2022-2023 Independent Auditor's Report for the Riverside County Regional Park & Open-Space District (RivCoParks),
3. Increase the limit of the General Manager to bind RivCoParks to \$53,060 pursuant to Public Resource Code Section §5549 (b)(2); and,
4. Instruct the Clerk of the Board to return one copy of Resolution 2024-03 to RivCoParks.

**ACTION:Policy**

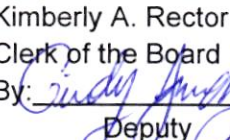
  
Kyla R. Brown, General Manager 11/30/2023

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**MINUTES OF THE BOARD OF DIRECTORS**

On motion of Director Perez, seconded by Director Jeffries and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: January 9, 2024  
xc: Parks

Kimberly A. Rector  
Clerk of the Board  
By:   
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS:</b> N/A			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	23/24

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

On November 6, 1990, a majority of voters in Riverside County voted to form the Riverside County Regional Park & Open-Space District (RivCoParks). In that same measure, pursuant to Article XIII B of the California Constitution, the RivCoParks' appropriations limit was set at \$25,000,000. Section 7910 of the Government Code requires that each year the governing body of each local jurisdiction adopt a resolution to establish its appropriations limit for the following fiscal year.

Additionally, California Government Code section 26909 requires an annual audit be conducted by a certified public accountant of every special district within a county, and Section 53891 states the resulting financial transactions shall be reported to the State Controller. California Code of Regulations section 1131.2 sets the minimum requirements for conducting those audits in accordance with the Government Accounting Standards Board (GASB).

RivCoParks' audited financial results are included in the County of Riverside Auditor-Controller's Comprehensive Annual Financial Report as a dependent component unit. An annual audit of the Comprehensive Annual Financial Report is performed by an external entity to ensure compliance with GASB. EadiePayne, LLP (EadiePayne) prepared an audit report for RivCoParks for the fiscal year ending June 30, 2023 and rendered an unqualified opinion. EadiePayne also compiled the balance sheet of RivCoParks as of June 30, 2023 for the purposes of filing such with the State Controller's Office.

RivCoParks finance staff calculated the 2023-2024 appropriations limit. The appropriations limit for FY 2023-2024 is set at \$140,625,440 as shown in Attachment A. Documentation used in the determination of the appropriations limit was made available to the public by the California Department of Finance at least fifteen days prior to subject resolution being adopted on December 12, 2023. County Counsel has reviewed and approved Resolution 2024-03 as to form.

On December 13, 2022, by M.O. 13.1, the Board of Supervisors approved an increase to the amount General Manager delegated authority to \$53,060 for FY 2022-2023. Public

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

Resource Code section §5549 (b)(2) authorizes the Board to increase the amount by which the general manager may bind the District in an amount not to exceed two percent (2%) for each fiscal year following the operative date of the last adjustment. In accordance with the Public Resource Code, RivCoParks requests that the limit of the General Manager to bind RivCoParks be increased by two percent (2%) for FY 2023-2024 to a total of \$54,121.

**ATTACHMENTS**

Attachment A

Audit Report

CA Department of Finance Price & Population Calculation FY2023-24

Management Letter

Resolution No. 2024-03

  
Douglas Ordóñez Jr. 1/2/2024

  
Aaron Gettis, Deputy County Counsel 12/14/2023

2  
3 **RESOLUTION NO. 2024-03**

4 **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RIVERSIDE COUNTY**  
5 **REGIONAL PARK AND OPEN-SPACE DISTRICT ESTABLISHING THE APPROPRIATIONS**  
6 **LIMIT FOR FISCAL YEAR 2023-2024 FOR THE RIVERSIDE COUNTY REGIONAL PARK**  
7 **AND OPEN-SPACE DISTRICT IN ACCORDANCE WITH THE PROVISIONS OF DIVISION 9**  
8 **OF TITLE 1 OF THE CALIFORNIA GOVERNMENT CODE**

9 **WHEREAS**, Article XIII B of the Constitution of the State of California as proposed by the  
10 Initiative Measure approved by the people at the special statewide election held on November 6,  
11 1979 and amended in June 1990 by the people of the State of California (Proposition 111),  
12 provides that the total annual appropriations subject to limitations of each local government shall  
13 not exceed the appropriations limit of such entity for the prior year adjusted for changes in the  
14 cost of living and population except as otherwise specifically provided for in said Article; and

15  
16 **WHEREAS**, the State Legislature added Division 9 (commencing with Section 7900) to  
17 Title 1 of the Government Code of the State of California to implement Article XIII B of the  
18 Constitution; and

19 **WHEREAS**, Section 7910 of the Government Code provides that each year the governing  
20 body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following  
21 fiscal year pursuant to Article XIII B at a regularly scheduled meeting or a noticed special meeting  
22 and that fifteen days prior to such meeting, documentation used in the determination of the  
23 appropriations limit shall be available to the public; and

24  
25 **WHEREAS**, Proposition 111 as approved by the voters of the State of California, requires  
26 a recorded vote of the Board of Directors regarding which of the annual adjustment factors have  
27 been selected each year; and

FORM APPROVED COUNTY COUNSEL  
BY KRISTINE BELL-VALDEZ DATE



3 RESOLUTION NO. 2024-03

4 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RIVERSIDE  
5 COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT ESTABLISHING  
6 THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2023-2024 FOR THE  
7 RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT IN  
8 ACCORDANCE WITH THE PROVISIONS OF DIVISION 9 OF TITLE 1 OF  
9 THE CALIFORNIA GOVERNMENT CODE

10 ROLL CALL:

11  
12 Ayes: Jeffries, Washington, Spiegel, Perez, and Gutierrez

13 Nays: None

14 Absent: None

15  
16  
17 The foregoing is certified to be a true copy of a resolution duly adopted by said Board of  
18 Supervisors on the date therein set forth.

19  
20 KIMBERLY A. RECTOR, Clerk of said Board

21  
22 By: Nancy Li

23 Deputy

Attachment "A"

**Riverside County  
Regional Park & Open -Space District  
Appropriations Limit Computation  
2023-2024**

Population Change: County	0.34% ✓
Per Capita Income Change	4.44% ✓
Population Change Converted to Ratio	0.9965
Per Capita Income Change Converted to Ratio	1.0444
Calculation of Growth Factor <i>(Population ratio x Per Capita Income ratio)</i>	1.0407
2022-23 Limit	<b><u>\$135,125,819</u></b> ✓
2023-24 Appropriation Limit <i>(Prior year limit x Growth Factor)</i>	<b><u>\$140,625,440</u></b>



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October 23, 2023

Board of Directors  
Riverside County Regional Park and Open Space District  
4600 Crestmore Road  
Jurupa Valley, CA 92340

We have audited the financial statements of Riverside County Regional Park and Open Space District as of and for the year ended June 30, 2023, and have issued our report thereon dated October 23, 2023. Professional standards require that we advise you of the following matters relating to our audit.

#### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated August 24, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Riverside County Regional Park and Open Space District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our report on internal control over financial reporting and on compliance and other matters noted during our audit in a separate letter to you dated October 23, 2023.

#### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.



## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

Our firm has identified the self-review of nonattest services as a threat to independence. To reduce the threat to an acceptable level, the firm requires review by an independent partner, and acceptance of the report by management.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Riverside County Regional Park and Open Space District is included in Note 1 to the financial statements. GASB Statement No. 94, Public-Private and Public-Public Partnerships, was implemented during the fiscal year ending June 30, 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Management's estimate of the net pension liability and related deferred outflows and inflows of resources based on CalPERS' actuarial valuation measured at June 30, 2022;
- Management's estimate of other post-employment benefits (OPEB) payable and related deferred outflows and inflows of resources based on AON's actuarial valuation measured at June 30, 2022, and,
- Management's estimate of the useful life of capital assets.

We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

### Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Riverside County Regional Park and Open Space District's financial statements relate to:

- Public-private and public-public partnerships in Note 9.
- The disclosure of defined benefit pension plans and other post-employment benefits in Note 12 and Note 13, respectively.
- Prior period adjustment related to capital assets in Note 14.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

- Other financing source from initiation of new lease was not recorded in the general fund. To correct the error, we proposed an adjustment to increase other financing source - lease and increase lease expenditure by \$383,000.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Riverside County Regional Park and Open Space District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in a letter dated October 23, 2023.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with Riverside County Regional Park and Open Space District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Riverside County Regional Park and Open Space District's auditors.

This report is intended solely for the information and use of the Board of Directors, and management of Riverside County Regional Park and Open Space District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Eadie and Payne, LLP*

RIVERSIDE COUNTY REGIONAL PARK  
AND OPEN-SPACE DISTRICT

Financial Statements  
and  
Independent Auditor's Report

For the Fiscal Year Ended  
June 30, 2023

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RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

**Table of Contents**

For the Fiscal Year Ended June 30, 2023

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	<u>Page</u>
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report . . . . .	1
Management's Discussion and Analysis . . . . .	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position . . . . .	11
Statement of Activities . . . . .	13
Governmental Funds Financial Statements:	
Balance Sheet . . . . .	14
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position . . . . .	17
Statement of Revenues, Expenditures, and Changes in Fund Balances . . . . .	18
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities . . . . .	21
Notes to the Financial Statements . . . . .	23
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Budgetary Comparison Schedule – General Fund – Budgetary Basis . . . . .	57
Budgetary Comparison Schedule – Santa Ana River Mitigation Fund . . . . .	58
Budgetary Comparison Schedule – Lake Skinner Fund . . . . .	59
Budgetary Comparison Schedule – ARP Act Coronavirus Relief Fund . . . . .	60
Schedule of Proportionate Share of the Plan's Net Pension Liability and Related Ratios as of the Measurement Date . . . . .	61
Schedule of Pension Plan Contributions . . . . .	62
Schedule of Changes in the Net OPEB Liability and Related Ratios . . . . .	63
Schedule of OPEB Plan Contributions . . . . .	64
Notes to the Required Supplementary Information . . . . .	65
<b>SUPPLEMENTARY INFORMATION</b>	
Combining Balance Sheet – Non-Major Governmental Funds . . . . .	69
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds . . . . .	70
Combining Balance Sheet – General Fund . . . . .	71
Combining Statement of Revenues and Expenditures – General Fund . . . . .	72
<b>OTHER INDEPENDENT AUDITOR'S REPORT</b>	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards . . . . .	76

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## Financial Section



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## Independent Auditor's Report

Board of Supervisors  
Riverside County Regional Park and Open Space District  
Jurupa Valley, California

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Riverside County Regional Park and Open Space District (the District), as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Emphasis of Matter

As discussed in Note 14 to the financial statements, the District restated its financial statements for the fiscal year ended June 30, 2022 for the correction of material misstatements in capital assets. Our opinion is not modified with respect to this matter.

## **Responsibilities of Management for the Financial Statements**

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 5 to 10, and the budgetary comparison information and schedules of proportionate share of the pension plan's net pension liability and related ratios, pension plan contributions, changes in the net OPEB liability and related ratios, and OPEB plan contributions, on pages 57 to 66, be presented to supplement the basic financial statements.

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining and individual general fund and nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying combining and individual general fund and nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual general fund and nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated October 23, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

*Eadie and Payne, LLP*

Riverside, California  
October 23, 2023

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RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Management's Discussion and Analysis**  
 For the Fiscal Year Ended June 30, 2023

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This discussion and analysis of Riverside County Regional Park and Open Space District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the District's financial statements, which immediately follow this section.

**FINANCIAL HIGHLIGHTS**

- The assets and deferred outflows of the District exceeded its liabilities and deferred inflows at the close of the current fiscal year by \$84.5 million.
- The District's financial position increased overall as a result of this year's operations. Net position of governmental activities increased by \$6.0 million or 7.1% of the beginning net position, as restated.
- Governmental expenses were \$18.9 million. Revenues were \$ 24.9 million.
- The District spent about \$4.1 million in new capital assets during the year. These expenses were incurred primarily from capital projects funds for capital improvement projects.
- The District's net increase in its long-term liabilities from compensated absences, net pension liability and net OPEB liability was approximately \$7.5 million. Lease liability reported in accordance with GASB 87, Leases, was \$371,000.
- Unassigned fund balance in the District's General Fund represents 75.1% of total General Fund expenditures.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

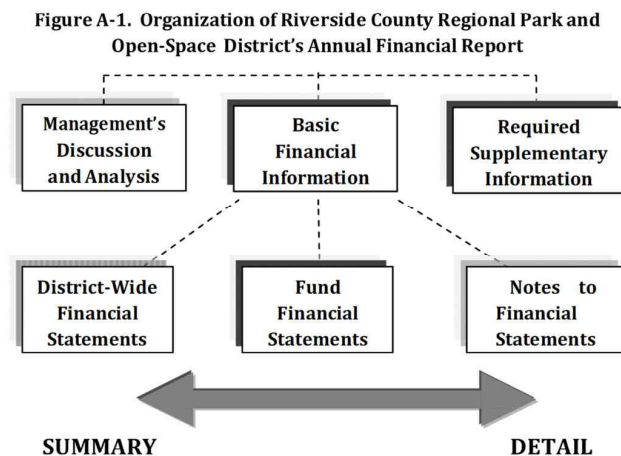
This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.

The governmental funds statements tell how basic services like parks and recreation were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data.

Figure A-1 shows how the various parts of this annual report are arranged and related to one another.



RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Management's Discussion and Analysis**  
 For the Fiscal Year Ended June 30, 2023

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Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain.

Type of Statements	District-Wide	Governmental Funds
Scope	Entire District, except fiduciary activities	The activities of the District that are not proprietary or fiduciary, such as building maintenance
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures &amp; Changes in Fund Balances</li> </ul>
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Management's Discussion and Analysis**  
For the Fiscal Year Ended June 30, 2023

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### District-Wide Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or position.

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's property tax base and the condition of park locations and other facilities.
- In the district-wide financial statements, the District's activities are categorized as Governmental Activities. Most of the District's basic services are included here, such as park maintenance, acquisition, preservation, and administration. Property taxes, grants and fees finance most of these activities.

### Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds, not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debt) or to show that it is properly using certain revenues.

The District only has governmental funds:

**Governmental funds** – Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information on a separate reconciliation page that explains the relationship (or differences) between them. The District maintains 14 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and five other governmental funds that are considered to be major funds. Data from the other nine governmental funds are combined into a single, aggregated presentation.



RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Management's Discussion and Analysis**  
 For the Fiscal Year Ended June 30, 2023

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**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

**Net Position**

The District's combined net position on June 30, 2023 increased \$6.0 million from the beginning net position after prior period adjustment to \$84.5 million.

	Governmental Activities (In millions)		Variance Increase (Decrease)
	2022 Restated	2023	
Current and other assets	\$ 26.2	\$ 54.5	\$ 28.3
Capital assets	68.9	70.9	2.0
<b>Total assets</b>	<u>95.1</u>	<u>125.4</u>	<u>30.3</u>
<b>Total deferred outflows of resources</b>	<u>3.7</u>	<u>7.3</u>	<u>3.6</u>
Other liabilities	2.2	27.8	25.6
Long-term liabilities	9.6	17.4	7.8
<b>Total liabilities</b>	<u>11.8</u>	<u>45.2</u>	<u>33.4</u>
<b>Total deferred inflows of resources</b>	<u>8.5</u>	<u>3.2</u>	<u>(5.3)</u>
<b>Net position</b>			
Net investment in capital assets	68.9	70.9	2.0
Restricted	10.6	11.6	1.0
Unrestricted	(1.0)	2.0	3.0
<b>Total net position</b>	<u>\$ 78.5</u>	<u>\$ 84.5</u>	<u>\$ 6.0</u>

**Changes in net position, governmental activities**

The District's total revenues increased by \$4.6 million, or 22.7%. The increase of revenues was due to higher overall property tax allocation, interest earnings, and state grant reimbursements. The District saw a slight decrease in revenues at our campgrounds for the first time since the pandemic of 2020 which can directly be attributed to the economic pressures of inflation and overall rising costs of goods and services.

	Governmental Activities (In millions)		Variance Increase (Decrease)
	2022	2023	
Total Revenues	\$ 20.3	\$ 24.9	\$ 4.6
Total Expenses	19.1	18.9	(0.2)
<b>Increase (decrease) in net position</b>	<u>\$ 1.2</u>	<u>\$ 6.0</u>	<u>\$ 4.8</u>

The District's total expenses held steady with a decrease of \$0.2 million, or 1.0%.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Management's Discussion and Analysis**  
 For the Fiscal Year Ended June 30, 2023

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**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$24.9 million, which is higher than last year's ending fund balance of \$22.1 million. Fund balance improved due to increases in revenue from property taxes, interest earnings and grant reimbursements. The District continues to monitor its spending as we've noticed our revenue from park use has decreased slightly for the first time since the pandemic. Our reserves continue to grow as we anticipate a foreseeable economic slowdown.

**General Fund Budgetary Highlights**

Over the course of the year, the District revised the annual operating budget to revise operational cost and revenue estimates. The District's final budget for the General Fund anticipated that revenues would be under expenditures by about \$1.0 million. The actual results for the year show that revenues exceeded expenditures by roughly \$1.9 million. Actual revenues were \$630,000 less than anticipated, and expenditures were \$2.9 million less than budgeted.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

By the end of 2022-2023, the District had invested \$4.1 million in new capital assets, related to the District's ongoing efforts towards constructing new regional trails, expanding and improving campgrounds and continued work on the Santa Ana River Trail. Total depreciation expense for the year was about \$2.0 million.

	Governmental Activities (In millions)		Variance
	2022 Restated	2023	Increase (Decrease)
Land	\$ 28.1	\$ 28.0	\$ (0.1)
Construction in Progress	17.4	20.8	3.4
Buildings	11.1	10.5	(0.6)
Machinery & Equipment	0.5	0.8	0.3
Infrastructure	11.7	10.8	(0.9)
<b>Total Net Capital Assets at Year-End</b>	<b>\$ 68.8</b>	<b>\$ 70.9</b>	<b>\$ 2.1</b>

**Long-Term Liabilities**

At year-end, the District had \$17.4 million in compensated absences, lease liability, net pension liability and net OPEB liability – in increase of \$7.9 million from the prior year balance. (More detailed information about the District's long-term liabilities is presented in Notes 7, 10 and 11 to the financial statements).

	Governmental Activities (In millions)		Variance
	2022	2023	Increase (Decrease)
Compensated Absences	\$ 1.3	\$ 1.5	\$ 0.2
Lease Liability	-	0.4	0.4
Net Pension Liability	7.0	14.7	7.7
Net OPEB Liability	1.2	0.8	(0.4)
<b>Total Outstanding Long-term Liabilities at Year-End</b>	<b>\$ 9.5</b>	<b>\$ 17.4</b>	<b>\$ 7.9</b>

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Management's Discussion and Analysis**  
For the Fiscal Year Ended June 30, 2023

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**FACTORS BEARING ON THE DISTRICT'S FUTURE**

At the start of FY2022-23, the District set out to leverage our resources and make progress through connections with our valued partnerships. This past year has been a year of growth, community engagement, and a steadfast commitment to the preservation and enhancement of our treasured park and open spaces.

Our community engagement through various outreach programs, events, and volunteer opportunities allowed us to achieve an increase in volunteer hours, up 31% percent from last year. We've also seen a remarkable increase in nature/historic program participants demonstrating our commitment to connecting youth with the rich natural and cultural heritage of our region. Our investment in the future is evident with a commendable 62% increase in capital improvement spending and a 77% increase in the number of projects underway. Much of this progress is due to the overwhelming support from our County leaders, the Board of Supervisors who allocated \$26 million of ARPA funding to more than 13 parks-related projects. Overall customer satisfaction rating increased by 11% as we renewed our dedication to providing exceptional experiences for everyone who visits our sites. We are also continuing to broaden our digital footprint by enhancing our marketing outreach as we've reached more people with an impressive 29 million touchpoints through social media.

Setting our sights on the year ahead and the opportunities that exist, we continue this momentum of financial sustainability which lays the foundation for success and propel the district to new heights. While the heavy lift of securing funding has been accomplished, the real work of putting those dollars in the dirt and bringing the projects to fruition lies ahead.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the District's Fiscal Manager at 4600 Crestmore Road, Jurupa Valley, CA 92509-6858, send an email to Parks-Finance@rivco.org, or visit [www.rivcoparks.org](http://www.rivcoparks.org).

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Statement of Net Position**  
June 30, 2023

<b>ASSETS</b>	
Cash (Note 2)	\$ 45,586,150
Accounts Receivable (Note 3)	96,296
Taxes Receivable (Note 3)	105,600
Interest Receivable (Note 3)	157,976
Due from other governments	5,254,509
Deposits with others	5,000
Prepaid expenses	1,409,187
Lease receivable - current (Note 5)	137,897
Lease receivable - non-current (Note 5)	1,732,644
Capital assets, not being being depreciated (Note 6)	48,827,189
Capital assets, net of depreciation (Note 6)	<u>22,116,969</u>
<b>Total Assets</b>	<u>125,429,417</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension related (Note 10)	6,273,139
OPEB related (Note 11)	<u>1,064,926</u>
<b>Total Deferred Outflows of Resources</b>	<u>7,338,065</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u>132,767,482</u>
<b>LIABILITIES</b>	
Accounts payable	607,840
Accrued liabilities	408,479
Due to other governments	26
Customer deposits	40,890
Unearned revenue	26,746,982
Long-term liabilities:	
Due within one year:	
Compensated absences (Note 7)	323,183
Lease liability (Note 8)	1,010
Due in more than one year:	
Compensated absences (Note 7)	1,159,715
Lease liability (Note 8)	369,935
Net pension liability (Note 10)	14,674,551
Net OPEB liability (Note 11)	<u>830,654</u>
<b>Total Liabilities</b>	<u>45,163,265</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Leases	1,822,416
Pension related (Note 10)	940,518
OPEB related (Note 11)	<u>389,459</u>
<b>Total Deferred Inflows of Resources</b>	<u>3,152,393</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>48,315,658</u>
<b>NET POSITION</b>	
Net investment in capital assets	70,944,158
Restricted	11,556,904
Unrestricted	<u>1,950,762</u>
<b>TOTAL NET POSITION</b>	<u>\$ 84,451,824</u>

The accompanying notes are an integral part of these financial statements.

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RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Statement of Activities**  
For the Fiscal Year Ended June 30, 2023

<u>FUNCTIONS/PROGRAMS</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>		<u>NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION</u>
		<u>CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	
Governmental Activities:				
Interpretive	\$ 1,182,172	\$ 322,654	\$ 12,025	\$ (847,493)
Natural resources	3,111,951	13,908	1,928,209	(1,169,834)
Regional parks	5,739,070	5,808,539	1,408	70,877
Planning and construction	3,497,554	-	4,919,146	1,421,592
General government	5,345,981	1,210,159	266,431	(3,869,391)
<b>Total governmental activities</b>	<b>\$ 18,876,728</b>	<b>\$ 7,355,260</b>	<b>\$ 7,127,219</b>	<b>\$ (4,394,249)</b>
General revenues:				
Property taxes				9,026,528
Use of money and property				404,686
Gain on sale of property				<u>929,573</u>
Total general revenues				<u>10,360,787</u>
Change in net position				<u>5,966,538</u>
Net position, beginning of year, as originally stated				91,274,025
Prior period adjustment (Note 14)				<u>(12,788,739)</u>
Net position, beginning of year, as restated				<u>78,485,286</u>
Net position, end of year				<u>\$ 84,451,824</u>

The accompanying notes are an integral part of these financial statements.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Balance Sheet – Governmental Funds**  
 June 30, 2023

	SPECIAL REVENUE FUNDS			
	GENERAL FUND	SANTA ANA RIVER MITIGATION	LAKE SKINNER	ARP ACT CORONAVIRUS RELIEF
<b>ASSETS</b>				
Cash	\$ 12,884,242	\$ 3,513,806	\$ 2,121,019	\$ 25,768,028
Accounts receivable	22,084	-	74,212	-
Taxes receivable	105,600	-	-	-
Interest receivable	96,872	31,706	18,494	-
Due from other funds	95,372	-	-	-
Due from other governments	18,985	-	-	-
Customer deposits	5,000	-	-	-
Prepaid expenses	-	1,699	22,659	-
Lease receivable	1,870,541	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 15,098,696</u>	<u>\$ 3,547,211</u>	<u>\$ 2,236,384</u>	<u>\$ 25,768,028</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 271,977	\$ 579	\$ 133,746	\$ 56,941
Accrued liabilities	360,803	-	-	-
Due to other funds	-	-	-	-
Due to other governments	26	-	-	-
Customer deposits	29,390	-	11,500	-
Unearned revenues	721,549	-	314,346	25,711,087
Deferred inflow - lease	1,822,416	-	-	-
<b>Total Liabilities</b>	<u>3,206,161</u>	<u>579</u>	<u>459,592</u>	<u>25,768,028</u>
<b>FUND BALANCE</b>				
Nonspendable	1,875,541	1,699	22,659	-
Restricted	-	3,544,933	1,754,133	-
Unassigned	10,016,994	-	-	-
<b>Total Fund Balances</b>	<u>11,892,535</u>	<u>3,546,632</u>	<u>1,776,792</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 15,098,696</u>	<u>\$ 3,547,211</u>	<u>\$ 2,236,384</u>	<u>\$ 25,768,028</u>

The accompanying notes are an integral part of these financial statements.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Balance Sheet – Governmental Funds**  
 June 30, 2023

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CAPITAL PROJECT FUND	NON-MAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
PARK ACQUISITION & DEVELOPMENT		
\$ -	\$ 1,299,055	\$ 45,586,150
-	-	96,296
-	-	105,600
-	10,904	157,976
-	-	95,372
2,856,133	2,379,391	5,254,509
-	-	5,000
-	1,384,829	1,409,187
-	-	1,870,541
<u>\$ 2,856,133</u>	<u>\$ 5,074,179</u>	<u>\$ 54,580,631</u>
\$ 134,277	\$ 10,320	\$ 607,840
-	47,676	408,479
95,372	-	95,372
-	-	26
-	-	40,890
-	-	26,746,982
-	-	1,822,416
<u>229,649</u>	<u>57,996</u>	<u>29,722,005</u>
-	1,384,829	3,284,728
2,626,484	3,631,354	11,556,904
-	-	10,016,994
<u>2,626,484</u>	<u>5,016,183</u>	<u>24,858,626</u>
<u>\$ 2,856,133</u>	<u>\$ 5,074,179</u>	<u>\$ 54,580,631</u>



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RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Reconciliation of the Governmental Funds Balance Sheet**  
**to the Statement of Net Position**  
June 30, 2023

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Total Fund Balance - Governmental Funds \$ 24,858,626

Capital assets used in governmental activities are not current financial resources. Therefore, they are not reported in the Governmental Funds Balance Sheet. Total capital assets are as follows:

Nondepreciable	\$ 48,827,189	
Depreciable, net	<u>22,116,969</u>	
Total capital assets		70,944,158

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the Governmental Funds Balance Sheet.

Compensated absences		(1,482,898)
Lease liability		(370,945)
Net pension liability		(14,674,551)
Net OPEB liability		(830,654)

Deferred outflows and inflows of resources relating to pensions are not reported in the governmental funds because they are applicable to future periods

Deferred outflows of resources related to pensions		6,273,139
Deferred inflows of resources related to pensions		(940,518)

Deferred outflows and inflows of resources relating to OPEB are not reported in the governmental funds because they are applicable to future periods.

Deferred outflows of resources related to OPEB		1,064,926
Deferred inflows of resources related to OPEB		<u>(389,459)</u>

**NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 84,451,824**

The accompanying notes are an integral part of these financial statements.

RIVERSIDE COUNTY REGIONAL PARK AND-OPEN SPACE DISTRICT  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balances – Governmental Funds**  
For the Fiscal Year Ended June 30, 2023

	SPECIAL REVENUE FUNDS			
	GENERAL FUND	SANTA ANA RIVER MITIGATION	LAKE SKINNER	ARP ACT CORONAVIRUS RELIEF
<b>REVENUES</b>				
Property taxes	\$ 9,026,528	\$ -	\$ -	\$ -
Use of money and property	246,252	91,708	37,081	-
Intergovernmental	524,544	-	-	-
Charges for services	4,963,264	18	2,351,828	-
Operating grants and contributions	12,342	-	1,096	356,381
<b>Total Revenues</b>	<u>14,772,930</u>	<u>91,726</u>	<u>2,390,005</u>	<u>356,381</u>
<b>EXPENDITURES</b>				
Interpretive	1,118,749	-	-	-
Natural resources	1,551,838	142,936	-	-
Regional parks	3,441,496	-	1,910,805	-
Planning and construction	383,021	-	-	356,381
General government	6,844,758	-	-	-
<b>Total Expenditures</b>	<u>13,339,862</u>	<u>142,936</u>	<u>1,910,805</u>	<u>356,381</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,433,068</u>	<u>(51,210)</u>	<u>479,200</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from disposal of assets	-	-	4,250	-
Lease financing	383,021	-	-	-
Transfer in	580,000	-	-	-
Transfer out	(490,000)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>473,021</u>	<u>-</u>	<u>4,250</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	1,906,089	(51,210)	483,450	-
<b>FUND BALANCES - BEGINNING</b>	<u>9,986,446</u>	<u>3,597,842</u>	<u>1,293,342</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 11,892,535</u>	<u>\$ 3,546,632</u>	<u>\$ 1,776,792</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

RIVERSIDE COUNTY REGIONAL PARK AND-OPEN SPACE DISTRICT  
**Statement of Revenues, Expenditures and Changes in**  
**Fund Balances – Governmental Funds**  
For the Fiscal Year Ended June 30, 2023

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CAPITAL PROJECT FUND	NON-MAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
PARK ACQUISITION & DEVELOPMENT		
\$ -	\$ -	\$ 9,026,528
36,583	45,834	457,458
781,485	2,192,322	3,498,351
-	1,003	7,316,113
2,980,186	265,238	3,615,243
<u>3,798,254</u>	<u>2,504,397</u>	<u>23,913,693</u>
-	-	1,118,749
-	1,365,054	3,059,828
-	-	5,352,301
4,456,665	1,016,289	6,212,356
-	6,483	6,851,241
<u>4,456,665</u>	<u>2,387,826</u>	<u>22,594,475</u>
<u>(658,411)</u>	<u>116,571</u>	<u>1,319,218</u>
997,455	12,500	1,014,205
-	-	383,021
-	-	580,000
-	(90,000)	(580,000)
<u>997,455</u>	<u>(77,500)</u>	<u>1,397,226</u>
339,044	39,071	2,716,444
2,287,440	4,977,112	22,142,182
<u>\$ 2,626,484</u>	<u>\$ 5,016,183</u>	<u>\$ 24,858,626</u>

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RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures  
and Changes in Fund Balance to the Statement of Activities**  
For the Fiscal Year Ended June 30, 2023

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Net Change in Fund Balances - Governmental Funds	\$ 2,716,444
Amounts reported for governmental activities in the statement of activities are different because:	
In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the Statement of Activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.	2,195,492
In the governmental funds, the proceeds from disposal of capital assets are reflected regardless of whether a gain or loss is realized, whereas in the the statement of activities gains (losses) are reported as the difference between the proceeds less the net book value of the the capital assets disposed.	(84,632)
Compensated absences expense was reported in the Statement of Activities, but does not require the use of current financial resources and, therefore, the changes in compensated absences is not reported as an expenditure in governmental funds.	(200,153)
Pension obligation expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	1,726,510
OPEB expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(16,178)
Lease financing is reported in the governmental funds as an other financing source, but in the Statement of Activities, it is recorded as a lease liability. Repayment of the lease liability is an expenditure in the governmental funds. In the Statement of Activities, the repayment reduces the liability.	<u>(370,945)</u>
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 5,966,538</u></b>

The accompanying notes are an integral part of these financial statements.

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Riverside County Regional Park and Open Space District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant policies.

**A. Reporting Entity**

The District was formed July 1, 1991 for the purpose of preserving, protecting and maintaining open space and wildlife habitat and providing and maintaining regional parks and public recreation facilities under Public Resources Code 5506.7 et seq. District Directors consist of the Board of Supervisors of the County of Riverside. The District is a component unit of the County of Riverside.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District.

The District has no component units that meet the criteria in generally accepted accounting principles to be included in the financial statements of the District.

**B. Basis of Presentation, Basis of Accounting**

Government-Wide Financial Statements

These statements are presented on the economic resources measurement focus and the accrual basis of accounting. Accordingly, these statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.



**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Basis of Presentation, Basis of Accounting (continued)**

Fund Financial Statements

Governmental funds are accounted for on a spending or current financial resources measurement focus and the modified accrual basis of accounting. The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

Major Governmental Funds:

The District maintains the following major governmental funds:

General Fund – This fund is used to account for and report all financial resources not accounted for and reported in another fund. Under generally accepted accounting principles, the following funds do not meet the criteria to be considered special revenue funds as they are not composed primarily of restricted or committed revenue sources. These funds are the Recreation, Park Residence Utilities & Maintenance, Habitat & Open Space Management, Historical Commission, and the activity in those funds is being reported in the General Fund.

Santa Ana River Mitigation Fund – This special revenue fund is used to account for wetlands habitat restoration and maintenance activities and the subsequent sale of mitigation credits to developers within the Santa Ana River Mitigation Bank.

Lake Skinner Fund – This special revenue fund is used to account for recreation activities at the Lake Skinner Regional Park.

ARP Act Coronavirus Relief Fund – This special revenue fund is established to account for funding allocated to the District by the Board of Supervisors for projects related to infrastructure, tourism recovery, and broadband projects. A total of thirteen (13) projects were approved with a total funding of \$26.1 million.

Park Acquisition & Development District Fund – This capital projects fund is used to account for capital improvements for major parks and open space areas countywide as designed by the Board of Supervisors.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation, Basis of Accounting (continued)

**Non-Major Governmental Funds:**

The District maintains the following non-major governmental funds:

**Special Revenue Funds:**

Off Highway Vehicle Management Fund – To account for the receipt of State of California Off-Highway Vehicle Management funding, and education, maintenance, and improvement activities related to Off-Road Vehicle usage within the District.

Fish and Wildlife Commission Fund – To account for the receipt of the County of Riverside's portion of State of California Fish & Wildlife fee and fine revenue, and protection, education, conservation, propagation and preservation activities related to fish and wildlife as approved by the County Fish & Wildlife Commission.

Multi-Species Reserve Fund – To account for activities performed under contract for Metropolitan Water District (MWD) to provide reserve management services at their Multi-Species Reserve located on MWD land adjacent to Lake Skinner.

MSHCP Reserve Management Fund – To account for activities performed under contract for Western Riverside County Regional Conservation Authority (RCA) to provide reserve management services within designated parcel areas throughout the County.

Park Acquisition & Development – Grants Fund – This capital projects fund is used to account for the acquisition and capital improvement of regional parks and trails funded by State, Federal, and/or other grant sources.

Park Acquisition & Development – DIF Fund – This capital projects fund is to account for the acquisition and capital improvement of regional parks and trails funded by Development Impact Fees (DIF).

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Budgets and Budgetary Accounting**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By state law, the District's governing board must adopt a budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board during the year to give consideration to unanticipated income and expenditures. The final adopted and revised budgets are presented for the General Fund and the Santa Ana River Mitigation Fund in the required supplementary information section. Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

**D. Encumbrances**

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position**

Cash and Cash Equivalents

The District considers cash and cash equivalents in funds to be cash on hand and demand deposits. In addition, because the County Treasury Pool is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent.

Lease Receivable

The District's lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreement, the annual lease payment is adjusted annually by an amount not to exceed the rate of inflation as indicated by the change in Consumer Price Index (CPI) for the prior calendar year.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

Capital Assets

Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)**

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>ASSETS</u>	<u>YEARS</u>
Buildings and improvements	27.5 - 50
Public domain infrastructure	27.5
System infrastructure	27.5
Furniture and equipment	5-7
Vehicles	5-10
Field equipment	3-20

Unavailable and Unearned Revenue

Unavailable revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenue arises when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the amount for unavailable or unearned revenue is removed from the balance sheet and revenue is recognized. Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period (generally 60 days after year-end) are recorded as unavailable revenue.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has deferred outflows of resources related to pensions and OPEB, which includes the recognition of contributions made to the pension plan after the measurement date of the net pension liability.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The District has deferred inflows of resources related to leases, pensions and OPEB, which includes the recognition of the District's proportionate share of the deferred inflows of resources related to its pension plan as more fully described in the footnote entitled "Pension Plan".

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)**

Compensated Absences

The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated annual and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan and addition to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website at [www.calpers.ca.gov](http://www.calpers.ca.gov).

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date June 30, 2021  
Measurement Date June 30, 2022  
Measurement Period July 1, 2021 to June 30, 2022

Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability/asset, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date July 1, 2022  
Measurement Date June 30, 2022  
Measurement Period July 1, 2021 to June 30, 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)**

Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable – Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Restricted – Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Committed – Amounts committed to specific purposes by a government itself, using the highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

Assigned – Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned – Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose.

When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)**

Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted". When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**F. Minimum Fund Balance Policy**

The District adopted a formal minimum fund balance policy in November 2012, and updated it in March 2018 requiring a reserve of 25% of operating expenditures. As of June 30, 2023, the District is in compliance with the policy.

**G. Property Tax Calendar**

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The Board of Supervisors levies property taxes as of September 1 on property values assessed on July 1. Secured property tax payments are due in two equal installments. The first is generally due November 1 and is delinquent with penalties on December 10, and the second is generally due on February 1 and is delinquent with penalties on April 10. Secured property taxes become a lien on the property on January 1. The District recognizes as revenue only those taxes which are received within 60 days after year end.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Notes to the Financial Statements**  
 June 30, 2023

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**H. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

**I. Compensated Absences**

In accordance with generally accepted accounting principles, an employee benefits payable liability is recorded for unused vacation and similar compensatory leave balances. The employee's entitlements to these balances are attributable to services already rendered and it is probable that virtually all these balances will be liquidated by either paid time off or payments upon termination or retirement.

**J. Relationship to the County of Riverside**

The Riverside County Regional Park and Open-Space District is an integral part of the reporting entity of the County of Riverside. The funds and account groups of the District have been blended within the financial statements of the County because the County Board of Supervisors is the governing board of the District and exercises control over the operations of the District.

Only the funds of the District are included herein, therefore, these financial statements do not purport to represent the financial position of operations of the County of Riverside, California.

**NOTE 2 – CASH**

Cash at June 30, 2023, is reported at fair value and consisted of the following:

	<u>GOVERNMENTAL ACTIVITIES/FUNDS</u>
Pooled funds:	
Cash in County treasury	\$ 45,576,150
Deposits:	
Cash in revolving fund	10,000
<b>TOTAL CASH</b>	<u>\$ 45,586,150</u>



RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Notes to the Financial Statements**  
 June 30, 2023

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**NOTE 2 – CASH (continued)**

**Pooled Funds**

The District maintains substantially all of its cash in the County Treasury. The County pools and invests the cash. These pooled funds are carried at fair value. Interest earned is deposited annually to participating funds. Any investment gains or losses are proportionately shared by all funds in the pool. Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, disclosure of the individual deposits and investments and related custodial credit risk classifications should be obtained from the County of Riverside Comprehensive Annual Financial Report at [www.auditorcontroller.org](http://www.auditorcontroller.org). In accordance with applicable state laws, the County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2023, the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

**Investments Authorized by California Government Code and District's Investment Policy**

The tables below identify the investment types that are authorized for the District by the California Government Code or the District's investment policy, whichever is more restrictive. The table also identifies certain provisions that address interest rate and credit risk.

<u>INVESTMENT TYPE</u>	<u>MAXIMUM MATURITY</u>	<u>MAXIMUM PERCENTAGE OF PORTFOLIO</u>
Municipal bonds	4 years	15%
U.S. treasuries	5 years	100%
Local agency obligations	3 years	2.5%
Federal agencies	5 years	100%
Commercial paper	270 days	40%
Certification & time deposits	1 years	25%
Int'l bank for reconstruction and development and int'l finance Corporation	4 years	20%
Repurchase agreements	45 days	40%/25%
Reverse repos	60 days	10%
Medium term notes	3 years	20%
CalTrust short term fund	Daily Liquidity	1%
Money market mutual funds	Daily Liquidity	20%
Local agency investment fund	Daily Liquidity	Max \$50M
Cash/deposit account	N/A	N/A

\*Based on state law requirements or investment policy requirements, whichever is more restrictive.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Notes to the Financial Statements**  
 June 30, 2023

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**NOTE 2 – CASH (continued)**

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County limits its risk by giving careful and ongoing attention to the (1) credit quality standards issued by the nationally recognized rating agencies on the credit worthiness of each issuer of the security, (2) limiting the concentration of investment in any single firm, (3) by limiting the duration of investment, and (4) by maintaining the diversification and liquidity standards expressed within the County's policy.

Information about the sensitivity of the fair values of the District's investments to market interest rates is provided by the following table that shows the distribution of the District's investments by maturity.

INVESTMENT TYPE	TOTAL	REMAINING MATURITY	
		1 YEAR OR LESS	2 TO 5 YEARS
Municipal bonds	\$ 599,800	\$ -	\$ 599,800.00
U.S. treasuries	7,156,169	2,752,978	4,403,191
Federal agencies	22,397,643	3,992,886	18,404,757
Commercial paper	7,039,677	7,039,677	-
Certification & time deposits	4,908,729	4,908,729	-
Corporate	81,825	81,825	-
Repurchase agreements	1,652,771	1,652,771	-
Non-US Government/ Supranational	648,650	-	648,650
Mutual funds	310,778	310,778	-
Money market mutual funds	780,108	780,108	-
Cash/deposit account	10,000	10,000	-
	<u>\$ 45,586,150</u>	<u>\$ 21,529,752</u>	<u>\$ 24,056,398</u>

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Notes to the Financial Statements**  
June 30, 2023

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**NOTE 2 – CASH (continued)**

**Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code, the County's investment policy and the actual ratings as of year-end for each investment type.

INVESTMENT TYPE	TOTAL	MINIMUM LEGAL RATING	RATINGS AS OF YEAR END			
			AAA	AA	A1	NOT RATED
Municipal bonds	\$ 599,800	AA-/Aa3/AA-	\$ -	\$ 599,800	\$ -	\$ -
U.S. treasuries	7,156,169	N/A	-	-	-	7,156,169
Federal agencies	22,397,643	N/A	22,397,643	-	-	-
Commercial paper	7,039,677	A1/P1/F1	-	-	7,039,677	-
Certification & time deposits	4,908,729	A1/P1/F1	-	-	4,908,729	-
Corporate	81,825	AA/Aa/AA	-	-	-	81,825
Repurchase agreements	1,652,771	A1/P1/F1	-	-	-	1,652,771
Non-US Government/ Supranational	648,650	AA/Aa/AA	-	648,650	-	-
Mutual funds	310,778	N/A	-	-	-	310,778
Money market mutual funds	780,108	AAA	780,108	-	-	-
Cash/deposit account	10,000	N/A	-	-	-	10,000
	<u>\$ 45,586,150</u>		<u>\$ 23,177,751</u>	<u>\$ 1,248,450</u>	<u>\$ 11,948,406</u>	<u>\$ 9,211,543</u>

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies.

California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2023, none of the District's bank balance was exposed to custodial credit risk.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Notes to the Financial Statements**  
 June 30, 2023

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**NOTE 2 – CASH (continued)**

**Fair Value Measurements**

The District relies upon information provided by the County Treasury in estimating the fair value position of its holdings in it. The District's holdings in the pool had a value of \$45,586,150 as of June 30, 2023. The allocated totals for each investment type is derived from the percentage of the District's investment balance in relation to the pool's investment balance applied to the pool's total balance for each investment category.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs, either directly or indirectly; Level 3 inputs have the lowest priority and consist of unobservable inputs.

The fair value measurements and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at June 30, 2023 are as follows:

INVESTMENT TYPE	TOTAL	LEVEL 1	LEVEL 2	LEVEL 3	OTHER
Municipal bonds	\$ 599,800	\$ -	\$ 599,800	\$ -	\$ -
U.S. treasuries	7,156,169	7,156,169	-	-	-
Federal agencies	22,397,643	-	22,397,643	-	-
Commercial paper	7,039,677	-	-	-	7,039,677
Certification & time deposits	4,908,729	-	-	-	4,908,729
Corporate	81,825	-	-	-	81,825
Repurchase agreements	1,652,771	-	-	1,652,771	-
Non-US Government/ Supranational	648,650	-	648,650	-	-
Mutual funds	310,778	-	-	-	310,778
Money market mutual funds	780,108	780,108	-	-	-
Cash/deposit account	10,000	-	-	-	10,000
<b>TOTAL</b>	<b>\$ 45,586,150</b>	<b>\$ 7,936,277</b>	<b>\$ 23,646,093</b>	<b>\$ 1,652,771</b>	<b>\$ 12,351,009</b>

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Notes to the Financial Statements**  
 June 30, 2023

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**NOTE 3 – RECEIVABLES**

Receivables as of June 30, 2023, consisted of the following:

	GENERAL FUND	SANTA ANA RIVER MITIGATION	PARK ACQUISITION AND DEVELOPMENT	LAKE SKINNER	NON-MAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Operational revenue	\$ 22,084	\$ -	\$ -	\$ 74,212	\$ -	\$ 96,296
Property taxes	105,600	-	-	-	-	105,600
Interest	96,872	31,706	-	18,494	10,904	157,976
Due from other governments:						
Metropolitan Water District	18,985	-	-	-	-	18,985
CA Department of Parks and Rec	-	-	-	-	2,379,391	2,379,391
CA Wildlife Conservation Board	-	-	2,856,133	-	-	2,856,133
<b>TOTAL RECEIVABLES</b>	<u>\$ 243,541</u>	<u>\$ 31,706</u>	<u>\$ 2,856,133</u>	<u>\$ 92,706</u>	<u>\$ 2,390,295</u>	<u>\$ 5,614,381</u>

**NOTE 4 – INTERFUND TRANSACTIONS**

**Due To/From Other Funds**

Due to/from other funds for the fiscal year ended June 30, 2023 consisted of \$95,372 between the General Fund and the Park Acquisition & Development Fund. Interfund balances are eliminated in the government-wide financial statements.

Amounts due to/from other funds generally arise from interfund loans or interfund services used/interfund services provided between funds.

**Transfers To/From Other Funds**

During the fiscal year ended June 30, 2023, the District made interfund transfers in accordance with its adopted budget. The General Fund transferred \$490,000 and the Off-Highway Vehicle Management Fund transferred \$90,000 to the Habitat & Open Space Management Fund for support of the Habitat and Open-Space operations which includes habitat and species preservation, invasive plant removal, weed abatements, and patrolling for illegal off-highway vehicle use at our protected open-space lands.

**NOTE 5 – LEASE RECEIVABLE**

In June 2009, the District entered into a 25-year lease with Southern California Edison Company for the purpose of constructing, operating and maintaining the El Casco Substation. The initial lease payment was \$120,000 per year. The annual lease payment is adjusted annually by an amount not to exceed the rate of inflation as indicated by the change in Consumer Price Index (CPI) for the prior calendar year. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 2.07%, which is based on the applicable federal rates for July 2021. The initial lease receivable was recorded in the amount of \$2,001,995. As of June 30, 2023, the lease receivable is valued at \$1,718,120. The value of the deferred inflow of resources as of June 30, 2023 was \$1,699,995. During the year ended June 30, 2023, the District recognized \$166,000 of lease revenue.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Notes to the Financial Statements**  
 June 30, 2023

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**NOTE 5 – LEASE RECEIVABLE (continued)**

The District entered into a 23-year lease with The Cove Resort for the purpose of operating and maintaining the Southerly Blythe Marina. The lease payment is \$833 per month, or the percentage amount equal to 7% of the total monthly gross receipts, plus additional rent equal to a percentage of gross sales receipts of fuel associated with the operation of the marine fuel dock. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 3.22%, which is based on the applicable federal rates for July 1, 2022. The initial lease receivable was recorded in the amount of \$157,421. As of June 30, 2023, the lease receivable is valued at \$152,421. The value of the deferred inflow of resources as of June 30, 2023 was \$152,421. Refer to Note 9 - Public-Private and Public-Public Partnerships (PPP) for further details.

The future minimum lease payments receivable are as follows:

YEARS ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL
2024	\$ 137,897	\$ 40,397	\$ 178,294
2025	145,862	37,481	183,343
2026	154,145	34,398	188,543
2027	162,759	31,141	193,900
2028	171,713	29,703	201,416
Thereafter	1,098,165	97,599	1,195,764
	<u>\$ 1,870,541</u>	<u>\$ 270,719</u>	<u>\$ 2,141,260</u>

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Notes to the Financial Statements**  
June 30, 2023

**NOTE 6 – CAPITAL ASSETS AND DEPRECIATION**

Capital asset activity for the year ended June 30, 2023, was as follows:

	<u>BEGINNING BALANCE</u>	<u>RESTATEMENTS</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>ENDING BALANCE</u>
<b>GOVERNMENTAL ACTIVITIES</b>					
Capital Assets, Not Being Depreciated					
Land	\$ 28,065,768	\$ -	\$ -	\$ (84,632)	\$ 27,981,136
Construction in progress	<u>13,233,371</u>	<u>4,204,666</u>	<u>3,416,061</u>	<u>(8,045)</u>	<u>20,846,053</u>
<b>Total Capital Assets, not Being Depreciated</b>	<u>41,299,139</u>	<u>4,204,666</u>	<u>3,416,061</u>	<u>(92,677)</u>	<u>48,827,189</u>
Capital Assets, Being Depreciated					
Buildings	28,131,051	(3,893,104)	-	-	24,237,947
Machinery and equipment	4,260,719	67,178	377,914	(69,422)	4,636,389
Infrastructure	<u>53,027,014</u>	<u>(6,927,770)</u>	<u>383,021</u>	<u>(17,000)</u>	<u>46,465,265</u>
<b>Total Capital Assets, Being Depreciated</b>	<u>85,418,784</u>	<u>(10,753,696)</u>	<u>760,935</u>	<u>(86,422)</u>	<u>75,339,601</u>
Less: Accumulated Depreciation					
Buildings	(13,919,433)	836,616	(645,771)	-	(13,728,588)
Machinery and equipment	(3,748,901)	(79,206)	(95,924)	69,422	(3,854,609)
Infrastructure	<u>(27,427,550)</u>	<u>(6,997,121)</u>	<u>(1,231,764)</u>	<u>17,000</u>	<u>(35,639,435)</u>
<b>Total Accumulated Depreciation</b>	<u>(45,095,884)</u>	<u>(6,239,711)</u>	<u>(1,973,459)</u>	<u>86,422</u>	<u>(53,222,632)</u>
<b>Total Capital Assets, Being Depreciated, Net</b>	<u>40,322,900</u>	<u>(16,993,407)</u>	<u>(1,212,524)</u>	<u>-</u>	<u>22,116,969</u>
<b>GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET</b>	<u>\$ 81,622,039</u>	<u>\$ (12,788,741)</u>	<u>\$ 2,203,537</u>	<u>\$ (92,677)</u>	<u>\$ 70,944,158</u>

Depreciation expense for the year ended June 30, 2023 was \$1,973,459, and was charged to the following functions in the Statement of Activities:

Interpretive	\$ 63,423
Natural resources	52,123
Regional parks	386,766
Planning and construction	1,466,225
General government	4,922
<b>Total Depreciation Expense</b>	<u>\$ 1,973,459</u>

**NOTE 7 – Compensated Absences**

The change in compensated absences for the year ended June 30, 2023, was as follows:

	<u>BEGINNING BALANCE</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>ENDING BALANCE</u>	<u>DUE WITHIN ONE YEAR</u>
Compensated absences	<u>\$ 1,282,745</u>	<u>\$ 931,458</u>	<u>\$ (731,305)</u>	<u>\$ 1,482,898</u>	<u>\$ 323,183</u>

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Notes to the Financial Statements**  
 June 30, 2023

---

**NOTE 8 – LEASE LIABILITY**

The District entered into a lease with the State of California for land in the city of Blythe, California through June 30, 2044. Annual rent is \$10,555 with an annual Consumer Price Index adjustment. The lease liability is measured as the present value of the future minimum rent payments expected to be paid during the lease term at a discount rate of 3.22%, which is based on the applicable federal rates for July 1, 2022. The initial lease liability was recorded in the amount of \$383,021. As of June 30, 2023, the lease liability is valued at \$370,945. The net book value of the right-of-use asset as of June 30, 2023 was \$364,782.

The future minimum lease payments payable are as follows:

YEARS ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL
2024	\$ 1,010	\$ 11,944	\$ 12,954
2025	1,985	11,912	13,897
2026	3,060	11,848	14,908
2027	4,243	11,749	15,992
2028	5,543	11,613	17,156
Thereafter	355,104	117,253	472,357
<b>TOTAL</b>	<u>\$ 370,945</u>	<u>\$ 176,319</u>	<u>\$ 547,264</u>

**NOTE 9 – PUBLIC-PRIVATE AND PUBLIC-PUBLIC PARTNERSHIPS (PPP)**

GASB Statement No. 94, Public-Private and Public-Public Partnerships (PPPs) and Availability Payment Arrangements (APAs), which became effective on July 1, 2022, establishes standards of accounting and financial reporting for PPPs in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset for a period of time in an exchange or exchange-like transaction. The Statement also provides guidance for accounting and financial reporting for APAs, in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating a nonfinancial asset for a period of time in an exchange or exchange-like transaction. This statement requires recognition of certain assets, receivables, deferred inflow of resources (transferor) and liabilities and deferred outflow of resources (operators) for PPP arrangements.

GASB Statement No. 94 requires that PPPs that meet the definition of a lease apply the guidance in Statement No. 87, Leases, as amended, if existing assets of the transferor that are not required to be improved by the operator as part of the PPP arrangement are the only underlying PPP assets and the PPP does not meet the definition of a service concession arrangement (SCA). This Statement provides accounting and financial reporting requirements for all other PPPs: those that either (1) meet the definition of an SCA or (2) are not within the scope of Statement 87, as amended (as clarified by this Statement).

The County has determined that the following arrangements meet the criteria set forth in GASB Statement No. 94 where the County is the transferor and therefore included these PPPs in the County's financial statements. It was also determined that there are no incidences where the County would qualify as such an operator or meet the criteria of having an APA arrangement.



**NOTE 9 – PUBLIC-PRIVATE AND PUBLIC-PUBLIC PARTNERSHIPS (PPP) (continued)**

**Cove RV Resort**

On or about January 1, 1970, and as later amended, the County and later the Park District (the Park) entered into a PPP agreement with Cavan Inc. The lease was later assigned to The Cove RV Resort (the Company) as of December 2016. Under the terms of the PPP agreement, the Company is permitted to engage in the operation of a travel trailer park, rental of spaces in the park, food service operations including a grocery store, boat launching ramp, and other associated camping functions through June 2044. The Company will pay the Park the greater of \$833 or 7.0% of the total monthly gross receipts earned from operation of the RV Park. The Park has received no upfront payments that are required to be reported as a deferred inflow of resources on the financial statements. The PPP agreement uses a 3.22% discount rate to determine the lease receivable for installment payments. As of June 30, 2023, Park recorded a lease receivable and deferred inflow of resources of \$152,421. In fiscal year 2023, the Company paid Park a total of \$51,500. The Park reports the RV Park as a capital asset with a carrying amount of \$503,700 at year-end.

**McIntyre Park Campground**

On October 15, 1985, and as later amended, the Park entered into a PPP agreement with California East Coast, Inc. The PPP agreement was later assigned to Destiny McIntyre LLC (Destiny), under which Destiny will maintain, operate, and collect user fees from the campground, camp store, boat launch and recovery ramp, day-use area, and marina fuel station at McIntyre County Park in accordance with the PPP agreement through the year 2047. Destiny will pay the Park quarterly between 10.0% and 17.0% of the revenues it earns from the operation of the campground. The Park has received no upfront payments or installment payments that must be reported as a lease receivable or deferred inflow of resources on the financial statements. In fiscal year 2023, Destiny paid Park a total of \$86,200. The Park reports the campground as a capital asset with a carrying amount of \$51,600 at year-end.

**Gopher Hole Camp Store**

On February 7, 2018, the Park entered into a PPP agreement with Pyramid Enterprises, Inc. d.b.a. Rocky Mountain Recreation Company of Piru, California (Rocky Mountain) to lease the Rancho Jurupa Regional Park Gopher Hole camp store. Under the PPP agreement's provisions, Rocky Mountain is permitted to operate the store, office, storage 107, and storage 102. All remaining areas will remain under the control and responsibility of the Park. The term of the PPP agreement is 3 years, with the option to renew 2 more years. Rocky Mountain will pay the Park 10.0% of gross receipts earned from operation of the store each month. The Park has received no upfront payments or installment payments that are required to be reported as a lease receivable or deferred inflow of resources on the financial statements. In fiscal year 2023, Rocky Mountain paid Park a total of \$31,400. The Park reports the camp store as a capital asset with a carrying amount of \$3.8 million at year-end.

**NOTE 10 – COMMITMENTS AND CONTINGENCIES**

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

**NOTE 11 – RISK MANAGEMENT**

**Property and Liability**

The District is part of the County of Riverside's insurance programs including coverage for property, general liability and auto liability. The County's insurance programs for property, general liability, and auto liability are a combination of self-insurance and excess insurance providing limits of liability of \$25,000,000 per occurrence.

**Workers' Compensation**

The employees of the District are considered to be employees of the County of Riverside and are covered by the County's workers' compensation program. The County's workers' compensation program is a combination of self-insurance and excess insurance providing statutory limits of coverage as required by the State of California.

**Claims Liability**

During the year ended June 30, 2023, the District had no settlements exceeding insurance coverage for these categories of risk. For the past three years, settlements or judgment amounts have not exceeded insurance provided for the District.

**NOTE 12 – PENSION PLAN**

**A. General Information about the Pension Plan**

**Plan Description**

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan ("Plan or PERF C") administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under generally accepted accounting principles. Individual employers may sponsor more than one rate plan in the miscellaneous risk pool. The District participates in three miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS' website at [www.calpers.ca.gov](http://www.calpers.ca.gov).

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Notes to the Financial Statements**  
 June 30, 2023

---

**NOTE 12 – PENSION PLAN (continued)**

**A. General Information about the Pension Plan (continued)**

**Benefits Provided**

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan operates under the provisions of the California Public Employees' Retirement Law (PERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures and policies adopted by the CalPERS Board of Administration. The Plan's authority to establish and amend the benefit terms are set by the PERL and PEPRA, and may be amended by the California state legislature and in some cases require approval by the CalPERS Board.

The Plan's provisions and benefits in effect at June 30, 2023 are summarized as follows:

	MISCELLANEOUS		
	GENERAL - TIER 1	GENERAL - TIER 2	GENERAL - TIER 3
Hire Date	Prior to August 24, 2012	August 24, 2012 to December 31, 2012	Post December 31, 2012
Benefit Formula	3% @ 60	2% @ 60	2% @ 62
Benefit Vesting Schedule	5 years of service	5 years of service	5 years of service
Benefit Payments	Monthly for life	Monthly for life	Monthly for life
Retirement Age	50-67	50-67	52-67
Monthly Benefits, as a % of Eligible Compensation	2.0% to 3.0%	1.092% to 2.418%	1.0% to 2.5%
Required employer contribution Rates	16.17%	9.30%	7.76%

**Contributions**

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability.

**NOTE 12 – PENSION PLAN (continued)**

**A. General Information about the Pension Plan (continued)**

**Contributions (continued)**

The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Employer contributions for the fiscal year ended June 30, 2023 were \$1,716,477. The actual employer payments of \$1,524,540 made to CalPERS by the District during the measurement period ended June 30, 2022 differed from the District's proportionate share of the employer's contributions of \$2,108,831 by \$584,291, which is being amortized over the expected average remaining service lifetime in the Public Agency Cost-Sharing Multiple Employer Plan.

**B. Net Pension Liability**

The District's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2022, using an annual actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is as follows.

**Actuarial Methods and Assumptions Used to Determine Total Pension Liability**

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry Age Actuarial Cost Method
Actuarial Valuation Method	Market Value of Assets
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry and Age Service
Mortality Rate Table <sup>(1)</sup>	Derived using CalPERS' Membership Data for all funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter.

(1) The mortality table used was developed based on CalPERS' specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1977 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvements using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

All other actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website at [www.calpers.ca.gov](http://www.calpers.ca.gov).

**NOTE 12 – PENSION PLAN (continued)**

**B. Net Pension Liability (continued)**

**Long-term Expected Rate of Return**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as follows:

Asset class <sup>1</sup>	AS OF JUNE 30, 2022 VALUATION DATE	
	Assumed asset allocation	Real return <sup>1,2</sup>
Globe Equity - Cap-weighted	30.00%	4.54%
Globe Equity - Non-Cap-weighted	12.00%	3.84%
Private equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real assets	15.00%	3.21%
Leverage	-5.00%	(0.59)%
	<u>100.00%</u>	

(1) An expected inflation of 2.3% used for this period.

(2) Figures are based on the 2021 Asset Liability Management study.

**Discount Rate**

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Notes to the Financial Statements**  
 June 30, 2023

---

**NOTE 12 – PENSION PLAN (continued)**

**B. Net Pension Liability (continued)**

**Summary of Changes of Assumptions**

Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

**Pension Plan Fiduciary Net Position**

Information about the pension plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position are presented in CalPERS' audited financial statements, which are publicly available reports that can be obtained at CalPERS' website at [www.calpers.ca.gov](http://www.calpers.ca.gov). The plan's fiduciary net position and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis used by the pension plan, which is the economic resources measurement focus and the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Investments are reported at fair value.

**C. Proportionate Share of Net Pension Liability**

The following table shows the Plan's proportionate share of the net pension liability over the measurement period.

	INCREASE (DECREASE)		
	Plan Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Plan Net Pension Liability (c) = (a) - (b)
Balance at: 6/30/2021 (Valuation Date)	\$ 51,885,983	\$ 44,844,714	\$ 7,041,269
Balance at: 6/30/2022 (Measurement Date)	55,330,012	40,655,461	14,674,551
Net Changes During 2021-22	3,444,029	(4,189,253)	7,633,282

The District's proportion of the net pension liability was determined by CalPERS using the output from the Actuarial Valuation System and the fiduciary net position, as provided in the CalPERS Public Agency Cost-Sharing Allocation Methodology Report, which is a publicly available report that can be obtained at CalPERS' website, at [www.calpers.ca.gov](http://www.calpers.ca.gov). The District's proportionate share of the net pension liability for the miscellaneous plan as of the June 30, 2022 and 2021 measurement dates was as follows:

Proportionate Share - June 30, 2021	0.370827%
Proportionate Share - June 30, 2022	0.313611%
Change - Increase (Decrease)	-0.057216%

**NOTE 12 – PENSION PLAN (continued)**

**C. Proportionate Share of Net Pension Liability (continued)**

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 6.90 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90 percent) or 1 percentage-point higher (7.90 percent) than the current rate:

	1.00% DECREASE <u>(5.90%)</u>	CURRENT DISCOUNT RATE (6.90%)	1.00% INCREASE <u>(7.90%)</u>
Plan's Net Pension Liability/(Asset)	\$ 22,217,030	\$ 14,674,551	\$ 8,468,963

**Subsequent Events**

There were no subsequent events that would materially affect the results presented in this disclosure.

**Amortization of Deferred Outflows and Deferred Inflows of Resources**

Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Difference between projected and actual earnings	5 year straight-line amortization
All other amounts	Straight-line amortization over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Notes to the Financial Statements**  
 June 30, 2023

---

**NOTE 12 – PENSION PLAN (continued)**

**C. Proportionate Share of Net Pension Liability (continued)**

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the Public Agency Cost-Sharing Multiple-Employer Plan (PERF C).

The EARSL for PERF C for the measurement period ending June 30, 2022 is 3.7 years, which was obtained by dividing the total service years of 574,665 (the sum of remaining service lifetimes of the active employees) by 153,587 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

**D. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions**

As of the start of the measurement period (July 1, 2021), the District's net pension liability is \$7,041,269. For the measurement period ending June 30, 2022 (the measurement date), the District incurred pension expense of \$10,032.

As of June 30, 2023, the District has deferred outflows and deferred inflows of resources related to pensions as follows:

	DEFERRED OUTFLOWS OF RESOURCES	DEFERRED INFLOWS OF RESOURCES
Changes of Assumptions	\$ 1,503,714	\$ -
Differences between Expected and Actual Experience	294,694	197,373
Differences between Projected and Actual Investment Earnings	2,687,988	-
Differences between Employer's Contributions and Proportionate Share of Contributions	-	623,287
Change in Employer's Proportion	70,265	119,858
Pension Contributions Made Subsequent to Measurement Date	<u>1,716,477</u>	<u>-</u>
<b>TOTALS</b>	<u>\$ 6,273,138</u>	<u>\$ 940,518</u>

These amounts above are net of outflows and inflows recognized in the 2021-2022 measurement period. Contributions subsequent to the measurement date of \$1,716,477 reported with deferred outflows of resources will be recognized as a reduction of the net pension liability in the upcoming fiscal year ended. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:



RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Notes to the Financial Statements**  
 June 30, 2023

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**NOTE 12 – PENSION PLAN (continued)**

**D. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions (continued)**

YEARS ENDING JUNE 30	AMOUNT
2024	\$ 843,886
2025	723,594
2026	404,598
2027	1,644,065
2028	-
Thereafter	-
<b>TOTAL</b>	<b>\$ 3,616,143</b>

**E. Payable to the Pension Plan**

The District reported a payable of \$-0- for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2023.

**NOTE 13 – OTHER POST-EMPLOYMENT BENEFITS**

**Plan Description**

The District provides retiree medical benefits for eligible retirees enrolled in District sponsored plans. The benefits are provided in the form of monthly District contributions toward the retiree's premium. The District participates in CalPERS' California Employers' Retiree Benefit Trust (CERBT) trust fund. The healthcare coverage provided meets the definition of an other post-employment benefit plan (OPEB Plan).

**Employees Covered**

As of the July 1, 2022 actuarial valuation date, for the June 30, 2022 measurement date, the following current and former employees were covered by the benefit terms under the OPEB Plan.

Inactive plan members or beneficiaries currently receiving benefit payments	Number of Covered Employees
Active plan members	14
Total	82
	<u>96</u>

**NOTE 13 – OTHER POST-EMPLOYMENT BENEFITS (continued)**

**Contributions**

The District makes contributions to eligible retirees for their medical plan premiums when the retiree enrolls in a District sponsored health plan. The current monthly amount paid by the District ranges from \$149 – \$256, depending on the retiree’s bargaining unit at retirement. These amounts do not increase in future years to account for inflation. The District provided amounts are detailed in the Summary of Principal Plan Provisions.

**Net OPEB Liability/Asset**

The District’s net OPEB liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated July 1, 2022, based on the following actuarial methods and assumptions:

**Actuarial Assumptions**

Discount rate	7.70%
Inflation	2.30%
Salary Increases	2.80%
Investment Rate of Return	7.70%, net of OPEB plan investment expense, including inflation
Mortality Rate	Pub-2010 Public Retirement Plans Mortality Tables using Scale MP-2021
Healthcare cost trend rates	
Pre-Medicare	6.66%
Medicare	7.44%

The discount rate is based on a single equivalent rate that reflects a blend of: Expected return on assets during the period such that assets are projected to be sufficient to pay benefits of current participants; and 20-year, municipal bond yields / index for periods beyond the depletion of the assets.

Based on the current funding policy, projected cash flows, and the assumed asset return, the plan assets are not projected to be depleted, and the discount rate can be based on the expected asset return.

**NOTE 13 – OTHER POST-EMPLOYMENT BENEFITS (continued)**

**Net OPEB Liability/Asset (continued)**

The long-term expected rate of return on OPEB plan investments was determined using a building–block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Real Return Years 1 - 10 <sup>1</sup>	Real Return Years 11+ <sup>2</sup>
Global Equities	59%	4.80%	5.98%
Fixed Income	25%	1.10%	2.62%
Treasury Inflation-Protected Securities	5%	0.25%	1.46%
Real Estate Investment Trusts	8%	3.20%	5.00%
Commodities	3%	1.50%	2.87%
Total	<u>100%</u>		

<sup>1</sup> An expected inflation of 2.0% used for this period

<sup>2</sup> An expected inflation of 2.92% used for this period

**Discount Rate**

The discount rate used to measure the total OPEB liability was 7.70% percent. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Notes to the Financial Statements**  
 June 30, 2023

---

**NOTE 13 – OTHER POST-EMPLOYMENT BENEFITS (continued)**

**Changes in the OPEB Liability**

The changes in the net OPEB liability for the OPEB Plan are as follows:

	Total OPEB Liability	Net OPEB Liability	Net OPEB Liability
<b>Measurement as of June 30, 2021</b>	\$ 1,682,362	\$ 455,052	1,227,310
<b>Changes for the year:</b>			
Service cost	79,222	-	79,222
Interest on the Total OPEB Liability	121,359	-	121,359
Changes of Benefit Terms			
Differences Between Expected and Actual Experience	(274,316)		(274,316)
Changes of Assumptions	(130,860)	-	(130,860)
Benefit Payments	(56,728)	(56,728)	-
Contributions From the Employer		252,489	(252,489)
Contributions From the Employee			
Net investment income	-	(60,205)	60,205
Administrative expense	-	(223)	223
Net changes	<u>(261,323)</u>	<u>135,333</u>	<u>(396,656)</u>
<b>Measurement as of June 30, 2022</b>	<u>\$ 1,421,039</u>	<u>\$ 590,385</u>	<u>\$ 830,654</u>

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2022:

	Discount Rate		
	1% Decrease (6.70%)	Current Rate (7.70%)	1% Increase (8.70%)
Net OPEB liability	<u>\$ 1,029,086</u>	<u>\$ 830,654</u>	<u>\$ 668,321</u>

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Notes to the Financial Statements**  
 June 30, 2023

---

**NOTE 13 – OTHER POST-EMPLOYMENT BENEFITS (continued)**

**Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates**

The following presents the net OPEB liability of the District if it were calculated using healthcare cost trend rates that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2022:

	Trend Rate		
	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Net OPEB liability	<u>\$ 643,967</u>	<u>\$ 830,654</u>	<u>\$ 1,063,981</u>

**OPEB Plan Fiduciary Net Position**

The California Employers' Retirement Benefit Trust (CERBT) is a section 115 trust that issued a publicly available financial report that may be obtained from CalPERS' website, at [www.calpers.ca.gov](http://www.calpers.ca.gov).

**Recognition of Deferred Outflows and Deferred Inflows of Resources**

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

**OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB**

For the fiscal year ended June 30, 2023, the District recognized OPEB expense of \$268,667. As of June 30, 2023, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Actual and Expected Experience experience	\$ 27,408	\$ 271,187
Net difference between expected and actual earnings on OPEB plan investments	36,262	-
Assumption Changes	<u>1,001,256</u>	<u>118,272</u>
Total	<u>\$ 1,064,926</u>	<u>\$ 389,459</u>

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Notes to the Financial Statements**  
 June 30, 2023

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**NOTE 13 – OTHER POST-EMPLOYMENT BENEFITS (continued)**

The amount recognized in the deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expense as follows:

YEARS ENDING JUNE 30	AMOUNT
2024	\$ (100,536)
2025	(99,775)
2026	(96,982)
2027	(109,882)
2028	(90,918)
Thereafter	(177,374)
<b>TOTAL</b>	<b>\$ (675,467)</b>

**NOTE 14 – PRIOR PERIOD ADJUSTMENT**

During the year ended June 30, 2023, capital assets, net of accumulated depreciation, was reduced by \$12,788,741 for errors discovered during the year. Capital assets were incorrectly placed in service and depreciated; however management discovered that the capital assets should have been disposed. The estimated net effect to prior net income was approximately \$2 million.

	GOVERNMENTAL ACTIVITIES
Net Position, July 1, 2022, As Originally Stated	\$ 91,274,025
Correction of an Error:	
To dispose capital assets, net of accumulated depreciation, that were incorrectly placed in service	(12,788,739)
Net Position, July 1, 2022, As Restated	<u>\$ 78,485,286</u>

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## Required Supplementary Information



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RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Budgetary Comparison Schedule – General Fund – Budgetary Basis**  
For the Fiscal Year Ended June 30, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Property taxes	\$ 7,391,021	\$ 7,391,021	\$ 9,026,528	\$ 1,635,507
Use of money and property	16,650	16,650	246,252	229,602
Intergovernmental	2,197,406	2,197,406	524,544	(1,672,862)
Charges for services	5,305,150	5,305,150	4,963,264	(341,886)
Operating grants and contributions	<u>132,000</u>	<u>493,000</u>	<u>12,342</u>	<u>(480,658)</u>
<b>Total Revenues</b>	<u>15,042,227</u>	<u>15,403,227</u>	<u>14,772,930</u>	<u>(630,297)</u>
<b>EXPENDITURES</b>				
Salaries and benefits	9,386,106	9,622,106	8,091,720	1,530,386
Services and supplies	5,295,990	5,907,706	4,521,155	1,386,551
Interfund expenditures	<u>359,841</u>	<u>362,841</u>	<u>343,966</u>	<u>18,875</u>
<b>Total Expenditures</b>	<u>15,041,937</u>	<u>15,892,653</u>	<u>12,956,841</u>	<u>2,935,812</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<u>290</u>	<u>(489,426)</u>	<u>1,816,089</u>	<u>2,305,515</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	-	-	580,000	580,000
Transfer out	<u>(500,000)</u>	<u>(500,000)</u>	<u>(490,000)</u>	<u>10,000</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(500,000)</u>	<u>(500,000)</u>	<u>90,000</u>	<u>590,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (499,710)</u>	<u>\$ (989,426)</u>	<u>\$ 1,906,089</u>	<u>\$ 2,895,515</u>
<b>FUND BALANCE - BEGINNING</b>			<u>9,986,446</u>	
<b>FUND BALANCE - ENDING</b>			<u>\$ 11,892,535</u>	

See notes to the required supplementary information.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Budgetary Comparison Schedule – Santa Ana River Mitigation Fund**  
For the Fiscal Year Ended June 30, 2023

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES</b>				
Use of money and property	\$ 3,000	\$ 3,000	\$ 91,708	\$ 88,708
Charges for services	<u>200,000</u>	<u>200,000</u>	<u>18</u>	<u>(199,982)</u>
<b>Total Revenues</b>	<u>203,000</u>	<u>203,000</u>	<u>91,726</u>	<u>(111,274)</u>
<b>EXPENDITURES</b>				
Services and supplies	<u>41,459</u>	<u>41,459</u>	<u>142,936</u>	<u>(101,477)</u>
<b>Total Expenditures</b>	<u>41,459</u>	<u>41,459</u>	<u>142,936</u>	<u>(101,477)</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>\$ 161,541</u>	<u>\$ 161,541</u>	\$ (51,210)	<u>\$ (212,751)</u>
<b>FUND BALANCES - BEGINNING</b>			<u>3,597,842</u>	
<b>FUND BALANCES - ENDING</b>			<u>\$ 3,546,632</u>	

See notes to the required supplementary information.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Budgetary Comparison Schedule – Lake Skinner Fund**  
For the Fiscal Year Ended June 30, 2023

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES</b>				
Use of money and property	\$ -	\$ -	\$ 37,081	\$ 37,081
Charges for services	2,590,000	2,590,000	2,351,828	(238,172)
Operating grants and ontributions	-	-	1,096	1,096
<b>Total Revenues</b>	<u>2,590,000</u>	<u>2,590,000</u>	<u>2,390,005</u>	<u>(199,995)</u>
<b>EXPENDITURES</b>				
Salaries and benefits	954,742	954,742	798,251	156,491
Services and supplies	1,401,687	1,412,757	967,296	445,461
Interfund expenditures	224,122	224,122	145,258	78,864
<b>Total Expenditures</b>	<u>2,580,551</u>	<u>2,591,621</u>	<u>1,910,805</u>	<u>680,816</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<u>9,449</u>	<u>(1,621)</u>	<u>479,200</u>	<u>480,821</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from disposal of assets	-	-	4,250	4,250
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>4,250</u>	<u>4,250</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 9,449</u>	<u>\$ (1,621)</u>	<u>\$ 483,450</u>	<u>\$ 485,071</u>
<b>FUND BALANCE - BEGINNING</b>			<u>1,293,342</u>	
<b>FUND BALANCE - ENDING</b>			<u>\$ 1,776,792</u>	

See notes to the required supplementary information.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Budgetary Comparison Schedule - ARP Act Coronavirus Relief Fund**  
For the Fiscal Year Ended June 30, 2023

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	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET</u>
<b>REVENUES</b>				
Operating grants and ontributions	\$ -	\$ 14,267,468	\$ 356,381	\$ (13,911,087)
<b>Total Revenues</b>	<u>-</u>	<u>14,267,468</u>	<u>356,381</u>	<u>(13,911,087)</u>
<b>EXPENDITURES</b>				
Services and supplies	\$ -	\$ 417,468	\$ 356,381	\$ 61,087
<b>Total Expenditures</b>	<u>-</u>	<u>417,468</u>	<u>356,381</u>	<u>61,087</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>13,850,000</u>	<u>-</u>	<u>(13,850,000)</u>
<b>FUND BALANCE - BEGINNING</b>			\$ -	
<b>FUND BALANCE - ENDING</b>			<u>-</u>	

See notes to the required supplementary information.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
 Schedule of Proportionate Share of the Plan's Net Pension Liability and  
 Related Ratios as of the Measurement Date – Last 10 Years\*

For the Fiscal Year Ended June 30, 2023

	MEASUREMENT DATE									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	
Employer's proportion of the collective net pension liability	0.313610%	0.130190%	0.113700%	0.112562%	0.109026%	0.108289%	0.105763%	0.102402%	0.099420%	
Employer's proportionate share of the net pension liability	\$ 14,674,551	\$ 7,041,269	\$ 12,371,095	\$ 11,534,322	\$ 10,506,038	\$ 10,739,277	\$ 9,151,775	\$ 7,028,782	\$ 6,188,861	
Employer's covered payroll	\$ 4,861,434	\$ 4,927,005	\$ 5,463,566	\$ 5,438,751	\$ 5,415,135	\$ 6,200,874	\$ 6,790,996	\$ 5,799,186	\$ 4,992,076	
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	301.86%	142.91%	226.43%	212.08%	194.01%	173.19%	134.76%	121.20%	123.97%	
Pension plan's fiduciary net position as a percentage of the total pension liability	73.48%	86.43%	75.32%	76.09%	77.05%	75.30%	75.90%	80.20%	81.15%	

(1) Historical information is required only for measurement periods for which GASB 68 is applicable. GASB 68 was implemented in fiscal year ended June 30, 2015 with a measurement date of June 30, 2014.

See notes to the required supplementary information.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Schedule of Pension Plan Contributions – Last 10 Years\***  
For the Fiscal Year Ended June 30, 2023

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 1,716,477	\$ 1,524,540	\$ 1,413,895	\$ 1,515,379	\$ 1,229,176	\$ 1,094,073	\$ 1,084,243	\$ 1,061,769	\$ 950,056
Contributions in relation to the actuarially determined contribution	(1,716,477)	(1,524,540)	(1,413,895)	(1,515,379)	(1,229,176)	(1,094,073)	(1,094,243)	(1,061,769)	(950,056)
<b>CONTRIBUTION DEFICIENCY (EXCESS)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 5,735,534	\$ 4,861,434	\$ 4,927,005	\$ 5,463,566	\$ 5,438,751	\$ 5,415,135	\$ 6,200,874	\$ 6,790,996	\$ 5,799,186
Contributions as a percentage of covered payroll	29.99%	31.36%	28.70%	27.74%	22.60%	20.20%	17.65%	15.63%	16.39%

(\*) Historical information is required only for measurement periods for which GASB 68 is applicable. GASB 68 was implemented in fiscal year ended June 30, 2015 with a measurement date of June 30, 2014.

See notes to the required supplementary information.

**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**  
**Schedule of Changes in the Net OPEB Liability and Related Ratios – Last Ten Years\***  
For the Fiscal Year Ended June 30, 2023

Measurement Period	2022	2021	2020	2019	2018	2017
<b>Total OPEB Liability</b>						
Service cost	\$ 79,222	\$ 72,140	\$ 6,716	\$ 1,391	\$ 1,350	\$ 2,780
Interest	121,359	111,442	16,389	10,041	9,904	8,369
Differences between expected and actual experience	(274,316)	-	26,894	(42,603)	-	23,284
Changes of assumption	(130,860)	65,927	1,226,458	117,850	-	(2,589)
Benefit payments	(56,728)	(42,474)	(20,303)	(7,944)	(10,816)	(7,900)
<b>Net change in total OPEB liability</b>	<u>(261,323)</u>	<u>207,035</u>	<u>1,256,154</u>	<u>78,735</u>	<u>438</u>	<u>23,944</u>
<b>Total OPEB liability - beginning (a)</b>	<u>1,682,363</u>	<u>1,475,328</u>	<u>219,174</u>	<u>140,439</u>	<u>140,001</u>	<u>116,057</u>
<b>Total OPEB liability - ending (b)</b>	<u>1,421,040</u>	<u>1,682,363</u>	<u>1,475,328</u>	<u>219,174</u>	<u>140,439</u>	<u>140,001</u>
<b>Plan Fiduciary Net Position</b>						
Contributions - employer	252,489	42,474	1,702	-	50	-
Net investment income	(60,205)	99,196	12,809	21,299	26,702	32,602
Benefit payments	(56,728)	(42,474)	(20,303)	(7,944)	(10,816)	(7,900)
Administrative expense	(222)	(203)	(180)	(172)	(173)	(158)
<b>Net change in plan fiduciary net position</b>	<u>135,334</u>	<u>98,993</u>	<u>(5,972)</u>	<u>13,183</u>	<u>15,763</u>	<u>24,544</u>
<b>Plan fiduciary net position - beginning (c)</b>	<u>455,052</u>	<u>356,059</u>	<u>362,031</u>	<u>348,848</u>	<u>333,085</u>	<u>308,541</u>
<b>Plan fiduciary net position - ending (d)</b>	<u>590,386</u>	<u>455,052</u>	<u>356,059</u>	<u>362,031</u>	<u>348,848</u>	<u>333,085</u>
<b>Net OPEB liability - beginning (a) - (c)</b>	<u>1,227,311</u>	<u>1,119,269</u>	<u>(142,857)</u>	<u>(208,409)</u>	<u>(193,084)</u>	<u>(192,484)</u>
<b>Net OPEB liability - ending (b) - (d)</b>	<u>\$ 830,654</u>	<u>\$ 1,227,311</u>	<u>\$ 1,119,269</u>	<u>\$ (142,857)</u>	<u>\$ (208,409)</u>	<u>\$ (193,084)</u>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	71%	37%	24%	6%	248%	238%
Covered-employee payroll	\$ 4,818,121	\$ 4,998,534	\$ 4,864,753	\$ 5,563,315	\$ 5,853,050	\$ 5,682,573
Net OPEB liability (asset) as a percentage of covered-employee payroll	17.24%	24.55%	23.01%	-2.57%	-3.56%	-3.40%

(1)

Historical information is required only for measurement periods for which GASB 75 is applicable. Additional years will be added as they become available in the future.

See notes to the required supplementary information.



RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Schedule of OPEB Plan Contributions – Last Ten Years\***  
 For the Fiscal Year Ended June 30, 2023

	2023	2022	2021	2020	2019	2018
Actuarially determined contribution	\$ 20,144	\$ 195,761				
Contributions in relation to the actuarially determined contribution	TBD	(195,761)	(42,474)	(1,702)	-	-
<b>CONTRIBUTION DEFICIENCY (EXCESS)</b>	<u>TBD</u>	<u>\$ -</u>	<u>\$ (42,474)</u>	<u>\$ (1,702)</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	TBD	\$ 4,818,121	\$ 4,998,534	\$ 4,864,753	\$ 5,563,315	\$ 5,853,050
Contributions as a percentage of covered payroll	TBD	4.06%	0.85%	0.03%	0.00%	0.00%

Notes to Schedule:

Valuation Date: Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported

(1) Historical information is required only for measurement periods for which GASB 68 is applicable. GASB 68 was implemented in fiscal year ended June 30, 2015 with a measurement date of June 30, 2014.

See notes to the required supplementary information.

## **NOTE 1 – PURPOSE OF SCHEDULES**

### **Budgetary Comparison Schedules**

These schedules are required by generally accepted accounting principles as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

### **Schedule of Proportionate Share of the Plan's Net Pension Liability and Related Ratios as of the Measurement Date**

This schedule is required by generally accepted accounting principles and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- The proportion (percentage) of the collective net pension liability (similar to the note disclosure)
- The proportionate share (amount) of the collective net pension liability
- The employer's covered payroll
- The proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll
- The pension plan's fiduciary net position as a percentage of the total pension liability

### **Schedule of Pension Contributions**

This schedule is required by generally accepted accounting principles and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements: the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered payroll.

### **Schedule of Changes in the Net OPEB Liability and Related Ratios**

This schedule is required by generally accepted accounting principles and are required for all single and agent employers. The schedule reports the following information:

- OPEB plan's fiduciary net position as a percentage of the total OPEB liability
- Covered-employee payroll
- Net OPEB liability as a percentage of covered-employee payroll

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Notes to the Required Supplementary Information**  
For the Fiscal Year Ended June 30, 2023

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**NOTE 1 – PURPOSE OF SCHEDULES (continued)**

**Schedule of OPEB Plan Contributions**

This schedule is required by generally accepted accounting principles and are required for all single and agent employers. This schedule reports the following information:

- Actuarially or contractually determined amount
- Actual contribution made
- Covered-employee payroll
- Contributions as a percentage of covered-employee payroll

**NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

At June 30, 2023, the District had no expenditures in excess of appropriations.

## Supplementary Information

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RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
 Combining Balance Sheet – Non-Major Governmental Funds  
 June 30, 2023

	SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUNDS			TOTAL NON-MAJOR FUNDS
	OFF HWY VEHICLE MGMT	FISH AND WILDLIFE COMMISSION	MULTI SPECIES RESERVE	MSHCP RESERVE MANAGEMENT	CAPITAL DEVELOPMENT PARKS - GRANTS	DEVELOPER IMPACT FEES		
<b>ASSETS</b>								
Cash	\$ 340,807	\$ 17,739	\$ 426,285	\$ 262,229	\$ 246,611	\$ 5,384	\$ 1,299,055	
Interest receivable	2,694	153	3,387	692	2,247	1,731	10,904	
Due from other governments	-	-	107,584	-	2,271,807	-	2,379,391	
Prepaids	-	-	-	-	879,355	505,474	1,384,829	
<b>Total Assets</b>	<b>\$ 343,501</b>	<b>\$ 17,892</b>	<b>\$ 537,256</b>	<b>\$ 262,921</b>	<b>\$ 3,400,020</b>	<b>\$ 512,589</b>	<b>\$ 5,074,179</b>	
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ 753	\$ 9,567	\$ -	\$ -	\$ 10,320	
Accrued liabilities	-	-	9,996	37,680	-	-	47,676	
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>10,749</b>	<b>47,247</b>	<b>-</b>	<b>-</b>	<b>57,996</b>	
<b>FUND BALANCES</b>								
Nonspendable	-	-	-	-	879,355	505,474	1,384,829	
Restricted	343,501	17,892	526,507	215,674	2,520,665	7,115	3,631,354	
<b>Total Fund Balances</b>	<b>343,501</b>	<b>17,892</b>	<b>526,507</b>	<b>215,674</b>	<b>3,400,020</b>	<b>512,589</b>	<b>5,016,183</b>	
<b>Total Liabilities and Fund Balances</b>	<b>\$ 343,501</b>	<b>\$ 17,892</b>	<b>\$ 537,256</b>	<b>\$ 262,921</b>	<b>\$ 3,400,020</b>	<b>\$ 512,589</b>	<b>\$ 5,074,179</b>	

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds**  
 June 30, 2023

	SPECIAL REVENUE FUNDS				CAPITAL PROJECTS FUNDS			TOTAL NON-MAJOR FUNDS
	OFF HWY VEHICLE MGMT	FISH AND WILDLIFE COMMISSION	MULTI SPECIES RESERVE	MSHCP RESERVE MANAGEMENT	CAPITAL DEVELOPMENT PARKS - GRANTS	DEVELOPER IMPACT FEES		
<b>REVENUES</b>								
Use of money and property	\$ 8,701	\$ 414	\$ 7,148	\$ 3,597	\$ 3,259	\$ 22,715	\$ 45,834	
Intergovernmental	87,852	1,882	392,979	1,168,815	-	540,794	2,192,322	
Charges for Services	-	-	1,003	-	-	-	1,003	
Operating grants and contributions	-	-	-	4,938	260,300	-	265,238	
<b>Total Revenues</b>	<u>96,553</u>	<u>2,296</u>	<u>401,130</u>	<u>1,177,350</u>	<u>263,559</u>	<u>563,509</u>	<u>2,504,397</u>	
<b>EXPENDITURES</b>								
Natural resources	-	-	288,930	1,076,124	-	-	1,365,054	
Planning and construction	-	-	-	-	32,207	984,082	1,016,289	
General government	-	1,000	-	5,483	-	-	6,483	
<b>Total Expenditures</b>	<u>-</u>	<u>1,000</u>	<u>288,930</u>	<u>1,081,607</u>	<u>32,207</u>	<u>984,082</u>	<u>2,387,826</u>	
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>96,553</u>	<u>1,296</u>	<u>112,200</u>	<u>95,743</u>	<u>231,352</u>	<u>(420,573)</u>	<u>116,571</u>	
<b>OTHER FINANCING SOURCES (USES)</b>								
Proceeds from disposal of assets	-	-	-	12,500	-	-	12,500	
Transfer out	(90,000)	-	-	-	-	-	(90,000)	
<b>Total Other Financing Sources (Uses)</b>	<u>(90,000)</u>	<u>-</u>	<u>-</u>	<u>12,500</u>	<u>-</u>	<u>-</u>	<u>(77,500)</u>	
<b>NET CHANGE IN FUND BALANCES</b>	<u>6,553</u>	<u>1,296</u>	<u>112,200</u>	<u>108,243</u>	<u>231,352</u>	<u>(420,573)</u>	<u>39,071</u>	
<b>FUND BALANCES - BEGINNING</b>	<u>336,948</u>	<u>16,596</u>	<u>414,307</u>	<u>107,431</u>	<u>3,168,668</u>	<u>933,162</u>	<u>4,977,112</u>	
<b>FUND BALANCES - ENDING</b>	<u>\$ 343,501</u>	<u>\$ 17,892</u>	<u>\$ 526,507</u>	<u>\$ 215,674</u>	<u>\$ 3,400,020</u>	<u>\$ 512,589</u>	<u>\$ 5,016,183</u>	

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Combining Balance Sheet – General Fund**  
 June 30, 2023

	GENERAL FUND OPERATING	RECREATION	HABITAT & OPEN SPACE MANAGEMENT	PARK RESIDENCE UTILITIES & MAINTENANCE	HISTORICAL COMMISSION	REPORTED GENERAL FUND
<b>ASSETS</b>						
Cash	\$ 12,319,891	\$ 119,976	\$ 38,880	\$ 379,440	\$ 26,055	\$ 12,884,242
Accounts receivable	22,084	-	-	-	-	22,084
Taxes receivable	105,600	-	-	-	-	105,600
Interest receivable	90,212	1,052	2,021	3,359	228	96,872
Deposits with others	-	5,000	-	-	-	5,000
Due from other funds	95,372	-	-	-	-	95,372
Due from other governments	18,985	-	-	-	-	18,985
Lease receivable	1,870,541	-	-	-	-	1,870,541
<b>Total Assets</b>	<b>\$ 14,522,685</b>	<b>\$ 126,028</b>	<b>\$ 40,901</b>	<b>\$ 382,799</b>	<b>\$ 26,283</b>	<b>\$ 15,098,696</b>
<b>LIABILITIES</b>						
Accounts payable	191,479	767	78,712	1,019	-	271,977
Accrued liabilities	300,072	-	60,731	-	-	360,803
Due to other governments	-	26	-	-	-	26
Customer deposits	21,290	-	-	8,100	-	29,390
Unearned revenue	721,549	-	-	-	-	721,549
Deferred inflow - lease	1,822,416	-	-	-	-	1,822,416
<b>Total Liabilities</b>	<b>3,056,806</b>	<b>793</b>	<b>139,443</b>	<b>9,119</b>	<b>-</b>	<b>3,206,161</b>
<b>FUND BALANCES</b>						
Nonspendable	1,870,541	5,000	-	-	-	1,875,541
Unassigned	9,595,338	120,235	(98,542)	373,680	26,283	10,016,994
<b>Total Fund Balances</b>	<b>11,465,879</b>	<b>125,235</b>	<b>(98,542)</b>	<b>373,680</b>	<b>26,283</b>	<b>11,892,535</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 14,522,685</b>	<b>\$ 126,028</b>	<b>\$ 40,901</b>	<b>\$ 382,799</b>	<b>\$ 26,283</b>	<b>\$ 15,098,696</b>



RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT  
**Combining Statement of Revenues and Expenditures – General Fund**  
 For the Fiscal Year Ended June 30, 2023

	GENERAL FUND OPERATING	RECREATION	HABITAT & OPEN SPACE MANAGEMENT	PARK RESIDENCE UTILITIES & MAINTENANCE	HISTORICAL COMMISSION	REPORTED GENERAL FUND
<b>REVENUES</b>						
Property taxes	\$ 9,026,528	\$ -	\$ -	\$ -	\$ -	\$ 9,026,528
Use of money and property	211,247	2,930	21,656	9,783	636	246,252
Intergovernmental	264,544	-	260,000	-	-	524,544
Charges for services	4,865,160	-	26,512	71,592	-	4,963,264
Operating grants and contributions	12,342	-	-	-	-	12,342
<b>Total Revenues</b>	<b>14,379,821</b>	<b>2,930</b>	<b>308,168</b>	<b>81,375</b>	<b>636</b>	<b>14,772,930</b>
<b>EXPENDITURES</b>						
Interpretive	1,118,749	-	-	-	-	1,118,749
Natural resources	-	-	1,551,838	-	-	1,551,838
Regional parks	3,441,496	-	-	-	-	3,441,496
Planning and construction	383,021	-	-	-	-	383,021
General government	6,765,568	-	-	79,190	-	6,844,758
<b>Total Expenditures</b>	<b>11,708,834</b>	<b>-</b>	<b>1,551,838</b>	<b>79,190</b>	<b>-</b>	<b>13,339,862</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,670,987</b>	<b>2,930</b>	<b>(1,243,670)</b>	<b>2,185</b>	<b>636</b>	<b>1,433,068</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Lease financing	383,021	-	-	-	-	383,021
Transfer in	-	-	580,000	-	-	580,000
Transfer out	(490,000)	-	-	-	-	(490,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(106,979)</b>	<b>-</b>	<b>580,000</b>	<b>-</b>	<b>-</b>	<b>473,021</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>2,564,008</b>	<b>2,930</b>	<b>(663,670)</b>	<b>2,185</b>	<b>636</b>	<b>1,906,089</b>
<b>FUND BALANCES - BEGINNING</b>	<b>8,901,871</b>	<b>122,305</b>	<b>565,128</b>	<b>371,495</b>	<b>25,647</b>	<b>9,986,446</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 11,465,879</b>	<b>\$ 125,235</b>	<b>\$ (98,542)</b>	<b>\$ 373,680</b>	<b>\$ 26,283</b>	<b>\$ 11,892,535</b>

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## Other Independent Auditor's Report

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors and Management  
Riverside County Regional Park and Open Space District  
Jurupa Valley, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund of Riverside County Regional Park and Open Space District (District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our reports thereon dated October 23, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Eadie and Payne, LLP*

Riverside, California  
October 23, 2023

Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

**Appropriations Limit**

California Revenue and Taxation Code section 2227 requires the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2023-24 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

**Population Percent Change for Special Districts**

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

**Population Certification**

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2023.**

**Please Note:** The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

JOE SPEPHENSHAW  
Director  
By:

Erika Li  
Chief Deputy Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2023-24 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

**2023-24:**

Per Capita Cost of Living Change = 4.44 percent  
Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio:  $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio:  $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24:  $1.0444 \times 0.9965 = 1.0407$



Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Alameda				
Alameda	-0.20	76,030	75,880	77,287
Albany	-0.57	21,524	21,401	21,401
Berkeley	0.30	123,188	123,562	123,562
Dublin	-0.38	71,148	70,879	71,750
Emeryville	1.06	12,478	12,610	12,610
Fremont	0.15	229,122	229,467	229,467
Hayward	-0.18	160,081	159,800	159,800
Livermore	-1.25	85,870	84,793	84,793
Newark	0.66	47,150	47,459	47,459
Oakland	-0.53	421,806	419,556	419,556
Piedmont	-1.10	10,913	10,793	10,793
Pleasanton	-1.37	77,524	76,459	76,459
San Leandro	-0.66	88,075	87,497	87,497
Union City	-1.40	67,702	66,754	66,754
Unincorporated	-1.32	148,943	146,976	147,006
County Total	-0.47	1,641,554	1,633,886	1,636,194

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Alpine				
Unincorporated	-0.59	1,191	1,184	1,184
County Total	-0.59	1,191	1,184	1,184

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Amador				
Amador	-1.03	195	193	193
Ione	-0.48	4,986	4,962	8,772
Jackson	-0.90	4,983	4,938	4,938
Plymouth	1.05	1,051	1,062	1,062
Sutter Creek	-0.99	2,616	2,590	2,590
Unincorporated	-0.72	22,420	22,259	22,282
County Total	-0.68	36,251	36,004	39,837

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Butte				
Biggs	1.22	1,966	1,990	1,990
Chico	1.67	105,633	107,394	107,394
Gridley	1.00	7,473	7,548	7,548
Oroville	0.02	19,405	19,409	19,409
Paradise	24.09	7,367	9,142	9,142
Unincorporated	-7.15	64,738	60,109	60,109
County Total	-0.48	206,582	205,592	205,592

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Calaveras				
Angels City	-0.48	3,559	3,542	3,542
Unincorporated	-0.21	41,390	41,302	41,348
County Total	-0.23	44,949	44,844	44,890

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Colusa				
Colusa	0.17	6,417	6,428	6,428
Williams	-0.14	5,576	5,568	5,568
Unincorporated	-0.52	9,826	9,775	9,775
County Total	-0.22	21,819	21,771	21,771

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Contra Costa				
Antioch	0.94	114,362	115,442	115,442
Brentwood	0.46	64,219	64,513	64,513
Clayton	-1.08	10,782	10,666	10,666
Concord	-0.84	123,102	122,074	122,074
Danville	-0.79	43,166	42,823	42,823
El Cerrito	-0.88	25,710	25,484	25,484
Hercules	1.36	25,944	26,297	26,297
Lafayette	-0.46	25,119	25,004	25,004
Martinez	-0.67	36,790	36,543	36,543
Moraga	-0.95	17,055	16,893	16,893
Oakley	1.67	44,257	44,995	44,995
Orinda	-0.52	19,326	19,225	19,225
Pinole	-1.07	18,442	18,244	18,244
Pittsburg	0.16	74,688	74,809	74,809
Pleasant Hill	-0.89	33,697	33,397	33,397
Richmond	-0.88	114,521	113,518	113,518
San Pablo	-1.02	31,625	31,301	31,301
San Ramon	-0.86	83,587	82,870	82,870
Walnut Creek	-0.51	69,603	69,245	69,245
Unincorporated	-0.85	175,719	174,226	174,310
County Total	-0.36	1,151,714	1,147,569	1,147,653

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Del Norte				
Crescent City	-0.57	4,069	4,046	5,790
Unincorporated	-0.48	20,854	20,754	20,809
County Total	-0.49	24,923	24,800	26,599

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
El Dorado				
Placerville	-0.34	10,621	10,585	10,585
South Lake Tahoe	-0.86	20,727	20,548	20,548
Unincorporated	-0.38	158,386	157,790	157,873
County Total	-0.43	189,734	188,923	189,006

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Fresno				
Clovis	0.80	123,532	124,523	124,523
Coalinga	-0.54	13,410	13,337	17,237
Firebaugh	0.89	8,420	8,495	8,495
Fowler	3.34	6,936	7,168	7,168
Fresno	0.12	542,515	543,151	543,428
Huron	-0.71	6,168	6,124	6,124
Kerman	2.11	16,605	16,955	16,955
Kingsburg	3.48	12,432	12,865	12,865
Mendota	-0.10	12,475	12,463	12,463
Orange Cove	-0.71	9,531	9,463	9,463
Parlier	-0.48	14,472	14,402	14,402
Reedley	1.75	24,944	25,381	25,381
Sanger	-0.23	26,302	26,241	26,241
San Joaquin	-0.72	3,634	3,608	3,608
Selma	-0.22	24,354	24,300	24,300
Unincorporated	-0.78	158,554	157,323	158,846
County Total	0.15	1,004,284	1,005,799	1,011,499

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Glenn				
Orland	-0.51	8,294	8,252	8,252
Willows	-0.74	6,443	6,395	6,395
Unincorporated	-0.37	14,041	13,989	13,989
County Total	-0.49	28,778	28,636	28,636

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Humboldt				
Arcata	4.05	17,960	18,688	18,688
Blue Lake	-1.46	1,163	1,146	1,146
Eureka	-2.18	26,552	25,972	26,139
Ferndale	-0.22	1,374	1,371	1,371
Fortuna	-0.67	12,339	12,256	12,256
Rio Dell	-1.39	3,307	3,261	3,261
Trinidad	-1.34	298	294	294
Unincorporated	-1.00	71,525	70,813	70,892
County Total	-0.53	134,518	133,801	134,047

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Imperial				
Brawley	2.94	26,752	27,539	27,539
Calexico	0.11	38,654	38,697	38,697
Calipatria	-0.12	3,448	3,444	5,975
El Centro	0.01	44,442	44,445	44,445
Holtville	-0.58	5,534	5,502	5,502
Imperial	0.70	21,347	21,496	21,496
Westmorland	-0.10	1,991	1,989	1,989
Unincorporated	0.15	30,626	30,672	33,833
County Total	0.57	172,794	173,784	179,476

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Inyo				
Bishop	-0.15	3,878	3,872	3,872
Unincorporated	-0.16	14,984	14,960	15,024
County Total	-0.16	18,862	18,832	18,896

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Kern				
Arvin	-0.44	19,592	19,505	19,505
Bakersfield	0.22	407,491	408,373	408,373
California City	1.28	12,841	13,006	14,827
Delano	3.04	43,676	45,005	51,727
Maricopa	-0.79	1,019	1,011	1,011
McFarland	-0.82	13,861	13,748	13,748
Ridgecrest	-0.75	27,443	27,238	27,885
Shafter	4.32	20,436	21,318	21,318
Taft	-0.56	7,014	6,975	6,975
Tehachapi	-0.58	9,333	9,279	11,960
Wasco	0.61	22,603	22,740	26,622
Unincorporated	-0.75	303,325	301,062	303,525
County Total	0.07	888,634	889,260	907,476

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Kings				
Avenal	0.30	9,321	9,349	13,374
Corcoran	-0.43	13,468	13,410	21,442
Hanford	1.00	58,312	58,893	58,893
Lemoore	-0.48	26,736	26,609	26,609
Unincorporated	-0.52	24,772	24,644	30,700
County Total	0.22	132,609	132,905	151,018

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Lake				
Clearlake	-1.09	16,545	16,364	16,364
Lakeport	-0.82	5,008	4,967	4,967
Unincorporated	-0.93	45,826	45,400	45,469
County Total	-0.96	67,379	66,731	66,800

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Lassen				
Susanville	-2.27	9,371	9,158	11,593
Unincorporated	-0.93	15,239	15,097	16,682
County Total	-1.44	24,610	24,255	28,275

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2022-2023	1-1-22	1-1-23	1-1-2023
Los Angeles				
Agoura Hills	-0.03	19,776	19,770	19,770
Alhambra	-0.37	81,609	81,303	81,303
Arcadia	-0.74	55,918	55,503	55,503
Artesia	-0.82	16,139	16,007	16,093
Avalon	-1.03	3,386	3,351	3,351
Azusa	0.06	49,453	49,483	49,483
Baldwin Park	-0.63	70,815	70,368	70,368
Bell	-0.72	33,612	33,370	33,370
Bellflower	-0.92	77,638	76,924	76,924
Bell Gardens	-0.84	38,774	38,447	38,447
Beverly Hills	-0.90	31,945	31,658	31,658
Bradbury	0.34	886	889	889
Burbank	-0.42	104,976	104,535	104,535
Calabasas	-0.99	23,037	22,808	22,808
Carson	-0.60	92,746	92,186	92,186
Cerritos	-1.06	48,402	47,887	47,887
Claremont	-0.74	37,034	36,759	36,759
Commerce	-1.04	12,163	12,036	12,036
Compton	-0.61	94,294	93,719	93,719
Covina	-0.67	50,690	50,350	50,350
Cudahy	-0.52	22,386	22,270	22,270
Culver City	-0.73	39,972	39,682	39,682
Diamond Bar	-1.03	53,935	53,381	53,381
Downey	-0.73	112,078	111,261	111,261
Duarte	6.60	21,384	22,796	22,796
El Monte	-0.84	107,279	106,377	106,377
El Segundo	-0.67	17,042	16,928	16,928
Gardena	-0.47	60,090	59,809	59,809
Glendale	-0.82	192,870	191,284	191,284
Glendora	-0.80	51,571	51,159	51,159
Hawaiian Gardens	-0.94	13,675	13,546	13,546
Hawthorne	-0.96	86,535	85,702	85,702
Hermosa Beach	-0.98	19,206	19,018	19,018
Hidden Hills	-0.80	1,745	1,731	1,731
Huntington Park	-0.93	53,783	53,281	53,281
Industry	-0.23	428	427	427
Inglewood	-0.64	106,928	106,248	106,248
Irwindale	-0.87	1,496	1,483	1,483

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
La Canada Flintridge	-0.65	20,060	19,930	19,930
La Habra Heights	-1.06	5,564	5,505	5,505
Lakewood	-0.92	80,900	80,154	80,154
La Mirada	-1.00	48,384	47,899	47,899
Lancaster	-0.54	170,660	169,742	173,376
La Puente	-0.63	37,594	37,356	37,356
La Verne	-0.89	32,344	32,056	32,056
Lawndale	-0.93	31,171	30,882	30,882
Lomita	-1.02	20,300	20,092	20,092
Long Beach	-0.44	460,199	458,168	458,222
Los Angeles	-0.97	3,800,240	3,763,328	3,766,109
Lynwood	-0.55	66,595	66,228	66,228
Malibu	-0.21	10,534	10,512	10,512
Manhattan Beach	-1.24	34,713	34,284	34,284
Maywood	-0.94	24,779	24,546	24,546
Monrovia	-0.62	37,772	37,539	37,539
Montebello	-0.26	61,804	61,645	61,645
Monterey Park	-0.90	59,824	59,288	59,288
Norwalk	-0.71	101,116	100,399	101,153
Palmdale	-0.66	167,015	165,917	165,917
Palos Verdes Estates	-0.90	13,052	12,935	12,935
Paramount	-0.72	52,557	52,178	52,178
Pasadena	-0.60	137,814	136,988	136,988
Pico Rivera	-0.77	61,446	60,975	60,975
Pomona	-0.12	149,908	149,721	149,721
Rancho Palos Verdes	-1.02	41,434	41,013	41,030
Redondo Beach	-0.97	69,078	68,407	68,407
Rolling Hills	-1.13	1,688	1,669	1,669
Rolling Hills Estates	-0.40	8,480	8,446	8,446
Rosemead	-0.17	50,109	50,022	50,022
San Dimas	-0.95	34,407	34,079	34,079
San Fernando	-0.20	23,533	23,487	23,487
San Gabriel	-0.58	38,690	38,466	38,466
San Marino	-0.62	12,282	12,206	12,206
Santa Clarita	0.71	229,039	230,659	230,659
Santa Fe Springs	-0.88	18,689	18,525	18,570
Santa Monica	-0.02	91,739	91,720	91,720
Sierra Madre	-0.81	10,909	10,821	10,821
Signal Hill	-0.84	11,528	11,431	11,431
South El Monte	-0.85	19,627	19,461	19,461

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
South Gate	-0.78	93,355	92,628	92,628
South Pasadena	-0.59	26,428	26,273	26,273
Temple City	-0.55	36,010	35,813	35,813
Torrance	-0.88	144,327	143,057	143,057
Vernon	-0.97	207	205	205
Walnut	-0.61	27,721	27,553	27,553
West Covina	0.23	107,642	107,893	107,893
West Hollywood	-0.39	34,930	34,793	34,793
Westlake Village	-1.12	8,009	7,919	7,919
Whittier	-0.47	87,707	87,291	87,291
Unincorporated	-0.95	1,006,954	997,407	997,999
County Total	-0.75	9,826,563	9,753,247	9,761,210

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Madera				
Chowchilla	1.12	13,517	13,669	18,844
Madera	-0.06	65,582	65,540	65,540
Unincorporated	1.23	72,865	73,764	73,764
County Total	0.66	151,964	152,973	158,148

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Marin				
Belvedere	-1.59	2,078	2,045	2,045
Corte Madera	-0.82	9,967	9,885	9,885
Fairfax	-0.76	7,410	7,354	7,354
Larkspur	-1.23	12,728	12,571	12,571
Mill Valley	-1.11	13,817	13,664	13,664
Novato	-1.05	51,648	51,104	51,392
Ross	-0.57	2,280	2,267	2,267
San Anselmo	-0.88	12,515	12,405	12,405
San Rafael	-0.92	60,237	59,681	59,681
Sausalito	-1.29	6,955	6,865	6,865
Tiburon	-1.18	8,903	8,798	8,798
Unincorporated	-1.21	63,474	62,709	66,032
County Total	-1.06	252,012	249,348	252,959

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Mariposa				
Unincorporated	-0.26	16,923	16,879	16,935
County Total	-0.26	16,923	16,879	16,935

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Mendocino				
Fort Bragg	-0.93	7,080	7,014	7,014
Point Arena	-1.13	444	439	439
Ukiah	-0.77	16,052	15,929	15,929
Willits	-0.98	4,906	4,858	4,858
Unincorporated	-0.39	61,099	60,862	60,924
County Total	-0.53	89,581	89,102	89,164

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Merced				
Atwater	-0.67	31,629	31,418	31,418
Dos Palos	-1.00	5,697	5,640	5,640
Gustine	-0.67	5,985	5,945	5,945
Livingston	-0.66	14,352	14,257	14,257
Los Banos	1.11	46,827	47,347	47,347
Merced	1.65	88,657	90,116	90,116
Unincorporated	-0.50	89,956	89,502	90,614
County Total	0.40	283,103	284,225	285,337

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Modoc				
Alturas	-1.01	2,678	2,651	2,651
Unincorporated	-0.32	5,895	5,876	5,876
County Total	-0.54	8,573	8,527	8,527

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Mono				
Mammoth Lakes	0.08	7,267	7,273	7,273
Unincorporated	-0.17	5,761	5,751	5,883
County Total	-0.03	13,028	13,024	13,156

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Monterey				
Carmel-By-The-Sea	-0.49	3,048	3,033	3,033
Del Rey Oaks	-0.32	1,545	1,540	1,540
Gonzales	-0.61	8,351	8,300	8,300
Greenfield	1.14	19,693	19,917	19,917
King City	3.71	13,323	13,817	13,817
Marina	2.51	21,527	22,068	22,068
Monterey	-0.49	23,869	23,753	26,845
Pacific Grove	-0.16	14,765	14,741	14,741
Salinas	-0.17	159,745	159,475	159,475
Sand City	0.80	373	376	376
Seaside	0.11	27,647	27,678	29,790
Soledad	0.37	19,262	19,333	26,230
Unincorporated	-0.52	104,324	103,785	104,236
County Total	0.08	417,472	417,816	430,368

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Napa				
American Canyon	-1.35	21,631	21,338	21,338
Calistoga	-0.68	5,162	5,127	5,127
Napa	-0.92	77,533	76,821	76,821
St Helena	-0.46	5,380	5,355	5,355
Yountville	-0.86	2,211	2,192	2,778
Unincorporated	-1.10	22,357	22,112	23,218
County Total	-0.99	134,274	132,945	134,637

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Nevada				
Grass Valley	0.10	13,474	13,488	13,488
Nevada City	2.64	3,256	3,342	3,342
Truckee	-0.10	16,693	16,676	16,676
Unincorporated	-0.51	67,503	67,161	67,214
County Total	-0.26	100,926	100,667	100,720

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Orange				
Aliso Viejo	-0.49	51,016	50,766	50,766
Anaheim	-2.19	335,929	328,563	328,580
Brea	2.63	46,947	48,184	48,184
Buena Park	0.19	83,359	83,517	83,517
Costa Mesa	-0.42	111,649	111,183	111,183
Cypress	-0.12	49,877	49,818	49,818
Dana Point	0.44	33,009	33,155	33,155
Fountain Valley	0.02	56,976	56,987	56,987
Fullerton	-0.10	143,013	142,873	142,873
Garden Grove	-0.01	171,195	171,183	171,183
Huntington Beach	-0.38	196,469	195,714	195,714
Irvine	-0.86	305,688	303,051	303,051
Laguna Beach	-0.27	22,506	22,445	22,445
Laguna Hills	-0.46	30,667	30,525	30,525
Laguna Niguel	-0.47	65,010	64,702	64,702
Laguna Woods	-0.49	17,536	17,450	17,450
La Habra	-0.33	62,037	61,835	61,835
Lake Forest	0.59	86,614	87,127	87,127
La Palma	-0.45	15,402	15,332	15,332
Los Alamitos	1.98	11,894	12,129	12,129
Mission Viejo	-0.30	92,118	91,846	91,846
Newport Beach	-0.29	83,653	83,411	83,411
Orange	0.66	138,155	139,063	139,063
Placentia	2.30	51,327	52,507	52,507
Rancho Santa Margarita	-0.49	47,300	47,066	47,066
San Clemente	-0.31	63,431	63,237	63,237
San Juan Capistrano	0.63	34,869	35,089	35,089
Santa Ana	-1.52	304,258	299,630	299,630
Seal Beach	0.72	24,247	24,422	24,647
Stanton	0.25	38,986	39,084	39,084
Tustin	-0.17	79,696	79,558	79,558
Villa Park	-0.02	5,791	5,790	5,790
Westminster	-0.18	90,660	90,498	90,498
Yorba Linda	-0.32	67,284	67,068	67,068
Unincorporated	-0.47	132,737	132,114	132,114
County Total	-0.46	3,151,305	3,136,922	3,137,164

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Placer				
Auburn	-1.70	13,596	13,365	13,365
Colfax	-1.08	2,038	2,016	2,016
Lincoln	2.18	51,199	52,313	52,313
Loomis	-1.61	6,715	6,607	6,607
Rocklin	-0.66	71,655	71,179	71,179
Roseville	0.98	151,450	152,928	152,928
Unincorporated	-0.79	112,788	111,897	111,897
County Total	0.21	409,441	410,305	410,305

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Plumas				
Portola	-1.64	2,129	2,094	2,094
Unincorporated	-1.18	17,103	16,902	16,902
County Total	-1.23	19,232	18,996	18,996

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Riverside				
Banning	1.28	30,856	31,250	31,250
Beaumont	4.12	54,349	56,590	56,590
Blythe	-0.43	12,662	12,607	17,265
Calimesa	0.11	10,950	10,962	10,962
Canyon Lake	-0.49	11,003	10,949	10,949
Cathedral City	-0.37	51,590	51,400	51,433
Coachella	1.26	41,935	42,462	42,462
Corona	-0.09	157,139	157,005	157,005
Desert Hot Springs	0.68	32,389	32,608	32,608
Eastvale	-0.66	69,978	69,514	69,514
Hemet	0.84	89,170	89,918	89,918
Indian Wells	-0.23	4,785	4,774	4,774
Indio	1.17	89,789	90,837	90,837
Jurupa Valley	-0.16	105,154	104,983	104,983
Lake Elsinore	-0.02	71,844	71,828	71,973
La Quinta	1.11	37,562	37,979	37,979
Menifee	2.44	107,411	110,034	110,034
Moreno Valley	-0.01	208,302	208,289	208,289
Murrieta	-0.54	110,592	109,998	109,998
Norco	-0.52	22,345	22,228	25,037
Palm Desert	-0.02	50,626	50,615	50,615
Palm Springs	-0.17	44,165	44,092	44,092
Perris	0.60	78,474	78,948	78,948
Rancho Mirage	0.94	16,854	17,012	17,012
Riverside	-0.36	314,759	313,617	313,676
San Jacinto	-0.37	54,303	54,103	54,103
Temecula	-0.52	109,468	108,899	108,899
Wildomar	-0.28	36,438	36,336	36,336
Unincorporated	0.83	398,128	401,433	401,693
County Total	0.34	2,423,020	2,431,270	2,439,234

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Sacramento				
Citrus Heights	-0.37	86,152	85,837	85,837
Elk Grove	0.22	176,621	177,005	177,005
Folsom	2.10	79,604	81,278	85,498
Galt	1.48	25,185	25,557	25,557
Isleton	-0.91	766	759	759
Rancho Cordova	1.20	80,156	81,117	81,117
Sacramento	0.23	516,958	518,161	518,161
Unincorporated	-0.76	603,090	598,519	598,519
County Total	-0.02	1,568,532	1,568,233	1,572,453

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
San Benito				
Hollister	0.61	42,631	42,891	42,891
San Juan Bautista	-1.03	2,043	2,022	2,022
Unincorporated	-0.56	20,869	20,753	20,753
County Total	0.19	65,543	65,666	65,666

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
San Bernardino				
Adelanto	0.65	36,420	36,656	36,656
Apple Valley	-0.37	75,277	74,996	74,996
Barstow	-1.96	24,768	24,283	24,918
Big Bear Lake	-0.43	4,935	4,914	4,914
Chino	0.69	88,564	89,171	93,137
Chino Hills	-0.70	77,601	77,058	77,058
Colton	-0.67	53,513	53,154	53,154
Fontana	0.58	212,616	213,851	213,851
Grand Terrace	-0.73	12,908	12,814	12,814
Hesperia	0.19	99,855	100,041	100,041
Highland	-0.53	56,283	55,984	55,984
Loma Linda	-0.03	25,198	25,191	25,228
Montclair	-0.51	37,688	37,494	37,494
Needles	-0.77	4,793	4,756	4,756
Ontario	1.14	178,682	180,717	180,717
Rancho Cucamonga	-0.31	174,090	173,545	173,545
Redlands	-0.40	72,259	71,972	71,972
Rialto	-0.41	103,406	102,985	102,985
San Bernardino	1.25	219,218	221,949	223,230
Twentynine Palms	-0.94	15,687	15,539	25,929
Upland	-0.50	78,771	78,376	78,376
Victorville	0.90	132,189	133,384	137,193
Yucaipa	-0.46	54,242	53,991	53,991
Yucca Valley	-0.35	21,712	21,635	21,635
Unincorporated	-0.45	290,306	289,011	297,482
County Total	0.12	2,150,981	2,153,467	2,182,056

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
San Diego				
Carlsbad	-0.28	114,865	114,549	114,549
Chula Vista	0.26	273,813	274,534	274,784
Coronado	-0.64	16,523	16,417	22,150
Del Mar	0.00	3,903	3,903	3,903
El Cajon	-0.61	105,266	104,619	104,619
Encinitas	-0.32	61,283	61,085	61,085
Escondido	-0.17	150,059	149,799	149,799
Imperial Beach	-0.43	25,976	25,864	25,864
La Mesa	0.30	60,240	60,418	60,418
Lemon Grove	1.22	27,089	27,420	27,420
National City	-0.16	58,924	58,828	60,974
Oceanside	-0.41	171,766	171,063	171,063
Poway	-0.04	48,504	48,483	48,483
San Diego	-0.30	1,355,980	1,351,947	1,368,395
San Marcos	0.75	93,829	94,530	94,530
Santee	0.88	58,709	59,227	59,227
Solana Beach	0.05	12,778	12,784	12,784
Vista	-0.14	99,978	99,835	99,835
Unincorporated	0.00	477,051	477,074	509,873
County Total	-0.13	3,216,536	3,212,379	3,269,755

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
San Francisco				
San Francisco	-0.64	836,811	831,493	831,703
County Total	-0.64	836,811	831,493	831,703

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
San Joaquin				
Escalon	-1.01	7,338	7,264	7,264
Lathrop	11.10	31,575	35,080	35,080
Lodi	-0.02	66,305	66,293	66,293
Manteca	2.33	86,784	88,803	88,803
Ripon	-0.95	15,921	15,769	15,769
Stockton	-0.68	321,911	319,731	319,731
Tracy	0.83	94,830	95,615	95,615
Unincorporated	-0.36	155,537	154,983	157,590
County Total	0.43	780,201	783,538	786,145

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
San Luis Obispo				
Arroyo Grande	-1.20	18,140	17,922	17,922
Atascadero	-0.32	29,255	29,161	30,206
El Paso De Robles	-1.02	31,009	30,692	30,692
Grover Beach	-1.24	12,623	12,467	12,467
Morro Bay	-1.34	10,415	10,275	10,275
Pismo Beach	-1.17	7,958	7,865	7,865
San Luis Obispo	1.15	47,247	47,788	47,788
Unincorporated	-0.77	118,814	117,901	121,133
County Total	-0.50	275,461	274,071	278,348

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
San Mateo				
Atherton	-0.48	6,710	6,678	6,678
Belmont	-0.88	27,030	26,793	26,793
Brisbane	-0.51	4,672	4,648	4,648
Burlingame	0.22	30,069	30,136	30,136
Colma	-0.88	1,371	1,359	1,359
Daly City	-0.56	102,040	101,471	101,471
East Palo Alto	-0.66	28,776	28,586	28,586
Foster City	-0.45	32,852	32,703	32,703
Half Moon Bay	-0.77	11,313	11,226	11,226
Hillsborough	-0.20	10,984	10,962	10,962
Menlo Park	-0.91	32,645	32,349	32,478
Millbrae	0.08	22,468	22,487	22,487
Pacifica	-0.41	37,236	37,082	37,082
Portola Valley	-0.54	4,270	4,247	4,247
Redwood City	-0.32	81,753	81,495	81,495
San Bruno	-0.68	42,340	42,054	42,054
San Carlos	-0.89	29,762	29,496	29,496
San Mateo	-0.32	103,651	103,318	103,318
South San Francisco	0.00	64,325	64,323	64,323
Woodside	-0.29	5,143	5,128	5,128
Unincorporated	-0.53	61,301	60,974	60,974
County Total	-0.43	740,711	737,515	737,644

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Santa Barbara				
Buellton	-1.26	5,007	4,944	4,944
Carpinteria	-1.20	12,866	12,711	12,711
Goleta	0.21	32,375	32,442	32,442
Guadalupe	0.57	8,467	8,515	8,515
Lompoc	-1.21	40,967	40,473	43,493
Santa Barbara	-1.00	86,259	85,398	85,418
Santa Maria	-0.13	109,617	109,477	109,477
Solvang	-0.44	5,694	5,669	5,669
Unincorporated	-0.72	135,873	134,888	137,888
County Total	-0.60	437,125	434,517	440,557

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Santa Clara				
Campbell	-0.88	43,092	42,713	42,713
Cupertino	-0.87	59,673	59,154	59,154
Gilroy	0.62	59,709	60,078	60,078
Los Altos	-0.76	31,257	31,021	31,021
Los Altos Hills	-0.40	8,414	8,380	8,380
Los Gatos	-0.20	33,167	33,102	33,102
Milpitas	0.25	80,862	81,067	81,067
Monte Sereno	1.09	3,481	3,519	3,519
Morgan Hill	-0.67	46,201	45,892	45,892
Mountain View	-0.30	83,856	83,601	83,601
Palo Alto	-0.60	67,674	67,268	67,287
San Jose	-0.47	963,745	959,256	959,256
Santa Clara	1.54	130,462	132,476	132,476
Saratoga	-0.62	30,758	30,567	30,567
Sunnyvale	-0.03	156,364	156,317	156,317
Unincorporated	-0.52	91,239	90,766	91,649
County Total	-0.25	1,889,954	1,885,177	1,886,079

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Santa Cruz				
Capitola	-1.31	9,753	9,625	9,625
Santa Cruz	-0.36	63,454	63,224	63,224
Scotts Valley	-1.26	12,010	11,859	11,859
Watsonville	-1.22	50,490	49,876	49,876
Unincorporated	-1.36	129,163	127,411	127,467
County Total	-1.09	264,870	261,995	262,051

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Shasta				
Anderson	-0.95	11,133	11,027	11,027
Redding	-0.63	92,921	92,340	92,465
Shasta Lake	-0.83	10,302	10,217	10,217
Unincorporated	-0.69	66,111	65,653	65,727
County Total	-0.68	180,467	179,237	179,436

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Sierra				
Loyalton	-0.93	751	744	744
Unincorporated	-0.49	2,461	2,449	2,449
County Total	-0.59	3,212	3,193	3,193

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Siskiyou				
Dorris	-0.47	843	839	839
Dunsmuir	-0.54	1,672	1,663	1,663
Etna	-0.45	671	668	668
Fort Jones	-0.44	681	678	678
Montague	-0.41	1,208	1,203	1,203
Mount Shasta	0.85	3,188	3,215	3,215
Tulelake	-0.45	882	878	878
Weed	-4.33	2,815	2,693	2,693
Yreka	1.20	7,732	7,825	7,825
Unincorporated	-0.28	23,905	23,837	23,886
County Total	-0.22	43,597	43,499	43,548

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Solano				
Benicia	-1.21	26,500	26,180	26,180
Dixon	0.22	18,977	19,018	19,018
Fairfield	0.18	114,553	114,756	119,526
Rio Vista	0.73	9,916	9,988	9,988
Suisun City	-1.17	28,809	28,471	28,471
Vacaville	-0.28	95,894	95,630	100,806
Vallejo	-1.21	123,154	121,658	121,658
Unincorporated	-0.81	17,484	17,343	18,102
County Total	-0.52	435,287	433,044	443,749

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Sonoma				
Cloverdale	-0.92	8,869	8,787	8,787
Cotati	-0.67	7,410	7,360	7,360
Healdsburg	-0.72	10,993	10,914	10,914
Petaluma	-0.39	58,552	58,321	58,321
Rohnert Park	-0.02	43,701	43,693	43,693
Santa Rosa	-0.47	175,351	174,523	174,523
Sebastopol	-1.14	7,433	7,348	7,348
Sonoma	-1.18	10,804	10,677	10,677
Windsor	-1.07	25,836	25,560	25,560
Unincorporated	-0.58	130,783	130,026	130,991
County Total	-0.53	479,732	477,209	478,174

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Stanislaus				
Ceres	-0.99	48,207	47,729	47,729
Hughson	0.91	7,497	7,565	7,565
Modesto	-0.32	217,699	216,995	216,995
Newman	-1.00	12,162	12,040	12,040
Oakdale	-1.12	23,241	22,980	22,980
Patterson	0.72	24,142	24,317	24,317
Riverbank	0.10	24,670	24,695	24,695
Turlock	-0.50	71,214	70,856	70,856
Waterford	1.23	8,932	9,042	9,042
Unincorporated	-1.11	110,955	109,720	109,720
County Total	-0.51	548,719	545,939	545,939

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Sutter				
Live Oak	1.34	9,389	9,515	9,515
Yuba City	-0.21	69,623	69,478	69,478
Unincorporated	-0.59	20,078	19,959	19,959
County Total	-0.14	99,090	98,952	98,952

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Tehama				
Corning	-1.13	8,084	7,993	7,993
Red Bluff	-1.46	14,653	14,439	14,439
Tehama	-1.16	430	425	425
Unincorporated	-0.85	41,636	41,282	41,414
County Total	-1.02	64,803	64,139	64,271

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Trinity				
Unincorporated	-0.33	15,925	15,873	15,939
County Total	-0.33	15,925	15,873	15,939

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Tulare				
Dinuba	0.98	25,222	25,469	25,469
Exeter	-0.65	10,251	10,184	10,184
Farmersville	-0.68	10,221	10,151	10,151
Lindsay	-0.66	12,557	12,474	12,474
Porterville	-0.10	62,465	62,400	62,588
Tulare	0.32	69,457	69,677	69,677
Visalia	0.68	142,066	143,031	143,031
Woodlake	0.84	7,647	7,711	7,711
Unincorporated	-0.48	134,377	133,728	133,779
County Total	0.12	474,263	474,825	475,064

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Tuolumne				
Sonora	0.28	5,053	5,067	5,067
Unincorporated	-0.21	47,202	47,104	49,523
County Total	-0.16	52,255	52,171	54,590

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Ventura				
Camarillo	-0.88	69,925	69,309	69,309
Fillmore	2.70	16,454	16,899	16,899
Moorpark	-0.65	35,380	35,151	35,151
Ojai	-0.99	7,568	7,493	7,493
Oxnard	-1.18	199,839	197,477	197,477
Port Hueneme	-1.35	19,615	19,351	21,356
San Buenaventura	-0.15	107,448	107,284	107,341
Santa Paula	0.89	31,145	31,423	31,423
Simi Valley	-0.13	124,333	124,174	124,174
Thousand Oaks	-1.18	124,439	122,967	122,967
Unincorporated	-1.44	91,644	90,326	92,063
County Total	-0.72	827,790	821,854	825,653

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Yolo				
Davis	-1.11	64,814	64,097	64,097
West Sacramento	2.10	53,071	54,187	54,187
Winters	0.94	7,464	7,534	7,534
Woodland	-0.69	60,299	59,881	59,881
Unincorporated	-2.25	35,991	35,181	35,181
County Total	-0.34	221,639	220,880	220,880

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Yuba				
Marysville	-1.12	12,749	12,606	12,606
Wheatland	4.55	3,645	3,811	3,811
Unincorporated	0.85	63,579	64,118	66,260
County Total	0.70	79,973	80,535	82,677

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023**

<b>County</b>	<b><u>Percent Change</u></b> <b>2022-23</b>	<b><u>--- Population Minus Exclusions ---</u></b>	
		<b>1-1-22</b>	<b>1-1-23</b>
<b>Alameda</b>			
Incorporated	-0.38	1,492,611	1,486,910
County Total	-0.47	1,641,554	1,633,886
<hr/>			
<b>Alpine</b>			
Incorporated	0.00	0	0
County Total	-0.59	1,191	1,184
<hr/>			
<b>Amador</b>			
Incorporated	-0.62	13,831	13,745
County Total	-0.68	36,251	36,004
<hr/>			
<b>Butte</b>			
Incorporated	2.57	141,844	145,483
County Total	-0.48	206,582	205,592
<hr/>			
<b>Calaveras</b>			
Incorporated	-0.48	3,559	3,542
County Total	-0.23	44,949	44,844
<hr/>			
<b>Colusa</b>			
Incorporated	0.03	11,993	11,996
County Total	-0.22	21,819	21,771
<hr/>			
<b>Contra Costa</b>			
Incorporated	-0.27	975,995	973,343
County Total	-0.36	1,151,714	1,147,569
<hr/>			
<b>Del Norte</b>			
Incorporated	-0.57	4,069	4,046
County Total	-0.49	24,923	24,800
<hr/>			
<b>El Dorado</b>			
Incorporated	-0.69	31,348	31,133
County Total	-0.43	189,734	188,923
<hr/>			

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023**

<b>County</b>	<b><u>Percent Change</u></b> <b>2022-23</b>	<b><u>--- Population Minus Exclusions ---</u></b>	
		<b>1-1-22</b>	<b>1-1-23</b>
<b>Fresno</b>			
Incorporated	0.32	845,730	848,476
County Total	0.15	1,004,284	1,005,799
<b>Glenn</b>			
Incorporated	-0.61	14,737	14,647
County Total	-0.49	28,778	28,636
<b>Humboldt</b>			
Incorporated	-0.01	62,993	62,988
County Total	-0.53	134,518	133,801
<b>Imperial</b>			
Incorporated	0.66	142,168	143,112
County Total	0.57	172,794	173,784
<b>Inyo</b>			
Incorporated	-0.15	3,878	3,872
County Total	-0.16	18,862	18,832
<b>Kern</b>			
Incorporated	0.49	585,309	588,198
County Total	0.07	888,634	889,260
<b>Kings</b>			
Incorporated	0.39	107,837	108,261
County Total	0.22	132,609	132,905
<b>Lake</b>			
Incorporated	-1.03	21,553	21,331
County Total	-0.96	67,379	66,731
<b>Lassen</b>			
Incorporated	-2.27	9,371	9,158
County Total	-1.44	24,610	24,255

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023**

<b>County</b>	<b>Percent Change</b> <b>2022-23</b>	<b>--- Population Minus Exclusions ---</b>	
		<b>1-1-22</b>	<b>1-1-23</b>
<b>Los Angeles</b>			
Incorporated	-0.72	8,819,609	8,755,840
County Total	-0.75	9,826,563	9,753,247
<hr/>			
<b>Madera</b>			
Incorporated	0.14	79,099	79,209
County Total	0.66	151,964	152,973
<hr/>			
<b>Marin</b>			
Incorporated	-1.01	188,538	186,639
County Total	-1.06	252,012	249,348
<hr/>			
<b>Mariposa</b>			
Incorporated	0.00	0	0
County Total	-0.26	16,923	16,879
<hr/>			
<b>Mendocino</b>			
Incorporated	-0.85	28,482	28,240
County Total	-0.53	89,581	89,102
<hr/>			
<b>Merced</b>			
Incorporated	0.82	193,147	194,723
County Total	0.40	283,103	284,225
<hr/>			
<b>Modoc</b>			
Incorporated	-1.01	2,678	2,651
County Total	-0.54	8,573	8,527
<hr/>			
<b>Mono</b>			
Incorporated	0.08	7,267	7,273
County Total	-0.03	13,028	13,024
<hr/>			
<b>Monterey</b>			
Incorporated	0.28	313,148	314,031
County Total	0.08	417,472	417,816
<hr/>			

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023**

<b>County</b>	<b><u>Percent Change</u></b> <b>2022-23</b>	<b><u>--- Population Minus Exclusions ---</u></b>	
		<b>1-1-22</b>	<b>1-1-23</b>
<b>Napa</b>			
Incorporated	-0.97	111,917	110,833
County Total	-0.99	134,274	132,945
<hr/>			
<b>Nevada</b>			
Incorporated	0.25	33,423	33,506
County Total	-0.26	100,926	100,667
<hr/>			
<b>Orange</b>			
Incorporated	-0.46	3,018,568	3,004,808
County Total	-0.46	3,151,305	3,136,922
<hr/>			
<b>Placer</b>			
Incorporated	0.59	296,653	298,408
County Total	0.21	409,441	410,305
<hr/>			
<b>Plumas</b>			
Incorporated	-1.64	2,129	2,094
County Total	-1.23	19,232	18,996
<hr/>			
<b>Riverside</b>			
Incorporated	0.24	2,024,892	2,029,837
County Total	0.34	2,423,020	2,431,270
<hr/>			
<b>Sacramento</b>			
Incorporated	0.44	965,442	969,714
County Total	-0.02	1,568,532	1,568,233
<hr/>			
<b>San Benito</b>			
Incorporated	0.53	44,674	44,913
County Total	0.19	65,543	65,666
<hr/>			
<b>San Bernardino</b>			
Incorporated	0.20	1,860,675	1,864,456
County Total	0.12	2,150,981	2,153,467
<hr/>			

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023**

<b>County</b>	<b><u>Percent Change</u></b> <b>2022-23</b>	<b><u>--- Population Minus Exclusions ---</u></b> <b>1-1-22</b>	<b><u>1-1-23</u></b>
<hr/>			
San Diego			
Incorporated	-0.15	2,739,485	2,735,305
County Total	-0.13	3,216,536	3,212,379
<hr/>			
San Francisco			
Incorporated	-0.64	836,811	831,493
County Total	-0.64	836,811	831,493
<hr/>			
San Joaquin			
Incorporated	0.62	624,664	628,555
County Total	0.43	780,201	783,538
<hr/>			
San Luis Obispo			
Incorporated	-0.30	156,647	156,170
County Total	-0.50	275,461	274,071
<hr/>			
San Mateo			
Incorporated	-0.42	679,410	676,541
County Total	-0.43	740,711	737,515
<hr/>			
Santa Barbara			
Incorporated	-0.54	301,252	299,629
County Total	-0.60	437,125	434,517
<hr/>			
Santa Clara			
Incorporated	-0.24	1,798,715	1,794,411
County Total	-0.25	1,889,954	1,885,177
<hr/>			
Santa Cruz			
Incorporated	-0.83	135,707	134,584
County Total	-1.09	264,870	261,995
<hr/>			
Shasta			
Incorporated	-0.68	114,356	113,584
County Total	-0.68	180,467	179,237
<hr/>			

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023**

<b>County</b>	<b><u>Percent Change</u></b> <b>2022-23</b>	<b><u>--- Population Minus Exclusions ---</u></b>	
		<b>1-1-22</b>	<b>1-1-23</b>
<b>Sierra</b>			
Incorporated	-0.93	751	744
County Total	-0.59	3,212	3,193
<hr/>			
<b>Siskiyou</b>			
Incorporated	-0.15	19,692	19,662
County Total	-0.22	43,597	43,499
<hr/>			
<b>Solano</b>			
Incorporated	-0.50	417,803	415,701
County Total	-0.52	435,287	433,044
<hr/>			
<b>Sonoma</b>			
Incorporated	-0.51	348,949	347,183
County Total	-0.53	479,732	477,209
<hr/>			
<b>Stanislaus</b>			
Incorporated	-0.35	437,764	436,219
County Total	-0.51	548,719	545,939
<hr/>			
<b>Sutter</b>			
Incorporated	-0.02	79,012	78,993
County Total	-0.14	99,090	98,952
<hr/>			
<b>Tehama</b>			
Incorporated	-1.34	23,167	22,857
County Total	-1.02	64,803	64,139
<hr/>			
<b>Trinity</b>			
Incorporated	0.00	0	0
County Total	-0.33	15,925	15,873
<hr/>			
<b>Tulare</b>			
Incorporated	0.36	339,886	341,097
County Total	0.12	474,263	474,825
<hr/>			

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023**

<b>County</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>	
	<b>2022-23</b>	<b>1-1-22</b>	<b>1-1-23</b>
Tuolumne			
Incorporated	0.28	5,053	5,067
County Total	-0.16	52,255	52,171
Ventura			
Incorporated	-0.63	736,146	731,528
County Total	-0.72	827,790	821,854
Yolo			
Incorporated	0.03	185,648	185,699
County Total	-0.34	221,639	220,880
Yuba			
Incorporated	0.14	16,394	16,417
County Total	0.70	79,973	80,535

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.