

# ROCKWALL COUNTY, TEXAS

## REQUIRED SUPPLEMENTARY INFORMATION SCHEDULE OF FUNDING PROGRESS POST-RETIREMENT HEALTH CARE BENEFIT PLAN

FOR THE YEAR ENDED SEPTEMBER 30, 2012

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Funded Ratio (a/b)	Unfunded AAL (UAAL) (b-a)	Covered Payroll (c)	UAAL as a Percentage of of Covered Payroll (b-a)/(c)
09/30/2008	\$ -	\$ 1,593,000	0.0%	\$ 1,593,000	\$ 13,275,117	12.00%
09/30/2010	-	3,719,000	0.0%	3,719,000	13,369,310	27.82%

Note: This is the third year of implementation of GASB 45. Accordingly, only two years of funding progress are available as GASB 45 only requires the County to have actuarial evaluations performed every two years. Additional years of funding progress will be presented in future years, as they become available.