

REQUIRED SUPPLEMENTARY INFORMATION



SCHEDULES OF FUNDING PROGRESS

The tables below show a 3-year analysis of the Actuarial Value of Assets as a ratio of the Actuarial Accrued Liability (AAL) and the Asset Value in Excess (Deficit) of AAL as a percentage of Annual Covered Payroll as of June 30, 2003. (Dollars in Thousands)

Riverside County – Miscellaneous

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Asset Value in Excess (Deficit) of AAL (a-b)	Funded Ratio (a/b)	Annual Covered Payroll (c)	Assets in Excess (Deficit) of AAL As a Percentage of Covered Payroll (a-b)/c
June 30, 2001	\$ 1,721,620	\$ 1,577,493	\$ 144,127	1.091	\$ 466,882	30.9%
June 30, 2002	\$ 1,600,979	\$ 1,750,111	\$ (149,132)	.915	\$ 527,189	(28.3%)
June 30, 2003	\$ 1,669,502	\$ 1,998,882	\$ (329,380)	.835	\$ 542,056	(60.8%)

Riverside County - Safety

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Asset Value in Excess (Deficit) of AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Assets in Excess (Deficit) of AAL As a Percentage of Covered Payroll (a-b)/c
June 30, 2001	\$ 805,953	\$ 768,481	\$ 37,472	1.049	\$ 127,824	29.3%
June 30, 2002	\$ 776,005	\$ 840,221	\$ (64,216)	.924	\$ 137,201	(46.8%)
June 30, 2003	\$ 814,074	\$ 907,018	\$ (92,944)	.898	\$ 147,519	(63.0%)

Flood Control and Water Conservation District

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Asset Value in Excess (Deficit) of AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Assets in Excess (Deficit) of AAL As a Percentage of Covered Payroll (a-b)/c
June 30, 2001	\$ 64,037	\$ 53,185	\$ 10,852	1.204	\$ 8,541	127.1%
June 30, 2002	\$ 58,674	\$ 58,135	\$ 539	1.009	\$ 9,876	5.5%
June 30, 2003	\$ 59,490	\$ 65,332	\$ (5,841)	.911	\$ 10,019	(58.3%)

SCHEDULES OF FUNDING PROGRESS (CONTINUED)

Regional Park and Open-Space District

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Asset Value in Excess (Deficit) of AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Assets in Excess (Deficit) of AAL As a Percentage of Covered Payroll (a-b)/c
June 30, 2001	\$ 9,796	\$ 8,761	\$ 1,035	1.118	\$ 2,288	45.2%
June 30, 2002	\$ 9,232	\$ 10,014	\$ (782)	.922	\$ 2,670	(29.3%)
June 30, 2003	--	--	--	--	--	--

Parks is in it's first year pooled fund and therefore does not have 3-year trend data to report.

Waste Management Department

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Asset Value in Excess (Deficit) of AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Assets in Excess (Deficit) of AAL As a Percentage of Covered Payroll (a-b)/c
June 30, 2001	\$ 9,431	\$ 10,856	\$ (1,425)	.869	\$ 5,716	(24.9%)
June 30, 2002	\$ 9,830	\$ 12,630	\$ (2,800)	.778	\$ 5,651	(49.5%)
June 30, 2003	\$11,390	\$ 15,624	\$ (4,234)	.729	\$ 5,339	(78.4%)

COMBINING AND INDIVIDUAL FUND STATEMENTS AND BUDGETARY SCHEDULES



COUNTY OF RIVERSIDE
Budgetary Comparison Schedule
Public Facilities Improvements Capital Projects Fund
For the Fiscal Year Ended June 30, 2004
(Dollars in Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over (Under)
	Original	Final		
REVENUES:				
License, permits and franchise fees	\$ 1,600	\$ 5,792	\$ 6,302	\$ 510
Use of money and property:				
Interest	-	22	1,417	1,395
Rents and concessions	-	-	258	258
Charges for services	38,645	52,274	58,697	6,423
Other revenue	23,977	34,928	16,356	(18,572)
Total revenues	<u>64,222</u>	<u>93,016</u>	<u>83,030</u>	<u>(9,986)</u>
EXPENDITURES:				
Current:				
General government	49,295	72,885	46,637	(26,248)
Public ways and facilities	14,927	4,817	686	(4,131)
Total expenditures	<u>64,222</u>	<u>77,702</u>	<u>47,323</u>	<u>(30,379)</u>
Excess (deficiency) of revenues over (under) expenditures	-	15,314	35,707	20,393
OTHER FINANCING SOURCES (USES):				
Transfers in	-	5,878	5,878	-
Transfers out	-	(36,743)	(36,743)	-
Total other financing sources and (uses)	<u>-</u>	<u>(30,865)</u>	<u>(30,865)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>(15,551)</u>	<u>4,842</u>	<u>20,393</u>
Fund balance, beginning of year, as previously reported	146,588	146,588	146,588	-
Adjustments to beginning fund balance	-	-	1,596	1,596
Fund balance, beginning of year, as restated	<u>146,588</u>	<u>146,588</u>	<u>148,184</u>	<u>1,596</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 146,588</u></u>	<u><u>\$ 131,037</u></u>	<u><u>\$ 153,026</u></u>	<u><u>\$ 21,989</u></u>



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