

**Randolph County, North Carolina
Other Postemployment Benefits
Required Supplementary Information
Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)- Projected Unit Credit (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b - a)/c)
12/31/07	\$ -	\$ 7,863,167	\$ 7,863,167	0.00%	\$ 25,146,244	31.3%

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Schedule of Employer Contributions**

Year Ending June 30	Annual Required Contributions	Percentage Contributed
2009	\$ 912,939	29.98%

Notes to the Required Schedules:

The information presented in the required supplementary schedules was determined as part of the actuarial valuations follows:

Valuation date	12/31/07
Actuarial cost method	Projected unit credit
Amortization method	Level percentage of pay, open
Remaining amortization period	30 Years
Asset valuation method	Market value
Actuarial assumptions:	
Investment rate of return*	4.0%
Medical cost trend rate	11.0% - 5.0%
Year of ultimate trend rate	2016
*Includes inflation at	3.75%