

**REQUIRED SUPPLEMENTARY
INFORMATION**

COUNTY OF RIVERSIDE
Required Supplementary Information
June 30, 2014

RETIREMENT PLANS - 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 (dollars in thousands):

Riverside County – Miscellaneous

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
June 30, 2011	\$ 3,923,499	\$ 4,461,554	\$ 538,055	87.94 %	\$ 812,363	66.23 %
June 30, 2012	4,172,401	4,708,882	536,481	88.61	836,418	64.14
June 30, 2013	3,974,442	5,008,807	1,034,365	79.35	856,593	120.75

Riverside County - Safety

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
June 30, 2011	\$ 1,745,937	\$ 2,032,001	\$ 286,064	85.92 %	\$ 273,170	104.72 %
June 30, 2012	1,860,614	2,086,406	225,792	89.18	261,704	86.28
June 30, 2013	1,776,122	2,285,586	509,464	77.71	271,367	187.74

Flood Control and Water Conservation District

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
June 30, 2011	\$ 104,545	\$ 125,474	\$ 20,929	83.32 %	\$ 15,585	134.29 %
June 30, 2012	110,089	131,966	21,877	83.42	15,151	144.39
June 30, 2013	102,350	138,854	36,504	73.71	14,937	244.39

*Regional Park and Open-Space District**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
June 30, 2010	\$ 754,859	\$ 945,221	\$ 190,362	79.86 %	\$ 159,157	119.61 %
June 30, 2011	825,991	1,023,127	197,136	80.73	160,900	122.52
June 30, 2012 **	903,411	1,081,962	178,551	83.50	153,162	116.58

*The amounts disclosed are for the entire Risk Pool fund in which Regional Park and Open-Space District participates and not solely of their specific assets and liabilities. CalPERS Risk Pool valuation does not break out specific assets and liabilities. **The most recent funded status information available for the year ended June 30, 2014.

COUNTY OF RIVERSIDE
Required Supplementary Information
June 30, 2014

RETIREMENT PLANS - SCHEDULES OF FUNDING PROGRESS (Continued)

(Dollars in Thousands)

Waste Management Department*

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
June 30, 2010	\$ 754,859	\$ 945,221	\$ 190,362	79.86 %	\$ 159,157	119.61 %
June 30, 2011	825,991	1,023,127	197,136	80.73	160,900	122.52
June 30, 2012 **	903,411	1,081,962	178,551	83.50	153,162	116.58

*The amounts disclosed are for the entire Risk Pool fund in which Waste Management Department participates and not solely of their specific assets and liabilities. CalPERS Risk Pool valuation does not break out specific assets and liabilities. **The most recent funded status information available for the year ended June 30, 2014.

Riverside County - Part-time and Temporary Help Retirement

Six-Year Trend Information

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)**	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
June 30, 2008	\$ 16,989	\$ 19,471	\$ 2,482	87.25 %	\$ 27,928	8.89 %
June 30, 2009	19,384	21,402	2,018	90.57	26,550	7.60
June 30, 2010	19,992	23,633	3,641	84.59	41,284	8.82
June 30, 2011	23,063	27,079	4,016	85.17	33,657	11.93
June 30, 2012	23,654	24,307	653	97.31	32,424	2.01
June 30, 2013	26,805	28,706	1,901	93.38	33,139	5.74

RETIREMENT PLANS – SCHEDULE OF EMPLOYER CONTRIBUTIONS

Riverside County - Part-time and Temporary Help Retirement

Fiscal Year	Annual Required Contribution	Percentage Contributed	Net Pension Obligation (Asset)
2009	\$ 227	828 %	\$ (2,901)
2010	226	372	(3,515)
2011	156	167	(3,685)
2012	160	568	(5,071)
2013	622	128	(5,279)
2014	335	269	(5,887)

COUNTY OF RIVERSIDE
Required Supplementary Information
June 30, 2014

OPEB - SCHEDULES OF FUNDING PROGRESS

(Dollars in Thousands)

Riverside County

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
July 1, 2011	\$ 19,460	\$ 40,166	\$ 20,706	48.45 %	\$ 1,012,698	2.04 %
July 1, 2012	22,572	42,850	20,278	52.68	1,026,755	1.97
July 1, 2013	26,764	43,829	17,065	61.06	1,096,375	1.56

Flood Control and Water Conservation District

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
July 1, 2011	\$ 269	\$ 482	\$ 213	55.81 %	\$ 15,600	1.37 %
July 1, 2012	321	494	173	64.98	15,339	1.13
July 1, 2013	407	546	139	74.54	15,688	0.89

Regional Park and Open-Space District

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
January 1, 2009	\$ 147	\$ 144	\$ (3)	102.08 %	\$ 4,429	-0.07 %
July 1, 2011	232	139	(93)	166.91	4,871	-1.91
July 1, 2013	259	132	(127)	196.21	4,607	-2.76

Waste Management Department

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
January 1, 2008 *	\$ -	\$ 658	\$ 658	0.00 %	N/A	N/A
January 1, 2009	-	1,089	1,089	0.00	\$ 3,302	32.98 %
July 1, 2012 **	-	982	982	0.00	2,495	39.36

*Estimate only.

**The most recent actuarial valuation.



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