

CHARLESTON COUNTY, SOUTH CAROLINA REQUIRED SUPPLEMENTARY FINANCIAL INFORMATION



COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
SOUTH CAROLINA RETIREMENT SYSTEM
LAST TEN FISCAL YEARS (UNAUDITED)
SCRS

	Year Ended June 30,	Proportion of the net pension liability	Proportionate share of the net pension liability	Covered Payroll	Proportionate share of the net pension liability as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability	
Primary Government	2024	0.8168%	\$ 197,492,247	\$ 103,390,434	191%	58.60%	
	2023	0.8327%	\$ 201,872,756	\$ 99,175,208	204%	57.10%	
	2022	0.8426%	\$ 182,339,932	\$ 95,205,599	192%	60.70%	
	2021	0.8239%	\$ 210,523,553	\$ 92,210,649	228%	50.70%	
	2020	0.8379%	\$ 191,323,604	\$ 88,416,881	216%	54.40%	
	2019	0.8318%	\$ 186,377,636	\$ 86,217,166	216%	54.10%	
	2018	0.8383%	\$ 188,722,420	\$ 84,689,239	223%	53.30%	
	2017	0.7987%	\$ 170,592,384	\$ 77,369,638	220%	52.91%	
	2016	0.7949%	\$ 150,764,583	\$ 74,518,254	202%	56.99%	
	2015	0.7728%	\$ 133,058,460	\$ 70,292,078	189%	59.92%	
Component Units	CCL	2024	0.1163%	\$ 28,113,546	\$ 14,701,637	191.00%	58.60%
		2023	0.1025%	\$ 24,859,402	\$ 12,210,956	203.58%	57.10%
		2022	0.1029%	\$ 22,272,019	\$ 11,633,541	191.45%	60.70%
		2021	0.0972%	\$ 24,842,547	\$ 10,846,209	229.04%	50.70%
		2020	0.0854%	\$ 19,449,662	\$ 9,017,686	215.68%	54.40%
		2019	0.0787%	\$ 17,632,684	\$ 8,132,990	216.80%	54.10%
		2018	0.0736%	\$ 16,567,418	\$ 7,423,257	223.18%	53.30%
		2017	0.0745%	\$ 15,920,780	\$ 7,199,888	221.13%	52.90%
		2016	0.0812%	\$ 15,393,713	\$ 7,600,121	202.55%	57.00%
		2015	0.0789%	\$ 13,579,832	\$ 7,161,389	189.63%	59.92%
	CCPRC	2024	0.11672%	\$ 28,220,941	\$ 14,714,170	191.80%	58.60%
		2023	0.10929%	\$ 26,495,060	\$ 13,023,193	203.45%	57.10%
		2022	0.10108%	\$ 21,875,009	\$ 11,426,170	191.45%	60.70%
		2021	0.09971%	\$ 25,477,383	\$ 11,134,428	228.82%	50.70%
		2020	0.10030%	\$ 22,903,774	\$ 10,564,556	216.80%	54.40%
		2019	0.10275%	\$ 23,023,723	\$ 10,649,637	216.19%	54.10%
		2018	0.10270%	\$ 23,120,547	\$ 10,362,054	223.13%	53.33%
		2017	0.10589%	\$ 22,617,734	\$ 10,271,200	220.21%	52.91%
		2016	0.10628%	\$ 20,156,134	\$ 9,910,088	203.39%	56.99%
		2015	0.10271%	\$ 17,682,740	\$ 9,324,443	189.64%	59.92%

COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
SOUTH CAROLINA RETIREMENT SYSTEM
LAST TEN FISCAL YEARS (UNAUDITED)
SCRS (continued)

	Year Ended June 30,	Proportion of the net pension liability	Proportionate share of the net pension liability	Covered Payroll	Proportionate share of the net pension liability as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
SAPPPC	2024	0.01128%	\$ 2,726,811	\$ 1,682,293	162.09%	58.60%
	2023	0.01134%	\$ 2,749,799	\$ 1,426,057	192.83%	57.10%
	2022	0.01613%	\$ 3,490,839	\$ 1,350,681	258.45%	60.70%
	2021	0.01354%	\$ 3,460,190	\$ 1,293,750	267.45%	50.70%
	2020	0.01813%	\$ 4,140,263	\$ 2,040,404	202.91%	54.40%
	2019	0.01835%	\$ 4,111,162	\$ 1,914,528	214.74%	54.10%
	2018	0.02166%	\$ 4,875,339	\$ 1,901,537	256.39%	53.30%
	2017	0.01169%	\$ 2,496,967	\$ 1,809,753	137.97%	52.90%
	2016	0.01513%	\$ 2,869,068	\$ 1,524,061	188.25%	57.00%
	2015	0.01280%	\$ 2,203,391	\$ 1,414,338	155.79%	59.91%
SJFD	2024	0.00416%	\$ 1,006,455	\$ 526,314	191.20%	58.60%
	2023	0.00398%	\$ 965,755	\$ 474,375	203.58%	57.10%
	2022	0.00430%	\$ 930,952	\$ 486,273	191.45%	60.70%
	2021	0.00429%	\$ 1,096,437	\$ 478,724	229.03%	50.70%
	2020	0.00451%	\$ 1,030,155	\$ 476,399	216.24%	54.40%
	2019	0.00402%	\$ 901,552	\$ 416,953	216.22%	54.11%
	2018	0.00416%	\$ 936,933	\$ 419,974	223.09%	53.30%
	2017	0.00435%	\$ 928,940	\$ 421,182	220.56%	52.91%
	2016	0.00443%	\$ 840,929	\$ 415,787	202.25%	56.99%
	2015	0.00491%	\$ 845,339	\$ 445,755	189.64%	59.92%
SPFD	2024	0.00078%	\$ 188,158	\$ 98,295	191.23%	58.60%
	2023	0.00073%	\$ 176,142	\$ 86,520	203.59%	57.10%
	2022	0.00078%	\$ 168,687	\$ 88,112	191.45%	60.70%
	2021	0.00076%	\$ 194,033	\$ 84,718	229.03%	50.70%
	2020	0.00082%	\$ 187,423	\$ 86,674	216.24%	54.40%
	2019	0.00077%	\$ 171,975	\$ 79,536	216.22%	54.10%
	2018	0.00151%	\$ 340,150	\$ 152,405	223.19%	53.30%
	2017	0.00200%	\$ 426,982	\$ 193,528	220.63%	52.90%
	2016	0.00180%	\$ 341,566	\$ 168,894	202.24%	57.00%
	2015	0.00116%	\$ 200,230	\$ 105,622	189.57%	59.90%

COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
SOUTH CAROLINA RETIREMENT SYSTEM
LAST TEN FISCAL YEARS (UNAUDITED)

PORS

	Year Ended June 30,	Proportion of the net pension liability	Proportionate share of the net pension liability	Covered Payroll	Proportionate share of the net pension liability as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability	
Primary Government	2024	2.30668%	\$ 70,217,589	\$ 40,302,348	174%	67.80%	
	2023	2.45316%	\$ 73,569,698	\$ 38,729,494	190%	66.40%	
	2022	2.66656%	\$ 68,608,366	\$ 40,033,170	171%	70.40%	
	2021	2.75323%	\$ 91,302,891	\$ 41,539,944	220%	58.80%	
	2020	2.85685%	\$ 81,875,538	\$ 41,430,124	198%	62.70%	
	2019	2.82877%	\$ 80,154,468	\$ 39,146,100	205%	61.70%	
	2018	2.82766%	\$ 77,465,466	\$ 37,949,403	204%	60.90%	
	2017	2.75459%	\$ 69,869,479	\$ 35,102,474	199%	60.44%	
	2016	2.80654%	\$ 61,168,438	\$ 34,724,641	176%	64.57%	
	2015	2.77133%	\$ 53,055,006	\$ 33,206,658	160%	67.55%	
Component Units	SJFD	2024	0.46214%	\$ 14,068,089	\$ 8,097,181	171.70%	67.80%
		2023	0.46582%	\$ 13,969,949	\$ 7,372,103	189.50%	66.40%
		2022	0.47734%	\$ 12,281,660	\$ 7,178,542	171.09%	70.40%
		2021	0.45092%	\$ 14,953,456	\$ 6,811,807	219.52%	58.80%
		2020	0.45352%	\$ 12,997,565	\$ 6,578,098	197.59%	62.70%
		2019	0.46793%	\$ 13,258,872	\$ 6,473,433	204.82%	61.73%
		2018	0.48400%	\$ 13,250,297	\$ 6,504,309	203.72%	60.94%
		2017	0.49900%	\$ 12,669,387	\$ 6,367,986	198.95%	60.45%
		2016	0.45912%	\$ 10,006,504	\$ 5,689,526	175.88%	64.57%
		2015	0.45235%	\$ 8,659,951	\$ 5,440,646	159.17%	67.55%
	SPFD	2024	0.199726%	\$ 6,079,863	\$ 3,499,391	173.74%	67.80%
		2023	0.20494%	\$ 6,146,110	\$ 3,243,573	189.49%	66.40%
		2022	0.19051%	\$ 4,901,624	\$ 2,864,659	171.11%	70.40%
		2021	0.17429%	\$ 5,779,791	\$ 2,652,389	217.91%	58.80%
		2020	0.17205%	\$ 4,930,750	\$ 2,488,973	198.10%	62.70%
		2019	0.15409%	\$ 4,366,305	\$ 2,136,595	204.36%	61.70%
		2018	0.18336%	\$ 5,023,149	\$ 2,469,209	203.43%	60.90%
		2017	0.21721%	\$ 5,509,401	\$ 2,769,404	198.94%	60.40%
2016	0.21289%	\$ 4,639,975	\$ 2,640,155	175.75%	64.60%		
2015	0.20886%	\$ 3,998,531	\$ 2,511,268	159.22%	67.50%		

Note: The amounts presented for each fiscal year were determined as of June 30th of the preceeding year. Ten years of information are presented. The discount rate was lowered from 7.25% to 7.00% for the year ended June 30, 2021.

COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF REQUIRED CONTRIBUTIONS AND PERCENTAGES - PAST TEN YEARS
SOUTH CAROLINA RETIREMENT SYSTEM
FISCAL YEAR ENDED JUNE 30, 2024 (UNAUDITED)

Year Ended June 30	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
Primary Government					
2024	\$ 21,884,880	\$ 21,884,880	\$ -	\$ 117,914,226	18.56%
2023	\$ 18,155,360	\$ 18,155,360	\$ -	\$ 103,390,434	17.56%
2022	\$ 16,423,414	\$ 16,423,414	\$ -	\$ 99,175,208	16.56%
2021	\$ 14,813,991	\$ 14,813,991	\$ -	\$ 95,205,599	15.56%
2020	\$ 14,347,977	\$ 14,347,977	\$ -	\$ 92,210,649	15.56%
2019	\$ 12,873,498	\$ 12,873,498	\$ -	\$ 88,416,881	14.56%
2018	\$ 11,691,075	\$ 11,691,075	\$ -	\$ 86,217,166	13.56%
2017	\$ 9,790,076	\$ 9,790,076	\$ -	\$ 84,689,239	11.56%
2016	\$ 8,557,082	\$ 8,557,082	\$ -	\$ 77,369,638	11.06%
2015	\$ 8,122,490	\$ 8,122,490	\$ -	\$ 74,518,254	10.90%
Component Units					
<u>2024</u>					
CCL	\$ 3,141,411	\$ 3,141,411	\$ -	\$ 17,322,394	18.13%
CCPRC	\$ 2,883,022	\$ 2,883,022	\$ -	\$ 15,533,525	18.56%
SAPPPC	\$ 312,234	\$ 312,234	\$ -	\$ 1,682,293	18.56%
SJFD	\$ 124,511	\$ 124,511	\$ -	\$ 670,858	18.56%
SPFD	\$ 21,133	\$ 21,133	\$ -	\$ 113,861	18.56%
<u>2023</u>					
CCL	\$ 2,507,982	\$ 2,507,982	\$ -	\$ 14,701,637	17.06%
CCPRC	\$ 2,583,808	\$ 2,583,808	\$ -	\$ 14,714,170	17.56%
SAPPPC	\$ 250,416	\$ 250,416	\$ -	\$ 1,426,057	17.56%
SJFD	\$ 92,421	\$ 92,421	\$ -	\$ 526,317	17.56%
SPFD	\$ 17,278	\$ 17,278	\$ -	\$ 98,395	17.56%
<u>2022</u>					
CCL	\$ 1,948,509	\$ 1,948,509	\$ -	\$ 12,210,956	15.96%
CCPRC	\$ 2,156,641	\$ 2,156,641	\$ -	\$ 13,023,193	16.56%
SAPPPC	\$ 223,673	\$ 223,673	\$ -	\$ 1,350,681	16.56%
SJFD	\$ 78,557	\$ 78,557	\$ -	\$ 474,375	16.56%
SPFD	\$ 14,328	\$ 14,328	\$ -	\$ 86,520	16.56%
<u>2021</u>					
CCL	\$ 1,736,554	\$ 1,736,554	\$ -	\$ 11,633,541	14.93%
CCPRC	\$ 1,777,912	\$ 1,777,912	\$ -	\$ 11,426,171	15.56%
SAPPPC	\$ 201,307	\$ 201,307	\$ -	\$ 1,293,750	15.56%
SJFD	\$ 75,684	\$ 75,684	\$ -	\$ 486,273	15.56%
SPFD	\$ 13,710	\$ 13,710	\$ -	\$ 88,112	15.56%
<u>2020</u>					
CCL	\$ 1,614,045	\$ 1,614,045	\$ -	\$ 10,846,207	14.88%
CCPRC	\$ 1,732,517	\$ 1,732,517	\$ -	\$ 11,134,428	15.56%
SAPPPC	\$ 278,777	\$ 278,777	\$ -	\$ 2,040,404	13.66%
SJFD	\$ 74,489	\$ 74,489	\$ -	\$ 478,724	15.56%
SPFD	\$ 13,182	\$ 13,182	\$ -	\$ 84,718	15.56%
<u>2019</u>					
CCL	\$ 1,239,350	\$ 1,239,350	\$ -	\$ 9,017,686	13.74%
CCPRC	\$ 1,724,627	\$ 1,724,627	\$ -	\$ 10,564,556	16.32%
SAPPPC	\$ 278,755	\$ 278,755	\$ -	\$ 1,914,528	14.56%
SJFD	\$ 69,364	\$ 69,364	\$ -	\$ 476,399	14.56%
SPFD	\$ 12,620	\$ 12,620	\$ -	\$ 86,674	14.56%
<u>2018</u>					
CCL	\$ 1,102,834	\$ 1,102,834	\$ -	\$ 8,132,990	13.56%
CCPRC	\$ 1,444,091	\$ 1,444,091	\$ -	\$ 10,649,637	13.56%
SAPPPC	\$ 257,848	\$ 257,848	\$ -	\$ 1,901,537	13.56%
SJFD	\$ 56,539	\$ 56,539	\$ -	\$ 416,953	13.56%
SPFD	\$ 10,785	\$ 10,785	\$ -	\$ 79,536	13.56%

CONTINUED

**COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF REQUIRED CONTRIBUTIONS AND PERCENTAGES - PAST TEN YEARS
SOUTH CAROLINA RETIREMENT SYSTEM
FISCAL YEAR ENDED JUNE 30, 2024 (UNAUDITED)**

Year Ended June 30	Contributions			Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
	Contractually Required Contribution	Relative to Contractually Required Contribution				
<u>2017</u>						
CCL	\$ 858,128	\$ 858,128	\$ -	\$ 7,423,257	11.56%	
CCPRC	\$ 1,197,853	\$ 1,197,853	\$ -	\$ 10,362,054	11.56%	
SAPPPC	\$ 206,493	\$ 206,493	\$ -	\$ 1,809,753	11.41%	
SJFD	\$ 48,549	\$ 48,549	\$ -	\$ 419,974	11.56%	
SPFD	\$ 17,618	\$ 17,618	\$ -	\$ 152,405	11.56%	
<u>2016</u>						
CCL	\$ 796,308	\$ 796,308	\$ -	\$ 7,199,888	11.06%	
CCPRC	\$ 1,135,995	\$ 1,135,995	\$ -	\$ 10,271,200	11.06%	
SAPPPC	\$ 166,275	\$ 166,275	\$ -	\$ 1,524,061	10.91%	
SJFD	\$ 46,583	\$ 46,583	\$ -	\$ 421,182	11.06%	
SPFD	\$ 21,114	\$ 21,114	\$ -	\$ 193,528	10.91%	
<u>2015</u>						
CCL	\$ 828,413	\$ 828,413	\$ -	\$ 7,600,121	10.90%	
CCPRC	\$ 1,080,200	\$ 1,080,200	\$ -	\$ 9,910,088	10.90%	
SAPPPC	\$ 152,364	\$ 152,364	\$ -	\$ 1,414,338	10.77%	
SJFD	\$ 45,321	\$ 45,321	\$ -	\$ 415,787	10.90%	
SPFD	\$ 18,409	\$ 18,409	\$ -	\$ 168,894	10.90%	

The County's actual contributions to SCRS and PORS equal the required contribution before the state credit of 1% issued in accordance with South Carolina 2018-2020 Appropriations Act, Section 117.139

COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF REQUIRED CONTRIBUTIONS AND PERCENTAGES - PAST TEN YEARS
SOUTH CAROLINA POLICE OFFICERS RETIREMENT SYSTEM
FISCAL YEAR ENDED JUNE 30, 2024 (UNAUDITED)

Year Ended June 30	Contractually Required Contribution	Contributions Relative to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
Primary Government					
2024	\$ 9,543,304	\$ 9,543,304	\$ -	\$ 44,931,751	21.24%
2023	\$ 8,157,195	\$ 8,157,195	\$ -	\$ 39,439,481	20.68%
2022	\$ 7,451,555	\$ 7,451,555	\$ -	\$ 38,729,494	19.24%
2021	\$ 7,302,050	\$ 7,302,050	\$ -	\$ 40,033,170	18.24%
2020	\$ 7,576,886	\$ 7,576,886	\$ -	\$ 41,539,944	18.24%
2019	\$ 7,142,553	\$ 7,142,553	\$ -	\$ 41,430,124	17.24%
2018	\$ 6,357,327	\$ 6,357,327	\$ -	\$ 39,146,100	16.24%
2017	\$ 5,403,995	\$ 5,403,995	\$ -	\$ 37,949,403	14.24%
2016	\$ 4,823,080	\$ 4,823,080	\$ -	\$ 35,102,474	13.74%
2015	\$ 4,656,574	\$ 4,656,574	\$ -	\$ 34,724,641	13.41%
Component Units					
<u>2024</u>					
SJFD	\$ 1,849,209	\$ 1,849,209	\$ -	\$ 8,706,257	21.24%
SPFD	\$ 831,452	\$ 831,452	\$ -	\$ 3,914,555	21.24%
<u>2023</u>					
SJFD	\$ 1,638,869	\$ 1,638,869	\$ -	\$ 8,097,181	20.24%
SPFD	\$ 708,277	\$ 708,277	\$ -	\$ 3,499,391	20.24%
<u>2022</u>					
SJFD	\$ 1,418,393	\$ 1,418,393	\$ -	\$ 7,372,103	19.24%
SPFD	\$ 624,025	\$ 624,025	\$ -	\$ 3,243,373	19.24%
<u>2021</u>					
SJFD	\$ 1,309,366	\$ 1,309,366	\$ -	\$ 7,178,542	18.24%
SPFD	\$ 522,514	\$ 522,514	\$ -	\$ 2,864,659	18.24%
<u>2020</u>					
SJFD	\$ 1,242,474	\$ 1,242,474	\$ -	\$ 6,811,807	18.24%
SPFD	\$ 483,796	\$ 483,796	\$ -	\$ 2,652,389	18.24%
<u>2019</u>					
SJFD	\$ 1,134,064	\$ 1,134,064	\$ -	\$ 6,578,098	17.24%
SPFD	\$ 429,099	\$ 429,099	\$ -	\$ 2,488,973	17.24%
<u>2018</u>					
SJFD	\$ 1,051,285	\$ 1,051,285	\$ -	\$ 6,473,433	16.24%
SPFD	\$ 346,983	\$ 346,983	\$ -	\$ 2,136,595	16.24%
<u>2017</u>					
SJFD	\$ 926,214	\$ 926,214	\$ -	\$ 6,504,309	14.24%
SPFD	\$ 351,615	\$ 351,615	\$ -	\$ 2,469,209	14.24%
<u>2016</u>					
SJFD	\$ 874,961	\$ 874,961	\$ -	\$ 6,367,986	13.74%
SPFD	\$ 369,438	\$ 369,438	\$ -	\$ 2,769,404	13.34%
<u>2015</u>					
SJFD	\$ 762,965	\$ 762,965	\$ -	\$ 5,689,526	13.41%
SPFD	\$ 354,044	\$ 354,044	\$ -	\$ 2,640,155	13.41%

The County's actual contributions to SCRS and PORS equal the required contribution before the state credit of 1% issued in accordance with South Carolina 2018-2020 Appropriations Act, Section 117.139.

COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF CHANGES IN THE COUNTY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
YEAR ENDED JUNE 30, 2024

Total OPEB Liability	2019	2020	2021	2022	2023	2024
Service cost	\$ 2,994,163	\$ 2,866,179	\$ 2,577,457	\$ 3,454,430	\$ 3,611,799	\$ 1,949,642
Interest on the total OPEB liability	2,549,464	2,436,162	2,324,429	1,986,452	1,741,796	1,937,526
Changes of benefit term	-	-	-	-	-	-
Difference between expected and actual experience of the total OPEB liability	(4,674,467)	204,908	(3,658,872)	101,721	(27,186,515)	377,827
Changes of assumptions	(2,555,098)	4,577,329	8,079,031	6,890,675	(12,664,820)	(1,031,381)
Benefit payments	(2,441,133)	(2,692,717)	(3,256,469)	(2,631,072)	(3,115,155)	(2,649,307)
Net change in total OPEB liability	(4,127,071)	7,391,861	6,065,576	9,802,206	(37,612,895)	584,307
Total OPEB liability - beginning	71,337,631	67,210,560	74,602,421	80,667,997	90,470,203	52,857,308
Total OPEB liability - ending	\$ 67,210,560	\$ 74,602,421	\$ 80,667,997	\$ 90,470,203	\$ 52,857,308	\$ 53,441,615
Covered employee payroll	\$ 115,990,430	\$ 123,179,368	\$ 128,181,643	\$ 127,701,079	\$ 129,219,609	\$132,791,686
Total OPEB liability as a percentage of covered employee payroll	57.94%	60.56%	62.93%	70.85%	40.91%	40.24%

Note: This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

The information provided above is as of the valuation date.

The County holds no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

**COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF CHARLESTON COUNTY OPEB CONTRIBUTIONS
YEAR ENDED JUNE 30, 2024**

CURRENT FISCAL YEAR

	<u>Year Ended June 30, 2019</u>	<u>Year Ended June 30, 2020</u>	<u>Year Ended June 30, 2021</u>	<u>Year Ended June 30, 2022</u>	<u>Year Ended June 30, 2023</u>	<u>Year Ended June 30, 2024</u>
Actuarially Determined Contribution	\$ 1,983,049	\$ 2,325,317	\$ 2,812,149	\$ 2,071,710	\$ 2,452,878	\$ 2,678,774
Contributions in Relation to the Actuarially Determined Contribution	1,983,049	2,325,317	2,812,149	2,071,710	2,452,878	\$ 2,678,774
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Employee Payroll	\$ 113,995,618	\$ 115,990,430	\$ 123,179,368	\$ 128,181,643	\$ 127,701,079	\$ 129,219,069
Contributions as a Percentage of Covered Employee Payroll	1.74%	2.00%	2.28%	1.62%	1.92%	2.07%

Note: The County implemented GASB #75 during the year ended June 30, 2018. Information is not available for prior years.

COUNTY OF CHARLESTON, SOUTH CAROLINA
SCHEDULE OF THE PROPORTIONATE SHARE OF OPEB LIABILITY
LAST EIGHT YEARS (UNAUDITED)

<u>Measurement Date</u>	<u>Year Ended June 30</u>	<u>Proportion of OPEB liability</u>	<u>Proportionate share of OPEB liability</u>	<u>Covered Employee Payroll</u>	<u>Share of net OPEB liability as a percentage of its covered payroll</u>
Primary Government					
2017	2018	100.00%	\$71,337,631	\$113,995,618	62.58%
2018	2019	100.00%	\$67,210,560	\$115,990,430	57.94%
2019	2020	100.00%	\$74,602,421	\$123,179,368	60.56%
2020	2021	100.00%	\$80,667,997	\$128,181,643	62.93%
2021	2022	100.00%	\$90,470,203	\$127,701,079	70.85%
2022	2023	100.00%	\$52,857,308	\$129,219,609	40.91%
2023	2024	100.00%	\$53,441,615	\$132,791,686	40.24%
Component Units					
CCL					
2017	2018	7.5113%	\$5,358,392	\$7,167,565	74.76%
2018	2019	7.8555%	\$5,279,746	\$8,092,921	65.24%
2019	2020	8.6060%	\$6,420,289	\$8,957,126	71.68%
2020	2021	9.4887%	\$7,654,372	\$10,816,362	70.77%
2021	2022	10.1277%	\$9,162,548	\$11,623,664	78.83%
2022	2023	11.0014%	\$5,815,049	\$12,210,858	47.62%
2023	2024	11.9705%	\$6,397,247	\$14,693,703	44.00%
CCPRC					
2017	2018	100.00%	\$6,919,812	\$9,854,530	70.22%
2018	2019	100.00%	\$8,713,109	\$8,931,694	97.55%
2019	2020	100.00%	\$9,550,058	\$8,702,641	109.74%
2020	2021	100.00%	\$10,622,221	\$8,728,576	121.69%
2021	2022	100.00%	\$8,288,886	\$9,087,082	91.22%
2022	2023	100.00%	\$8,276,570	\$9,381,104	88.23%
2023	2024	100.00%	\$5,404,599	\$9,412,393	57.40%

* The Library's employees were included in the actuary study for the County and report their required portion of the OPEB liability.

Note: This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

**CHARLESTON COUNTY, SOUTH CAROLINA
OTHER SUPPLEMENTARY FINANCIAL
INFORMATION**

