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## **REQUIRED SUPPLEMENTARY INFORMATION**

**COUNTY OF RIVERSIDE**  
**Required Supplementary Information**  
**June 30, 2012**

**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, 2009	\$ 3,401,037	\$ 3,790,233	\$ 389,196	89.73 %	\$ 841,104	46.27 %
June 30, 2010	3,652,861	4,097,192	444,331	89.16	854,932	51.97
June 30, 2011	3,923,499	4,461,554	538,055	87.94	812,363	66.23

*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, 2009	\$ 1,511,048	\$ 1,642,555	\$ 131,507	91.99 %	\$ 265,238	49.58 %
June 30, 2010	1,624,730	1,809,468	184,738	89.79	265,165	69.67
June 30, 2011	1,745,937	2,032,001	286,064	85.92	273,170	104.72

*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, 2009	\$ 93,681	\$ 112,269	\$ 18,588	83.44 %	\$ 14,668	126.72 %
June 30, 2010	98,710	118,367	19,657	83.39	15,423	127.45
June 30, 2011	104,545	125,474	20,929	83.32	15,585	134.29

*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, 2009	\$ 694,385	\$ 883,394	\$ 189,009	78.60 %	\$ 161,973	116.69 %
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

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

**COUNTY OF RIVERSIDE**  
**Required Supplementary Information**  
**June 30, 2012**

**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, 2009	\$ 694,385	\$ 883,394	\$ 189,009	78.60 %	\$ 161,973	116.69 %
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

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

*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, 2006	\$ 10,520	\$ 13,673	\$ 3,153	76.94 %	\$ 29,124	10.83 %
June 30, 2007	13,778	20,468	6,690	67.31	41,333	16.19
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

\*\*All amounts provided prior to June 30, 2007 were based on information from reports from the prior actuary. The prior actuary's reports are based on the Entry Age Normal cost method. The Projected Unit Credit cost method is used as of June 30, 2007.

**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)
2007	\$ 1,914	100 %	\$ -
2008	745	267	(1,248)
2009	227	828	(2,901)
2010	226	372	(3,515)
2011	156	167	(3,685)
2012	160	568	(5,071)

**COUNTY OF RIVERSIDE**  
**Required Supplementary Information**  
**June 30, 2012**

**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)
January 1, 2009	\$ 9,872	\$ 55,288	\$ 45,416	17.86 %	\$ 1,011,963	4.49 %
July 1, 2010	14,272	43,158	28,886	33.07	1,030,030	2.80
July 1, 2011	19,460	40,166	20,706	48.45	1,012,698	2.04

*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)
January 1, 2009	\$ 105	\$ 660	\$ 555	15.91 %	\$ 14,396	3.86 %
January 1, 2010	113	588	475	19.22	15,086	3.15
July 1, 2011	269	482	213	55.81	15,600	1.37

*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, 2008*	\$ 190	\$ 193	\$ 3	98.45 %	N/A	N/A
January 1, 2009	147	144	(3)	102.08	4,429	-0.07 %
July 1, 2011	232	139	(93)	166.91	4,871	-1.91

*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 %

\*Estimate only.

\*\* The most recent actuarial valuation.