

Schedule of Pension Funding Progress  
For the Year Ended June 30, 2008

Primary Government:  
County Retirement Plan:

Valuation Date	Actuarial Value of Assets (AVA)	Actuarial Accrued Liability (AAL)	Unfunded (Excess Funded) Actuarial Accrued Liability	Funded Ratio (2) (3)	Annual Covered Payroll	UAAL as % of Payroll (4) (6)
6/30/2007	\$ 16,687,213	\$ 17,062,270	\$ 375,057	97.80%	\$ 7,332,912	5.11%
6/30/2006	14,575,520	14,361,399	(214,121)	101.49%	6,515,236	-3.29%
6/30/2005	13,378,759	13,745,270	366,511	97.33%	5,796,393	6.32%
6/30/2004	12,805,964	13,374,094	568,130	95.75%	5,144,099	11.04%
6/30/2003	12,467,852	12,400,058	(67,794)	100.55%	4,948,888	-1.37%
6/30/2002	12,185,696	10,586,520	(1,599,176)	115.11%	4,309,861	-37.11%
6/30/2001	11,704,550	8,925,549	(2,779,001)	131.14%	4,143,265	-67.07%

Discretely Presented Component Unit:  
School Board Non-Professionals Retirement Plan:

Valuation Date	Actuarial Value of Assets (AVA)	Actuarial Accrued Liability (AAL)	Unfunded (Excess Funded) Actuarial Accrued Liability	Funded Ratio (2) (3)	Annual Covered Payroll	UAAL as % of Payroll (4) (6)
6/30/2007	\$ 3,853,455	\$ 3,921,962	\$ 68,507	98.25%	\$ 1,126,598	6.08%
6/30/2006	3,445,424	3,673,204	227,780	93.80%	1,152,241	19.77%
6/30/2005	3,267,833	3,512,481	244,648	93.03%	1,079,446	22.66%
6/30/2004	3,205,877	3,044,364	(161,513)	105.31%	1,022,601	-15.79%
6/30/2003	3,192,387	2,767,958	(424,429)	115.33%	893,755	-47.49%
6/30/2002	3,174,970	2,768,937	(406,033)	114.66%	863,820	-47.00%
6/30/2001	3,081,427	2,561,002	(520,425)	120.32%	891,006	-58.41%