

REQUIRED SUPPLEMENTARY INFORMATION



Photographer
RICHARD PAUL
“Indonesian Lady”

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COUNTY OF RIVERSIDE
Required Supplementary Information
June 30, 2007

SCHEDULES OF FUNDING PROGRESS

The tables below show a three 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 (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, 2004	\$ 1,834,161	\$ 2,231,624	\$ (397,463)	.822	\$ 571,677	(69.5%)
June 30, 2005	2,364,565	2,471,523	(106,958)	.957	592,531	(18.1%)
June 30, 2006	2,599,592	2,741,753	(142,161)	.948	659,274	(21.6%)

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, 2004	\$ 887,401	\$ 1,021,085	\$ (133,684)	.869	\$ 161,598	(82.7%)
June 30, 2005	1,069,038	1,127,240	(58,202)	.948	168,806	(34.5%)
June 30, 2006	1,170,093	1,231,954	(61,862)	.950	189,606	(32.6%)

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, 2004	\$ 62,180	\$ 71,615	\$ (9,435)	.868	\$ 11,324	(83.3%)
June 30, 2005	69,637	77,958	(8,321)	.893	12,072	(68.9%)
June 30, 2006	75,422	84,198	(8,775)	.896	13,041	(67.3%)

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, 2004	\$ 334,956	\$ 426,958	\$ (92,002)	.785	\$ 90,667	(101.5%)
June 30, 2005	405,481	499,323	(93,842)	.812	108,618	(86.4%)
June 30, 2006	501,707	620,492	(118,785)	.855	126,050	(94.2%)

The amounts disclosed are for the entire Risk Pool fund in which Parks participates and not solely of its specific assets and liabilities. CalPERS Risk Pool valuation does not break out specific assets and liabilities.

COUNTY OF RIVERSIDE
Required Supplementary Information
June 30, 2007

SCHEDULES OF FUNDING PROGRESS (CONTINUED)

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, 2004	\$ 334,956	\$ 426,958	\$ (92,002)	.785	\$ 90,667	(101.5%)
June 30, 2005	405,481	499,323	(93,842)	.812	108,618	(86.4%)
June 30, 2006	501,707	620,492	(118,785)	.855	126,050	(94.2%)

The amounts disclosed are for the entire Risk Pool fund in which WMD participates and not solely of its specific assets and liabilities. CalPERS Risk Pool valuation does not break out specific assets and liabilities.

Riverside County – Part-time and Temporary Help

Six -Year Trend Information

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	(6.0%)
June 30, 2002	4,330	7,103	(2,773)	.610	18,956	(14.6%)
June 30, 2003	5,945	8,454	(2,509)	.703	31,360	(8.0%)
June 30, 2004	7,352	9,338	(1,986)	.787	29,670	(6.7%)
June 30, 2005	8,534	11,020	(2,486)	.774	31,360	(9.1%)
June 30, 2006	10,520	13,673	(3,153)	.769	29,124	(10.8%)

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Riverside County – Part-time and Temporary Help – Employer Contribution Trend Data

Fiscal Year	Six -Year Trend Information		Net Pension Obligation
	Annual Pension Cost (APC)	Percentage of APC Contributed	
2002	\$ 680	100%	\$ -
2003	921	100	-
2004	813	100	-
2005	616	100	-
2006	633	100	-
2007	1,914	100	-