

REQUIRED SUPPLEMENTARY INFORMATION



"I HAVE A DREAM"
Riverside, CA
Artist: Lisa Reinterson

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. (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, 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%)
June 30, 2004	\$ 1,834,161	\$ 2,231,624	\$ (397,463)	.822	\$ 571,677	(69.5%)

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, 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%)
June 30, 2004	\$ 887,401	\$1,021,085	\$ (133,684)	.869	\$ 161,598	(82.7%)

Riverside County – Part-time and Temporary Help

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	\$ 3,000	\$ 4,579	\$ (1,579)	.655	\$ 26,258	(6.01%)
June 30, 2002	\$ 4,330	\$ 7,103	\$ (2,773)	.610	\$ 18,956	(14.62%)
June 30, 2003	\$ 5,945	\$ 8,466	\$ (2,521)	.702	\$ 31,360	(8.03%)

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, 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%)
June 30, 2004	\$ 62,180	\$ 71,615	\$ (9,435)	.868	\$ 11,324	(83.3%)

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, 2002	N/A	N/A	N/A	N/A	N/A	N/A
June 30, 2003	\$ 270,887	\$ 335,030	\$ (64,143)	.809	\$ 75,358	(85.1%)
June 30, 2004	\$ 334,956	\$ 426,958	\$ (92,002)	.785	\$ 90,667	(101.5%)

Regional Park and Open-Space District is in its second year in the pooled risk fund and therefore has not accumulated 3-year trend data to report as of June 30, 2005.

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, 2002	N/A	N/A	N/A	N/A	N/A	N/A
June 30, 2003	N/A	N/A	N/A	N/A	N/A	N/A
June 30, 2004	\$ 334,956	\$ 426,958	\$ (92,002)	.785	\$ 90,667	(101.5%)

Waste Management Department is in its first year in the pooled risk fund and therefore has not accumulated 3-year trend data to report as of June 30, 2005.