

**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, 2016 (UNAUDITED)**

**SCHEDULE OF FUNDING PROGRESS**

| <b>Actuarial<br/>Valuation<br/>Date</b> | <b>Actuarial<br/>Value of<br/>Assets (a)</b> | <b>Actuarial<br/>Accrued<br/>Liability<br/>(AAL) (b)</b> | <b>Unfunded<br/>AAL<br/>(UAAL)<br/>(b-a)</b> | <b>Funded<br/>Ratio<br/>(a/b)</b> | <b>Covered<br/>Payroll<br/>(c)</b> | <b>UAAL as a<br/>Percentage<br/>of Covered Payroll<br/>((b-a)/c)</b> |
|-----------------------------------------|----------------------------------------------|----------------------------------------------------------|----------------------------------------------|-----------------------------------|------------------------------------|----------------------------------------------------------------------|
| <b>Primary Government</b>               |                                              |                                                          |                                              |                                   |                                    |                                                                      |
| 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%                                                               |
| 7/1/2010                                | \$ -                                         | \$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%                                                               |
| 7/1/2013                                | \$ -                                         | \$63,154,853                                             | \$63,154,853                                 | 0%                                | \$105,200,000                      | 60.04%                                                               |
| 7/1/2014                                | \$ -                                         | \$58,570,371                                             | \$58,570,371                                 | 0%                                | \$110,888,000                      | 52.82%                                                               |
| 7/1/2014                                | \$ -                                         | \$58,570,371                                             | \$58,570,371                                 | 0%                                | \$113,716,000                      | 51.51%                                                               |
| <b>Component Units</b>                  |                                              |                                                          |                                              |                                   |                                    |                                                                      |
| <u>7/1/2007</u>                         |                                              |                                                          |                                              |                                   |                                    |                                                                      |
| 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>                         |                                              |                                                          |                                              |                                   |                                    |                                                                      |
| 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>                         |                                              |                                                          |                                              |                                   |                                    |                                                                      |
| 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>                         |                                              |                                                          |                                              |                                   |                                    |                                                                      |
| 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>                         |                                              |                                                          |                                              |                                   |                                    |                                                                      |
| CCPRC                                   | \$ -                                         | \$4,321,784                                              | \$4,321,784                                  | 0%                                | \$7,780,156                        | 55.55%                                                               |
| SPFD                                    | \$ -                                         | \$127,310                                                | \$127,310                                    | 0%                                | \$0                                | 0%                                                                   |
| <u>7/1/2012</u>                         |                                              |                                                          |                                              |                                   |                                    |                                                                      |
| CCPRC                                   | \$ -                                         | \$4,137,514                                              | \$4,137,514                                  | 0%                                | \$8,282,581                        | 49.95%                                                               |
| SPFD                                    | \$ -                                         | \$79,257                                                 | \$79,257                                     | 0%                                | \$0                                | 0%                                                                   |
| <u>7/1/2013</u>                         |                                              |                                                          |                                              |                                   |                                    |                                                                      |
| CCPRC                                   | \$ -                                         | \$4,137,514                                              | \$4,137,514                                  | 0%                                | \$8,282,581                        | 49.95%                                                               |
| SPFD                                    | \$ -                                         | \$65,082                                                 | \$65,082                                     | 0%                                | \$0                                | 0%                                                                   |
| <u>7/1/2014</u>                         |                                              |                                                          |                                              |                                   |                                    |                                                                      |
| CCPRC                                   | \$ 2,625,705                                 | \$2,597,755                                              | (\$27,950)                                   | 101%                              | \$9,314,460                        | -0.30%                                                               |
| SPFD                                    | \$ -                                         | \$49,132                                                 | \$49,132                                     | 0%                                | \$0                                | 0%                                                                   |
| <u>7/1/2015</u>                         |                                              |                                                          |                                              |                                   |                                    |                                                                      |
| CCPRC                                   | \$ 2,625,705                                 | \$2,597,755                                              | (\$27,950)                                   | 101%                              | \$9,314,460                        | -0.30%                                                               |
| SPFD                                    | \$ -                                         | \$39,289                                                 | \$39,289                                     | 0%                                | \$0                                | 0%                                                                   |

**CONTINUED**

**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, 2016 (UNAUDITED)**

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**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

| <b>Fiscal Year<br/>Ended<br/>June 30</b> | <b>Annual<br/>Required<br/>Contribution</b> | <b>Percent of ARC<br/>Contributed</b> |
|------------------------------------------|---------------------------------------------|---------------------------------------|
| Primary Government                       |                                             |                                       |
| 2008                                     | \$5,874,245                                 | 28.30%                                |
| 2009                                     | \$5,947,354                                 | 31.49%                                |
| 2010                                     | \$4,402,193                                 | 39.74%                                |
| 2011                                     | \$4,534,259                                 | 36.96%                                |
| 2012                                     | \$5,906,635                                 | 33.60%                                |
| 2013                                     | \$6,083,834                                 | 35.56%                                |
| 2014                                     | \$5,829,801                                 | 42.51%                                |
| 2015                                     | \$6,004,695                                 | 35.06%                                |
| 2016                                     | \$5,333,134                                 | 44.91%                                |
| Component Units                          |                                             |                                       |
| <u>2008</u>                              |                                             |                                       |
| CCPRC                                    | \$378,935                                   | 0%                                    |
| SPFD                                     | \$367,100                                   | 0%                                    |
| <u>2009</u>                              |                                             |                                       |
| CCPRC                                    | \$378,935                                   | 0%                                    |
| SPFD                                     | \$242,038                                   | 0%                                    |
| <u>2010</u>                              |                                             |                                       |
| CCPRC                                    | \$378,935                                   | 0%                                    |
| SPFD                                     | \$0                                         | 0%                                    |
| <u>2011</u>                              |                                             |                                       |
| CCPRC                                    | \$363,911                                   | 0%                                    |
| SPFD                                     | \$0                                         | 0%                                    |
| <u>2012</u>                              |                                             |                                       |
| CCPRC                                    | \$497,510                                   | 0%                                    |
| SPFD                                     | \$0                                         | 0%                                    |
| <u>2013</u>                              |                                             |                                       |
| CCPRC                                    | \$493,875                                   | 0%                                    |
| SPFD                                     | \$0                                         | 0%                                    |
| <u>2014</u>                              |                                             |                                       |
| CCPRC                                    | \$493,875                                   | 0%                                    |
| SPFD                                     | \$0                                         | 0%                                    |
| <u>2015</u>                              |                                             |                                       |
| CCPRC                                    | \$64,602                                    | 101.81%                               |
| SPFD                                     | \$0                                         | 0%                                    |
| <u>2016</u>                              |                                             |                                       |
| CCPRC                                    | \$259,738                                   | 25.73%                                |
| SPFD                                     | \$0                                         | 0%                                    |

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

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

| SCRS               |                           |                                                  |                                                           |                                |                                                                                                          |                                                                                        |
|--------------------|---------------------------|--------------------------------------------------|-----------------------------------------------------------|--------------------------------|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
|                    | Year<br>Ended<br>June 30, | Proportion of<br>the net<br>pension<br>liability | Proportionate<br>share of the<br>net pension<br>liability | Covered<br>Employee<br>Payroll | Proportionate share<br>of the net pension<br>liability as a percentage<br>of covered<br>employee payroll | Plan fiduciary<br>net position as<br>a percentage<br>of the total<br>pension liability |
| Primary Government | 2016                      | 0.794942%                                        | \$ 150,764,583                                            | \$ 74,518,254                  | 202%                                                                                                     | 56.99%                                                                                 |
|                    | 2015                      | 0.772846%                                        | \$ 133,058,460                                            | \$ 70,292,078                  | 189%                                                                                                     | 59.92%                                                                                 |
|                    | 2014                      | 0.772846%                                        | \$ 138,621,003                                            | \$ 66,980,874                  | 207%                                                                                                     | 56.39%                                                                                 |
| Component Units    |                           |                                                  |                                                           |                                |                                                                                                          |                                                                                        |
| CCL                | 2016                      | 0.0812%                                          | \$ 15,393,713                                             | \$ 7,199,888                   | 214%                                                                                                     | 57.00%                                                                                 |
|                    | 2015                      | 0.0789%                                          | \$ 13,579,832                                             | \$ 7,600,121                   | 179%                                                                                                     | 59.92%                                                                                 |
|                    | 2014                      | 0.0789%                                          | \$ 1,417,541                                              | \$ 7,161,389                   | 198%                                                                                                     | 56.39%                                                                                 |
| CCPRC              | 2016                      | 0.10628%                                         | \$ 20,156,135                                             | \$ 9,910,088                   | 203.39%                                                                                                  | 56.99%                                                                                 |
|                    | 2015                      | 0.10271%                                         | \$ 17,682,740                                             | \$ 9,324,443                   | 189.64%                                                                                                  | 59.92%                                                                                 |
|                    | 2014                      | 0.10271%                                         | \$ 18,421,972                                             | \$ 8,915,053                   | 206.64%                                                                                                  | 56.39%                                                                                 |
| SAPPPC             | 2016                      | 0.015128%                                        | \$ 2,869,068                                              | \$ 1,524,061                   | 188.25%                                                                                                  | 57.00%                                                                                 |
|                    | 2015                      | 0.012798%                                        | \$ 2,203,391                                              | \$ 1,414,338                   | 155.79%                                                                                                  | 59.91%                                                                                 |
|                    | 2014                      | NA                                               | NA                                                        | NA                             | NA                                                                                                       | NA                                                                                     |
| SJFD               | 2016                      | 0.00443%                                         | \$ 840,929                                                | \$ 421,951                     | 199.30%                                                                                                  | 56.99%                                                                                 |
|                    | 2015                      | 0.00491%                                         | \$ 845,339                                                | \$ 445,755                     | 189.64%                                                                                                  | 59.92%                                                                                 |
|                    | 2014                      | NA                                               | NA                                                        | NA                             | NA                                                                                                       | NA                                                                                     |
| SPFD               | 2016                      | 0.001801%                                        | \$ 341,566                                                | \$ 193,528                     | 176.49%                                                                                                  | 57.00%                                                                                 |
|                    | 2015                      | 0.001163%                                        | \$ 200,230                                                | \$ 168,894                     | 118.55%                                                                                                  | 59.90%                                                                                 |
|                    | 2014                      | NA                                               | NA                                                        | NA                             | NA                                                                                                       | NA                                                                                     |
| PORS               |                           |                                                  |                                                           |                                |                                                                                                          |                                                                                        |
| Primary Government | 2016                      | 2.80654%                                         | \$ 61,168,438                                             | \$ 34,724,641                  | 176%                                                                                                     | 64.57%                                                                                 |
|                    | 2015                      | 2.77133%                                         | \$ 53,055,006                                             | \$ 33,206,658                  | 160%                                                                                                     | 67.55%                                                                                 |
|                    | 2014                      | 2.77133%                                         | \$ 57,448,805                                             | \$ 33,291,297                  | 173%                                                                                                     | 62.97%                                                                                 |
| Component Units    |                           |                                                  |                                                           |                                |                                                                                                          |                                                                                        |
| SJFD               | 2016                      | 0.45912%                                         | \$ 10,006,504                                             | \$ 6,367,986                   | 157.14%                                                                                                  | 64.57%                                                                                 |
|                    | 2015                      | 0.45235%                                         | \$ 8,659,951                                              | \$ 5,440,646                   | 159.17%                                                                                                  | 67.55%                                                                                 |
|                    | 2014                      | NA                                               | NA                                                        | NA                             | NA                                                                                                       | NA                                                                                     |
| SPFD               | 2016                      | 0.21289%                                         | \$ 4,639,975                                              | \$ 2,769,404                   | 167.54%                                                                                                  | 64.60%                                                                                 |
|                    | 2015                      | 0.20886%                                         | \$ 3,998,531                                              | \$ 2,640,155                   | 151.45%                                                                                                  | 67.50%                                                                                 |
|                    | 2014                      | NA                                               | NA                                                        | NA                             | NA                                                                                                       | NA                                                                                     |

**Note:** The amounts presented for each fiscal year were determined as of June 30th of the preceeding year. Only three years of information are presented as only three years of data were available.

COUNTY OF CHARLESTON, SOUTH CAROLINA  
SCHEDULE OF REQUIRED CONTRIBUTIONS AND PERCENTAGES - PAST TEN YEARS  
SOUTH CAROLINA RETIREMENT SYSTEM  
FISCAL YEAR ENDED JUNE 30, 2016 (UNAUDITED)

| Year Ended<br>June 30     | Contractually<br>Required<br>Contribution | Contributions<br>Relative to<br>Contractually<br>Required<br>Contribution | Contribution<br>Deficiency<br>(Excess) | Covered<br>Employee<br>Payroll | Contributions as<br>a Percentage of<br>Covered<br>Employee<br>Payroll |
|---------------------------|-------------------------------------------|---------------------------------------------------------------------------|----------------------------------------|--------------------------------|-----------------------------------------------------------------------|
| <b>Primary Government</b> |                                           |                                                                           |                                        |                                |                                                                       |
| 2016                      | \$ 8,557,082                              | \$ 8,557,082                                                              | \$ -                                   | \$ 77,369,638                  | 11.06%                                                                |
| 2015                      | \$ 8,122,490                              | \$ 8,122,490                                                              | \$ -                                   | \$ 74,518,254                  | 10.90%                                                                |
| 2014                      | \$ 7,450,960                              | \$ 7,450,960                                                              | \$ -                                   | \$ 70,292,078                  | 10.60%                                                                |
| 2013                      | \$ 7,099,973                              | \$ 7,099,973                                                              | \$ -                                   | \$ 66,980,874                  | 10.60%                                                                |
| 2012                      | \$ 6,215,075                              | \$ 6,215,075                                                              | \$ -                                   | \$ 65,215,897                  | 9.53%                                                                 |
| 2011                      | \$ 6,025,136                              | \$ 6,025,136                                                              | \$ -                                   | \$ 64,159,794                  | 9.39%                                                                 |
| 2010                      | \$ 6,038,511                              | \$ 6,038,511                                                              | \$ -                                   | \$ 64,307,891                  | 9.39%                                                                 |
| 2009                      | \$ 6,157,100                              | \$ 6,157,100                                                              | \$ -                                   | \$ 65,570,820                  | 9.39%                                                                 |
| 2008                      | \$ 5,721,280                              | \$ 5,721,280                                                              | \$ -                                   | \$ 62,120,304                  | 9.21%                                                                 |
| 2007                      | \$ 4,764,224                              | \$ 4,764,224                                                              | \$ -                                   | \$ 58,100,293                  | 8.20%                                                                 |
| <b>Component Units</b>    |                                           |                                                                           |                                        |                                |                                                                       |
| <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%                                                                |
| <u>2014</u>               |                                           |                                                                           |                                        |                                |                                                                       |
| CCL                       | \$ 759,107                                | \$ 759,107                                                                | \$ -                                   | \$ 7,161,389                   | 10.60%                                                                |
| CCPRC                     | \$ 988,391                                | \$ 988,391                                                                | \$ -                                   | \$ 9,324,443                   | 10.60%                                                                |
| SAPPPC                    | \$ 123,077                                | \$ 123,077                                                                | \$ -                                   | \$ 1,161,104                   | 10.60%                                                                |
| SJFD                      | \$ 47,250                                 | \$ 47,250                                                                 | \$ -                                   | \$ 445,755                     | 10.60%                                                                |
| SPFD                      | \$ 11,195                                 | \$ 11,195                                                                 | \$ -                                   | \$ 105,613                     | 10.60%                                                                |
| <u>2013</u>               |                                           |                                                                           |                                        |                                |                                                                       |
| CCL                       | \$ 729,721                                | \$ 729,721                                                                | \$ -                                   | \$ 6,884,164                   | 10.60%                                                                |
| CCPRC                     | \$ 944,996                                | \$ 944,996                                                                | \$ -                                   | \$ 8,915,057                   | 10.60%                                                                |
| SAPPPC                    | \$ 106,091                                | \$ 106,091                                                                | \$ -                                   | \$ 1,000,858                   | 10.60%                                                                |
| SJFD                      | \$ 42,139                                 | \$ 42,139                                                                 | \$ -                                   | \$ 397,535                     | 10.60%                                                                |
| SPFD                      | \$ 11,905                                 | \$ 11,905                                                                 | \$ -                                   | \$ 112,311                     | 10.60%                                                                |
| <u>2012</u>               |                                           |                                                                           |                                        |                                |                                                                       |
| CCL                       | \$ 679,873                                | \$ 679,873                                                                | \$ -                                   | \$ 7,130,293                   | 9.53%                                                                 |
| CCPRC                     | \$ 820,708                                | \$ 820,708                                                                | \$ -                                   | \$ 8,611,836                   | 9.53%                                                                 |
| SAPPPC                    | \$ 108,404                                | \$ 108,404                                                                | \$ -                                   | \$ 1,137,503                   | 9.53%                                                                 |
| SJFD                      | \$ 36,652                                 | \$ 36,652                                                                 | \$ -                                   | \$ 384,596                     | 9.53%                                                                 |
| SPFD                      | \$ 9,968                                  | \$ 9,968                                                                  | \$ -                                   | \$ 104,596                     | 9.53%                                                                 |
| <u>2011</u>               |                                           |                                                                           |                                        |                                |                                                                       |
| CCL                       | \$ 653,680                                | \$ 653,680                                                                | \$ -                                   | \$ 6,961,443                   | 9.39%                                                                 |
| CCPRC                     | \$ 810,537                                | \$ 810,537                                                                | \$ -                                   | \$ 8,631,914                   | 9.39%                                                                 |
| SAPPPC                    | \$ 106,196                                | \$ 106,196                                                                | \$ -                                   | \$ 1,130,948                   | 9.39%                                                                 |
| SJFD                      | \$ 36,538                                 | \$ 36,538                                                                 | \$ -                                   | \$ 389,116                     | 9.39%                                                                 |
| SPFD                      | \$ 9,464                                  | \$ 9,464                                                                  | \$ -                                   | \$ 100,841                     | 9.39%                                                                 |
| <u>2010</u>               |                                           |                                                                           |                                        |                                |                                                                       |
| CCL                       | \$ 652,306                                | \$ 652,306                                                                | \$ -                                   | \$ 6,946,820                   | 9.39%                                                                 |
| CCPRC                     | \$ 750,734                                | \$ 750,734                                                                | \$ -                                   | \$ 7,995,037                   | 9.39%                                                                 |
| SAPPPC                    | \$ 109,493                                | \$ 109,493                                                                | \$ -                                   | \$ 1,166,060                   | 9.39%                                                                 |
| SJFD                      | \$ 47,767                                 | \$ 47,767                                                                 | \$ -                                   | \$ 508,701                     | 9.39%                                                                 |
| SPFD                      | \$ 9,998                                  | \$ 9,998                                                                  | \$ -                                   | \$ 106,475                     | 9.39%                                                                 |
| <u>2009</u>               |                                           |                                                                           |                                        |                                |                                                                       |
| CCL                       | \$ 681,277                                | \$ 681,277                                                                | \$ -                                   | \$ 7,255,348                   | 9.39%                                                                 |
| CCPRC                     | \$ 691,007                                | \$ 691,007                                                                | \$ -                                   | \$ 7,358,967                   | 9.39%                                                                 |
| SAPPPC                    | \$ 109,493                                | \$ 109,493                                                                | \$ -                                   | \$ 1,166,060                   | 9.39%                                                                 |
| SJFD                      | \$ 44,726                                 | \$ 44,726                                                                 | \$ -                                   | \$ 476,315                     | 9.39%                                                                 |
| SPFD                      | \$ 7,633                                  | \$ 7,633                                                                  | \$ -                                   | \$ 81,289                      | 9.39%                                                                 |
| <u>2008</u>               |                                           |                                                                           |                                        |                                |                                                                       |
| CCL                       | \$ 696,167                                | \$ 696,167                                                                | \$ -                                   | \$ 7,588,819                   | 9.17%                                                                 |
| CCPRC                     | \$ 605,375                                | \$ 605,375                                                                | \$ -                                   | \$ 6,573,018                   | 9.21%                                                                 |
| SAPPPC                    | \$ 110,901                                | \$ 110,901                                                                | \$ -                                   | \$ 1,204,137                   | 9.21%                                                                 |
| SJFD                      | \$ 42,971                                 | \$ 42,971                                                                 | \$ -                                   | \$ 466,569                     | 9.21%                                                                 |
| SPFD                      | \$ 5,261                                  | \$ 5,261                                                                  | \$ -                                   | \$ 57,123                      | 9.21%                                                                 |
| <u>2007</u>               |                                           |                                                                           |                                        |                                |                                                                       |
| CCL                       | \$ 552,420                                | \$ 552,420                                                                | \$ -                                   | \$ 6,736,825                   | 8.20%                                                                 |
| CCPRC                     | \$ 497,760                                | \$ 497,760                                                                | \$ -                                   | \$ 6,070,244                   | 8.20%                                                                 |
| SAPPPC                    | \$ 90,314                                 | \$ 90,314                                                                 | \$ -                                   | \$ 1,101,390                   | 8.20%                                                                 |
| SJFD                      | \$ 33,575                                 | \$ 33,575                                                                 | \$ -                                   | \$ 409,451                     | 8.20%                                                                 |
| SPFD                      | \$ 4,405                                  | \$ 4,405                                                                  | \$ -                                   | \$ 53,720                      | 8.20%                                                                 |

**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, 2016 (UNAUDITED)**

| <b>Year Ended<br/>June 30</b> | <b>Contractually<br/>Required<br/>Contribution</b> | <b>Contributions<br/>Relative to<br/>Contractually<br/>Required<br/>Contribution</b> | <b>Contribution<br/>Deficiency<br/>(Excess)</b> | <b>Covered<br/>Employee<br/>Payroll</b> | <b>Contributions as<br/>a Percentage of<br/>Covered<br/>Employee<br/>Payroll</b> |
|-------------------------------|----------------------------------------------------|--------------------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------------|----------------------------------------------------------------------------------|
| <b>Primary Government</b>     |                                                    |                                                                                      |                                                 |                                         |                                                                                  |
| 2016                          | \$ 4,823,080                                       | \$4,823,080                                                                          | \$ -                                            | \$ 35,102,474                           | 13.74%                                                                           |
| 2015                          | \$ 4,656,574                                       | \$4,656,574                                                                          | \$ -                                            | \$ 34,724,641                           | 13.41%                                                                           |
| 2014                          | \$ 4,263,735                                       | \$4,263,735                                                                          | \$ -                                            | \$ 33,206,658                           | 12.84%                                                                           |
| 2013                          | \$ 4,094,829                                       | \$4,094,829                                                                          | \$ -                                            | \$ 33,291,297                           | 12.30%                                                                           |
| 2012                          | \$ 3,798,218                                       | \$3,798,218                                                                          | \$ -                                            | \$ 32,289,538                           | 11.76%                                                                           |
| 2011                          | \$ 3,759,700                                       | \$3,759,700                                                                          | \$ -                                            | \$ 32,607,975                           | 11.53%                                                                           |
| 2010                          | \$ 3,303,451                                       | \$3,303,451                                                                          | \$ -                                            | \$ 29,895,484                           | 11.05%                                                                           |
| 2009                          | \$ 3,290,463                                       | \$3,290,463                                                                          | \$ -                                            | \$ 29,777,946                           | 11.05%                                                                           |
| 2008                          | \$ 3,157,167                                       | \$3,157,167                                                                          | \$ -                                            | \$ 29,506,221                           | 10.70%                                                                           |
| 2007                          | \$ 2,831,604                                       | \$2,831,604                                                                          | \$ -                                            | \$ 26,463,589                           | 10.70%                                                                           |
| <b>Component Units</b>        |                                                    |                                                                                      |                                                 |                                         |                                                                                  |
| <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%                                                                           |
| <u>2014</u>                   |                                                    |                                                                                      |                                                 |                                         |                                                                                  |
| SJFD                          | \$ 698,579                                         | \$698,579                                                                            | \$ -                                            | \$ 5,440,646                            | 12.84%                                                                           |
| SPFD                          | \$ 322,448                                         | \$322,448                                                                            | \$ -                                            | \$ 2,511,277                            | 12.84%                                                                           |
| <u>2013</u>                   |                                                    |                                                                                      |                                                 |                                         |                                                                                  |
| SJFD                          | \$ 619,842                                         | \$619,842                                                                            | \$ -                                            | \$ 5,039,365                            | 12.30%                                                                           |
| SPFD                          | \$ 307,664                                         | \$307,664                                                                            | \$ -                                            | \$ 2,501,333                            | 12.30%                                                                           |
| <u>2012</u>                   |                                                    |                                                                                      |                                                 |                                         |                                                                                  |
| SJFD                          | \$ 559,355                                         | \$559,355                                                                            | \$ -                                            | \$ 4,755,207                            | 11.76%                                                                           |
| SPFD                          | \$ 281,982                                         | \$281,982                                                                            | \$ -                                            | \$ 2,397,195                            | 11.76%                                                                           |
| <u>2011</u>                   |                                                    |                                                                                      |                                                 |                                         |                                                                                  |
| SJFD                          | \$ 525,406                                         | \$525,406                                                                            | \$ -                                            | \$ 4,556,860                            | 11.53%                                                                           |
| SPFD                          | \$ 258,948                                         | \$258,948                                                                            | \$ -                                            | \$ 2,245,863                            | 11.53%                                                                           |
| <u>2010</u>                   |                                                    |                                                                                      |                                                 |                                         |                                                                                  |
| SJFD                          | \$ 492,090                                         | \$492,090                                                                            | \$ -                                            | \$ 4,453,303                            | 11.05%                                                                           |
| SPFD                          | \$ 267,074                                         | \$267,074                                                                            | \$ -                                            | \$ 2,416,959                            | 11.05%                                                                           |
| <u>2009</u>                   |                                                    |                                                                                      |                                                 |                                         |                                                                                  |
| SJFD                          | \$ 479,814                                         | \$479,814                                                                            | \$ -                                            | \$ 4,342,208                            | 11.05%                                                                           |
| SPFD                          | \$ 236,949                                         | \$236,949                                                                            | \$ -                                            | \$ 2,144,335                            | 11.05%                                                                           |
| <u>2008</u>                   |                                                    |                                                                                      |                                                 |                                         |                                                                                  |
| SJFD                          | \$ 407,113                                         | \$407,113                                                                            | \$ -                                            | \$ 3,804,794                            | 10.70%                                                                           |
| SPFD                          | \$ 175,945                                         | \$175,945                                                                            | \$ -                                            | \$ 1,644,346                            | 10.70%                                                                           |
| <u>2007</u>                   |                                                    |                                                                                      |                                                 |                                         |                                                                                  |
| SJFD                          | \$ 385,573                                         | \$385,573                                                                            | \$ -                                            | \$ 3,603,486                            | 10.70%                                                                           |
| SPFD                          | \$ 173,041                                         | \$173,041                                                                            | \$ -                                            | \$ 1,617,206                            | 10.70%                                                                           |