

BEAUFORT COUNTY, SOUTH CAROLINA  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF FUNDING PROGRESS FOR THE RETIREE HEALTH PLAN  
 JUNE 30, 2009

Fiscal Year	Actuarial Valuation Date	Employer Contributions to the Retiree Health Plan	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Simplified Entry Age (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
2008	5/6/2008	-	-	34,195,432	34,195,432	0.0%	46,695,744	73.2%
2009	1/1/2009	773,580	-	37,444,707	37,444,707	0.0%	51,950,234	72.1%