

REQUIRED SUPPLEMENTARY INFORMATION



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COUNTY OF RIVERSIDE
Required Supplementary Information
June 30, 2006

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, 2003	\$ 1,669,502	\$ 1,998,882	\$ (329,380)	.835	\$ 542,056	(60.80%)
June 30, 2004	\$ 1,834,161	\$ 2,231,624	\$ (397,463)	.822	\$ 571,677	(69.50%)
June 30, 2005	\$ 2,364,565	\$ 2,471,523	\$ (106,958)	.957	\$ 592,531	(18.10%)

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, 2003	\$ 814,074	\$ 907,018	\$ (92,944)	.898	\$ 147,519	(63.00%)
June 30, 2004	\$ 887,401	\$ 1,021,085	\$ (133,684)	.869	\$ 161,598	(82.70%)
June 30, 2005	\$ 1,069,038	\$ 1,127,240	\$ (58,202)	.948	\$ 168,806	(34.50%)

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, 2002	\$ 4,330	\$ 7,103	\$ (2,773)	.610	\$ 18,956	(14.60%)
June 30, 2003	\$ 5,945	\$ 8,466	\$ (2,521)	.702	\$ 31,360	(8.03%)
June 30, 2004	\$ 7,231	\$ 9,338	\$ (2,107)	.774	\$ 29,670	(7.10%)

(Plan data available through June 30, 2004 only)

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, 2003	\$ 59,490	\$ 65,332	\$ (5,842)	.911	\$ 10,019	(58.30%)
June 30, 2004	\$ 62,180	\$ 71,615	\$ (9,435)	.868	\$ 11,324	(83.30%)
June 30, 2005	\$ 69,637	\$ 77,958	\$ (8,321)	.893	\$ 12,072	(68.90%)

COUNTY OF RIVERSIDE
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June 30, 2006

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, 2003	\$ 270,887	\$ 335,030	\$ (64,143)	.809	\$ 75,358	(85.10%)
June 30, 2004	\$ 334,956	\$ 426,958	\$ (92,002)	.785	\$ 90,667	(101.50%)
June 30, 2005	\$ 405,481	\$ 499,323	\$ (93,842)	.812	\$ 108,618	(86.40%)

The amounts disclosed above are for the entire pooled risk fund in which Regional Parks participates and not of specific Regional Parks assets and liabilities. CalPERS pooled valuation does not break out specific assets and liabilities.

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, 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	(101.50%)
June 30, 2005	\$ 405,481	\$ 499,323	\$ (93,842)	.812	\$ 108,618	(86.40%)

Waste Management Department (WMD) is in its second year of the pooled risk fund and therefore has not accumulated 3-year trend data to report as of June 30, 2006. The amounts disclosed are for the entire pooled risk fund in which WMD participates and not of specific assets and liabilities. CalPERS pooled valuation does not break out specific assets and liabilities.