

**Cabarrus County, North Carolina**  
**Other Postemployment Benefits (OPEB)**  
**Required Supplementary Information**  
**Schedule of Employer Contributions**

<b>Year Ended <u>June 30</u></b>	<b>Annual Required <u>Contribution</u></b>	<b>Actual <u>Contribution</u></b>	<b>Percentage <u>Contributed</u></b>
2008	\$ 1,850,169	\$ 508,993	27.5%
2009	2,156,844	585,283	27.1%
2010	2,513,177	676,712	26.9%
2011	2,513,177	656,130	26.1%

The information presented in the required supplementary schedule was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows.

Valuation date	12/31/2008
Actuarial cost method	Projected unit credit
Amortization method	Level percentage of pay, open
Remaining amortization period	30 years
Asset valuation method	Market value of Assets
Actuarial assumptions:	
Investment rate of return*	4.00%
Medical cost trend rate	10.50% - 5.00%
Year of Ultimate trend rate	2016

\*Includes inflation at 3.75%