

# REQUIRED SUPPLEMENTAL FINANCIAL DATA

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This section contains additional information required by accounting principles generally accepted in the United States of America.

Schedule of Funding Progress for the Law Enforcement Officers' Special Separation Allowance.

Notes to the Required Schedules for the Law Enforcement Officer's Special Separation Allowance.

Schedule of Funding Progress for the Post Employment Benefit Retiree Healthcare Plan.

Notes to the Required Schedules for the Post Employment Benefit Retiree Healthcare Plan.

**Harnett County, North Carolina  
 Required Supplementary Information  
 Law Enforcement Officers' Special Separation Allowance  
 Schedule of Funding Progress**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) Projected Unit Credit (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a % of Covered Payroll [(b-a)/c]</b>
12/31/1999	\$ -	\$ 327,553	\$ 327,553	0.00%	\$ 1,857,807	17.63%
12/31/2000	-	532,199	532,199	0.00%	1,992,686	26.71%
12/31/2001	-	715,687	715,687	0.00%	2,128,568	33.62%
12/31/2002	-	566,066	566,066	0.00%	2,200,349	25.73%
12/31/2003	-	721,297	721,297	0.00%	2,658,429	27.13%
12/31/2004	-	884,009	884,009	0.00%	3,081,508	28.69%
12/31/2005	-	783,403	783,403	0.00%	3,511,915	22.31%
12/31/2006	-	976,187	976,187	0.00%	3,935,637	24.80%
12/31/2007	-	953,625	953,625	0.00%	4,133,872	23.07%
12/31/2008	-	956,814	956,814	0.00%	4,381,562	21.84%

**Harnett County, North Carolina  
 Required Supplementary Information  
 Law Enforcement Officers' Special Separation Allowance  
 Schedule of Employer Contributions**

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<u>Year Ended 30-Jun</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
12/31/1999	\$ 46,365	32.96%
12/31/2000	50,534	35.01%
12/31/2001	63,541	261.03%
12/31/2002	75,029	68.40%
12/31/2003	68,818	85.37%
12/31/2004	85,582	86.60%
12/31/2005	104,224	100.00%
12/31/2006	100,775	75.47%
12/31/2007	112,213	74.62%
12/31/2008	119,535	N/A

**Notes to the Required Schedules:**

The information presented in the required supplementary schedules was determined as a 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 percent of pay closed
Remaining amortization period	22
Assets valuation method	Market value
Actuarial assumptions:	
Investment rate of return*	7.25%
Projected salary increase**	4.5% - 12.3%

\*Includes inflation at 3.75%

\*\*Cost of living adjustments - N/A

**Harnett County, North Carolina  
 Required Supplementary Information  
 Other Post Employment Benefit Retiree Healthcare Plan  
 Schedule of Funding Progress**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) Projected Unit Credit (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a % of Covered Payroll [(b-a)/c]</b>
12/31/2007	\$ -	\$ 15,836,928	\$ 15,836,928	0.00%	\$ 28,925,039	54.75%

**Harnett County, North Carolina  
 Required Supplementary Information  
 Other Post Employment Benefit Retiree Healthcare Plan  
 Schedule of Employer Contributions**

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<u>Year Ended 30-Jun</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
2009	\$ 1,756,329	10.14%

**Notes to the Required Schedules:**

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

Valuation date	12/31/2007
Actuarial cost method	Projected unit credit
Amortization method	Level percent of pay open
Remaining amortization period	30
Assets valuation method	Market value
Actuarial assumptions:	
Investment rate of return*	4.00%
Medical cost trend rate	11.00% - 5.00%
Year of Ultimate trend rate	2016

\*Includes inflation at 3.75%

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