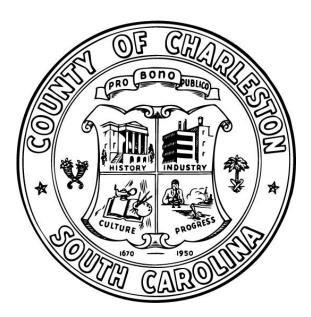
CHARLESTON COUNTY, SOUTH CAROLINA REQUIRED SUPPLEMENTARY FINANCIAL INFORMATION



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, 2013 (UNAUDITED)

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actua Value Asse	e of	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)	
Primary Gov	vernme	nt						
7/1/2007	\$	-	\$52,972,306	\$52,972,306	0%	\$93,550,000	56.62%	
7/1/2007	\$	-	\$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%	
7/1/2009	\$	-	\$47,374,110	\$47,374,110	0%	\$99,400,000	47.66%	
7/1/2011	\$	-	\$54,526,503	\$54,526,503	0%	\$98,300,000	55.47%	
7/1/2012	\$	-	\$63,154,853	\$63,154,853	0%	\$105,200,000	60.04%	
Component Units								
7/1/2007								
JIPSD	\$	-	\$6,024,106	\$6,024,106	0%	\$4,105,074	146.75%	
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%	
7/1/2008								
JIPSD	\$	-	\$6,024,106	\$6,024,106	0%	\$4,333,412	139.02%	
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%	
7/1/2009								
JIPSD	\$	-	\$5,493,663	\$5,493,663	0%	\$4,227,757	129.94%	
CCPRC	\$	-	\$3,089,213	\$3,089,213	0%	\$7,780,156	39.71%	
SPFD	\$	-	\$120,334	\$120,334	0%	0	0%	
<u>7/1/2010</u>								
JIPSD	\$	-	\$5,493,663	\$5,493,663	0%	\$4,331,757	126.82%	
CCPRC	\$	-	\$3,058,193	\$3,058,193	0%	\$8,003,946	38.21%	
SPFD	\$	-	\$130,811	\$130,811	0%	0	0%	
<u>7/1/2011</u>								
JIPSD	\$	-	\$5,824,192	\$5,824,192	0%	\$4,319,558	134.83%	
CCPRC	\$	-	\$4,321,784	\$4,321,784	0%	\$7,780,156	55.55%	
SPFD	\$	-	\$127,310	\$127,310	0%	0	0%	
7/1/2012								
JIPSD	\$	-	\$5,824,192	\$5,824,192	0%	\$4,481,867	129.95%	
CCPRC	\$	-	\$4,137,514	\$4,137,514	0%	\$8,282,581	49.95%	
SPFD	\$	-	\$79,257	\$79,257	0%	0	0%	

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, 2013 (UNAUDITED)

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Fiscal Year Ended June 30	Annual Required Contribution	Percent of ARC Contributed						
Primary Government								
2008	\$5,874,245	28.30%						
2009	\$5,947,354	31.49%						
2010	\$4,402,193	39.74%						
2011	\$4,570,445	36.67%						
2012	\$5,952,395	33.30%						
2013	\$6,142,719	35.22%						
Component Units								
<u>2008</u>								
JIPSD	\$481,068	27.78%						
CCPRC	\$378,935	0%						
SPFD	\$367,100	0%						
<u>2009</u>								
JIPSD	\$504,234	30.05%						
CCPRC	\$378,935	0%						
SPFD	\$242,038	0%						
<u>2010</u>								
JIPSD	\$510,638	26.08%						
CCPRC	\$378,935	0%						
SPFD	0	0%						
<u>2011</u>								
JIPSD	\$510,638	28.69%						
CCPRC	\$363,911	0%						
SPFD	0	0%						
<u>2012</u>	A =00.040							
JIPSD	\$532,649	23.15%						
CCPRC	\$497,510	0%						
SPFD	0	0%						
<u>2013</u>								
JIPSD	\$527,688	26.51%						
CCPRC	\$493,875	0%						
SPFD	0	0%						

Note: The amounts shown as Actual Contribution include the implicit subsidy.

CHARLESTON COUNTY, SOUTH CAROLINA SUPPLEMENTARY FINANCIAL INFORMATION

