

Solanco School District
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE of FUNDING PROGRESS - OTHER POSTEMPLOYMENT BENEFITS (OPEB) -
POST RETIREMENT HEALTH CARE BENEFITS PLAN
 Unaudited

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/1/2007	\$0	\$2,336,382	\$2,336,382	0.00%	\$17,336,562	13.48%

GASB Statement No. 45 has been implemented prospectively; therefore, the above illustration does not reflect similar information respective of fiscal years preceding 2008-2009.