

**COUNTY OF CHARLESTON, SOUTH CAROLINA  
SCHEDULES OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS –  
OTHER POSTEMPLOYMENT BENEFITS – DEFINED BENEFIT HEALTH CARE PLAN  
FISCAL YEAR ENDED JUNE 30, 2010 (UNAUDITED)**

**SCHEDULE OF FUNDING PROGRESS**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
<b>Primary Government</b>						
7/1/2007	\$ -	\$ 52,972,306	\$ 52,972,306	0%	\$ 93,550,000	56.62%
7/1/2008	\$ -	\$ 52,972,306	\$ 52,972,306	0%	\$ 97,800,000	54.16%
7/1/2009	\$ -	\$ 47,374,110	\$ 47,374,110	0%	\$ 96,600,000	49.04%
<b>Component Units</b>						
<u>7/1/2007</u>						
JIPSD	\$ -	\$ 6,024,106	\$ 6,024,106	0%	\$ 4,105,074	146.74%
CCPRC	\$ -	\$ 3,089,213	\$ 3,089,213	0%	\$ 6,457,330	47.84%
SPFD	\$ -	\$ 3,111,459	\$ 3,111,459	0%	\$ 2,022,100	153.87%
<u>7/1/2008</u>						
JIPSD	\$ -	\$ 6,024,106	\$ 6,024,106	0%	\$ 4,333,412	139.01%
CCPRC	\$ -	\$ 3,089,213	\$ 3,089,213	0%	\$ 7,155,052	43.18%
SPFD	\$ -	\$ 1,138,768	\$ 1,138,768	0%	\$ 2,299,864	49.51%
<u>7/1/2009</u>						
JIPSD	\$ -	\$ 5,493,663	\$ 5,493,663	0%	\$ 4,227,757	130.00%
CCPRC	\$ -	\$ 3,089,213	\$ 3,089,213	0%	\$ 7,780,156	39.71%
SPFD	\$ -	\$ 120,334	\$ 120,334	0%	\$ -	0%

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

<u>Fiscal Year Ended June 30</u>	<u>Annual Required Contribution</u>	<u>Actual Contribution</u>	<u>Net OPEB Liability</u>	<u>Percent Funded</u>
<b>Primary Government</b>				
2008	\$ 5,874,245	\$ 1,662,441	\$ 4,211,804	28.30%
2009	\$ 5,947,354	\$ 1,872,824	\$ 4,074,530	31.49%
2010	\$ 4,402,193	\$ 1,749,534	\$ 2,652,659	39.74%
<b>Component Units</b>				
<u>2008</u>				
JIPSD	\$ 481,068	\$ 133,622	\$ 347,446	27.78%
CCPRC	\$ 378,935	\$ -	\$ 378,935	0%
SPFD	\$ 367,100	\$ -	\$ 367,100	0%
<u>2009</u>				
JIPSD	\$ 504,234	\$ 151,532	\$ 352,702	30.05%
CCPRC	\$ 378,935	\$ -	\$ 378,935	0%
SPFD	\$ 242,038	\$ -	\$ 242,038	0%
<u>2010</u>				
JIPSD	\$ 510,638	\$ 133,185	\$ 377,453	26.08%
CCPRC	\$ 378,935	\$ -	\$ 378,935	0%
SPFD	\$ -	\$ -	\$ -	0%