

**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 EIGHT 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	2021	0.823910%	\$ 210,523,553	\$ 95,205,599	221%	50.70%
	2020	0.837884%	\$ 191,323,604	\$ 92,210,649	207%	54.40%
	2019	0.831790%	\$ 186,377,636	\$ 88,416,881	211%	54.10%
	2018	0.838334%	\$ 188,722,420	\$ 84,689,239	223%	53.30%
	2017	0.798659%	\$ 170,592,384	\$ 77,369,638	220%	52.91%
	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	0.772840%	\$ 138,621,003	\$ 66,980,874	207%	56.39%
Component Units						
CCL	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%
	2014	0.0789%	\$ 14,147,541	\$ 6,884,164	205.51%	56.39%
CCPRC	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%
	2014	0.10271%	\$ 18,421,972	\$ 8,915,053	206.64%	56.40%
SAPPPC	2021	0.013542%	\$ 3,460,190	\$ 1,293,750	267.45%	50.70%
	2020	0.018132%	\$ 4,140,263	\$ 2,040,404	202.91%	54.40%
	2019	0.018348%	\$ 4,111,162	\$ 1,914,528	214.74%	54.10%
	2018	0.021657%	\$ 4,875,339	\$ 1,901,537	256.39%	53.30%
	2017	0.011690%	\$ 2,496,967	\$ 1,809,753	137.97%	52.90%
	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%

**COUNTY OF CHARLESTON, SOUTH CAROLINA**  
**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**SOUTH CAROLINA RETIREMENT SYSTEM**  
**LAST EIGHT 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
SJFD	2021	0.004291%	\$ 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%
	2014	0.00491%	\$ 880,679	\$ 397,531	221.54%	56.40%
SPFD	2021	0.000759%	\$ 194,033	\$ 88,112	220.21%	50.70%
	2020	0.000821%	\$ 187,423	\$ 87,718	213.67%	54.40%
	2019	0.000768%	\$ 171,975	\$ 86,674	198.42%	54.10%
	2018	0.001511%	\$ 340,150	\$ 152,405	223.19%	53.30%
	2017	0.001999%	\$ 426,982	\$ 193,528	220.63%	52.90%
	2016	0.001801%	\$ 341,566	\$ 168,894	202.24%	57.00%
	2015	0.001163%	\$ 200,230	\$ 105,622	189.57%	59.90%

**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	2021	2.75323%	\$ 91,302,891	\$ 40,033,170	228%	58.80%
	2020	2.85685%	\$ 81,875,538	\$ 41,539,944	197%	62.70%
	2019	2.82877%	\$ 80,154,468	\$ 41,430,124	193%	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%
	2014	2.77133%	\$ 57,448,805	\$ 33,291,297	173%	62.97%

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

Component Units	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
SJFD	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%
	2014	0.45235%	\$ 9,377,133	\$ 5,039,361	186.08%	62.90%
SPFD	2021	0.17429%	\$ 5,779,791	\$ 2,864,659	201.76%	58.80%
	2020	0.17205%	\$ 4,930,750	\$ 2,652,389	185.90%	62.70%
	2019	0.15409%	\$ 4,366,305	\$ 2,488,972	175.43%	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%
	2014	N/A	N/A	N/A	N/A	N/A

**Note: The amounts presented for each fiscal year were determined as of June 30th of the preceeding year. Only eight years of information are presented as only eight years of data were available. The County will add an additional year of data until a total of ten years is presented. The discount rate was lowered from 7.50% to 7.25% for the year ended June 30, 2018.**

**COUNTY OF CHARLESTON, SOUTH CAROLINA**  
**SCHEDULE OF REQUIRED CONTRIBUTIONS AND PERCENTAGES - PAST TEN YEARS**  
**SOUTH CAROLINA RETIREMENT SYSTEM**  
**FISCAL YEAR ENDED JUNE 30, 2021 (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				
<b>Primary Government</b>						
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%	
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%	
<b>Component Units</b>						
<b><u>2021</u></b>						
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%	
<b><u>2020</u></b>						
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%	
<b><u>2019</u></b>						
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%	
<b><u>2018</u></b>						
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%	
<b><u>2017</u></b>						
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%	
<b><u>2016</u></b>						
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%	

**CONTINUED**

**COUNTY OF CHARLESTON, SOUTH CAROLINA**  
**SCHEDULE OF REQUIRED CONTRIBUTIONS AND PERCENTAGES - PAST TEN YEARS**  
**SOUTH CAROLINA RETIREMENT SYSTEM**  
**FISCAL YEAR ENDED JUNE 30, 2020 (UNAUDITED)**

Year Ended June 30	Contributions			Covered Payroll	Contributions as a Percentage of Covered Payroll
	Contractually Required Contribution	Relative to Contractually Required Contribution	Contribution Deficiency (Excess)		
<b><u>2015</u></b>					
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%
<b><u>2014</u></b>					
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%
<b><u>2013</u></b>					
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%
<b><u>2012</u></b>					
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%

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, 2021 (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
<b>Primary Government</b>					
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%
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%
<b>Component Units</b>					
<b><u>2021</u></b>					
SJFD	\$ 1,309,366	\$1,309,366	\$ -	\$ 7,178,542	18.24%
SPFD	\$ 522,514	\$522,514	\$ -	\$ 2,864,659	18.24%
<b><u>2020</u></b>					
SJFD	\$ 1,242,474	\$1,242,474	\$ -	\$ 6,811,807	18.24%
SPFD	\$ 483,796	\$483,796	\$ -	\$ 2,652,389	18.24%
<b><u>2019</u></b>					
SJFD	\$ 1,134,064	\$1,134,064	\$ -	\$ 6,578,098	17.24%
SPFD	\$ 429,099	\$429,099	\$ -	\$ 2,488,973	17.24%
<b><u>2018</u></b>					
SJFD	\$ 1,051,285	\$1,051,285	\$ -	\$ 6,473,433	16.24%
SPFD	\$ 346,983	\$346,983	\$ -	\$ 2,136,595	16.24%
<b><u>2017</u></b>					
SJFD	\$ 926,214	\$926,214	\$ -	\$ 6,504,309	14.24%
SPFD	\$ 351,615	\$351,615	\$ -	\$ 2,469,209	14.24%
<b><u>2016</u></b>					
SJFD	\$ 874,961	\$874,961	\$ -	\$ 6,367,986	13.74%
SPFD	\$ 369,438	\$369,438	\$ -	\$ 2,769,404	13.34%
<b><u>2015</u></b>					
SJFD	\$ 762,965	\$762,965	\$ -	\$ 5,689,526	13.41%
SPFD	\$ 354,044	\$354,044	\$ -	\$ 2,640,155	13.41%
<b><u>2014</u></b>					
SJFD	\$ 698,579	\$698,579	\$ -	\$ 5,440,646	12.84%
SPFD	\$ 322,448	\$322,448	\$ -	\$ 2,511,277	12.84%
<b><u>2013</u></b>					
SJFD	\$ 619,842	\$619,842	\$ -	\$ 5,039,365	12.30%
SPFD	\$ 307,664	\$307,664	\$ -	\$ 2,501,333	12.30%
<b><u>2012</u></b>					
SJFD	\$ 559,355	\$559,355	\$ -	\$ 4,755,207	11.76%
SPFD	\$ 281,982	\$281,982	\$ -	\$ 2,397,195	11.76%

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, 2021**

<u>Total OPEB Liability</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Service cost	\$ 3,850,065	\$ 2,994,163	\$ 2,866,179	\$ 2,577,457
Interest on the total OPEB liability	2,166,518	2,549,464	2,436,162	2,324,429
Changes of benefit term	-	-	-	-
Difference between expected and actual experience of the total OPEB liability	84,162	(4,674,467)	204,908	(3,658,872)
Changes of assumptions	(5,884,529)	(2,555,098)	4,577,329	8,079,031
Benefit payments	(2,298,726)	(2,441,133)	(2,692,717)	(3,256,469)
<b>Net change in total OPEB liability</b>	<u>(2,082,510)</u>	<u>(4,127,071)</u>	<u>7,391,861</u>	<u>6,065,576</u>
<b>Total OPEB liability - beginning</b>	<u>73,420,141</u>	<u>71,337,631</u>	<u>67,210,560</u>	<u>74,602,421</u>
<b>Total OPEB liability - ending</b>	<u>\$ 71,337,631</u>	<u>\$ 67,210,560</u>	<u>\$ 74,602,421</u>	<u>\$ 80,667,997</u>
 <b>Covered payroll</b>	 \$ 113,995,618	 \$ 115,990,430	 \$ 123,179,368	 \$ 128,181,643
 <b>Total OPEB liability as a percentage of covered payroll</b>	 62.58%	 57.94%	 60.56%	 62.93%

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.

**COUNTY OF CHARLESTON, SOUTH CAROLINA  
SCHEDULE OF CHARLESTON COUNTY OPEB CONTRIBUTIONS  
YEAR ENDED JUNE 30, 2021**

**CURRENT FISCAL YEAR**

	<u>Year Ended June 30, 2018</u>	<u>Year Ended June 30, 2019</u>	<u>Year Ended June 30, 2020</u>	<u>Year Ended June 30, 2021</u>
Actuarially Determined Contribution	\$ 2,087,240	\$ 1,983,049	\$ 2,325,317	\$ 2,812,149
Contributions in Relation to the Actuarially Determined Contribution	<u>2,087,240</u>	<u>1,983,049</u>	<u>2,325,317</u>	<u>2,812,149</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered Payroll	\$ 113,995,618	\$ 115,990,430	\$ 123,179,368	\$ 128,181,643
Contributions as a Percentage of Covered Payroll	1.83%	1.71%	1.89%	2.19%

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 FIVE 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 Payroll</u>	<u>Share of net OPEB liability as a percentage of its covered payroll</u>	
<b>Primary Government</b>						
2016	2017	100.00%	\$73,420,141	\$111,871,830	65.63%	
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%	
<b>Component Units</b>						
<b>CCL</b>	2016	2017	6.8937% *	\$5,061,380	\$7,079,628	71.49%
	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%
<b>CCPRC</b>	2016	2017	100.00%	\$6,517,177	\$10,362,054	62.89%
	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%

\* 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.

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

