BUNCOMBE COUNTY, NORTH CAROLINA

Law Enforcement Officers' Special Separation Allowance Schedule of Employer Contributions

Year Ending June 30	Annual Required Contribution	Percentage Contributed
2000	\$ 100,367	13.80 %
2001	109,815	27.34
2002	163,091	33.78
2003	180,316	29.98
2004	201,230	31.08
2005	203,364	41.78
2006	211,635	55.63
2007	198,511	76.00
2008	227,824	71.62
2009	248,746	71.28

Buncombe County has elected the pay as you go basis.

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		December 31, 2008	
Actuarial cost method		Projected unit credit	
Amortization method		Level percent of pay closed	
Remaining amortization period		22 years	
Asset valuation period		Market value	
Actuarial assumptions:			
	Investment rate of return	7.25%	
	Projected salary increases	4.5% to 12.3%	
	Includes inflation at	3.75%	
	Cost of living adjustments	N/A	