

**Audit Report on the Schedules of
Employer and Non-Employer Entity
Allocations and Other Post-Employment
Benefit (OPEB) Amounts by Employer for the
South Carolina Retiree Health Insurance and
Long-term Disability Insurance Trust Funds**

For the Fiscal Year Ended June 30, 2022

**Administered By The
South Carolina Public Employee
Benefit Authority, Insurance Benefits**

TABLE OF CONTENTS

Independent Auditors' Report	3
SCRHITF Schedule of Employer Allocations	6
SCRHITF Schedule of OPEB Amounts by Employer.....	13
SCLTDITF Schedule of Employer Allocations	17
SCLTDITF Schedule of OPEB Amounts by Employer	38
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer.....	51
Independent Auditors' Report on Internal Control	
Internal Control over Financial Reporting and on Compliance and Other Matters	
Based on an Audit of Financial Statements Performed in Accordance	
With <i>Government Auditing Standards</i>	63

INDEPENDENT AUDITOR'S REPORT

Mr. George L. Kennedy, CPA, State Auditor
Office of the State Auditor and
Members of the South Carolina Public
Employee Benefit Authority
South Carolina Retiree Health Insurance Trust Fund
and South Carolina Long-Term Disability Insurance Trust Fund
Columbia, South Carolina

Report on the Audit of the Schedules***Opinions***

We have audited the accompanying Schedules of Employer Allocations and Schedules of Other Post Employment Benefit (OPEB) Amounts by Employer of South Carolina Retiree Health Insurance Trust Fund (SCRHITF) and South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF) as administered by South Carolina Public Employee Benefit Authority (PEBA) as of and for the year ended June 30, 2022 and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense (specified column totals) included in the accompanying Schedules of OPEB Amounts by Employer of SCRHITF and SCLTDITF as of June 30, 2022 and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the allocation of employer contributions for the year ended June 30, 2022 and total net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for participating entities of SCRHITF and SCLTDITF as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of SCRHITF and SCLTDITF, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

(Continued)

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules of Employer Allocations and the specified column totals included in the accompanying Schedules of OPEB Amounts by Employer are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules of Employer Allocations and the specified column totals included in the accompanying Schedules of OPEB Amounts by Employer.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules of Employer Allocations and the specified column totals included in the accompanying Schedules of OPEB Amounts by Employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules of Employer Allocations and the specified column totals included in the accompanying Schedules of OPEB Amounts by Employer.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the SCR HITF's and SCLTDITF's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules of Employer Allocations and the specified column totals included in the accompanying Schedules of OPEB Amounts by Employer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of PEBA Insurance Benefits, an internal service fund of the State of South Carolina, the South Carolina Retiree Health Insurance Trust Fund, a fiduciary fund of the State of South Carolina, and the South Carolina Long-Term Disability Insurance Trust Fund, a fiduciary fund of the State of South Carolina, collectively referred to as "PEBA Insurance Benefits", as of and for the year ended June 30, 2022, and our report thereon, dated October 17, 2022, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the SCR HITF's and SCLTDITF's management, the governing body of SCR HITF and SCLTDITF, and SCR HITF's and SCLTDITF's employers and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 11, 2023 on our consideration of SCR HITF's and SCLTDITF's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, agreements, and other matters related to the Schedules of Employer Allocations and the specified column totals included in the accompanying Schedules of OPEB Amounts by Employer. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the SCR HITF's and SCLTDITF's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering SCR HITF's and SCLTDITF's internal control over financial reporting related to the Schedules of Employer Allocations and the specified column totals included in the accompanying Schedules of OPEB Amounts by Employer.


Crowe LLP

Dallas, Texas
September 11, 2023

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer	6.25% Surcharge		Employer Allocation
	Contributions	(Derived from Payroll)¹	Percentage¹
Code			
10001	\$	21,185	0.003449%
10002		98,522	0.016038%
10100		566,776	0.092262%
10200		537,156	0.087440%
10300		1,529,760	0.249020%
10600		169,211	0.027545%
10900		78,318	0.012749%
12300		38,540	0.006274%
13300		165,475	0.026937%
13600		112,704	0.018346%
13700		59,746	0.009726%
20101		120,254	0.019575%
20102		2,435,068	0.396390%
20108		13,689	0.002228%
20200		119,107	0.019389%
20300		119,924	0.019522%
20400		1,015,309	0.165276%
20500		350,390	0.057038%
20600		1,257,313	0.204670%
21100		84,682	0.013785%
21400		3,492,203	0.568475%
22100		125,977	0.020507%
22200		5,566	0.000906%
30100		36,693,222	5.973068%
30200		3,166,095	0.515389%
30300		26,248,615	4.272853%
30400		3,099,347	0.504524%
30500		19,468,381	3.169140%
30600		1,840,531	0.299609%
30700		171,469	0.027912%
30800		1,042,850	0.169759%
30900		255,954	0.041665%
31100		783,068	0.127471%
31102		537,542	0.087503%
31104		1,479,097	0.240773%
31105		240,722	0.039186%
31107		598,735	0.097464%
31108		2,624,815	0.427278%
31113		345,749	0.056282%
31121		963,506	0.156843%
31123		2,781,754	0.452825%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer	6.25% Surcharge Contributions (Derived from Payroll)¹	Employer Allocation
Code		Percentage¹
31124	1,175,607	0.191370%
31126	1,514,566	0.246547%
31138	701,191	0.114143%
31140	2,670,921	0.434783%
31142	1,427,330	0.232346%
31143	832,342	0.135492%
31146	1,101,780	0.179352%
31200	232,944	0.037920%
31300	2,023,640	0.329416%
31400	6,413,859	1.044073%
31600	1,844,497	0.300255%
31700	6,038,901	0.983036%
40100	10,937,772	1.780494%
40200	12,164,767	1.980229%
40700	2,013,078	0.327697%
40900	12,292,710	2.001056%
41400	3,224,763	0.524940%
41600	267,944	0.043617%
41700	3,522,311	0.573376%
41800	134,673	0.021923%
42000	134,177	0.021842%
42200	42,209,463	6.871023%
50100	10,628,974	1.730226%
50200	2,302,912	0.374877%
50400	363,425	0.059160%
50501	224,239	0.036503%
51200	415,898	0.067702%
51300	842,963	0.137221%
51400	1,399,316	0.227786%
51500	1,758,470	0.286251%
51600	214,785	0.034964%
51700	11,819,187	1.923974%
51800	2,778,020	0.452217%
51902	181,985	0.029624%
52000	204,992	0.033369%
52200	1,138,663	0.185356%
52600	224,434	0.036534%
53000	209,636	0.034125%
53300	17,406	0.002833%
53900	81,832	0.013321%
54100	185,759	0.030239%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer	6.25% Surcharge Contributions (Derived from Payroll)¹	Employer Allocation
Code		Percentage¹
54200	4,468,241	0.727358%
54300	2,847,061	0.463456%
54400	2,500	0.000407%
60100	495,797	0.080708%
60400	3,050,028	0.496496%
60500	160,682	0.026156%
60800	479,074	0.077986%
60900	130,986	0.021322%
61000	5,043,414	0.820987%
61200	124,752	0.020308%
62200	171,701	0.027950%
62500	63,518	0.010340%
62700	174,600	0.028422%
63000	498,811	0.081198%
63500	343,291	0.055882%
63700	116,571	0.018976%
63800	14,753	0.002402%
64100	62,983	0.010253%
66600	70,715	0.011511%
67000	22,664	0.003689%
67100	513,505	0.083590%
67200	12,735	0.002073%
67300	427,930	0.069660%
67400	340,106	0.055364%
67500	425,429	0.069253%
67600	48,565	0.007906%
67800	1,022,090	0.166380%
67900	35,662	0.005805%
68000	51,430	0.008372%
68100	294,145	0.047882%
68200	1,879,363	0.305930%
68300	545,640	0.088821%
68400	19,376	0.003154%
68500	447,587	0.072860%
68600	114,162	0.018584%
68700	180,471	0.029378%
70709	122,741	0.019980%
71036	30,656	0.004990%
72110	128,061	0.020846%
72114	22,010	0.003583%
72116	58,320	0.009494%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer	6.25% Surcharge Contributions (Derived from Payroll)¹	Employer Allocation
Code		Percentage¹
72210	138,301	0.022513%
72411	5,500	0.000895%
72507	105,328	0.017146%
74306	90,869	0.014792%
74310	92,480	0.015054%
74616	86,937	0.014152%
75005	44,923	0.007313%
75011	108,705	0.017695%
92121	13,933	0.002268%
94608	5,485	0.000893%
80101	1,204,045	0.195999%
80103	49,775	0.008103%
80201	9,373,702	1.525888%
80202	356,871	0.058093%
80302	534,377	0.086988%
80401	3,813,405	0.620761%
80402	1,320,320	0.214927%
80403	1,075,670	0.175102%
80404	1,241,577	0.202109%
80405	5,216,948	0.849235%
80406	42,918	0.006986%
80407	197,346	0.032125%
80409	67,164	0.010933%
80502	377,024	0.061373%
80503	600,210	0.097705%
80601	876,672	0.142708%
80602	240,184	0.039098%
80603	360,265	0.058645%
80606	63,849	0.010394%
80701	9,732,385	1.584276%
80702	92,223	0.015012%
80704	275,695	0.044879%
80801	14,132,523	2.300548%
80902	805,432	0.131111%
81001	22,574,071	3.674696%
81002	454,954	0.074059%
81003	248,447	0.040443%
81004	182,262	0.029669%
81005	587,136	0.095576%
81102	3,368,446	0.548329%
81201	1,932,710	0.314614%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	6.25% Surcharge Contributions (Derived from Payroll) ¹	Employer Allocation Percentage ¹
81203	107,903	0.017565%
81301	2,883,988	0.469467%
81402	1,046,119	0.170291%
81408	877,670	0.142871%
81501	2,048,938	0.333534%
81601	4,362,370	0.710124%
81701	1,992,564	0.324357%
81802	9,202,186	1.497968%
81805	147,130	0.023950%
81806	1,134,227	0.184634%
81901	1,493,118	0.243056%
81902	222,505	0.036220%
82001	1,559,211	0.253815%
82101	6,422,310	1.045449%
82106	456,740	0.074350%
82107	1,305,616	0.212533%
82108	257,465	0.041911%
82109	503,384	0.081943%
82110	4,478	0.000729%
82201	3,935,388	0.640618%
82301	32,145,744	5.232811%
82306	141,624	0.023054%
82307	173,233	0.028200%
82308	161,602	0.026306%
82312	130,925	0.021312%
82313	748,001	0.121763%
82401	371,329	0.060446%
82402	3,792,834	0.617412%
82406	570,840	0.092924%
82503	985,018	0.160345%
82601	19,959,134	3.249027%
82602	48,544	0.007902%
82603	77,609	0.012633%
82604	49,193	0.008008%
82701	1,093,637	0.178027%
82702	288,545	0.046970%
82801	4,164,849	0.677971%
82901	5,872,751	0.955990%
82906	42,739	0.006957%
83001	2,299,637	0.374344%
83005	1,213,131	0.197478%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2022

Employer	6.25% Surcharge		Employer Allocation
	Contributions	(Derived from Payroll)¹	
83101		681,252	0.110897%
83202		3,713,098	0.604433%
83203		1,003,107	0.163290%
83204		1,387,714	0.225898%
83205		8,532,533	1.388959%
83206		12,752,166	2.075848%
83207		37,949	0.006177%
83301		1,607,168	0.261621%
83402		1,433,477	0.233347%
83501		390,194	0.063517%
83601		2,595,857	0.422564%
83701		4,773,906	0.777115%
83810		119,029	0.019376%
83811		144,979	0.023600%
83812		5,846,821	0.951769%
83901		5,986,359	0.974483%
84002		13,251,956	2.157206%
84003		12,410,350	2.020206%
84004		44,754	0.007285%
84005		130,024	0.021166%
84006		601,536	0.097920%
84009		68,598	0.011167%
84010		1,335	0.000217%
84011		39,052	0.006357%
84101		947,950	0.154311%
84203		4,068,940	0.662358%
84207		5,187,970	0.844518%
84208		1,069,409	0.174083%
84209		4,004,346	0.651843%
84210		1,308,324	0.212974%
84211		1,938,457	0.315550%
84212		3,838,385	0.624827%
84213		93,937	0.015291%
84214		115,121	0.018740%
84215		408,480	0.066494%
84301		5,914,159	0.962730%
84401		1,349,693	0.219708%
84501		1,386,641	0.225723%
84601		3,898,587	0.634627%
84603		7,368,650	1.199498%
84604		7,427,929	1.209148%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2022

Employer	6.25% Surcharge Contributions (Derived from Payroll) ¹	Employer Allocation
Code		Percentage ¹
84605	2,233,513	0.363580%
84606	19,597	0.003190%
Total for All Employers	\$ 614,311,183	100.000000%

¹ - Columns may not foot due to rounding.

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)

Schedule of OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						OPEB Expense			
	Net OPEB Liability 6/30/2021	Net OPEB Liability 6/30/2022	Net Differences between Projected and Actual Experience			Deferred Amounts from Changes			Net Differences between Projected and Actual Experience	Assumption	Deferred Amounts from Changes			Proportionate Share of Collective Plan OPEB Expense	Deferred Amounts from Changes	
			Changes	and Actual Investment Experience ³	Share of Total Plan Contributions ⁴	in Proportionate Share and Differences Between Employer Contributions & Proportionate Outflows of Resources	Total Deferred Outflows of Resources	in Proportionate Share and Differences Between Employer Contributions & Proportionate Inflows of Resources			in Proportionate Share and Differences Between Employer Contributions & Proportionate Outflows of Resources	Total Deferred Inflows of Resources	Share of Proportionate Total Employer OPEB Expense		Share of Proportionate Total Employer OPEB Expense	
10001	702,574	524,656	11,261	118,296	4,126	135,232	268,915	46,132	168,649	33,519	248,300	31,562	21,945	53,507		
10002	3,474,140	2,439,675	52,365	550,084	19,183	442,805	1,064,437	214,516	784,223	95,249	1,093,988	146,763	111,030	257,793		
10100	19,319,747	14,034,749	301,239	3,164,474	110,354	656,624	4,232,691	1,234,049	4,511,410	90,456	5,835,915	844,284	128,221	972,505		
10200	17,881,490	13,301,234	285,495	2,999,085	104,586	388,238	3,777,404	1,299,553	4,275,625	195,165	5,640,343	800,159	58,618	858,777		
10300	53,280,481	37,880,527	813,059	8,541,082	297,851	740,800	10,392,792	3,330,764	12,176,533	2,052,108	17,559,405	2,278,768	(377,253)	1,901,515		
10600	5,865,057	4,190,102	89,935	944,760	32,946	-	1,067,641	368,428	1,346,890	303,273	2,018,591	252,063	(70,963)	181,100		
10900	2,558,544	1,939,358	41,626	437,275	15,249	147,584	641,734	170,524	623,398	95,483	889,405	116,665	4,500	121,165		
12300	1,231,691	954,391	20,485	215,191	7,505	125,724	368,905	83,918	306,785	120,497	511,200	57,413	(9,139)	48,274		
13300	5,857,977	4,097,614	87,950	923,906	32,220	43,424	1,087,500	360,295	1,317,160	375,083	2,052,538	246,499	(73,860)	172,639		
13600	3,655,509	2,790,764	59,900	629,245	21,943	130,144	841,232	245,387	897,079	299,166	1,441,632	167,883	(56,528)	111,355		
13700	1,693,341	1,479,504	31,756	333,590	11,633	498,681	875,660	130,090	475,580	90,813	696,483	89,002	91,335	180,537		
20101	3,995,136	2,977,718	63,913	671,399	23,413	410,794	1,169,519	261,825	957,175	66,479	1,285,479	179,130	70,109	249,239		
20102	83,360,816	60,298,217	1,294,228	13,595,694	474,119	1,448,853	16,812,894	5,301,909	19,382,603	2,066,321	26,750,833	3,627,343	(140,762)	3,486,581		
20108	435,204	338,920	7,275	76,418	2,665	50,184	136,542	29,801	108,944	32,446	171,191	20,388	2,526	22,914		
20200	4,207,324	2,949,424	63,306	665,019	23,191	171,115	922,631	259,337	948,080	127,174	1,334,591	177,428	33,159	210,587		
20300	3,962,235	2,969,656	63,740	669,581	23,351	107,280	863,952	261,116	954,583	327,478	1,543,177	178,645	(68,729)	109,916		
20400	34,716,824	25,141,523	539,632	5,668,765	197,685	1,708,032	8,114,114	2,210,647	8,081,634	375,619	10,667,900	1,512,432	565,816	2,078,248		
20500	12,271,933	8,676,530	186,231	1,956,334	68,223	595,858	2,806,646	762,911	2,789,033	279,649	3,831,593	521,952	108,914	630,866		
20600	43,361,151	31,134,075	668,255	7,019,931	244,805	1,305,537	9,238,528	2,737,561	10,007,915	815,883	13,561,359	1,872,924	165,680	2,038,604		
21100	2,947,938	2,056,952	45,009	472,809	16,488	31,077	565,383	184,381	674,056	157,647	1,016,084	126,146	(26,798)	99,348		
21400	118,171,760	86,475,514	1,856,092	19,497,999	679,949	2,158,934	24,192,974	7,603,630	27,797,183	4,729,694	40,130,507	5,202,083	(155,393)	5,046,690		
22100	4,400,146	3,119,492	66,956	703,365	24,528	-	794,849	274,291	1,002,747	224,665	1,501,703	187,658	(52,571)	135,087		
22200	190,740	137,819	2,958	31,075	1,084	3,480	38,597	12,118	41,301	13,350	69,769	8,291	(1,665)	6,626		
30100	1,267,110,762	908,614,227	19,502,307	204,869,089	7,144,352	5,332,873	236,848,621	79,892,748	292,070,135	49,780,243	421,743,126	54,659,254	(8,543,350)	46,115,904		
30200	110,444,486	78,400,156	1,682,764	17,677,214	616,454	749,192	20,725,624	6,893,579	25,201,394	4,825,788	36,920,761	4,716,296	(636,961)	4,079,335		
30300	888,055,362	649,797,613	13,951,023	146,553,648	5,110,732	13,527,303	179,142,706	57,151,489	208,933,155	4,426,158	270,510,802	39,100,643	3,276,114	42,376,757		
30400	108,813,823	76,747,390	1,647,289	17,304,558	603,458	92,893	19,648,198	6,748,254	24,670,119	11,544,888	42,963,261	4,616,871	(2,875,181)	1,741,690		
30500	667,827,942	482,084,544	10,347,359	108,697,638	3,790,588	6,366,681	129,202,266	42,388,790	154,964,006	13,609,277	210,962,073	29,000,626	(1,018,573)	27,982,053		
30600	64,936,465	57,626,006	978,234	10,276,223	358,360	901,349	12,514,166	4,007,416	14,650,224	2,621,858	21,279,498	2,741,705	(119,569)	2,622,136		
30700	5,163,524	4,245,929	91,134	957,348	33,385	1,809,816	2,891,683	373,337	1,364,836	836,104	2,574,277	255,421	71,786	327,207		
30800	37,412,801	25,823,469	554,269	5,822,527	203,048	242,683	6,822,527	2,270,609	8,300,843	2,698,236	13,269,688	1,553,455	(419,653)	1,133,802		
30900	8,720,748	6,338,014	136,038	1,429,059	49,835	73,753	1,688,685	557,290	2,037,327	291,816	2,886,433	381,274	(60,539)	320,735		
31100	26,861,487	19,390,686	416,198	4,372,100	152,467	1,545,452	6,486,217	1,704,987	6,233,053	854,652	8,792,692	1,166,480	396,052	1,562,532		
31102	18,613,009	13,310,817	285,701	3,001,246	104,662	46,883	3,438,492	1,170,395	4,278,705	1,068,926	6,518,026	800,735	(279,878)	520,857		
31104	51,309,567	36,626,006	786,133	8,258,220	287,987	639,702	9,972,042	32,205,456	11,773,272	831,544	15,825,272	2,203,300	49,286	2,252,586		
31105	7,703,952	5,960,912	127,944	1,344,032	46,870	321,862	1,840,708	524,132	1,916,110	962,160	3,402,402	358,589	(307,800)	50,789		
31107	19,722,676	14,826,069	318,224	3,342,896	116,576	403,753	4,181,449	1,303,628	4,765,776	955,792	7,025,196	891,888	(165,590)	726,298		
31108	94,790,660	64,996,851	1,395,078	14,655,114	51,064	-	16,561,256	5,715,051	20,892,959	11,490,269	38,098,279	3,909,997	(2,571,803)	1,338,194		
31113	11,101,671	8,561,528	183,763	1,930,404	67,318	1,049,659	3,231,144	752,799	2,752,067	81,382	3,586,248	515,033	178,179	693,212		
31121	35,755,692	23,858,708	512,098	5,379,524	187,599	-	6,079,221	2,097,851	7,669,279	7,205,819	16,972,949	1,435,262	(1,734,224)	(298,962)		
31123	98,959,592	68,883,020	1,478,490	15,531,345	541,622	114,795	17,666,252	6,056,755	22,142,151	7,330,006	35,528,912	4,143,777	(1,707,149)	2,436,628		
31124	40,552,312	29,110,900	624,830	6,563,758	228,897	728,357	8,145,842	2,559,667	9,357,574	1,411,102	13,328,343	1,751,216	(135,317)	1,615,899		
31126	52,063,783	37,504,338	804,985	8,456,262	294,894	319,665	9,875,806	3,297,686	12,055,608	1,015,338	16,368,632	2,256,138	(99,890)	2,156,248		
31138	23,749,463	17,363,252	372,681	3,914,966	136,526	12,178	4,436,351	1,526,718	5,581,343	1,509,335	8,617,396	1,044,516	(458,682)	585,834		
31140	96,026,932	66,138,499	1,419,583	14,912,527	520,041	-	16,852,151	5,815,434	21,259,937	11,534,855	38,610,226	3,978,675	(2,790,236)	1,188,439		
31142	46,269,733	35,344,105	758,618	7,969,185	277,907	1,979,776	10,985,486	3,107,741	11,361,211	177,228	14,646,180	2,126,185	381,667	2,507,852		
31143	29,441,896	20,610,828	442,386	4,647,210	112,142	5,363,799	1,812,271	6,625,262	2,582,768	11,020,301	1,239,880	(507,389)	732,491			
31146	39,451,599	27,282,741	585,591	6,151,555	214,522	57,330	7,008,998	2,398,920	8,769,920	3,420,774	14,589,614	1,641,240	(754,461)	886,779		
31200	7,828,475	5,768,330	123,810	1,300,610	45,356	214,210	1,683,986	507,198	1,854,205	153,532	2,514,935	347,004	30,227	377,231		
31300	71,898,696	50,110,239	1,075,555	11,298,567	394,012	-	12,768,134	4,406,099	16,107							

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)

Schedule of OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						OPEB Expense		
	Net OPEB Liability 6/30/2021	Net OPEB Liability 6/30/2022	Net Differences between Projected and Actual Experience			Deferred Amounts from Changes			Net Differences between Projected and Actual Assumption	Deferred Amounts from Changes			Proportionate Share of Collective Plan OPEB Expense	Deferred Amounts from Changes	
			Assumption	Changes	Share of Total Plan Contributions ⁴	in Proportionate Share and Differences Between Employer Contributions & Proportionate Outflows of Resources	Total Deferred Outflows of Resources	Assumption	Changes	Share of Total Plan Contributions ⁴	Total Deferred Inflows of Resources	Differences Between Employer Contributions & Proportionate Inflows of Resources		Total Employer OPEB Expense	
51300	28,715,583	20,873,841	448,032	4,706,513	164,130	870,201	6,188,876	1,835,398	6,709,806	505,328	9,050,532	1,255,702	60,426	1,316,128	
51400	48,712,917	34,650,445	743,730	7,812,782	272,453	519,233	9,348,198	3,046,749	11,138,237	2,016,428	16,201,414	2,084,457	(190,464)	1,893,993	
51500	63,208,141	43,544,048	934,620	9,818,060	342,383	993,144	12,088,207	3,828,746	13,997,047	6,920,425	24,746,218	2,619,467	(1,452,668)	1,166,799	
51600	7,539,449	5,318,668	114,159	1,199,223	41,820	145,134	1,500,336	467,661	1,709,663	287,061	2,464,385	319,954	(24,679)	295,275	
51700	422,009,041	292,671,869	6,281,846	65,989,962	2,301,253	-	74,573,061	25,734,089	94,078,116	45,571,831	165,384,036	17,606,180	(10,764,849)	6,841,331	
51800	95,022,838	68,790,532	1,476,505	15,510,492	540,894	963,922	18,491,813	6,048,622	22,112,421	1,438,527	29,599,570	4,138,213	(26,477)	4,111,736	
51902	6,489,336	4,506,356	96,723	1,016,067	35,434	292,719	1,440,943	396,235	1,448,549	362,269	2,207,053	271,088	20,299	291,387	
52000	6,757,122	5,076,039	108,951	1,144,516	39,912	180,789	1,474,168	446,327	1,631,671	188,246	2,266,244	305,358	(3,675)	301,683	
52200	37,353,247	28,196,060	605,194	6,357,485	221,703	1,854,113	9,038,495	2,479,227	9,063,503	350,787	11,893,517	6,696,183	292,299	1,988,482	
52600	8,501,480	5,557,494	119,285	1,253,072	43,698	1,120,554	2,536,609	488,660	1,786,433	922,067	3,197,160	334,321	37,003	371,324	
53000	7,806,819	5,191,041	111,419	1,170,446	40,817	68,170	1,390,852	456,438	1,668,638	1,537,411	3,662,487	312,276	(302,432)	9,844	
53300	707,780	430,951	9,250	97,168	3,388	65,306	175,112	37,893	138,527	90,620	267,040	25,925	3,847	29,772	
53900	2,630,801	2,026,369	43,494	456,894	15,933	169,025	685,346	178,175	651,368	29,880	859,423	121,900	23,618	145,518	
54100	6,105,357	4,599,909	98,731	1,037,161	36,169	146,526	1,318,587	404,461	1,478,621	158,347	2,041,429	276,715	(26,857)	249,858	
54200	146,604,981	110,644,544	2,374,851	24,947,493	869,988	3,449,452	31,641,784	9,728,767	35,566,213	4,341,833	49,636,813	6,656,013	(677,967)	5,978,046	
54300	95,220,450	70,500,191	1,513,201	15,895,976	554,337	1,235,061	19,198,575	6,198,950	22,661,984	2,584,545	31,445,479	4,241,060	(283,303)	3,957,757	
54400	100,576	61,912	1,329	13,960	487	5,576	21,352	5,444	19,901	14,154	39,499	3,724	(1,612)	2,112	
60100	17,686,793	12,277,173	263,515	2,768,186	96,534	1,215,794	4,344,029	1,079,509	3,946,444	3,730,065	8,756,018	738,554	(390,424)	348,130	
60400	112,543,879	75,526,183	1,621,078	17,029,207	593,855	-	19,244,140	6,640,876	24,277,567	20,549,076	51,467,519	4,543,408	(5,005,731)	(462,323)	
60500	5,384,875	3,978,809	85,400	897,119	31,285	54,420	1,068,224	349,849	1,278,971	320,065	1,948,885	239,352	(72,672)	166,680	
60800	17,228,892	11,863,106	254,627	2,674,825	93,279	614,274	3,637,005	1,043,101	3,813,345	899,489	5,755,935	713,646	(23,591)	690,055	
60900	4,953,210	3,243,469	69,617	731,319	25,503	95,612	922,051	1,042,599	517,607	1,845,398	195,116	(64,505)	130,611		
61000	163,844,284	124,887,239	2,680,553	28,158,853	981,978	8,303,226	40,124,610	10,981,101	10,446,467	1,591,595	52,717,163	7,512,807	1,196,332	8,709,139	
61200	4,078,845	3,089,221	66,306	696,540	24,290	140,287	927,423	271,629	993,017	119,091	1,383,737	185,837	5,716	191,553	
62200	5,809,043	4,251,710	91,258	958,651	33,431	2,274,813	3,358,153	373,845	1,366,694	-	1,740,539	255,769	597,719	853,488	
62500	2,014,426	1,572,904	33,760	354,649	12,367	174,447	575,223	138,303	505,603	34,782	678,688	94,621	20,194	114,815	
62700	6,367,104	4,323,510	92,799	974,840	33,995	39,297	1,140,931	380,158	1,389,774	568,967	2,338,899	260,088	(99,237)	160,851	
63000	16,384,720	12,351,711	265,114	2,784,992	97,121	395,619	3,542,846	1,086,063	3,970,404	581,034	5,637,501	743,038	(125,285)	617,753	
63500	12,267,352	8,500,681	182,457	1,916,684	66,840	217,278	2,383,259	747,449	2,732,507	875,284	4,355,240	511,373	(107,342)	404,031	
63700	3,978,269	2,886,599	61,957	650,854	22,697	120,424	855,932	253,813	927,885	437,926	1,619,624	173,648	(44,851)	128,797	
63800	497,258	365,388	7,843	82,386	2,873	12,858	105,960	32,128	117,453	21,426	171,007	21,981	(618)	21,363	
64100	2,225,373	1,559,670	33,476	351,665	12,264	257,877	655,282	137,139	501,349	97,346	735,834	93,825	63,160	155,385	
66600	2,130,420	1,751,035	37,584	394,813	13,768	309,798	755,963	153,965	562,863	40,504	757,332	105,337	45,755	151,092	
67000	629,693	561,165	12,045	126,528	4,413	170,918	313,904	49,342	180,384	332	230,058	33,758	34,361	68,119	
67100	18,044,952	12,715,578	272,924	2,867,035	99,982	273,977	3,513,918	1,118,057	4,087,368	671,103	5,876,528	764,927	(70,999)	693,928	
67200	498,299	315,341	6,768	71,101	2,479	165,708	246,056	27,727	101,365	174,881	303,973	18,970	(13,507)	5,463	
67300	12,661,952	10,596,569	227,442	2,389,253	83,319	1,807,439	4,507,453	931,736	3,406,221	284,720	4,622,677	637,455	220,096	857,551	
67400	11,710,332	8,421,884	180,766	1,898,918	66,221	132,600	2,278,505	740,520	2,707,178	425,462	3,873,160	506,633	(29,330)	477,303	
67500	14,493,559	10,534,656	226,114	2,375,293	82,833	155,555	2,839,795	926,293	3,386,320	52,194	4,364,807	633,730	43,151	676,881	
67600	1,829,525	1,202,648	25,813	271,166	9,456	28,252	334,687	105,747	386,586	233,557	725,890	72,347	(48,622)	23,725	
67800	35,350,473	25,309,461	543,237	5,706,631	199,006	-	6,448,874	2,225,413	8,135,618	1,190,545	11,551,576	1,522,534	(256,992)	1,265,542	
67900	1,157,561	883,047	18,954	199,104	6,944	82,604	307,606	77,645	283,852	15,773	377,270	53,121	16,030	69,151	
68000	1,687,511	1,273,535	27,335	287,149	10,014	141,625	466,123	111,980	409,372	9,920	531,272	76,612	34,108	110,720	
68100	10,908,432	7,283,734	156,336	1,642,294	57,271	46,262	1,902,163	640,445	2,341,325	1,093,726	4,075,496	438,166	(199,817)	238,349	
68200	72,990,663	46,537,586	998,873	10,493,026	365,921	11,857,820	4,091,963	14,959,307	16,300,786	35,352,056	2,799,549	(3,706,248)	(906,699)		
68300	18,494,941	13,511,309	290,004	3,046,452	106,238	92,633	3,535,327	1,188,024	4,343,152	660,824	6,192,000	812,796	(149,073)	663,723	
68400	606,579	479,781	10,298	108,178	3,773	48,566	170,815	42,186	154,224	52,566	248,976	28,862	(2,209)	26,653	
68500	16,303,510	11,083,347	237,891	2,499,009	87,147	7,066,915	9,890,962	974,538	3,562,694	800,738	5,337,970	666,738	1,554,349	2,221,087	
68600	2,776,146	2,826,969	60,677	637,409	22,229	2,096,657	2,816,972	248,570	908,717	-	1,157,287	170,061	(17,252)	69,627	
68700	1,466,368	4,468,935	95,920	1,007,630	35,138	4,090,101	5,228,789	392,945	1,436,520	-	1,829,465	268,836	718,617	987,453	
70709	3,678,415	3,039,326	65,235	685,290	23,898	888,887	1,663,310	267,242	976,978	40,235	1,284,455	182,836	245,071	427,907	
71036	1,045,740	759,071	16,293	171,151	5,968	31,860	225,272	66,744	244,000	15,159	325,903	45,663	1,826	47,489	
72110	4,064,477	3,171,060	68,063	714,992	24,934	741,689	1,549,678	278,825	1,019,324	24,291					

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)

Schedule of OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						OPEB Expense			
	Net OPEB Liability 6/30/2021	Net OPEB Liability 6/30/2022	Net Differences between Projected and Actual Experience			Deferred Amounts from Changes			Net Differences between Projected and Actual Experience	Assumption	Deferred Amounts from Changes			Proportionate Share of Collective Plan OPEB Expense	Deferred Amounts from Changes	
			Assumption	Changes	in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions ⁴	Total Deferred Outflows of Resources	Assumption	Changes			in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions ⁴	Total Deferred Inflows of Resources	Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions ⁴		Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions ⁴	Total Employer OPEB Expense
80202	7,360,162	8,837,015	189,676	1,992,519	69,485	4,831,309	7,082,989	777,022	2,840,620	136,403	3,754,045	531,606	892,669	1,424,275		
80302	19,838,453	13,232,476	284,019	2,983,582	104,046	93,158	3,464,805	1,163,507	4,253,523	1,781,756	7,198,786	796,022	(366,152)	429,870		
80401	132,095,389	94,429,177	2,026,808	21,291,345	742,488	8,563,077	32,623,718	8,302,981	30,353,854	2,008,879	40,665,714	5,680,550	1,639,954	7,320,504		
80402	46,285,350	32,694,354	701,745	7,371,734	257,073	484,176	8,814,728	2,874,753	10,509,460	1,284,698	14,668,911	1,966,785	(95,666)	1,871,119		
80403	35,776,932	26,636,238	571,714	6,005,785	209,438	942,508	7,729,445	2,342,074	8,562,104	384,866	11,289,044	1,602,349	92,667	1,695,016		
80404	43,137,926	30,744,500	659,893	6,932,092	241,742	532,351	8,366,078	2,703,306	9,882,688	1,474,544	14,060,538	1,849,488	(272,902)	1,576,586		
80405	173,571,625	129,184,280	2,772,784	29,127,725	1,015,765	3,290,758	36,207,032	11,358,931	41,525,732	1,972,496	54,857,159	7,771,303	150,031	7,921,334		
80406	1,543,414	1,062,699	22,810	239,611	8,356	51,027	321,804	93,441	341,600	115,890	550,931	63,929	(9,167)	54,762		
80407	6,870,400	4,886,804	104,889	1,101,848	38,424	181,488	1,426,649	429,688	1,570,842	185,487	2,186,017	293,974	22,882	316,856		
80409	2,445,266	1,663,111	35,697	374,989	13,077	34,417	458,180	146,234	534,600	324,317	1,005,151	100,047	(60,658)	39,389		
80502	8,168,934	9,335,963	200,385	2,105,019	73,408	3,258,972	5,637,784	820,894	3,001,005	1,218,813	5,040,712	561,621	264,713	826,334		
80503	21,004,434	14,862,729	319,010	3,351,162	116,864	-	3,787,036	1,306,852	4,777,561	1,098,693	7,183,106	894,093	(278,180)	615,913		
80601	30,067,008	21,708,514	465,947	4,894,710	170,692	137,942	5,669,291	1,908,789	6,978,109	1,170,805	10,057,703	1,305,913	(301,722)	1,004,191		
80602	8,118,334	5,947,526	127,656	1,341,014	46,765	15,975	1,531,410	522,955	1,911,807	977,511	3,412,723	357,784	(286,734)	71,050		
80603	11,909,194	8,920,984	191,478	2,011,452	70,145	213,340	2,486,415	784,405	2,867,612	969,808	4,621,825	536,657	(240,398)	296,259		
80606	2,196,429	1,581,119	33,937	356,502	12,432	-	402,871	139,025	508,244	102,496	749,765	95,115	(25,614)	69,501		
80701	319,051,738	240,997,549	5,172,720	54,338,735	1,894,943	11,651,332	73,057,730	21,190,463	77,467,627	301,287	98,959,377	14,497,623	2,074,955	16,572,578		
80702	2,970,010	2,283,602	49,015	514,893	17,955	225,567	807,430	200,793	734,054	42,882	977,729	137,374	35,614	172,988		
80704	8,950,428	6,826,922	146,532	1,539,295	53,680	566,325	2,305,832	600,278	2,194,485	10	2,794,773	410,685	122,459	533,144		
80801	488,487,463	349,955,708	7,511,374	78,905,991	2,751,671	17,168,316	106,337,352	30,770,949	112,491,760	6,695,874	149,958,583	21,052,188	3,070,380	24,122,568		
80902	28,852,808	19,944,397	428,082	4,496,947	156,821	459,613	5,541,463	1,753,673	6,411,041	1,373,166	9,537,880	1,199,790	(151,623)	1,048,167		
81001	737,614,543	558,988,920	11,998,018	126,037,592	4,395,280	48,184,098	190,614,988	49,150,848	179,684,588	51,211	228,836,647	33,626,941	11,839,560	45,466,501		
81002	14,716,783	11,265,737	241,805	2,540,133	88,582	1,881,143	4,751,663	990,575	3,621,323	820,918	5,432,816	677,710	371,387	1,049,097		
81003	7,667,720	6,152,125	132,048	1,387,146	48,374	1,007,359	2,574,927	540,945	1,977,574	73,803	2,592,322	370,092	177,393	547,485		
81004	6,004,572	4,513,201	96,870	1,017,611	35,487	733,633	1,883,601	396,837	1,450,749	7	1,847,593	271,499	187,524	459,023		
81005	-	14,538,869	312,059	3,278,140	114,318	14,068,303	17,727,820	1,278,376	4,673,457	-	5,951,833	874,611	2,378,412	3,253,023		
81102	116,568,375	83,410,937	1,790,314	18,807,016	655,853	-	21,253,183	7,334,167	26,812,087	7,363,534	41,509,788	5,017,729	(1,601,166)	3,416,563		
81201	69,176,898	47,858,582	1,027,226	10,790,877	376,308	-	12,194,411	4,208,115	15,383,936	4,709,828	24,301,789	2,879,015	(995,901)	1,883,114		
81203	-	2,671,960	57,350	602,458	21,009	2,585,478	3,266,295	234,940	858,890	-	1,093,830	160,736	437,106	597,842		
81301	95,613,175	71,414,574	1,532,827	16,102,146	561,526	1,736,766	19,933,265	6,279,350	22,955,908	1,264,846	30,500,104	4,296,067	(146,362)	4,149,705		
81401	20,131,643	-	-	-	-	4,821,829	4,821,829	-	-	15,031,835	15,031,835	-	(1,665,690)	(1,665,690)		
81402	34,845,303	25,904,396	556,006	5,840,774	203,684	960,388	7,560,852	2,277,725	8,326,857	1,815,981	12,420,563	1,558,324	(93,309)	1,465,015		
81403	16,794,520	-	-	-	-	820,937	820,937	-	-	11,945,145	-	-	(1,833,090)	(1,833,090)		
81408	-	21,733,310	466,479	4,900,301	170,887	21,029,884	26,567,551	1,910,969	6,986,079	-	8,897,048	1,307,405	3,555,349	4,862,754		
81501	71,943,466	50,736,662	1,089,001	11,439,810	398,938	-	12,927,749	4,461,180	16,309,082	4,395,478	25,165,740	3,052,151	(1,020,720)	2,031,431		
81601	144,262,373	108,022,935	2,318,581	24,356,387	849,375	4,371,393	31,895,736	9,498,254	34,723,509	1,633,987	45,855,750	6,498,306	327,948	6,826,254		
81701	69,885,511	49,340,672	1,059,038	11,125,050	387,961	411,537	12,983,586	4,338,433	15,860,347	3,022,367	23,211,247	2,968,173	(574,200)	2,393,973		
81802	306,439,137	227,868,513	4,890,921	51,378,476	1,791,710	4,448,684	62,509,791	20,036,051	73,247,355	9,962,369	103,245,775	13,707,823	(1,282,230)	12,425,593		
81805	5,448,177	3,643,236	78,198	821,456	28,646	189,884	1,118,184	320,343	1,171,103	373,921	1,865,367	219,165	(8,071)	211,094		
81806	38,322,774	28,086,231	602,837	6,332,721	220,840	308,285	7,464,683	2,469,570	9,028,198	1,052,267	12,550,035	1,689,576	(165,321)	1,524,255		
81901	51,159,432	36,973,293	793,587	8,336,524	290,718	167,170	9,587,999	3,250,992	11,884,906	1,176,187	16,312,085	2,224,192	(202,567)	2,021,625		
81902	7,160,675	5,509,729	118,260	1,242,302	43,322	829,220	2,233,104	484,460	1,771,079	9	2,255,548	331,447	196,221	527,668		
82001	57,181,913	38,609,935	828,715	8,705,545	303,586	424,651	10,262,497	3,394,899	12,410,998	5,185,647	20,991,544	2,322,647	(1,025,700)	1,295,947		
82101	229,469,789	159,032,042	3,413,430	35,857,626	1,250,455	8,284,391	48,805,902	13,983,389	51,210,167	16,088,587	81,192,143	9,566,846	(1,755,862)	7,810,984		
82106	16,174,198	11,310,004	242,755	2,550,114	88,930	331,295	3,213,094	994,467	3,635,552	575,885	5,205,904	680,373	(38,599)	641,774		
82107	46,158,954	32,330,182	693,928	7,289,623	254,209	913,184	9,150,944	2,842,732	10,392,398	3,854,435	17,089,565	1,944,878	(865,959)	1,087,919		
82108	7,319,934	6,375,435	136,841	1,437,496	50,129	1,158,517	2,782,983	560,580	1,044,870	3,654,806	383,525	(55,429)	328,096			
82109	17,066,054	12,465,039	267,547	2,810,545	98,012	-	3,176,104	1,096,028	4,006,833	446,998	5,549,859	749,856	(141,161)	608,695		
82110	254,668	110,894	2,380	25,004	872	139,357	167,613	9,751	35,647	72,726	118,124	6,671	15,977	22,648		
82201	137,369,900	97,444,793	2,091,641	21,972,416	766,239	-	24,830,296	8,568,578	31,324,817	6,929,285	46,822,680	5,862,260	(1,760,920)	4,101,340		
82301	1,065,211,698	796,006,899	17,085,321	179,479,037	6,258,932	31,327,164	234									

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)

Schedule of OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources							OPEB Expense		
	Net OPEB Liability 6/30/2021	Net OPEB Liability 6/30/2022	Net Differences between Projected and Actual Experience			Deferred Amounts from Changes			Net Differences between Projected and Actual Experience	Assumption	Deferred Amounts from Changes			Total Deferred Inflows of Resources	Proportionate Share of Collective Plan OPEB Expense	Deferred Amounts from Changes	
			Assumption	Investment Experience ³	Share of Total Plan Contributions ⁴	in Proportionate Share and Differences Between Employer Contributions & Proportionate Outflows of Resources	Total Deferred Outflows of Resources	Assumption	Investment Experience ³	Share of Total Plan Contributions ⁴	in Proportionate Share and Differences Between Employer Contributions & Proportionate Inflows of Resources	Total OPEB Expense	in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions ⁴		Total Employer OPEB Expense		
82702	9,101,188	7,145,002	153,359	1,611,014	56,180	1,416,977	3,237,530	628,247	2,296,730	395,207	3,320,184	429,820	109,716	539,536			
82801	144,822,517	103,131,872	2,213,600	23,253,579	810,916	2,273,624	28,551,719	9,068,192	33,151,297	3,028,759	45,248,248	6,204,075	(105,601)	6,098,474			
82901	184,760,545	145,423,681	3,121,343	32,789,291	1,143,453	14,009,572	51,063,659	12,786,832	46,745,818	370,374	59,903,024	8,748,212		2,917,605	11,665,817		
82906	-	1,058,288	22,715	238,617	8,321	1,024,035	1,293,688	93,053	340,182	-	433,235	63,663		173,126	236,789		
83001	79,366,305	56,944,615	1,222,247	12,839,543	447,751	88,927	14,598,468	5,007,033	18,304,602	1,331,879	24,643,514	3,425,601	(247,031)	3,178,570			
83005	42,600,064	30,040,040	644,773	6,773,255	236,202	204,405	7,858,635	2,641,364	9,656,242	1,168,543	13,466,149	1,807,110	(189,206)	1,617,904			
83101	22,113,177	16,869,476	362,083	3,803,632	132,643	691,115	4,989,473	1,483,301	5,422,620	3,422,504	10,328,425	1,014,812	(787,393)	227,419			
83202	130,518,449	91,945,388	1,973,496	20,731,315	722,958	1,425,273	24,853,042	8,084,586	29,555,450	3,860,880	41,500,916	5,531,133	(420,891)	5,110,242			
83203	34,534,829	24,839,415	533,148	5,600,648	195,310	41,735	6,370,841	2,184,083	7,984,523	719,971	10,888,577	1,494,258	(128,040)	1,366,218			
83204	46,391,757	34,363,245	737,565	7,748,026	270,196	960,313	9,716,100	3,021,496	11,045,918	343,259	14,410,673	2,067,180	196,064	2,263,244			
83205	291,572,427	211,286,237	4,535,002	47,639,600	1,661,325	32,706	53,868,633	18,578,003	67,917,054	2,876,548	89,371,605	12,710,287	(597,442)	12,112,845			
83206	417,377,549	315,774,701	6,777,720	71,199,055	2,482,908	14,174,459	94,634,142	27,765,477	101,504,422	1,340,065	130,609,964	18,995,971		2,736,015	21,731,986		
83207	1,594,639	939,635	20,168	211,864	7,388	131,815	371,235	82,620	302,042	295,791	680,453	56,525	(36,877)	19,648			
83301	55,828,406	39,797,371	854,202	8,973,281	312,923	580,668	10,721,074	3,499,308	12,792,694	4,023,821	20,315,823	2,394,079	(718,036)	1,676,043			
83402	45,522,181	35,496,375	761,887	8,003,518	279,105	2,166,722	11,211,232	3,121,130	11,410,157	4,901,079	19,432,366	2,135,346	(855,140)	1,280,206			
83501	12,725,879	9,662,105	207,385	2,178,556	75,972	1,334,701	3,796,614	849,571	3,105,842	1,938,080	5,893,493	581,241	(150,048)	431,193			
83601	86,399,126	64,279,765	1,379,687	14,493,430	505,426	1,176,926	17,555,469	5,651,999	20,662,454	1,206,057	27,520,510	3,866,860	(214,407)	3,652,453			
83701	167,190,570	118,213,500	2,537,309	26,654,097	929,502	1,225,505	31,346,413	10,394,291	37,999,222	4,773,231	53,166,744	7,111,337	(575,196)	6,536,141			
83810	3,189,070	2,947,446	63,263	664,573	23,175	948,572	1,699,583	259,163	947,444	479,884	1,686,491	177,309	89,231	266,540			
83811	5,184,556	3,589,995	77,055	809,451	28,228	366,765	1,281,499	315,661	1,153,988	366,753	1,836,402	215,962	(28,317)	187,645			
83812	188,239,890	144,781,589	3,107,561	32,644,516	1,138,405	22,028,749	58,919,231	12,730,374	46,539,420	4,368,961	63,638,755	8,709,586	(3,913,903)	12,623,489			
83901	199,588,732	148,236,806	3,181,723	33,423,579	1,165,573	2,805,401	40,576,276	13,034,184	47,650,085	893,533	61,577,802	8,917,440	248,352	9,165,792			
84002	433,983,412	328,150,751	7,043,357	73,989,536	2,580,220	10,736,017	94,349,130	28,853,680	105,482,650	21,079,235	155,415,565	19,740,474	(3,843,296)	15,897,178			
84003	419,495,267	307,310,528	6,596,047	69,290,603	2,416,355	812,347	79,115,352	27,021,239	98,783,650	10,731,524	136,536,413	18,486,794	(2,800,894)	15,685,900			
84004	1,691,467	1,108,183	23,786	249,867	8,714	184,032	466,399	97,440	356,221	367,084	820,745	66,665	(57,283)	9,382			
84005	3,755,461	3,219,738	69,108	725,968	25,317	623,355	1,443,748	283,106	1,034,971	213,966	1,532,043	193,689	89,892	283,581			
84006	19,897,591	14,895,435	319,712	3,358,537	117,122	2,045,870	5,841,241	1,309,728	4,788,074	159,579	6,257,381	896,061	(376,455)	1,272,516			
84009	1,486,567	1,698,706	36,461	383,014	13,357	643,527	1,076,359	149,364	546,042	627,430	1,322,836	102,189	(102,081)	108			
84010	986,602	33,010	709	7,443	260	68,329	76,741	2,902	10,611	717,337	730,850	1,986	(100,252)	(98,266)			
84011	1,258,553	967,017	20,756	218,037	7,603	46,015	292,411	85,028	310,843	205,054	600,925	58,173	(59,307)	(1,134)			
84101	31,495,478	23,473,544	503,831	5,292,679	184,571	939,341	6,920,422	2,063,985	7,545,470	551,879	10,161,334	1,412,091	(46,729)	1,365,362			
84203	139,654,412	100,756,847	2,162,623	22,718,072	792,242	201,119	25,874,056	8,859,361	32,387,856	2,857,874	44,105,091	6,061,202	(502,578)	5,558,624			
84207	166,644,794	128,466,737	2,757,382	28,965,938	1,010,122	7,494,769	40,228,211	11,295,839	41,295,081	301	52,591,221	7,728,138	(1,428,264)	9,156,402			
84208	36,721,471	26,481,229	568,387	5,970,835	208,220	54,294	6,801,736	2,328,445	8,512,277	592,135	11,432,857	1,593,024	(92,637)	1,500,387			
84209	131,886,324	99,157,322	2,128,291	22,357,420	779,665	8,228,237	33,493,613	8,718,717	31,873,695	218	40,592,630	5,964,979	(1,762,727)	7,727,706			
84210	46,003,613	32,397,267	695,368	7,304,749	254,737	151,900	8,406,754	2,848,631	10,413,962	3,328,779	16,591,372	1,948,913	(720,858)	1,228,055			
84211	67,217,853	48,000,965	1,030,282	10,822,980	377,427	2,322,888	14,553,577	4,220,635	15,429,704	4,534,562	24,184,901	2,887,581	(637,334)	2,250,247			
84212	128,583,767	95,047,691	2,040,083	21,430,804	747,352	1,670,806	25,889,045	8,357,365	30,552,672	537,704	39,447,741	5,717,758	174,109	5,891,867			
84213	7,724,775	2,326,043	49,926	524,463	18,289	739,836	1,332,514	204,525	747,696	3,236,291	4,188,512	139,927	(391,640)	(251,713)			
84214	3,874,778	2,850,699	61,187	642,759	22,415	19,253	745,614	250,657	916,345	195,321	1,362,323	171,489	(44,436)	127,053			
84215	13,627,939	10,114,962	217,105	2,280,663	79,533	1,239,402	3,816,703	889,390	3,251,411	212,162	4,352,963	608,483	184,542	793,025			
84301	203,168,654	146,448,959	3,143,349	33,020,465	1,151,515	22,775	37,338,104	12,876,982	47,075,389	17,225,415	77,177,786	8,809,889	(4,838,330)	3,971,559			
84401	46,305,757	33,421,632	717,355	7,535,717	262,791	-	8,515,863	2,938,701	10,743,240	2,608,121	16,290,062	2,010,536	(665,336)	1,345,200			
84501	44,153,057	34,336,624	736,994	7,742,024	269,986	2,012,376	10,761,380	3,019,155	11,037,360	3,504,189	17,560,704	2,065,579	(838,904)	1,226,675			
84601	130,353,321	96,538,451	2,072,081	21,766,932	759,074	5,378,535	29,976,622	8,488,445	31,031,871	224	39,520,540	5,807,437	(1,211,110)	7,018,547			
84603	249,042,121	182,465,731	3,916,405	41,141,319	1,434,712	1,334,596	47,827,032	16,043,870	58,652,826	1,364,994	76,061,690	10,976,540	(244,799)	10,731,741			
84604	242,757,893	183,933,674	3,947,913	41,472,302	1,446,254	30,419,602	77,286,071	16,172,943	59,124,689	331	75,297,963	11,064,847					

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
5016000	\$ 14,216	0.187766%
5020100	97,031	1.281573%
5030100	5,889	0.077786%
5040000	1,845	0.024369%
5040100	39,500	0.521705%
5040200	16,284	0.215070%
5040300	12,400	0.163780%
5040400	13,456	0.177729%
5040500	55,307	0.730480%
5040600	522	0.006890%
5040700	789	0.010420%
5050100	6,298	0.083187%
5050200	3,236	0.042742%
5060000	689	0.009101%
5061900	3,181	0.042019%
5062900	4,315	0.056989%
5064500	10,884	0.143748%
5070000	898	0.011866%
5070100	90,894	1.200512%
5080100	137,391	1.814633%
5090100	8,755	0.115637%
5100100	197,656	2.610608%
5110100	39,600	0.523023%
5120100	21,023	0.277673%
5130100	31,411	0.414872%
5140200	11,814	0.156039%
5140300	(6)	-0.000085%
5140800	9,493	0.125376%
5150100	26,330	0.347761%
5160100	50,551	0.667665%
5170000	728	0.009612%
5170200	6,182	0.081656%
5170400	17,108	0.225957%
5180000	1,488	0.019648%
5180100	12,149	0.160462%
5180200	89,902	1.187413%
5190100	16,010	0.211455%
5200100	17,791	0.234973%
5210100	74,057	0.978127%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
5210200	5,207	0.068770%
5210300	15,491	0.204608%
5210400	2,547	0.033641%
5210500	5,770	0.076212%
5220100	41,528	0.548498%
5230100	327,113	4.320448%
5245000	43,029	0.568317%
5245100	4,804	0.063453%
5245200	6,321	0.083485%
5250000	(3)	-0.000043%
5250100	23	0.000298%
5250300	14,030	0.185299%
5260100	202,287	2.671764%
5270100	10,752	0.142005%
5280100	44,723	0.590687%
5290100	59,345	0.783812%
5305500	26,230	0.346442%
5305600	13,714	0.181132%
5310100	8,027	0.106025%
5320100	130,059	1.717794%
5320200	38,386	0.506990%
5320300	11,531	0.152297%
5320400	16,026	0.211667%
5320500	86,277	1.139525%
5330400	3,671	0.048483%
5340100	20,779	0.274440%
5350100	16,557	0.218685%
5360100	29,824	0.393905%
5370100	51,633	0.681954%
5381200	55,967	0.739199%
5390100	66,957	0.884351%
5400100	126,353	1.668843%
5400200	116,484	1.538491%
5400500	828	0.010930%
5400700	345	0.004551%
5410100	11,408	0.150681%
5420000	1,018	0.013439%
5420100	20,086	0.265297%
5420200	39,026	0.515453%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
5420300	14,104	0.186278%
5420400	11,022	0.145577%
5420500	40,079	0.529360%
5420600	55,043	0.726993%
5420700	43,200	0.570571%
5428000	1,063	0.014035%
5430100	64,500	0.851901%
5440100	15,849	0.209328%
5450100	15,755	0.208095%
5460100	24,788	0.327389%
5460200	38,695	0.511072%
5460300	75,979	1.003517%
5460400	67,781	0.895238%
7010200	3,049	0.040275%
7010400	380	0.005018%
7010600	193	0.002552%
7011000	5,480	0.072385%
7020200	8,604	0.113638%
7020900	573	0.007570%
7021100	348	0.004593%
7021200	354	0.004678%
7021300	412	0.005444%
7021400	631	0.008336%
7021500	422	0.005571%
7021600	113	0.001489%
7021700	1,082	0.014290%
7021800	274	0.003615%
7022100	122	0.001616%
7022200	106	0.001403%
7030100	4,495	0.059371%
7030200	3,719	0.049121%
7030300	621	0.008208%
7030500	464	0.006124%
7040100	1,369	0.018075%
7040400	1,626	0.021477%
7040500	1,050	0.013864%
7040600	380	0.005018%
7040700	782	0.010335%
7041000	177	0.002339%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
7041100	348	0.004593%
7041200	309	0.004083%
7041400	232	0.003062%
7041500	232	0.003062%
7041600	155	0.002041%
7041700	4,215	0.055671%
7042000	1,426	0.018840%
7042100	592	0.007825%
7042600	10	0.000128%
7050100	3,017	0.039850%
7050200	634	0.008378%
7050300	895	0.011823%
7050400	818	0.010802%
7050500	19	0.000255%
7050600	1,385	0.018288%
7050700	113	0.001489%
7050800	866	0.011440%
7060100	554	0.007315%
7060200	5,944	0.078509%
7060300	348	0.004593%
7060600	406	0.005359%
7060700	3,558	0.046995%
7060800	596	0.007868%
7070400	6,707	0.088588%
7070500	873	0.011525%
7070600	48	0.000638%
7070700	1,298	0.017139%
7070800	2,045	0.027006%
7071400	1,478	0.019521%
7071600	676	0.008931%
7071700	4,824	0.063709%
7080200	4,489	0.059286%
7080400	322	0.004253%
7080500	480	0.006337%
7080600	3,584	0.047335%
7080800	898	0.011866%
7080900	554	0.007315%
7081000	10,014	0.132266%
7081200	1,594	0.021052%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
7081400	454	0.005997%
7081600	64	0.000851%
7090200	499	0.006592%
7090300	119	0.001574%
7090500	2,383	0.031472%
7100100	85,678	1.131615%
7101200	1,900	0.025092%
7101400	4,434	0.058563%
7101600	3,268	0.043167%
7101900	6,804	0.089864%
7102400	705	0.009314%
7102500	3,597	0.047505%
7102600	840	0.011100%
7102700	158	0.002084%
7102800	52	0.000680%
7103100	467	0.006167%
7103200	602	0.007953%
7103300	551	0.007272%
7103400	296	0.003913%
7104000	2,128	0.028112%
7104400	3,291	0.043465%
7110100	3,214	0.042444%
7110300	9,747	0.128736%
7110500	5,310	0.070131%
7110800	335	0.004423%
7111200	1,900	0.025092%
7111500	451	0.005954%
7120200	10,471	0.138305%
7120600	1,719	0.022711%
7120700	586	0.007740%
7121000	232	0.003062%
7121600	77	0.001021%
7130100	3,632	0.047973%
7130200	1,088	0.014375%
7130300	7,731	0.102112%
7130500	357	0.004721%
7130700	87	0.001148%
7130900	9,995	0.132010%
7131000	148	0.001956%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
7131200	596	0.007868%
7140100	11,888	0.157018%
7140200	2,450	0.032365%
7140300	5,683	0.075064%
7140600	380	0.005018%
7140700	184	0.002424%
7140800	309	0.004083%
7150100	14,390	0.190063%
7150400	3,954	0.052226%
7150500	1,636	0.021605%
7150600	1,095	0.014460%
7150700	264	0.003487%
7160100	11,763	0.155359%
7160200	171	0.002254%
7160400	1,607	0.021222%
7160500	4,582	0.060519%
7160800	39	0.000510%
7160900	1,475	0.019478%
7161000	2,058	0.027176%
7161100	325	0.004295%
7170100	7,422	0.098030%
7170200	3,149	0.041593%
7170500	448	0.005912%
7171000	132	0.001744%
7171400	39	0.000510%
7180300	29,676	0.391948%
7180800	2,267	0.029941%
7181000	889	0.011738%
7181200	155	0.002041%
7181500	193	0.002552%
7190100	5,455	0.072044%
7190200	116	0.001531%
7190400	744	0.009824%
7190700	258	0.003402%
7191000	663	0.008761%
7200100	3,036	0.040105%
7200200	9,795	0.129374%
7200300	71	0.000936%
7200600	39	0.000510%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
7200700	409	0.005401%
7201000	184	0.002424%
7210100	17,336	0.228977%
7210200	26,336	0.347846%
7210300	158	0.002084%
7210800	348	0.004593%
7210900	90	0.001191%
7211100	119	0.001574%
7211200	1,633	0.021562%
7211300	116	0.001531%
7211500	6,147	0.081188%
7211700	489	0.006464%
7211800	77	0.001021%
7211900	45	0.000595%
7212200	641	0.008463%
7212300	386	0.005103%
7212600	39	0.000510%
7212800	116	0.001531%
7220100	837	0.011058%
7220300	232	0.003062%
7220400	2,888	0.038149%
7220500	2,138	0.028239%
7220600	158	0.002084%
7220800	5,638	0.074468%
7220900	2,054	0.027134%
7230100	731	0.009654%
7230200	924	0.012206%
7230600	6,688	0.088333%
7230700	116	0.001531%
7231000	541	0.007145%
7231400	6,157	0.081316%
7231800	155	0.002041%
7231900	2,750	0.036320%
7232100	9,238	0.122016%
7232700	3,700	0.048866%
7232800	364	0.004806%
7233000	193	0.002552%
7233200	4,334	0.057244%
7233500	847	0.011185%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
7234200	1,629	0.021520%
7234700	638	0.008421%
7234900	438	0.005784%
7235000	39	0.000510%
7235300	90	0.001191%
7240300	13,501	0.178325%
7240400	6,440	0.085058%
7240500	438	0.005784%
7240600	386	0.005103%
7240700	770	0.010164%
7240800	554	0.007315%
7240900	7,274	0.096073%
7241000	828	0.010930%
7241300	799	0.010547%
7241500	219	0.002892%
7241600	8,330	0.110023%
7250100	6,070	0.080167%
7250200	821	0.010845%
7250400	77	0.001021%
7250600	773	0.010207%
7250900	715	0.009441%
7251000	399	0.005274%
7251400	477	0.006294%
7252000	386	0.005103%
7260100	85,816	1.133444%
7260200	2,318	0.030621%
7260400	10,497	0.138645%
7260500	77	0.001021%
7260600	1,333	0.017607%
7261100	2,209	0.029175%
7261200	77	0.001021%
7261300	167	0.002212%
7261400	309	0.004083%
7261500	4,788	0.063241%
7261600	3,249	0.042912%
7262100	425	0.005614%
7262300	4,666	0.061625%
7270100	8,131	0.107386%
7270200	1,784	0.023561%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
7270400	1,311	0.017309%
7270500	4,038	0.053332%
7270600	77	0.001021%
7280100	5,522	0.072937%
7280200	12,635	0.166884%
7280300	869	0.011483%
7280600	306	0.004040%
7280900	1,021	0.013482%
7281000	116	0.001531%
7290100	19,536	0.258024%
7290200	5,204	0.068727%
7290400	77	0.001021%
7290500	3,555	0.046952%
7290700	2,776	0.036660%
7291500	10	0.000128%
7300100	2,238	0.029558%
7300200	12,275	0.162121%
7300300	2,885	0.038106%
7300400	377	0.004976%
7300500	87	0.001148%
7300600	5,168	0.068259%
7301000	1,546	0.020414%
7301100	3,094	0.040870%
7301200	4,360	0.057584%
7301300	116	0.001531%
7310100	3,996	0.052779%
7310200	1,852	0.024454%
7310500	2,260	0.029855%
7320200	7,667	0.101262%
7320300	7,113	0.093947%
7320500	6,527	0.086207%
7320600	2,003	0.026453%
7320700	3,890	0.051375%
7320800	2,447	0.032322%
7320900	805	0.010632%
7321200	193	0.002552%
7321300	6	0.000085%
7321500	309	0.004083%
7321600	1,011	0.013354%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
7321700	1,674	0.022115%
7322200	1,140	0.015055%
7322300	174	0.002297%
7322700	39	0.000510%
7322800	93	0.001233%
7330100	7,734	0.102155%
7330200	261	0.003445%
7330300	1,694	0.022370%
7330400	151	0.001999%
7330800	976	0.012886%
7331000	3,284	0.043380%
7331200	609	0.008038%
7340100	6,768	0.089396%
7340200	4,572	0.060391%
7340500	660	0.008718%
7340600	419	0.005529%
7340700	193	0.002552%
7340800	254	0.003360%
7350100	322	0.004253%
7350200	4,093	0.054055%
7350300	576	0.007613%
7360100	5,748	0.075914%
7360200	7,522	0.099348%
7360400	1,855	0.024497%
7360600	541	0.007145%
7360700	679	0.008974%
7360900	502	0.006635%
7361100	599	0.007910%
7361300	2,293	0.030281%
7361400	670	0.008846%
7370600	97	0.001276%
7370700	2,096	0.027686%
7370800	1,336	0.017650%
7370900	660	0.008718%
7371000	190	0.002509%
7371100	934	0.012333%
7371200	3,700	0.048866%
7380300	16,541	0.218472%
7380600	116	0.001531%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
7380700	187	0.002467%
7380900	77	0.001021%
7381100	171	0.002254%
7381200	760	0.010037%
7381500	5,435	0.071789%
7381700	116	0.001531%
7382300	32,403	0.427971%
7382400	1,546	0.020414%
7382500	68	0.000893%
7390100	5,918	0.078169%
7390400	1,597	0.021094%
7390600	1,304	0.017224%
7390700	1,027	0.013567%
7390900	1,359	0.017947%
7391000	151	0.001999%
7391200	39	0.000510%
7391300	415	0.005486%
7391400	39	0.000510%
7391500	267	0.003530%
7391700	309	0.004083%
7400200	10,555	0.139410%
7400500	70,776	0.934790%
7400800	1,797	0.023731%
7400900	4,865	0.064262%
7401000	6,137	0.081061%
7401100	277	0.003658%
7401300	2,689	0.035512%
7401600	77	0.001021%
7401700	1,864	0.024624%
7402100	522	0.006890%
7410100	831	0.010973%
7410200	4,634	0.061199%
7410300	345	0.004551%
7410600	232	0.003062%
7410900	518	0.006847%
7420000	725	0.009569%
7420100	164	0.002169%
7420200	763	0.010079%
7420300	45,524	0.601277%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
7420400	873	0.011525%
7420500	232	0.003062%
7421100	525	0.006932%
7421400	902	0.011908%
7421500	245	0.003232%
7421600	1,330	0.017565%
7421700	502	0.006635%
7421800	374	0.004933%
7421900	1,034	0.013652%
7422100	293	0.003870%
7422200	689	0.009101%
7422300	151	0.001999%
7422400	251	0.003317%
7422800	1,230	0.016246%
7422900	1,156	0.015268%
7423000	14,171	0.187171%
7424300	1,204	0.015906%
7430100	18,319	0.241948%
7430200	18,064	0.238588%
7430500	708	0.009356%
7430700	638	0.008421%
7430900	39	0.000510%
7431100	4,144	0.054735%
7440100	6,549	0.086504%
7440200	4,389	0.057967%
7440600	293	0.003870%
7440700	2,041	0.026963%
7440800	477	0.006294%
7441500	126	0.001659%
7450100	155	0.002041%
7450200	8,894	0.117465%
7450400	39	0.000510%
7450800	1,034	0.013652%
7450900	367	0.004848%
7452600	850	0.011228%
7460200	39,587	0.522853%
7460300	4,534	0.059881%
7460400	32	0.000425%
7460700	815	0.010760%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
7460800	74	0.000978%
7461200	5,757	0.076042%
7461300	3,951	0.052183%
7461800	232	0.003062%
7462300	116	0.001531%
7462400	77	0.001021%
7462500	109	0.001446%
7500100	2,273	0.030026%
7500700	1,262	0.016671%
7502100	232	0.003062%
7502200	1,671	0.022073%
7502500	100	0.001318%
7502600	316	0.004168%
7700200	612	0.008081%
7700400	589	0.007783%
7700600	2,508	0.033130%
7700700	232	0.003062%
7701000	7,474	0.098710%
7701200	316	0.004168%
7701300	77	0.001021%
7701400	2,995	0.039552%
7701500	52	0.000680%
7701600	502	0.006635%
7701700	116	0.001531%
7701900	351	0.004636%
7702100	196	0.002594%
7702200	399	0.005274%
7702300	316	0.004168%
7702400	1,320	0.017437%
7702500	6,524	0.086164%
7702800	1,520	0.020074%
7702900	1,620	0.021392%
7703200	1,446	0.019096%
7703300	77	0.001021%
7703700	728	0.009612%
7703800	1,774	0.023434%
7703900	2,653	0.035044%
7704300	116	0.001531%
7704400	39	0.000510%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
7704500	193	0.002552%
7704600	2,006	0.026496%
7707000	1,381	0.018245%
7710100	116	0.001531%
7710200	425	0.005614%
7710300	39	0.000510%
7710400	348	0.004593%
7710500	2,360	0.031174%
7710600	383	0.005061%
7710800	299	0.003955%
7711000	773	0.010207%
7711100	77	0.001021%
7711200	155	0.002041%
7711300	39	0.000510%
7711400	97	0.001276%
7711500	1,156	0.015268%
7711600	116	0.001531%
7711800	4,186	0.055288%
7711900	1,269	0.016756%
7712000	1,932	0.025517%
7712100	155	0.002041%
7712300	895	0.011823%
7712500	457	0.006039%
7712700	7,696	0.101645%
7712800	97	0.001276%
7712900	209	0.002764%
7713200	129	0.001701%
7713600	667	0.008804%
7713700	232	0.003062%
7714000	4,795	0.063326%
7714200	39	0.000510%
7714400	254	0.003360%
7714500	155	0.002041%
7714600	425	0.005614%
7720400	14,406	0.190275%
7720700	9,293	0.122739%
7721000	190	0.002509%
7721100	270	0.003572%
7721600	18,927	0.249986%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
7721800	773	0.010207%
7722100	2,599	0.034321%
7722300	6,855	0.090545%
7722600	4,134	0.054607%
7722900	573	0.007570%
7723200	351	0.004636%
7723800	444	0.005869%
7723900	345	0.004551%
7724000	39	0.000510%
7724200	1,491	0.019691%
7724400	77	0.001021%
7724600	444	0.005869%
7728100	77	0.001021%
7730200	74	0.000978%
7730400	747	0.009867%
7731200	979	0.012929%
7731300	3,890	0.051375%
7731600	29	0.000383%
7731900	4,820	0.063666%
7732100	164	0.002169%
7732200	444	0.005869%
7732300	155	0.002041%
7732900	345	0.004551%
7733800	135	0.001786%
7734000	64	0.000851%
7734200	4,186	0.055288%
7734300	348	0.004593%
7738100	109	0.001446%
7740200	248	0.003275%
7740400	969	0.012801%
7741000	1,426	0.018840%
7741300	464	0.006124%
7742100	567	0.007485%
7742300	116	0.001531%
7742600	464	0.006124%
7742900	39	0.000510%
7743800	39	0.000510%
7744000	3,326	0.043933%
7744600	216	0.002849%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
7750200	5,078	0.067068%
7750400	467	0.006167%
7751000	177	0.002339%
7754000	338	0.004466%
7761000	496	0.006549%
7762100	415	0.005486%
7764200	544	0.007187%
7771000	1,075	0.014205%
7772100	196	0.002594%
7774000	2,103	0.027772%
7774200	126	0.001659%
7782100	477	0.006294%
7784000	1,417	0.018713%
7794000	238	0.003147%
A010000	5,654	0.074681%
A050000	7,586	0.100199%
A150000	1,214	0.016033%
A170000	1,088	0.014375%
A200000	705	0.009314%
A850000	196	0.002594%
B040000	20,389	0.269294%
C050000	1,230	0.016246%
CS00100	612	0.008081%
CS00200	753	0.009952%
CS00300	934	0.012333%
CS00400	6,118	0.080805%
CS00500	889	0.011738%
CS00600	618	0.008166%
CS00700	2,215	0.029260%
CS00800	5,072	0.066983%
CS00900	367	0.004848%
CS01000	1,713	0.022625%
CS01100	190	0.002509%
CS01200	799	0.010547%
CS01300	1,542	0.020371%
CS01400	1,816	0.023986%
CS01500	341	0.004508%
CS01600	1,575	0.020797%
CS01700	908	0.011993%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
CS01800	1,230	0.016246%
CS01900	528	0.006975%
CS02000	1,900	0.025092%
CS02100	1,359	0.017947%
CS02300	621	0.008208%
CS02400	1,108	0.014630%
CS02500	2,428	0.032067%
CS02600	2,908	0.038404%
CS02700	1,581	0.020882%
CS02800	1,043	0.013779%
CS03000	3,574	0.047207%
CS03100	831	0.010973%
CS03200	1,443	0.019053%
CS03300	7,960	0.105132%
CS03400	5,268	0.069578%
CS03500	1,716	0.022668%
CS03600	364	0.004806%
CS03700	4,473	0.059073%
CS03800	718	0.009484%
CS03900	2,186	0.028877%
CS04000	5,580	0.073703%
CS04100	882	0.011653%
CS04200	914	0.012078%
CS04300	7,181	0.094840%
CS04400	808	0.010675%
CS04500	3,655	0.048271%
CS04600	1,958	0.025858%
CS04700	151	0.001999%
CS04800	1,014	0.013397%
CS04900	1,104	0.014587%
CS05000	876	0.011568%
CS05100	1,063	0.014035%
CS05200	196	0.002594%
CS05300	1,230	0.016246%
CS05400	1,179	0.015566%
CS05500	5,155	0.068089%
CS05600	309	0.004083%
CS05700	715	0.009441%
CS05800	757	0.009994%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
CS05900	576	0.007613%
CS06000	196	0.002594%
CS06100	2,109	0.027857%
CS06200	1,333	0.017607%
CS06300	560	0.007400%
CS06400	370	0.004891%
CS06500	1,906	0.025177%
CS06600	3,848	0.050822%
CS06700	338	0.004466%
CS06800	39	0.000510%
CS06900	2,325	0.030706%
CS07000	438	0.005784%
CS07100	1,130	0.014928%
CS07200	869	0.011483%
CS07300	364	0.004806%
CS07400	174	0.002297%
D050000	731	0.009654%
D100000	22,109	0.292005%
D200000	193	0.002552%
D250000	193	0.002552%
D300000	1,488	0.019648%
D500000	16,303	0.215325%
E080000	1,111	0.014673%
E120000	947	0.012504%
E160000	2,618	0.034576%
E190000	1,488	0.019648%
E200000	8,717	0.115126%
E210000	1,356	0.017905%
E230000	2,241	0.029600%
E240000	11,995	0.158421%
E260000	686	0.009059%
E280000	866	0.011440%
E500000	2,463	0.032535%
E550000	4,234	0.055926%
F270000	1,848	0.024412%
F500000	9,167	0.121080%
G010000	943	0.012461%
G020000	544	0.007187%
G040000	1,005	0.013269%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
G050000	725	0.009569%
G060000	1,111	0.014673%
G070000	1,079	0.014247%
H030000	1,272	0.016799%
H060000	155	0.002041%
H090000	22,241	0.293749%
H120000	188,518	2.489910%
H150000	50,483	0.666772%
H170000	50,889	0.672130%
H180000	18,164	0.239907%
H210000	17,192	0.227063%
H240000	17,617	0.232677%
H270000	258,920	3.419767%
H470000	27,109	0.358053%
H510000	172,206	2.274457%
H590000	5,065	0.066898%
H590801	20,251	0.267466%
H590802	2,966	0.039169%
H590803	8,047	0.106280%
H590804	23,802	0.314375%
H590805	12,513	0.165268%
H590806	22,810	0.301276%
H590807	6,195	0.081826%
H590808	9,805	0.129501%
H590809	12,291	0.162334%
H590810	7,680	0.101432%
H590811	14,265	0.188404%
H590812	9,010	0.118996%
H590813	4,279	0.056521%
H590814	4,308	0.056904%
H590816	2,380	0.031429%
H590817	2,325	0.030706%
H630000	45,360	0.599108%
H670000	4,675	0.061752%
H710000	2,061	0.027219%
H730000	31,572	0.416998%
H750000	11,412	0.150723%
H790000	1,426	0.018840%
H870000	1,507	0.019904%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
H910000	650	0.008591%
H950000	1,265	0.016714%
H960000	232	0.003062%
J020000	43,921	0.580097%
J040000	112,011	1.479418%
J120000	126,063	1.665015%
J160000	42,900	0.566615%
J200000	1,407	0.018585%
J510000	246,359	3.253861%
J520000	8,588	0.113425%
J530000	18,116	0.239269%
J540000	31,414	0.414914%
J550000	8,407	0.111044%
J560000	18,747	0.247605%
J570000	11,814	0.156039%
J580000	19,326	0.255260%
K050000	43,473	0.574186%
L040000	140,305	1.853121%
L060000	1,542	0.020371%
L080000	6,050	0.079912%
L120000	1,558	0.020584%
L240000	3,024	0.039935%
L320000	4,550	0.060094%
L360000	1,272	0.016799%
L460000	560	0.007400%
N040000	133,839	1.767723%
N080000	23,776	0.314035%
N120000	34,776	0.459315%
N200000	4,209	0.055586%
P120000	12,381	0.163524%
P160000	4,991	0.065920%
P240000	31,154	0.411469%
P260000	721	0.009527%
P280000	17,034	0.224979%
P320000	3,394	0.044826%
P340000	77	0.001021%
P360000	2,196	0.029005%
P400000	77	0.001021%
P450000	377	0.004976%

The accompanying notes are an integral part of the Schedule of Employer Allocations.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2022

Employer Code	Employer Contributions¹	Proportionate Share¹
R040000	1,224	0.016161%
R060000	3,014	0.039807%
R080000	1,761	0.023263%
R120000	2,518	0.033258%
R200000	3,181	0.042019%
R230000	1,623	0.021435%
R280000	1,552	0.020499%
R360000	13,540	0.178835%
R400000	38,588	0.509669%
R440000	23,026	0.304126%
R520000	535	0.007060%
R600000	19,671	0.259810%
S600000	77	0.001021%
T030000	145	0.001914%
T040000	251	0.003317%
T050000	39	0.000510%
U120000	130,874	1.728554%
U150000	148	0.001956%
U300000	364	0.004806%
X220000	2,209	0.029175%
Y040000	1,314	0.017352%
Y080000	1,455	0.019223%
Y080200	1,507	0.019904%
Y080300	982	0.012971%
Y080500	1,082	0.014290%
Y080600	30,113	0.397732%
Y080800	193	0.002552%
Y180000	59,435	0.785003%
Y200000	3,951	0.052183%
Total for All Employers	\$ 7,571,283	100.00000%

¹ - Columns may not foot due to rounding.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Outstanding Balance of Deferred Outflows of Resources								Outstanding Balance of Deferred Inflows of Resources								OPEB Expense												
	Net OPEB Liability		Net OPEB Liability		Net Differences between Projected and Actual Experience		Assumption Changes		Net Differences between Projected and Actual Investment Experience ³		Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Outflows of Resources		Net Differences between Projected and Actual Experience		Assumption Changes		Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Inflows of Resources		Proportionate Share of Aggregate Plan OPEB Expense		Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Employer OPEB Expense		
	6/30/2021	\$	5,906	\$	21,754	\$	5,765	\$	4,351	\$	7,186	\$	69	\$	17,371	\$	3,870	\$	3,094	\$	607	\$	7,571	\$	18,122	\$	(95)	\$	18,027
5016000	\$	5,906	\$	21,754	\$	5,765	\$	4,351	\$	7,186	\$	69	\$	17,371	\$	3,870	\$	3,094	\$	607	\$	7,571	\$	18,122	\$	(95)	\$	18,027	
5020100	41,324		148,476		39,350		29,698		49,046				15		118,109		26,413		21,115		4,203		51,731		123,691		(680)		123,011
5030100	2,726		9,012		2,388		1,803		2,977				-		7,168		1,603		1,282		729		3,614		7,507		(105)		7,402
5040000	827		2,823		748		565		932				12		2,257		502		402		117		1,021		2,352		(14)		2,338
5040100	15,623		60,442		16,019		12,089		19,966				1,571		49,645		10,752		8,596		838		20,186		50,352		29		50,381
5040200	6,787		24,917		6,604		4,984		8,230				82		19,900		4,433		3,543		461		8,437		20,757		(70)		20,687
5040300	5,076		18,975		5,029		3,795		6,268				159		15,251		3,375		2,698		477		6,550		15,807		(64)		15,743
5040400	5,520		20,591		5,457		4,119		6,802				222		16,600		3,663		2,928		525		7,116		17,153		(65)		17,088
5040500	23,474		84,630		22,429		16,927		27,956				-		67,312		15,055		12,035		2,272		29,362		70,502		(377)		70,125
5040600	216		798		212		160		264				9		645		142		114		25		281		665		(2)		663
5040700	340		1,207		320		241		399				7		967		215		172		48		435		1,006		(7)		999
5050100	2,773		9,638		2,554		1,928		3,184				-		7,666		1,714		1,371		422		3,507		8,029		(66)		7,963
5050200	1,517		4,952		1,312		990		1,636				-		3,938		881		704		405		1,990		4,125		(57)		4,068
5060000	293		1,054		279		211		348				16		854		188		150		22		360		878		(4)		874
5061900	1,259		4,868		1,290		974		1,608				111		3,983		866		692		256		1,814		4,055		(31)		4,024
5062900	1,782		6,602		1,750		1,321		2,181				43		5,295		1,175		939		189		2,303		5,500		(28)		5,472
5064500	4,502		16,654		4,414		3,331		5,501				83		13,329		2,963		2,368		425		5,756		13,874		(61)		13,813
5070000	374		1,375		364		275		454				24		1,117		245		196		25		466		1,145		(3)		1,142
5070100	39,473		139,085		36,861		27,819		45,943				673		111,296		24,742		19,780		4,302		48,824		115,867		(577)		115,290
5080100	58,762		210,234		55,718		42,050		69,445				311		167,524		37,399		29,898		5,910		73,207		175,139		(919)		174,220
5090100	3,699		13,397		3,551		2,680		4,425				-		10,656		2,383		1,905		393		4,681		11,161		(68)		11,093
5100100	86,505		302,451		80,158		60,495		99,907				1,418		241,978		53,804		43,012		9,575		106,391		251,962		(1,255)		250,707
5110100	17,326		60,595		16,059		12,120		20,016				-		48,195		10,779		8,617		2,428		21,824		50,479		(366)		50,113
5120100	9,461		32,170		8,526		6,435		10,626				-		25,587		5,723		4,575		1,874		12,172		26,800		(269)		26,531
5130100	13,028		48,065		12,739		9,614		15,877				174		38,404		8,550		6,835		1,544		16,929		40,041		(232)		39,803
5140100	1,813		-		-		-		-			1		1		-		-		2,241		2,241		-		(254)		(254)	
5140200	5,109		18,078		4,791		3,616		5,972				-		14,379		3,216		2,571		842		6,629		15,060		(121)		14,939
5140300	2,410		(10)		(3)		(2)		(4)			33		24		(2)		(1)		2,888		2,885		(8)		(321)		(329)	
5140800	-		14,525		3,850		2,905		4,798				4,522		16,075		2,584		2,066		-		4,650		12,101		492		12,593
5150100	11,475		40,290		10,678		8,059		13,309				77		32,123		7,167		5,730		1,542		14,439		33,564		(232)		33,332
5160100	21,062		77,352		20,500		15,472		25,551				282		61,805		13,760		11,000		2,117		26,877		64,439		(329)		64,110
5170000	307		1,114		295		223		368				3		890		198		158		28		384		928		(4)		924
5170200	2,700		9,460		2,507		1,892		3,125				-		7,524		1,683		1,345		361		3,389		7,881		(54)		7,827
5170400	7,399		26,178		6,938		5,236		8,647				-		20,821		4,657		3,723		1,011		9,391		21,808		(153)		21,655
5180000	651		2,276		603		455		752				13		1,823		405		324		66		795		1,896		(9)		1,887
5180100	5,246		18,590		4,927		3,718		6,141				194		14,980		3,307		2,644		683		6,634		15,487		(82)		15,405
5180200	37,813		137,567		36,459		27,516		45,442				-		109,417		24,472		19,564		4,660		48,696		114,603		(727)		113,876
5190100	6,794		24,498		6,493		4,900		8,093				-		19,486		4,358		3,484		731		8,573		(119)		20,408		
5200100	7,888		27,223		7,215		5,445		8,993				57		21,710		4,843		3,871		1,254		9,968		22,678		(179)		22,499
5210100	32,546		113,321		30,033		22,666		37,432				87		90,218		20,159		16,116		4,544		40,819		94,404		(661)		93,743
5210200	2,218		7,967		2,112		1,594		2,632				-		6,338		1,417		1,133		274		2,824		6,637		(46)		6,591
5210300	6,729		23,705		6,282		4,741		7,830				36		18,889		4,217		3,371		1,072		8,660		19,748		(162)		19,586
5210400	1,052		3,897		1,033		780		1,287				42		3,142		693		554		195		1,442		3,247		(27)		3,220
5210500	2,407		8,830		2,340		1,766		2,917				17		7,040		1,571		1,256		256		3,083		7,356		(43)		7,313
5220100	18,189		63,546		16,841		12,710		20,991				95		50,637		11,304		9,037		2,960		23,301		52,938		(438)		52,500
5230100	135,199		500,560		132,664		100,127		165,361				4,038		402,190		89,035		71,179		9,280		169,494		416,995		(1,187)		415,808
5245000	17,724		65,842		17,450		13,170		21,750				666		53,036		11,713		9,364		1,500		22,577		54,851		(180)		54,671
5245100	2,089		7,351		1,948		1,470		2,428				24		5,870		1,308		1,045		241		2,594		6,124		(34)		6,090
5245200	2,555		9,672		2,563		1,935		3,194				229		7,921		1,721		1,376		233		3,330		8,058		(12)		8,046
5250000	4,494		(5)		(1)		(1)		(1)				-		(3)		(1)		(1)		5,655		5,653		(4)		(641)		(645)
5250100	1,683		35		9																								

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Outstanding Balance of Deferred Outflows of Resources										Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
	Net OPEB Liability		Net OPEB Liability		Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹	Total Employer OPEB Expense
	6/30/2021	6/30/2022	6/30/2021	6/30/2022			Total Deferred Outflows of Resources	Between Employer Contrib. & Proportionate Share of Plan Contributions ¹				Total Deferred Inflows of Resources					
5340100	9,184	31,795	8,427	6,360	10,503	-	25,290	5,656	4,522	1,932	12,110	26,487	(284)	26,203			
5350100	7,233	25,336	6,715	5,068	8,369	-	20,152	4,507	3,603	1,614	9,724	21,106	(238)	20,868			
5360100	12,425	45,636	12,095	9,128	15,074	104	36,401	8,118	6,490	926	15,534	38,018	(154)	37,864			
5370100	21,959	79,008	20,939	15,803	26,098	-	62,840	14,055	11,236	2,153	27,444	65,819	(352)	65,467			
5381200	25,184	85,640	22,697	17,129	28,289	-	68,115	15,235	12,179	5,876	33,290	71,344	(838)	70,506			
5390100	27,844	102,456	27,154	20,493	33,844	292	81,783	18,226	14,571	2,602	35,399	85,353	(407)	84,946			
5400100	54,339	193,343	51,241	38,672	63,867	-	153,780	34,394	27,496	7,729	69,619	161,068	(1,207)	159,861			
5400200	49,502	178,241	47,239	35,651	58,877	226	141,993	31,708	25,348	5,195	62,251	148,487	(818)	147,669			
5400500	277	1,266	336	253	418	320	1,327	225	180	13,190	13,595	1,055	(1,767)	(712)			
5400700	130	527	140	105	174	17	436	94	75	18	187	439	(2)	437			
5410100	4,603	17,457	4,627	3,492	5,766	283	14,168	3,105	2,483	455	6,043	14,543	(46)	14,497			
5420000	852	1,557	413	311	514	85	1,323	277	221	528	1,026	1,297	(51)	1,246			
5420100	8,623	30,736	8,146	6,148	10,153	-	24,447	5,468	4,371	1,274	11,113	25,605	(196)	25,409			
5420200	16,377	59,718	15,827	11,945	19,727	0	47,499	10,623	8,493	1,327	20,443	49,749	(227)	49,522			
5420300	6,055	21,581	5,720	4,317	7,129	-	17,166	3,839	3,069	1,041	7,949	17,979	(157)	17,822			
5420400	4,540	16,866	4,470	3,373	5,571	225	13,639	3,000	2,399	349	5,748	14,050	(33)	14,017			
5420500	16,352	61,329	16,254	12,267	20,258	1,054	49,833	10,910	8,722	1,009	20,641	51,091	(56)	51,035			
5420600	21,752	84,226	22,322	16,847	27,822	1,865	68,856	14,983	11,978	1,603	28,564	70,165	(72)	70,093			
5420700	18,250	66,103	17,519	13,222	21,836	-	52,577	11,759	9,401	1,657	22,817	55,068	(273)	54,795			
5428000	450	1,626	431	325	537	-	1,293	289	231	66	586	1,355	(12)	1,343			
5430100	28,420	98,897	26,157	19,741	32,602	-	78,500	17,557	14,036	6,108	37,701	82,221	(903)	81,318			
5440100	6,501	24,252	6,427	4,851	8,010	173	19,461	4,314	3,449	944	8,707	20,203	(135)	20,068			
5450100	6,622	24,109	6,390	4,822	7,964	-	19,176	4,289	3,429	1,718	9,436	20,084	(272)	19,812			
5460100	10,338	37,930	10,052	7,587	12,529	74	30,242	6,747	5,394	1,011	13,152	31,598	(161)	31,437			
5460200	16,151	59,210	15,692	11,843	19,558	310	47,403	10,533	8,420	875	19,828	49,326	(120)	49,206			
5460300	31,654	116,262	30,813	23,254	38,404	1,184	93,655	20,682	16,534	2,530	39,746	96,854	(303)	96,551			
5460400	26,924	103,178	27,488	20,745	34,261	3,878	86,372	18,451	14,750	913	34,114	86,404	(287)	86,691			
7010200	1,310	4,666	1,237	933	1,542	22	3,734	830	664	186	1,680	3,887	(27)	3,860			
7010400	162	581	154	116	192	19	481	103	83	10	196	484	1	485			
7010600	81	296	78	59	98	-	235	53	42	-	95	246	(1)	245			
7011000	2,241	8,386	2,223	1,677	2,770	67	6,737	1,492	1,193	293	2,978	6,986	(40)	6,946			
7020200	3,699	13,165	3,489	2,633	4,349	-	10,471	2,342	1,872	419	4,633	10,968	(69)	10,899			
7020900	11	877	232	175	289	270	966	156	125	-	281	731	30	761			
7021100	146	532	141	106	176	-	423	95	76	4	175	443	(2)	441			
7021200	119	542	144	108	179	42	473	96	77	12	185	451	3	454			
7021300	220	631	167	126	208	-	501	112	90	108	310	525	(18)	507			
7021400	359	966	256	193	319	76	844	172	137	138	447	805	(2)	803			
7021500	182	645	171	129	213	19	532	115	92	18	225	538	(2)	536			
7021600	45	173	46	35	57	2	140	31	25	1	57	144	-	144			
7021700	498	1,656	439	331	547	4	1,321	295	235	134	664	1,379	(20)	1,359			
7021800	36	419	111	84	139	115	449	75	60	-	135	349	14	363			
7022100	65	187	50	37	62	27	176	33	27	28	88	156	(1)	155			
7022200	31	163	43	33	54	24	154	29	23	-	52	135	4	139			
7030100	1,852	6,878	1,823	1,376	2,272	115	5,586	1,224	978	270	2,472	5,730	(28)	5,702			
7030200	1,603	5,691	1,508	1,138	1,880	880	5,406	1,012	809	100	1,921	4,741	107	4,848			
7030300	378	951	252	190	314	2	758	169	135	170	474	792	(23)	769			
7030500	224	709	188	142	234	-	564	126	101	103	330	591	(15)	576			
7040100	647	2,094	555	419	692	5	1,671	373	298	162	833	1,745	(22)	1,723			
7040400	687	2,488	659	498	822	-	1,979	443	354	88	885	2,073	(14)	2,059			
7040500	435	1,606	426	321	531	19	1,297	286	228	79	593	1,338	(10)	1,328			
7040600	167	581	154	116	192	-	462	103	83	61	247	484	(10)	474			
7040700	312	1,197	317	239	396	30	982	213	170	64	447	997	(9)	988			
7041000	81	271	72	54	90	-	216	48	39	22	109	226	(5)	221			
7041100	146	532	141	106	176	8	431	95	76	5	176	443	(1)	442			
7041200	130	473	125	95	157	3	380	84	67	7	158	394	(2)	392			
7041400	97	355	94	71	117	-	282	63	50	1	114	296	(2)	294			
7041500	97	355	94	71	117	-	282	63	50	1	114	296	(1)	295			
7041600	46	236	63	47	78	32	220	42	34	3	79	197	6	203			
7041700	2,008	6,450	1,709	1,290	2,131	-	5,130	1,147	917	647	2,711	5,373	(87)	5,286			
7042000	633	2,183	578	437	721	39	1,775	388	310	123	821	1,818	(17)	1,801			
7042100	263	907	240	181	300	112	833	161	129	17	307	755	17	772			
7042600	-	15	4	3	5	5	17	3	2	1	6	12	-	12			
7050100	1,234	4,617	1,224	923	1,525	36	3,708	821	657	204	1,682	3,846	(29)	3,817			
7050200	258	971	257	194	320	10	781	173	138	57	368	809	(10)	799			
7050300	401	1,370	363	274	453	47	1,137	244	195	56	495	1,141	-	-	1,141		

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Outstanding Balance of Deferred Outflows of Resources										Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability		Net OPEB Liability		Net Differences between Projected and Actual Experience		Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Outflows of Resources		Net Differences between Projected and Actual Experience		Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Inflows of Resources		Proportionate Share of Aggregate Plan OPEB Expense	
	6/30/2021	6/30/2022	Assumption Changes	Investment Experience ³	Total	Deferred Outflows of Resources	Assumption Changes	Total	Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Assumption Changes	Total	Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹	Total Employer OPEB Expense		
7050400	361	1,251	332	250	413	19	1,014	223	178	59	460	1,043	(8)	1,035				
7050500	-	30	8	6	10	7	31	5	4	8	17	25	(3)	22				
7050600	570	2,119	562	424	700	88	1,774	377	301	44	722	1,765	6	1,771				
7050700	49	173	46	35	57	4	142	31	25	9	65	144	(1)	143				
7050800	380	1,325	351	265	437	34	1,087	236	188	51	475	1,104	(6)	1,098				
7060100	239	847	225	170	280	-	675	151	121	90	362	706	(16)	690				
7060200	2,343	9,096	2,411	1,819	3,004	214	7,448	1,618	1,294	200	3,112	7,577	(11)	7,566				
7060300	142	532	141	106	176	39	462	95	76	12	183	443	3	446				
7060600	173	621	165	124	205	-	494	110	88	53	251	517	(7)	510				
7060700	1,599	5,445	1,443	1,089	1,799	57	4,388	969	774	274	2,017	4,536	(32)	4,504				
7060800	280	912	242	182	301	16	741	162	130	45	337	759	(7)	752				
7070400	2,651	10,263	2,720	2,053	3,390	192	8,355	1,826	1,460	262	3,548	8,550	(21)	8,529				
7070500	367	1,335	354	267	441	24	1,086	238	190	11	439	1,112	(1)	1,111				
7070600	16	74	20	15	24	5	64	13	11	-	24	62	1	63				
7070700	517	1,986	526	397	656	31	1,610	353	282	52	687	1,654	(7)	1,647				
7070800	874	3,129	829	626	1,034	474	2,963	557	445	38	1,040	2,606	60	2,666				
7071400	615	2,262	599	452	747	19	1,817	402	322	38	762	1,884	(4)	1,880				
7071600	262	1,035	274	207	342	154	977	184	147	1	332	862	20	882				
7071700	2,089	7,381	1,956	1,476	2,438	60	5,930	1,313	1,050	208	2,571	6,149	(24)	6,125				
7080200	1,914	6,869	1,820	1,374	2,269	54	5,517	1,222	977	191	2,390	5,722	(24)	5,698				
7080400	150	493	131	99	163	2	395	88	70	37	195	410	(6)	404				
7080500	195	734	195	147	243	9	594	131	104	9	244	612	(1)	611				
7080600	1,528	5,484	1,453	1,097	1,812	216	4,578	976	780	86	1,842	4,569	12	4,581				
7080800	382	1,375	364	275	454	10	1,103	245	196	33	474	1,145	(5)	1,140				
7080900	274	847	225	170	280	-	675	151	121	172	444	706	(26)	680				
7081000	4,161	15,324	4,061	3,065	5,062	1,756	13,944	2,726	2,179	-	4,905	12,766	250	13,016				
7081200	671	2,439	646	488	805	85	2,024	434	347	24	805	2,032	6	2,038				
7081400	92	695	184	139	229	165	717	124	99	-	223	579	21	600				
7081600	-	99	26	20	32	31	109	18	14	-	32	82	4	86				
7090200	246	764	202	153	252	-	607	136	109	174	419	636	(26)	610				
7090300	65	182	48	36	60	2	146	32	26	19	77	152	(2)	150				
7090500	1,112	3,646	966	729	1,205	-	2,900	649	519	336	1,504	3,038	(49)	2,989				
7100100	37,406	131,103	34,746	26,223	43,307	118	104,394	23,322	18,645	4,470	46,437	109,217	(661)	108,556				
7101200	778	2,907	770	581	961	51	2,363	517	413	33	963	2,422	(1)	2,421				
7101400	1,656	6,785	1,798	1,357	2,241	281	5,677	1,207	965	194	2,366	5,652	5	5,657				
7101600	1,457	5,001	1,325	1,000	1,652	-	3,977	890	711	297	1,898	4,166	(47)	4,119				
7101900	181	10,411	2,759	2,082	3,439	3,172	11,452	1,852	1,481	-	3,333	8,673	347	9,020				
7102400	321	1,079	286	216	356	18	876	192	153	48	393	899	(5)	894				
7102500	1,525	5,504	1,459	1,101	1,818	33	4,411	979	783	164	1,926	4,585	(22)	4,563				
7102600	373	1,286	341	257	424	15	1,037	229	183	126	538	1,071	(17)	1,054				
7102700	74	241	64	48	80	18	210	43	34	18	95	201	(1)	200				
7102800	32	79	21	16	26	-	63	14	11	11	36	66	(2)	64				
7103100	192	714	189	143	236	18	586	127	102	25	254	595	(2)	593				
7103200	230	921	244	184	305	42	775	164	131	104	399	768	(9)	759				
7103300	196	842	223	169	278	45	715	150	120	4	274	702	4	706				
7103400	113	453	120	91	149	10	370	81	64	17	162	378	(3)	375				
7104000	860	3,257	863	651	1,076	37	2,627	579	463	97	1,139	2,713	(11)	2,702				
7104400	1,503	5,036	1,335	1,007	1,663	-	4,005	896	716	394	2,006	4,195	(55)	4,140				
7110100	1,299	4,917	1,303	984	1,624	56	3,967	875	699	57	1,631	4,096	(5)	4,091				
7110300	4,026	14,915	3,953	2,983	4,927	87	11,950	2,653	2,121	406	5,180	12,425	(60)	12,365				
7110500	2,339	8,125	2,153	1,625	2,684	963	7,425	1,445	1,155	153	2,753	6,769	120	6,889				
7110800	155	512	136	102	170	8	416	91	73	31	195	427	(3)	424				
7111200	856	2,907	770	581	961	-	2,312	517	413	174	1,104	2,422	(27)	2,395				
7111500	193	690	183	138	228	20	569	123	98	20	241	575	(3)	572				
7120200	4,444	16,023	4,247	3,205	5,293	94	12,839	2,850	2,279	403	5,532	13,348	(57)	13,291				
7120600	700	2,631	697	526	869	75	2,167	468	374	60	902	2,192	-	2,192				
7120700	255	897	238	179	296	4	717	160	128	39	327	747	(6)	741				
7121000	97	355	94	71	117	6	288	63	50	4	117	296	1	297				
7121600	5	118	31	24	39	32	126	21	17	-	38	99	5	104				
7130100	1,579	5,558	1,473	1,112	1,836	-	4,421	989	790	185	1,964	4,630	(31)	4,599				
7130200	479	1,665	441	333	550	-	1,324	296	237	77	610	1,387	(12)	1,375				
7130300	3,200	11,830	3,135	2,366	3,908	51	9,460	2,105	1,682	417	4,204	9,855	(63)	9,792				
7130500	130	547	145	109	180	26	460	97	78	22	197	456	(1)	455				
7130700	16	133	35	27	44	23	129	24	19	5	48	111	1	112				
7130900	4,265	15,294	4,053	3,059	5,052	-	12,164	2,721	2,175	462	5,358	12,741	(76)	12,665				

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Outstanding Balance of Deferred Outflows of Resources										Outstanding Balance of Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability		Net OPEB Liability		Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹			Total Deferred Outflows of Resources	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹			Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹	Total Employer OPEB Expense	
	6/30/2021	6/30/2022	6/30/2021	6/30/2022			Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes		Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense						
7131000	78	227	60	45	75		16	196	40	32	23	95	189	(1)	188			
7131200	243	912	242	182	301		9	734	162	130	22	314	759	(2)	757			
7140100	4,985	18,191	4,821	3,639	6,009		386	14,855	3,236	2,587	284	6,107	15,155	(4)	15,151			
7140200	1,068	3,750	994	750	1,238		23	3,005	667	533	126	1,326	3,124	(17)	3,107			
7140300	2,211	8,697	2,305	1,739	2,873		211	7,128	1,547	1,237	265	3,049	7,245	(13)	7,232			
7140600	130	581	154	116	192		35	497	103	83	43	229	484	(3)	481			
7140700	59	281	74	56	93		21	244	50	40	70	160	234	(9)	225			
7140800	130	473	125	95	157		8	385	84	67	12	163	394	(3)	391			
7150100	6,147	22,020	5,836	4,404	7,274		-	17,514	3,917	3,131	576	7,624	18,344	(97)	18,247			
7150400	1,609	6,051	1,604	1,210	1,998		57	4,869	1,076	860	209	2,145	5,041	(30)	5,011			
7150500	839	2,503	663	501	827		-	1,991	445	356	346	1,147	2,085	(47)	2,038			
7150600	435	1,675	444	335	553		27	1,359	298	238	62	598	1,396	(8)	1,388			
7150700	126	404	107	81	134		80	402	72	57	42	171	337	6	343			
7160100	5,046	17,999	4,770	3,600	5,945		215	14,530	3,202	2,560	502	6,264	14,994	(55)	14,939			
7160200	81	261	69	52	86		-	207	46	37	34	117	218	(5)	213			
7160400	751	2,459	652	492	813		8	1,965	437	350	232	1,019	2,048	(34)	2,014			
7160500	1,949	7,011	1,858	1,402	2,316		-	5,576	1,247	997	207	2,451	5,841	(36)	5,805			
7160800	16	59	16	12	19		-	47	11	8	-	19	49	(0)	49			
7160900	559	2,257	598	451	746		71	1,866	401	321	48	770	1,880	1	1,881			
7161000	972	3,148	834	630	1,040		-	2,504	560	448	266	1,274	2,623	(38)	2,585			
7161100	145	498	132	100	165		-	397	89	71	18	178	415	(5)	410			
7170100	3,210	11,357	3,010	2,272	3,751		-	9,033	2,020	1,615	532	4,167	9,461	(86)	9,375			
7170200	1,379	4,819	1,277	964	1,592		1,041	4,874	857	685	64	1,606	4,014	116	4,130			
7170500	199	685	182	137	226		-	545	122	97	90	309	571	(14)	557			
7171000	49	202	54	40	67		7	168	36	29	16	81	168	(2)	166			
7171400	16	59	16	12	19		-	47	11	8	-	19	49	(0)	49			
7180300	12,722	45,409	12,035	9,083	15,000		106	36,224	8,078	6,458	1,073	15,609	37,829	(155)	37,674			
7180800	1,010	3,469	919	694	1,146		-	2,759	617	493	158	1,268	2,890	(27)	2,863			
7181000	342	1,360	360	272	449		35	1,116	242	193	30	465	1,133	(3)	1,130			
7181200	55	236	63	47	78		10	198	42	34	12	88	197	-	197			
7181500	84	296	78	59	98		-	235	53	42	21	116	246	(5)	241			
7190100	2,256	8,347	2,212	1,669	2,757		40	6,678	1,485	1,187	250	2,922	6,953	(40)	6,913			
7190200	49	177	47	35	59		-	141	32	25	0	57	148	(1)	147			
7190400	316	1,138	302	228	376		-	906	202	162	35	399	948	(6)	942			
7190700	116	394	104	79	130		20	333	70	56	8	134	328	3	331			
7191000	204	1,015	269	203	336		82	890	181	144	20	345	846	5	851			
7200100	1,355	4,646	1,231	929	1,534		39	3,733	827	661	202	1,690	3,871	(24)	3,847			
7200200	4,211	14,989	3,972	2,998	4,951		38	11,959	2,666	2,132	509	5,307	12,486	(78)	12,408			
7200300	32	108	29	22	36		-	87	19	15	10	44	90	(2)	88			
7200600	16	59	16	12	19		-	47	11	8	419	438	49	(69)	(20)			
7200700	150	626	166	125	207		38	536	111	89	33	233	521	-	521			
7201000	53	281	74	56	93		42	265	50	40	9	99	234	1	235			
7210100	7,281	26,528	7,031	5,306	8,763		-	21,100	4,719	3,773	751	9,243	22,100	(124)	21,976			
7210200	11,718	40,300	10,681	8,061	13,312		-	32,054	7,169	5,731	2,107	15,007	33,572	(297)	33,275			
7210300	43	241	64	48	80		38	230	43	34	-	77	201	7	208			
7210800	140	532	141	106	176		6	429	95	76	26	197	443	(6)	437			
7210900	49	138	37	28	45		7	117	25	20	19	64	115	(3)	112			
7211100	47	182	48	36	60		2	146	32	26	-	58	152	1	153			
7211200	687	2,498	662	500	826		-	1,988	444	355	42	355	817	(2)	815			
7211300	57	177	47	35	59		5	146	32	25	20	77	148	(5)	143			
7211500	2,901	9,406	2,493	1,881	3,107		-	7,481	1,673	1,338	1,034	4,045	7,836	(135)	7,701			
7211700	199	749	198	150	247		18	613	133	107	12	252	624	1	625			
7211800	-	118	31	24	39		36	130	21	17	-	38	99	4	103			
7211900	-	69	18	14	23		21	76	12	10	-	22	57	3	60			
7212200	292	980	260	196	324		18	798	174	139	42	355	817	(2)	815			
7212300	158	591	157	118	195		2	472	105	84	21	210	493	(4)	489			
7212600	16	59	16	12	19		-	47	11	8	-	19	49	(0)	49			
7212800	24	177	47	35	59		43	184	32	25	-	57	148	7	155			
7220100	381	1,281	340	256	423		14	1,033	228	182	59	469	1,067	(7)	1,060			
7220300	97	355	94	71	117		4	286	63	50	-	113	296	(1)	295			
7220400	1,229	4,420	1,171	884	1,460		-	3,515	786	629	146	1,561	3,682	(25)	3,657			
7220500	986	3,272	867	654	1,080		17	2,618	582	465	174	1,221	2,725	(25)	2,700			
7220600	41	241	64	48	80		38	230	43	34	6	83	201	5	206			
7220800	2,397	8,627	2,287	1,726	2,850		-	6,863	1,535	1,227	352	3,114	7,187	(55)	7,132			
7220900	789	3,144	833	629	1,038		82	2,582	559	447	134	1,140	2,619	(15)	2,604			

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Outstanding Balance of Deferred Outflows of Resources										Outstanding Balance of Deferred Inflows of Resources				OPEB Expense							
	Net OPEB Liability		Net OPEB Liability		Net Differences between Projected and Actual Experience		Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Outflows of Resources		Net Differences between Projected and Actual Experience		Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Inflows of Resources		Proportionate Share of Aggregate Plan OPEB Expense		Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Employer OPEB Expense	
	6/30/2021	6/30/2022	Assumption Changes	Net Differences between Projected and Actual Investment Experience ³	Total Deferred Outflows of Resources	Assumption Changes	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Total Employer OPEB Expense	Assumption Changes	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Total Employer OPEB Expense	Assumption Changes	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Total Employer OPEB Expense					
7230100	312	1,118	296	224	369	13	902	199	159	20	378	932	(1)	931								
7230200	307	1,414	375	283	467	106	1,231	252	201	75	528	1,178	(1)	1,177								
7230600	2,844	10,234	2,712	2,047	3,381	48	8,188	1,821	1,455	373	3,649	8,525	(57)	8,468								
7230700	24	177	47	35	59	43	184	32	25	-	57	148	7	155								
7231000	251	828	219	166	274	13	672	147	118	46	311	690	(5)	685								
7231400	2,578	9,421	2,497	1,884	3,112	50	7,543	1,676	1,340	33	3,049	7,848	2	7,850								
7231800	86	236	63	47	78	27	215	42	34	24	100	197	1	198								
7231900	2,093	4,208	1,115	842	1,390	116	3,463	749	598	1,221	2,568	3,505	(128)	3,377								
7232100	2,156	14,136	3,746	2,827	4,669	3,582	14,824	2,515	2,010	496	5,021	11,776	315	12,091								
7232700	1,467	5,661	1,500	1,132	1,870	97	4,599	1,007	805	529	2,341	4,716	(65)	4,651								
7232800	161	557	148	111	184	12	455	99	79	17	195	464	(1)	463								
7233000	77	296	78	59	98	21	256	53	42	3	98	246	4	250								
7233200	-	6,632	1,758	1,327	2,191	2,063	7,339	1,180	943	-	2,123	5,525	225	5,750								
7233500	336	1,296	343	259	428	129	1,159	231	184	9	424	1,080	18	1,098								
7234200	636	2,493	661	499	823	54	2,037	444	355	56	856	2,077	(5)	2,072								
7234700	258	976	259	195	323	166	943	174	139	-	313	813	23	836								
7234900	178	670	178	134	221	41	574	119	95	3	217	558	8	566								
7235000	4	59	16	12	19	15	62	11	8	-	19	49	3	52								
7235300	-	138	37	28	45	43	153	25	20	-	45	115	5	120								
7240300	5,927	20,660	5,475	4,132	6,825	-	16,432	3,675	2,938	1,068	7,681	17,211	(163)	17,048								
7240400	2,723	9,854	2,612	1,971	3,255	-	7,838	1,753	1,401	397	3,551	8,209	(65)	8,144								
7240500	231	670	178	134	221	10	543	119	95	72	286	558	(8)	550								
7240600	177	591	157	118	195	26	496	105	84	71	260	493	(7)	486								
7240700	308	1,178	312	236	389	86	1,023	209	167	-	376	981	15	996								
7240800	224	847	225	170	280	8	683	151	121	30	302	706	(6)	700								
7240900	3,194	11,131	2,950	2,226	3,677	-	8,853	1,980	1,583	904	4,467	9,272	(133)	9,139								
7241000	340	1,266	336	253	418	138	1,145	225	180	22	427	1,055	19	1,074								
7241300	353	1,222	324	244	404	-	972	217	174	71	462	1,018	(15)	1,003								
7241500	93	335	89	67	111	7	274	60	48	12	120	279	(3)	276								
7241600	3,697	12,747	3,378	2,550	4,210	-	10,138	2,268	1,813	752	4,833	10,619	(112)	10,507								
7241800	8	-	-	-	-	16	16	-	-	51	51	-	(2)	(2)								
7250100	2,750	9,288	2,462	1,858	3,068	6	7,394	1,652	1,321	435	3,408	7,737	(59)	7,678								
7250200	308	1,256	333	251	415	42	1,041	224	179	90	493	1,047	(11)	1,036								
7250400	32	118	31	24	39	-	94	21	17	-	38	99	0	99								
7250600	325	1,183	313	237	391	3	944	210	168	61	439	985	(7)	978								
7250900	282	1,094	290	219	361	172	1,042	195	156	-	351	911	24	935								
7251000	180	611	162	122	202	109	595	109	87	13	209	509	13	522								
7251400	224	729	193	146	241	1	581	130	104	56	290	607	(8)	599								
7252000	162	591	157	118	195	-	470	105	84	39	228	493	(8)	485								
7260100	34,268	131,315	34,802	26,265	43,376	2,001	106,444	23,360	18,675	2,617	44,652	109,394	(245)	109,149								
7260200	823	3,548	940	710	1,172	170	2,992	631	505	139	1,275	2,955	(5)	2,950								
7260400	4,244	16,063	4,257	3,213	5,306	295	13,071	2,857	2,284	150	5,291	13,381	4	13,385								
7260500	32	118	31	24	39	-	94	21	17	-	38	99	1	100								
7260600	535	2,040	541	408	674	28	1,651	363	290	99	752	1,699	(13)	1,686								
7261100	860	3,380	896	676	1,116	104	2,792	601	481	52	1,134	2,816	4	2,820								
7261200	31	118	31	24	39	9	103	21	17	-	38	99	3	102								
7261300	65	256	68	51	85	54	258	46	36	-	82	213	7	220								
7261400	136	473	125	95	157	8	385	84	67	22	173	394	(3)	391								
7261500	2,203	7,327	1,942	1,465	2,420	-	5,827	1,303	1,042	524	2,869	6,104	(74)	6,030								
7261600	1,398	4,972	1,318	994	1,642	207	4,161	884	707	50	1,641	4,142	30	4,172								
7262100	165	650	172	130	215	15	532	116	92	11	219	542	(1)	541								
7262300	-	7,140	1,892	1,428	2,358	2,223	7,901	1,270	1,015	-	2,285	5,948	242	6,190								
7270100	3,398	12,441	3,297	2,488	4,110	50	9,945	2,213	1,769	291	4,273	10,364	(40)	10,324								
7270200	771	2,730	723	546	902	20	2,191	486	388	90	964	2,274	(12)	2,262								
7270400	617	2,005	531	401	662	-	1,594	357	285	245	887	1,671	(36)	1,635								
7270500	1,556	6,179	1,638	1,236	2,041	231	5,146	1,099	879	50	2,028	5,147	15	5,162								
7270600	8	118	31	24	39	32	126	21	17	-	38	99	5	104								
7280100	2,370	8,450	2,240	1,690	2,792	57	6,779	1,503	1,202	244	2,949	7,039	(33)	7,006								
7280200	5,326	19,334	5,124	3,867	6,386	14	15,391	3,439	2,750	398	6,587	16,107	(67)	16,040								
7280300	417	1,330	353	266	440	6	1,065	237	189	102	528	1,108	(16)	1,092								
7280600	107	468	124	94	154	25	397	83	67	15	165	390	1	391								
7280900																						

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Outstanding Balance of Deferred Outflows of Resources										Outstanding Balance of Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability		Net OPEB Liability		Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹			Total Deferred Outflows of Resources	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹			Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹	Total Employer OPEB Expense	
	6/30/2021	6/30/2022	6/30/2021	6/30/2022			Between Projected and Actual Investment Experience ³	Total Deferred Outflows of Resources	Between Projected and Actual Experience		Assumption Changes	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense					
7290400	16	118	31	24	39			29	123	21	17	-	38	99	4	103		
7290500	1,432	5,440	1,442	1,088	1,797			125	4,452	968	774	79	1,821	4,532	-	4,532		
7290700	1,228	4,247	1,126	850	1,403			-	3,379	756	604	435	1,795	3,538	(61)	3,477		
7291500	-	15	4	3	5			5	17	3	2	-	5	12	1	13		
7300100	995	3,424	908	685	1,132			11	2,736	609	487	119	1,215	2,853	(15)	2,838		
7300200	5,227	18,782	4,978	3,757	6,205			23	14,963	3,341	2,671	557	6,569	15,647	(91)	15,556		
7300300	1,236	4,415	1,170	883	1,458			-	3,511	785	628	144	1,557	3,678	(25)	3,653		
7300400	163	576	153	115	190			30	488	103	82	8	193	480	4	484		
7300500	32	133	35	27	44			9	115	24	19	8	51	111	1	112		
7300600	2,260	7,908	2,096	1,582	2,612			28	6,318	1,407	1,125	284	2,816	6,588	(39)	6,549		
7301000	585	2,365	627	473	782			73	1,955	421	336	39	796	1,970	-	1,970		
7301100	1,263	4,735	1,255	947	1,564			39	3,805	842	673	131	1,646	3,945	(18)	3,927		
7301200	1,887	6,671	1,768	1,334	2,204			115	5,421	1,187	949	205	2,341	5,558	(18)	5,540		
7301300	49	177	47	35	59			6	147	32	25	-	57	148	2	150		
7310100	1,715	6,115	1,621	1,223	2,020			-	4,864	1,088	870	280	2,238	5,094	(45)	5,049		
7310200	785	2,833	751	567	936			-	2,254	504	403	92	999	2,360	(17)	2,343		
7310500	947	3,459	917	692	1,142			2	2,753	615	492	127	1,234	2,881	(21)	2,860		
7320200	3,312	11,732	3,109	2,347	3,875			983	10,314	2,087	1,668	106	3,861	9,773	142	9,915		
7320300	3,075	10,884	2,885	2,177	3,596			24	8,682	1,936	1,548	325	3,809	9,067	(47)	9,020		
7320500	2,722	9,987	2,647	1,998	3,299			155	8,099	1,777	1,420	109	3,306	8,320	(1)	8,319		
7320600	891	3,065	812	613	1,012			-	2,437	545	436	112	1,093	2,553	(16)	2,537		
7320700	1,695	5,952	1,577	1,191	1,966			-	4,734	1,059	846	288	2,193	4,958	(45)	4,913		
7320800	966	3,745	992	749	1,237			289	3,267	666	533	65	1,264	3,120	37	3,157		
7320900	320	1,232	326	246	406			73	1,051	219	175	14	408	1,026	8	1,034		
7321200	81	296	78	59	98			4	239	53	42	-	95	246	1	247		
7321300	-	10	3	2	4			1	10	2	1	-	3	8	1	9		
7321500	118	473	125	95	157			12	389	84	67	13	164	394	(1)	393		
7321600	408	1,547	410	309	511			25	1,255	275	220	29	524	1,289	(2)	1,287		
7321700	683	2,562	679	512	846			42	2,079	456	364	48	868	2,134	(3)	2,131		
7322200	451	1,744	462	349	576			28	1,415	310	248	45	603	1,453	(7)	1,446		
7322300	38	266	71	53	88			37	249	47	38	10	95	222	0	222		
7322700	16	59	16	12	19			-	47	11	8	-	19	49	(0)	49		
7322800	8	143	38	29	48			39	154	25	20	-	45	119	5	124		
7330100	3,367	11,835	3,137	2,367	3,909			-	9,413	2,105	1,683	422	4,210	9,859	(66)	9,793		
7330200	97	399	106	80	132			13	331	71	57	14	142	332	(1)	331		
7330300	666	2,592	687	518	856			59	2,120	461	369	99	929	2,159	(10)	2,149		
7330400	-	232	61	46	76			73	256	41	33	-	74	193	8	201		
7330800	362	1,493	396	299	493			65	1,253	266	212	33	511	1,244	2	1,246		
7331000	1,567	5,026	1,332	1,005	1,660			-	3,997	894	715	356	1,965	4,187	(51)	4,136		
7331200	240	931	247	186	307			16	756	166	132	33	331	776	(5)	771		
7340100	2,982	10,357	2,745	2,072	3,421			133	8,371	1,842	1,473	359	3,674	8,628	(33)	8,595		
7340200	1,999	6,997	1,854	1,399	2,311			-	5,564	1,245	995	373	2,613	5,829	(57)	5,772		
7340500	288	1,010	268	202	333			3	806	180	144	35	359	841	(6)	835		
7340600	170	641	170	128	212			4	514	114	91	43	248	534	(9)	525		
7340700	72	296	78	59	98			15	250	53	42	12	107	246	1	247		
7340800	113	389	103	78	129			-	310	69	55	12	136	324	(3)	321		
7350100	132	493	131	99	163			18	411	88	70	6	164	410	2	412		
7350200	1,610	6,263	1,660	1,253	2,069			185	5,167	1,114	891	124	2,129	5,217	(1)	5,216		
7350300	236	882	234	176	292			6	708	157	125	48	330	735	(7)	728		
7360100	2,465	8,795	2,331	1,759	2,905			33	7,028	1,565	1,251	275	3,091	7,327	(40)	7,287		
7360200	3,242	11,510	3,050	2,302	3,802			29	9,183	2,048	1,637	419	4,104	9,589	(62)	9,527		
7360400	816	2,838	752	568	937			27	2,284	505	404	114	1,023	2,364	(14)	2,350		
7360600	215	828	219	166	274			21	680	147	118	14	279	690	1	691		
7360700	284	1,040	276	208	343			0	827	185	148	27	360	866	(5)	861		
7360900	196	769	204	154	253			18	629	137	109	29	275	640	(3)	637		
7361100	259	916	243	183	302			2	730	163	130	21	314	763	(3)	760		
7361300	970	3,508	930	702	1,159			-	2,791	624	499	114	1,237	2,923	(22)	2,901		
7361400	292	1,025	272	205	338			14	829	182	146	38	366	854	(3)	851		
7370600	32	148	39	30	49			20	138	26	21	-	47	123	4	127		
7370700	908	3,208	850	642	1,060			43	2,595	571	456	108	1,135	2,672	(10)	2,662		
7370800	532	2,045	542	409	675			122	1,748	364	291	35	690	1,703	14	1,717		
7370900	280	1,010	268	202	333			84	887	180	144	7	331	841	11	852		
7371000	97	291	77	58	96			7	238	52	41	21	114	242	(2)	240		
7371100	411	1,429	379	286	472			19	1,156	254	203	70	527	1,190	(11)	1,179		
7371200	1,748	5,661	1,500	1,132	1,870			-	4,502	1,007	805	580	2,392	4,716	(78)	4,638		

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Outstanding Balance of Deferred Outflows of Resources								Outstanding Balance of Deferred Inflows of Resources								OPEB Expense		
	Net OPEB Liability		Net OPEB Liability		Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹			Total Deferred Outflows of Resources	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹			Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹	Total Employer OPEB Expense		
	6/30/2021	6/30/2022	6/30/2021	6/30/2022			Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes		Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense							
7380300	6,896	25,311	6,708	5,063	8,361	52	20,184	4,503	3,600	758	8,861	21,086	(120)	20,966					
7380600	47	177	47	35	59	4	145	32	25	5	62	148	(2)	146					
7380700	69	286	76	57	94	10	237	51	41	8	100	238	(2)	236					
7380900	23	118	31	24	39	9	103	21	17	9	47	99	(1)	98					
7381100	76	261	69	52	86	20	227	46	37	22	106	218	(1)	217					
7381200	321	1,163	308	233	384	-	925	207	165	36	408	969	(8)	961					
7381500	2,496	8,317	2,204	1,664	2,747	38	6,653	1,480	1,183	519	3,182	6,929	(67)	6,862					
7381700	24	177	47	35	59	43	184	32	25	-	57	148	7	155					
7382300	6,734	49,582	13,141	9,917	16,378	12,879	52,315	8,820	7,051	-	15,871	41,305	1,451	42,756					
7382400	346	2,365	627	473	782	602	2,484	421	336	-	757	1,970	70	2,040					
7382500	23	103	27	21	35	20	103	18	15	-	33	86	4	90					
7390100	2,419	9,056	2,400	1,811	2,991	223	7,425	1,611	1,288	195	3,094	7,544	6	7,550					
7390400	-	2,444	648	489	808	760	2,705	435	348	-	783	2,036	83	2,119					
7390600	-	1,995	529	399	660	620	2,208	355	284	-	639	1,662	68	1,730					
7390700	475	1,572	417	314	519	12	1,262	280	224	99	603	1,309	(15)	1,294					
7390900	604	2,079	551	416	687	5	1,659	370	296	107	773	1,732	(17)	1,715					
7391000	58	232	61	46	76	44	227	41	33	-	74	193	7	200					
7391200	16	59	16	12	19	-	47	11	8	-	19	49	(0)	49					
7391300	177	636	168	127	210	8	513	113	90	10	213	529	(2)	527					
7391400	16	59	16	12	19	-	47	11	8	-	19	49	(0)	49					
7391500	127	409	108	82	135	6	331	73	58	21	152	341	(2)	339					
7391700	130	473	125	95	157	8	385	84	67	8	159	394	(1)	393					
7400200	4,346	16,151	4,281	3,231	5,335	2,859	15,706	2,873	2,297	-	5,170	13,455	359	13,814					
7400500	31,904	108,300	28,702	21,662	35,774	13,490	99,628	19,266	15,402	3,506	38,174	90,221	1,531	91,752					
7400800	746	2,749	729	550	908	26	2,213	489	391	71	951	2,290	(8)	2,282					
7400900	2,192	7,445	1,973	1,489	2,459	-	5,921	1,324	1,059	426	2,809	6,202	(62)	6,140					
7401000	2,488	9,391	2,489	1,878	3,102	306	7,775	1,671	1,336	33	3,040	7,824	31	7,855					
7401100	96	424	112	85	140	48	385	75	60	16	151	353	5	358					
7401300	1,116	4,114	1,090	823	1,359	26	3,298	732	585	78	1,395	3,427	(11)	3,416					
7401600	30	118	31	24	39	9	103	21	17	-	38	99	3	102					
7401700	866	2,853	756	571	943	88	2,358	507	406	203	1,116	2,377	(17)	2,360					
7402100	254	798	212	160	264	82	718	142	114	61	317	665	2	667					
7410100	350	1,271	337	254	420	0	1,011	226	181	29	436	1,059	(8)	1,051					
7410200	1,987	7,090	1,879	1,418	2,342	-	5,639	1,261	1,008	292	2,561	5,907	(47)	5,860					
7410300	146	527	140	105	174	-	419	94	75	21	190	439	(6)	433					
7410600	101	355	94	71	117	13	295	63	50	3	116	296	4	300					
7410900	208	793	210	159	262	29	660	141	113	1	255	661	5	666					
7420000	309	1,109	294	222	366	4	886	197	158	40	395	924	(5)	919					
7420100	81	251	67	50	83	9	209	45	36	21	102	209	(3)	206					
7420200	332	1,168	309	234	386	8	937	208	166	19	393	973	-	973					
7420300	19,048	69,661	18,462	13,933	23,011	95	55,501	12,392	9,907	1,800	24,099	58,032	(294)	57,738					
7420400	231	1,335	354	267	441	255	1,317	238	190	-	428	1,112	32	1,144					
7420500	54	355	94	71	117	89	371	63	50	-	113	296	11	307					
7421100	235	803	213	161	265	3	642	143	114	23	281	669	(2)	667					
7421400	330	1,380	366	276	455	89	1,186	245	196	43	484	1,149	4	1,153					
7421500	207	374	99	75	124	58	356	67	53	123	243	312	(5)	307					
7421600	500	2,035	539	407	672	68	1,686	362	289	21	672	1,695	4	1,699					
7421700	196	769	204	154	253	28	639	137	109	6	252	640	4	644					
7421800	173	572	151	114	189	6	460	102	81	40	223	476	(4)	472					
7421900	443	1,582	419	316	522	34	1,291	281	225	18	524	1,318	1	1,319					
7422100	-	448	119	90	148	138	495	80	64	-	144	374	16	390					
7422200	308	1,054	279	211	348	9	847	188	150	41	379	878	(3)	875					
7422300	24	232	61	46	76	61	244	41	33	-	74	193	9	202					
7422400	124	384	102	77	127	16	322	68	55	29	152	320	(2)	318					
7422800	501	1,882	499	376	621	40	1,536	335	268	35	638	1,568	(1)	1,567					
7422900	489	1,769	469	354	584	45	1,452	315	252	39	606	1,474	(2)	1,472					
7423000	5,977	21,685	5,747	4,337	7,163	1,787	19,034	3,858	3,084	100	7,042	18,065	265	18,330					
7424300	563	1,843	488	369	608	289	1,754	328	262	113	703	1,535	27	1,562					
7430100	7,854	28,031	7,429	5,607	9,259	-	22,295	4,986	3,986	937	9,909	23,352	(148)	23,204					
7430200	7,799	27,642	7,326	5,529	9,130	-	21,985	4,917	3,931	1,118	9,966	23,027	(171)	22,856					
7430500	346	1,084	287	217	358	23	885	193	154	79	426	903	(7)	896					
7430700	343	976	259	195	323	-	777	174	139	94	407	813	(11)	802					
7430900	16	59	16	12	19	-	47	11	8	-	19	49	(0)	49					
7431100	1,760	6,341	1,681	1,268	2,095	-	5,044	1,128	902	289	2,319	5,283	(46)	5,237					
7440100	2,712	10,022	2,656	2,005	3,310	40	8,011	1,783	1,425	274	3,482	8,349	(45)	8,304					

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Outstanding Balance of Deferred Outflows of Resources										Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability		Net OPEB Liability		Net Differences between Projected and Actual Experience		Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Outflows of Resources		Net Differences between Projected and Actual Experience		Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Inflows of Resources		Proportionate Share of Aggregate Plan OPEB Expense	
	6/30/2021	6/30/2022	Assumption Changes	Investment Experience ³	Total Deferred Outflows of Resources	Assumption Changes	Total Deferred Inflows of Resources	Proportionate Share of Plan Contributions ¹	Total Employer OPEB Expense									
7440200	1,852	6,716	1,780	1,343	2,218	11	5,352	1,195	955	170	2,320	5,595	(29)	5,566				
7440600	100	448	119	90	148	25	382	80	64	7	151	374	1	375				
7440700	1,005	3,124	828	625	1,031	30	2,514	556	444	334	1,334	2,602	(43)	2,559				
7440800	211	729	193	146	241	0	580	130	104	29	263	607	(6)	601				
7441500	28	192	51	38	63	47	199	34	27	-	61	160	7	167				
7450100	59	236	63	47	78	14	202	42	34	5	81	197	1	198				
7450200	4,021	13,609	3,607	2,722	4,496	-	10,825	2,421	1,935	980	5,336	11,337	(136)	11,201				
7450400	16	59	16	12	19	-	47	11	8	-	19	49	(0)	49				
7450800	493	1,582	419	316	522	-	1,257	281	225	198	704	1,318	(30)	1,288				
7450900	189	562	149	112	185	11	457	100	80	69	249	468	(9)	459				
7452600	335	1,301	345	260	430	25	1,060	231	185	38	454	1,084	(4)	1,080				
7460200	16,678	60,575	16,054	12,116	20,010	55	48,235	10,776	8,615	1,327	20,718	50,463	(219)	50,244				
7460300	1,829	6,937	1,839	1,388	2,292	548	6,067	1,234	987	-	2,221	5,779	86	5,865				
7460400	3	49	13	10	17	12	52	9	7	-	16	41	3	44				
7460700	346	1,247	330	249	412	145	1,136	222	177	3	402	1,038	21	1,059				
7460800	24	113	30	23	37	18	108	20	16	-	36	94	3	97				
7461200	2,766	8,810	2,335	1,762	2,910	-	7,007	1,567	1,253	798	3,618	7,339	(106)	7,233				
7461300	1,660	6,046	1,602	1,209	1,997	458	5,266	1,075	860	0	1,935	5,036	70	5,106				
7461800	122	355	94	71	117	53	335	63	50	28	141	296	6	302				
7462300	49	177	47	35	59	-	141	32	25	0	57	148	(1)	147				
7462400	32	118	31	24	39	6	100	21	17	-	38	99	2	101				
7462500	66	168	44	34	55	26	159	30	24	30	84	140	-	140				
7500100	913	3,479	922	696	1,150	79	2,847	619	495	70	1,184	2,898	(1)	2,897				
7500300	8	-	-	-	-	-	-	-	-	14	14	-	(3)	(3)				
7500700	562	1,931	512	386	638	-	1,536	344	275	95	714	1,609	(18)	1,591				
7502100	105	355	94	71	117	3	285	63	50	24	137	296	(3)	293				
7502200	697	2,557	678	511	845	87	2,121	455	364	41	860	2,130	4	2,134				
7502500	32	153	40	31	50	12	133	27	22	7	56	127	-	127				
7502600	130	483	128	97	159	2	386	86	69	2	157	402	(1)	401				
7700200	258	936	248	187	309	29	773	167	133	16	316	780	0	780				
7700400	243	902	239	180	298	4	721	160	128	14	302	751	(3)	748				
7700600	1,037	3,838	1,017	768	1,268	40	3,093	683	546	123	1,352	3,198	(15)	3,183				
7700700	97	355	94	71	117	-	282	63	50	4	117	296	(2)	294				
7701000	3,707	11,436	3,031	2,287	3,778	-	9,096	2,034	1,626	1,400	5,060	9,527	(181)	9,346				
7701200	122	483	128	97	159	11	395	86	69	13	168	402	-	402				
7701300	32	118	31	24	39	-	94	21	17	-	38	99	0	99				
7701400	1,297	4,582	1,214	917	1,514	-	3,645	815	652	310	1,777	3,817	(48)	3,769				
7701500	32	79	21	16	26	-	63	14	11	11	36	66	(2)	64				
7701600	223	769	204	154	253	5	616	137	109	24	270	640	(3)	637				
7701700	49	177	47	35	59	2	143	32	25	-	57	148	0	148				
7701900	150	537	142	107	177	-	426	96	76	12	184	447	(5)	442				
7702100	96	301	80	60	99	12	251	53	43	28	124	250	(3)	247				
7702200	142	611	162	122	202	29	515	109	87	15	211	509	-	509				
7702300	151	483	128	97	159	22	406	86	69	19	174	402	1	403				
7702400	505	2,020	535	404	667	163	1,769	359	287	52	698	1,683	10	1,693				
7702500	2,543	9,983	2,646	1,997	3,297	226	8,166	1,776	1,420	259	3,455	8,316	(17)	8,299				
7702800	682	2,326	616	465	768	30	1,879	414	331	88	833	1,937	(10)	1,927				
7702900	675	2,478	657	496	819	51	2,023	441	352	26	819	2,065	3	2,068				
7703100	11	-	-	-	-	2	2	-	-	35	35	-	(6)	(6)				
7703200	679	2,212	586	443	731	-	1,760	394	315	764	1,473	1,843	(111)	1,732				
7703300	32	118	31	24	39	-	94	21	17	-	38	99	0	99				
7703700	353	1,114	295	223	368	-	886	198	158	392	748	928	(52)	876				
7703800	720	2,715	720	543	896	27	2,186	483	386	103	972	2,262	(16)	2,246				
7703900	1,340	4,060	1,076	812	1,341	-	3,229	722	577	520	1,819	3,382	(68)	3,314				
7704300	47	177	47	35	59	16	157	32	25	8	65	148	1	149				
7704400	16	59	16	12	19	-	47	11	8	-	19	49	(0)	49				
7704500	81	296	78	59	98	-	235	53	42	-	95	246	(1)	245				
7704600	817	3,070	814	614	1,014	28	2,470	546	437	148	1,131	2,557	(21)	2,536				
7707000	586	2,114	560	423	698	21	1,702	376	301	46	723	1,761	(8)	1,753				
7710100	53	177	47	35	59	-	141	32	25	12	69	148	(3)	145				
7710200	162	650	172	130	215	17	534	116	92	18	226	542	(4)	538				
7710300	16	59	16	12	19	-	47	11	8	-	19	49	(0)	49				
7710400	145	532	141	106	176	5	428	95	76	3	174	443	-	443				
7710500	895	3,612	957	722	1,193	146	3,018	642	514	61	1,217	3,009	5	3,014				
7710600	145	586	155	117	194	40	506	104	83	11	198	488	5	493				

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Outstanding Balance of Deferred Outflows of Resources										Outstanding Balance of Deferred Inflows of Resources					OPEB Expense				
	Net OPEB Liability		Net OPEB Liability		Net Differences between Projected and Actual Experience		Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Outflows of Resources		Net Differences between Projected and Actual Experience		Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Inflows of Resources		Proportionate Share of Aggregate Plan OPEB Expense		Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹	Total Employer OPEB Expense
	6/30/2021	6/30/2022	Assumption Changes	Investment Experience ³	Between Projected & Actual Investment Experience ³	Total Deferred Outflows of Resources	Assumption Changes	Between Projected & Actual Investment Experience ³	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Between Employer Contrib. & Proportionate Share of Plan Contributions ¹	Total OPEB Expense	Between Projected & Actual Investment Experience ³	Between Employer Contrib. & Proportionate Share of Plan Contributions ¹	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Between Employer Contrib. & Proportionate Share of Plan Contributions ¹	Total Employer OPEB Expense		
7710800	130	458	121	92	152	2	367	82	65	23	170	382	(4)	378						
7711000	308	1,183	313	237	391	29	970	210	168	17	395	985	1	986						
7711100	32	118	31	24	39	6	100	21	17	-	38	99	3	102						
7711200	65	236	63	47	78	-	188	42	34	0	76	197	(1)	196						
7711300	16	59	16	12	19	-	47	11	8	-	19	49	(0)	49						
7711400	49	148	39	30	49	-	118	26	21	9	56	123	(2)	121						
7711500	471	1,769	469	354	584	44	1,451	315	252	56	623	1,474	(4)	1,470						
7711600	49	177	47	35	59	-	141	32	25	0	57	148	(1)	147						
7711800	1,999	6,405	1,698	1,281	2,116	-	5,095	1,139	911	834	2,884	5,336	(110)	5,226						
7711900	570	1,941	514	388	642	9	1,553	345	276	80	701	1,617	(11)	1,606						
7712000	936	2,956	783	591	976	-	2,350	526	420	223	1,169	2,463	(30)	2,433						
7712100	65	236	63	47	78	-	188	42	34	8	84	197	(3)	194						
7712300	385	1,370	363	274	453	9	1,099	244	195	47	486	1,141	(8)	1,133						
7712500	177	700	185	140	231	30	586	124	99	12	235	583	4	587						
7712700	3,197	11,776	3,121	2,355	3,890	233	9,599	2,095	1,675	209	3,979	9,810	(10)	9,800						
7712800	32	148	39	30	49	9	127	26	21	10	57	123	0	123						
7712900	100	320	85	64	106	7	262	57	46	22	125	267	(3)	264						
7713200	62	197	52	39	65	-	156	35	28	23	86	164	(4)	160						
7713600	276	1,020	270	204	337	8	819	181	145	23	349	850	(2)	848						
7713700	95	355	94	71	117	0	282	63	50	19	132	296	(5)	291						
7714000	1,904	7,337	1,944	1,467	2,424	123	5,958	1,305	1,043	365	2,713	6,112	(39)	6,073						
7714200	16	59	16	12	19	-	47	11	8	-	19	49	(0)	49						
7714400	105	389	103	78	129	7	317	69	55	11	135	324	(2)	322						
7714500	57	236	63	47	78	12	200	42	34	7	83	197	-	197						
7714600	157	650	172	130	215	43	560	116	92	-	208	542	6	548						
7720400	6,213	22,044	5,842	4,409	7,281	67	17,599	3,922	3,135	667	7,724	18,364	(96)	18,268						
7720700	3,920	14,220	3,769	2,844	4,698	-	11,311	2,530	2,022	348	4,900	11,846	(59)	11,787						
7721000	65	291	77	58	96	25	256	52	41	-	93	242	3	245						
7721100	115	414	110	83	136	10	339	74	59	-	133	345	4	349						
7721600	7,543	28,962	7,676	5,793	9,566	850	23,885	5,152	4,119	247	9,518	24,127	60	24,187						
7721800	274	1,183	313	237	391	72	1,013	210	168	38	416	985	3	988						
7722100	1,087	3,976	1,054	795	1,313	78	3,240	707	565	73	1,345	3,312	(3)	3,309						
7722300	3,097	10,490	2,780	2,098	3,466	-	8,344	1,866	1,492	631	3,989	8,739	(90)	8,649						
7722600	1,858	6,326	1,677	1,265	2,090	6	5,038	1,125	900	400	2,425	5,270	(54)	5,216						
7722900	240	877	232	175	289	31	727	156	125	6	287	731	4	735						
7723200	143	537	142	107	177	16	442	96	76	9	181	447	1	448						
7723800	195	680	180	136	225	-	541	121	97	51	269	566	(9)	557						
7723900	146	527	140	105	174	1	420	94	75	12	181	439	(3)	436						
7724000	16	59	16	12	19	-	47	11	8	-	19	49	(0)	49						
7724200	593	2,281	605	456	754	36	1,851	406	324	142	872	1,900	(18)	1,882						
7724400	26	118	31	24	39	12	106	21	17	-	38	99	2	101						
7724600	169	680	180	136	225	28	569	121	97	47	265	566	(3)	563						
7728100	32	118	31	24	39	1	95	21	17	1	39	99	2	101						
7730200	24	113	30	23	37	7	97	20	16	3	39	94	(1)	93						
7730400	274	1,143	303	229	378	44	954	203	163	33	399	952	(1)	951						
7731200	407	1,498	397	300	495	3	1,195	266	213	40	519	1,248	(9)	1,239						
7731300	1,663	5,952	1,577	1,191	1,966	43	4,777	1,059	846	74	1,979	4,958	(4)	4,954						
7731600	8	44	12	9	14	6	41	8	6	11	25	37	(2)	35						
7731900	2,003	7,376	1,955	1,475	2,437	31	5,898	1,312	1,049	185	2,546	6,145	(28)	6,117						
7732100	65	251	67	50	83	10	210	45	36	-	81	209	3	212						
7732200	190	680	180	136	225	-	541	121	97	19	237	566	(6)	560						
7732300	57	236	63	47	78	9	197	42	34	14	90	197	(3)	194						
7732900	130	527	140	105	174	19	438	94	75	14	183	439	-	439						
7733800	51	207	55	41	68	6	170	37	29	6	72	172	-	172						
7734000	24	99	26	20	32	8	86	18	14	-	32	82	2	84						
7734200	1,546	6,405	1,698	1,281	2,116	320	5,415	1,139	911	66	2,116	5,336	28	5,364						
7734300	153	532	141	106	176	-	423	95	76	24	195	443	(6)	437						
7738100	80	168	44	34	55	10	143	30	24	37	91	140	(3)	137						
7740200	100	379	101	76	125	39	341	67	54	24	145	316	1	317						
7740400	416	1,483	393	297	490	21	1,201	264	211	31	506	1,235	(4)	1,231						
7741000	620	2,183	578	437	721	94	1,830	388	310	68	766	1,818	1	1,819						
7741300	205	709	188	142	234	4	568	126	101	28	255	591	(4)	587						
7742100	258	867	230	173	287	6	696	154	123	37	314	722	(5)	717						
7742300	62	177	47	35	59	-	141	32	25	44	101	148	(6)	142						
7742600	192	709	188	142	234	3	567	126	101	19	246	591	(3)	588						

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Outstanding Balance of Deferred Outflows of Resources										Outstanding Balance of Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability		Net OPEB Liability		Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹	Total Employer OPEB Expense	
	6/30/2021	6/30/2022	6/30/2021	6/30/2022			6/30/2021	6/30/2022				6/30/2021	6/30/2022					
7742900	16	59	16	12	19	-	47	11	8	-	19	49	(0)	49	(0)	49		
7743800	16	59	16	12	19	-	47	11	8	-	19	49	(0)	49	(0)	49		
7744000	1,501	5,090	1,349	1,018	1,681	-	4,048	905	724	572	2,201	4,240	(77)	4,163	(4)	271		
7744600	104	330	87	66	109	7	269	59	47	24	130	275	(4)	271	47	6,520		
7750200	1,960	7,770	2,059	1,554	2,567	425	6,605	1,382	1,105	28	2,515	6,473	7	602	(5)	221		
7750400	122	714	189	143	236	88	656	127	102	24	253	595	157	1,356	431	426		
7751000	81	271	72	54	90	0	216	48	39	27	114	226	(5)	221	5	699		
7754000	157	517	137	103	171	-	411	92	74	26	192	431	(5)	426	1	633		
7761000	195	759	201	152	251	19	623	135	108	11	254	632	(2)	248	250	524		
7762100	177	636	168	127	210	-	505	113	90	17	220	529	(22)	2,658	59	699		
7764200	167	833	221	167	275	72	735	148	118	22	288	694	157	1,356	160	162		
7771000	488	1,646	436	329	544	28	1,337	293	234	125	652	1,371	(15)	1,356	1,371	1,371		
7772100	107	301	80	60	99	15	254	53	43	38	134	250	(2)	248	250	248		
7774000	859	3,218	853	644	1,062	55	2,614	572	458	172	1,202	2,680	(22)	2,658	2,680	2,658		
7774200	65	192	51	38	63	11	163	34	27	12	73	160	2	603	2	603		
7782100	207	729	193	146	241	31	611	130	104	39	273	607	(4)	603	(4)	603		
7784000	578	2,168	575	434	716	18	1,743	386	308	36	730	1,806	(5)	1,801	1,801	1,801		
7794000	97	365	97	73	121	-	291	65	52	18	135	304	(4)	300	300	300		
A010000	2,407	8,652	2,293	1,731	2,858	78	6,960	1,539	1,230	204	2,973	7,208	(25)	7,183	(25)	7,183		
A050000	3,151	11,609	3,077	2,322	3,835	36	9,270	2,065	1,651	206	3,922	9,671	(34)	9,637	(11)	1,536		
A150000	517	1,857	492	372	613	-	1,477	330	264	55	649	1,547	1,377	1,377	1,377	1,377		
A170000	459	1,665	441	333	550	11	1,335	296	237	59	592	1,387	(10)	1,377	1,377	1,377		
A200000	289	1,079	286	216	356	17	875	192	153	26	371	899	(3)	896	896	896		
A850000	68	301	80	60	99	26	265	53	43	7	103	250	3	253	250	253		
B040000	8,420	31,199	8,269	6,240	10,306	269	29,084	5,550	4,437	773	10,760	25,991	(102)	25,889	(102)	25,889		
C050000	515	1,882	499	376	621	8	1,504	335	268	53	656	1,568	(8)	1,560	1,560	1,560		
CS00100	216	936	248	187	309	150	894	167	133	-	300	780	21	801	21	801		
CS00200	296	1,153	306	231	381	119	1,037	205	164	8	377	961	17	978	17	978		
CS00300	380	1,429	379	286	472	152	1,289	254	203	-	457	1,190	24	1,214	24	1,214		
CS00400	2,345	9,362	2,481	1,872	3,093	1,534	8,980	1,665	1,331	-	2,996	7,799	197	7,996	197	7,996		
CS00500	332	1,360	360	272	449	176	1,257	242	193	12	447	1,133	25	1,158	25	1,158		
CS00600	174	946	251	189	312	187	939	168	135	51	354	788	18	806	18	806		
CS00700	823	3,390	898	678	1,120	388	3,084	603	482	-	1,085	2,824	54	2,878	54	2,878		
CS00800	2,042	7,760	2,057	1,552	2,563	767	6,939	1,381	1,104	27	2,512	6,465	110	6,575	110	6,575		
CS00900	132	562	149	112	185	74	520	100	80	10	190	468	10	478	10	478		
CS01000	554	2,621	695	524	866	451	2,536	466	373	-	839	2,184	58	2,242	58	2,242		
CS01100	112	291	77	58	96	61	292	52	41	41	134	242	4	246	4	246		
CS01200	242	1,222	324	244	404	242	1,214	217	174	-	391	1,018	31	1,049	31	1,049		
CS01300	651	2,360	625	472	779	339	2,215	420	336	1	757	1,966	46	2,012	46	2,012		
CS01400	713	2,779	736	556	918	453	2,663	494	395	32	921	2,315	57	2,372	57	2,372		
CS01500	176	522	138	104	172	95	509	93	74	36	203	435	11	446	11	446		
CS01600	571	2,409	639	482	796	402.42	2,319	429	343	0	772	2,007	52.06	2,059	52.06	2,059		
CS01700	366	1,389	368	278	459	209	1,314	247	198	0	445	1,157	28	1,185	28	1,185		
CS01800	506	1,882	499	376	621	276	1,772	335	268	-	603	1,568	39	1,607	39	1,607		
CS01900	235	808	214	162	267	124	767	144	115	18	277	673	15	688	15	688		
CS02000	781	2,907	770	581	961	440	2,752	517	413	-	930	2,422	60	2,482	60	2,482		
CS02100	563	2,079	551	416	687	320	1,974	370	296	-	666	1,732	43	1,775	43	1,775		
CS02200	180	-	-	-	-	1,303	1,303	-	-	1,933	1,933	-	(53)	(53)	(53)	(53)		
CS02300	205	951	252	190	314	190	946	169	135	-	304	792	26	818	26	818		
CS02400	413	1,695	449	339	560	302	1,650	302	241	-	543	1,412	40	1,452	40	1,452		
CS02500	960	3,715	985	743	1,227	571	3,526	661	528	-	1,189	3,095	78	3,173	78	3,173		
CS02600	1,244	4,449	1,179	890	1,470	673	4,212	791	633	27	1,451	3,707	88	3,795	88	3,795		
CS02700	629	2,419	641	484	799	373	2,297	430	344	-	774	2,015	51	2,066	51	2,066		
CS02800	450	1,596	423	319	527	258	1,527	284	227	42	553	1,330	29	1,359	29	1,359		
CS03000	1,289	5,469	1,449	1,094	1,807	975	5,325	973	778	-	1,751	4,556	124	4,680	124	4,680		
CS03100	335	1,271	337	254	420	209	1,220	226	181	25	432	1,059	25	1,084	25	1,084		
CS03200	610	2,207	585	442	729	325	2,081	393	314	4	711	1,839	44	1,883	44	1,883		
CS03300	3,231	12,180	3,228	2,436	4,024	1,943	11,631	2,167	1,732	-	3,899	10,147	254	10,401	254	10,401		
CS03400	2,125	8,061	2,136	1,612	2,663	1,231	7,642	1,434	1,146	20	2,600	6,715	162	6,877	162	6,877		
CS03500	742	2,626	696	525	868	389	2,478	467	373	26	866	2,188	51	2,239	51	2,239		
CS03600	124	557	148	111	184	109	552	99	79	-	178	464	15	479	15	479		
CS03700	1,910	6,844	1,814	1,369	2,261	1,053	6,497	1,217	973	104	2,294	5,701	129	5,830	129	5,830		
CS03800	335	1,099	291	220	363	188	1,062	195	156	54	405	915	18	933	18	933		
CS03900	743	3,346	887	669	1,105	603	3,264	595	476	-	1,071	2,787	77	2,864	77	2,864		
CS04000	1,979	8,539	2,263	1,708	2,820	1,481	8,272	1,519	1,214	-	2,733	7,113	188	7,301	188	7,301		

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Outstanding Balance of Deferred Outflows of Resources										Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Employer OPEB Expense			
	Net OPEB Liability		Net OPEB Liability		Net Differences between Projected and Actual Experience		Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Outflows of Resources		Net Differences between Projected and Actual Experience		Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Inflows of Resources		Proportionate Share of Aggregate Plan OPEB Expense		Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Employer OPEB Expense		
	6/30/2021	6/30/2022	Assumption Changes	Investment Experience ³	Total Deferred Outflows of Resources	Assumption Changes	Total Deferred Inflows of Resources	Proportionate Share of Plan Contributions ¹	Total OPEB Expense														
CS04100	255	1,350	358	270	446	284	1,358	240	192	-	432	1,125	36	1,161									
CS04200	319	1,399	371	280	462	313	1,426	249	199	-	448	1,166	37	1,203									
CS04300	2,443	10,988	2,912	2,198	3,629	2,495	11,234	1,955	1,563	-	3,518	9,153	290	9,443									
CS04400	265	1,237	328	247	409	283	1,267	220	176	-	396	1,030	34	1,064									
CS04500	936	5,592	1,482	1,119	1,848	1,383	5,832	995	795	-	1,790	4,659	158	4,817									
CS04600	531	2,996	794	599	990	730	3,113	533	426	-	959	2,496	84	2,580									
CS04700	49	232	61	46	76	53	236	41	33	-	74	193	7	200									
CS04800	-	1,552	411	310	513	483	1,717	276	221	-	497	1,293	53	1,346									
CS04900	-	1,690	448	338	558	525	1,869	301	240	-	541	1,408	58	1,466									
CS05000	-	1,340	355	268	442	418	1,483	238	191	-	429	1,116	46	1,162									
CS05100	-	1,626	431	325	537	506	1,799	289	231	-	520	1,355	55	1,410									
CS05200	-	301	80	60	99	93	332	53	43	-	96	250	11	261									
CS05300	-	1,882	499	376	621	587	2,083	335	268	-	603	1,568	64	1,632									
CS05400	-	1,803	478	361	595	561	1,995	321	256	-	577	1,502	62	1,564									
CS05500	-	7,888	2,091	1,578	2,605	2,455	8,729	1,403	1,122	-	2,525	6,572	267	6,839									
CS05600	-	473	125	95	157	146	523	84	67	-	151	394	16	410									
CS05700	-	1,094	290	219	361	341	1,211	195	156	-	351	911	38	949									
CS05800	-	1,158	307	232	382	360	1,281	206	165	-	371	965	40	1,005									
CS05900	-	882	234	176	292	273	975	157	125	-	282	735	30	765									
CS06000	-	301	80	60	99	93	332	53	43	-	96	250	11	261									
CS06100	-	3,227	855	646	1,066	1,003	3,570	574	459	-	1,033	2,689	110	2,799									
CS06200	-	2,040	541	408	674	635	2,258	363	290	-	653	1,699	69	1,768									
CS06300	-	857	227	171	283	267	948	153	122	-	275	714	30	744									
CS06400	-	567	150	113	188	176	627	101	81	-	182	472	20	492									
CS06500	-	2,917	773	583	963	909	3,228	519	415	-	934	2,430	99	2,529									
CS06600	-	5,888	1,560	1,178	1,945	1,832	6,515	1,047	837	-	1,884	4,905	200	5,105									
CS06700	-	517	137	103	171	161	572	92	74	-	166	431	18	449									
CS06800	-	59	16	12	19	18	65	11	8	-	19	49	3	52									
CS06900	-	3,557	943	712	1,175	1,106	3,936	633	506	-	1,139	2,964	121	3,085									
CS07000	-	670	178	134	221	208	741	119	95	-	214	558	23	581									
CS07100	-	1,729	458	346	571	538	1,913	308	246	-	554	1,441	59	1,500									
CS07200	-	1,330	353	266	440	413	1,472	237	189	-	426	1,108	45	1,153									
CS07300	-	557	148	111	184	173	616	99	79	-	178	464	19	483									
CS07400	-	266	71	53	88	82	294	47	38	-	85	222	9	231									
D050000	288	1,118	296	224	369	43	932	199	159	-	10	368	932	8	940								
D100000	9,318	33,830	8,966	6,767	11,175	-	26,908	6,018	4,811	-	664	11,493	28,183	(115)	28,068								
D200000	78	296	78	59	98	5	240	53	42	-	95	246	2	248									
D250000	82	296	78	59	98	6	241	53	42	-	7	102	246	(1)	245								
D300000	161	2,276	603	455	752	647	2,457	405	324	-	729	1,896	73	1,969									
D500000	7,855	24,946	6,612	4,990	8,241	-	19,843	4,438	3,548	-	3,760	11,746	20,782	(520)	20,262								
E080000	484	1,700	451	340	562	9	1,362	302	242	-	52	596	1,416	(8)	1,408								
E120000	390	1,449	384	290	478	7	1,159	258	206	-	52	516	1,207	(11)	1,196								
E160000	1,143	4,006	1,062	801	1,323	36	3,222	713	570	-	119	1,402	3,337	(16)	3,321								
E190000	663	2,276	603	455	752	-	1,810	405	324	-	108	837	1,896	(16)	1,880								
E200000	3,679	13,338	3,535	2,668	4,406	102	10,711	2,373	1,897	-	206	4,476	11,111	(19)	11,092								
E210000	565	2,074	550	415	685	8	1,658	369	295	-	43	707	1,728	(7)	1,721								
E230000	948	3,429	909	686	1,133	-	2,728	610	488	-	101	1,199	2,857	(21)	2,836								
E240000	5,317	18,354	4,864	3,671	6,062	205	14,802	3,265	2,610	-	586	6,461	15,290	(60)	15,230								
E260000	231	1,050	278	210	347	204	1,039	187	149	-	336	874	27	901									
E280000	388	1,325	351	265	437	20	1,073	236	188	-	64	488	1,104	(7)	1,097								
E500000	1,128	3,769	999	754	1,245	-	2,998	671	536	-	247	1,454	3,140	(37)	3,103								
E550000	1,799	6,479	1,717	1,296	2,140	10	5,163	1,153	921	-	214	2,288	5,398	(34)	5,364								
F270000	812	2,828	750	566	934	-	2,250	503	402	-	123	1,028	2,356	(19)	2,337								
F500000	3,870	14,028	3,718	2,806	4,633	-	11,157	2,495	1,995	-	354	4,844	11,686	(60)	11,626								
G010000	419	1,444	383	289	477	19	1,168	257	205	-	122	584	1,203	(18)	1,185								
G020000	249	833	221	167	275	4	667	148	118	-	42	308	694	(7)	687								
G040000	393	1,537	407	307	508	58	1,280	273	219	-	47	539	1,281	(2)	1,279								
G050000	277	1,109	294	222	366	31	913	197	158	-	26	381	924	(1)	923								
G060000	455	1,700	451	340	562	12</td																	

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Outstanding Balance of Deferred Outflows of Resources										Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
	Net OPEB Liability		Net OPEB Liability		Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹	Total Employer OPEB Expense
	6/30/2021	6/30/2022	6/30/2021	6/30/2022			Total Deferred Outflows of Resources	Between Employer Contrib. & Proportionate Share of Plan Contributions ¹				Total Deferred Inflows of Resources					
H170000	20,604	77,869	20,638	15,575	25,722		855	62,790	13,852	11,074		3,702	28,628	64,870	(442)	64,428	
H180000	7,797	27,794	7,366	5,559	9,181		-	22,106	4,944	3,953	963	9,860	23,155	(152)	23,003		
H210000	6,941	26,306	6,972	5,262	8,689		526	21,449	4,680	3,741	390	8,811	21,915	(8)	21,907		
H240000	7,574	26,957	7,144	5,392	8,904		167	21,607	4,795	3,834	852	9,481	22,457	(117)	22,340		
H270000	112,351	396,196	105,003	79,246	130,874		-	315,123	70,481	56,344	15,186	142,011	330,057	(2,272)	327,785		
H470000	12,523	41,482	10,994	8,297	13,702		-	32,993	7,379	5,899	2,864	16,142	34,557	(390)	34,167		
H510000	71,410	263,507	69,837	52,706	87,043		1,423	211,009	46,876	37,474	5,447	89,797	219,518	(790)	218,728		
H590000	2,180	7,750	2,054	1,550	2,560		28	6,192	1,379	1,102	90	2,571	6,457	(7)	6,450		
H590801	9,060	30,987	8,212	6,198	10,236		-	24,646	5,512	4,407	2,105	12,024	25,814	(302)	25,512		
H590802	1,236	4,538	1,203	908	1,499		64	3,674	807	645	126	1,578	3,780	(12)	3,768		
H590803	3,675	12,313	3,263	2,463	4,067		-	9,793	2,190	1,751	1,101	5,042	10,258	(154)	10,104		
H590804	10,339	36,422	9,653	7,285	12,031		-	28,969	6,479	5,180	1,449	13,108	30,342	(223)	30,119		
H590805	5,393	19,147	5,075	3,830	6,325		-	15,230	3,406	2,723	607	6,736	15,951	(99)	15,852		
H590806	9,996	34,904	9,251	6,981	11,530		-	27,762	6,209	4,964	1,937	13,110	29,078	(288)	28,790		
H590807	2,551	9,480	2,512	1,896	3,131		56	7,595	1,686	1,348	311	3,345	7,897	(47)	7,850		
H590808	4,163	15,003	3,976	3,001	4,956		31	11,964	2,669	2,134	380	5,183	12,499	(59)	12,440		
H590809	5,084	18,807	4,984	3,762	6,213		83	15,042	3,346	2,675	407	6,428	15,668	(61)	15,607		
H590810	3,375	11,751	3,114	2,350	3,882		-	9,346	2,090	1,671	575	4,336	9,790	(87)	9,703		
H590811	6,060	21,827	5,785	4,366	7,210		51	17,412	3,883	3,104	435	7,422	18,184	(67)	18,117		
H590812	4,171	13,786	3,654	2,757	4,554		-	10,965	2,452	1,961	930	5,343	11,485	(132)	11,353		
H590813	1,784	6,548	1,735	1,310	2,163		24	5,232	1,165	931	152	2,248	5,455	(23)	5,432		
H590814	1,842	6,593	1,747	1,319	2,177		5	5,248	1,173	938	215	2,326	5,492	(36)	5,456		
H590816	1,052	3,641	965	728	1,202		-	2,895	648	518	347	1,513	3,033	(56)	2,977		
H590817	972	3,557	943	712	1,175		24	2,854	633	506	68	1,207	2,964	(8)	2,956		
H630000	18,561	69,409	18,395	13,883	22,928		979	56,185	12,347	9,871	1,430	23,648	57,823	(141)	57,682		
H670000	2,052	7,154	1,896	1,431	2,364		47	5,738	1,273	1,017	276	2,566	5,960	(35)	5,925		
H710000	894	3,153	836	631	1,042		13	5,222	561	448	186	1,195	2,627	(28)	2,599		
H730000	14,375	48,311	12,804	9,663	15,959		-	38,426	8,594	6,870	4,161	19,625	40,246	(594)	39,652		
H750000	5,203	17,462	4,628	3,493	5,768		-	13,889	3,106	2,483	1,120	6,709	14,547	(155)	14,392		
H790000	548	2,183	578	437	721		61	1,797	388	310	87	785	1,818	(8)	1,810		
H870000	692	2,306	611	461	761		26	1,859	410	328	124	862	1,921	(15)	1,906		
H910000	239	995	264	199	329		50	842	177	142	20	339	829	4	833		
H950000	532	1,936	513	387	639		-	1,539	344	275	86	705	1,613	(15)	1,598		
H960000	81	355	94	71	117		25	307	63	50	14	127	296	-	296		
JO20000	18,635	67,207	17,812	13,443	22,200		80	53,535	11,956	9,558	1,495	23,009	55,988	(222)	55,766		
JO40000	48,942	171,398	45,425	34,282	56,616		2,281	138,604	30,490	24,375	6,340	61,205	142,785	(676)	142,109		
J120000	57,912	192,900	51,124	38,583	63,720		680	154,107	34,316	27,433	12,015	73,764	160,698	(1,549)	159,149		
J160000	21,724	65,645	17,398	13,130	21,684		41	52,253	11,678	9,336	7,355	28,369	54,687	(952)	53,735		
J200000	520	2,153	571	431	711		80	1,793	383	306	114	803	1,794	(9)	1,785		
J510000	101,518	376,975	99,909	75,402	124,525		3,059	302,895	67,061	53,611	6,001	126,673	314,045	(728)	313,317		
J520000	2,784	13,141	3,483	2,628	4,340		2,340	12,791	2,338	1,869	-	4,207	10,947	292	11,239		
J530000	7,519	27,720	7,347	5,545	9,156		3,611	25,659	4,931	3,942	235	9,108	23,093	475	23,568		
J540000	13,309	48,070	12,740	9,615	15,879		6,011	44,245	8,551	6,836	159	15,546	40,045	819	40,864		
J550000	3,891	12,865	3,410	2,573	4,250		1,808	12,041	2,289	1,830	536	4,655	10,717	192	10,909		
J560000	-	28,686	7,603	5,738	9,476		8,930	31,747	5,103	4,080	-	9,183	23,898	971	24,869		
J570000	-	18,078	4,791	3,616	5,972		5,628	20,007	3,216	2,571	-	5,787	15,060	612	15,672		
J580000	-	29,573	7,838	5,915	9,768		9,208	32,729	5,261	4,206	-	9,467	24,636	1,001	25,637		
K050000	19,072	66,522	17,630	13,306	21,974		20	52,930	11,834	9,460	2,821	24,115	55,417	(418)	54,999		
LO40000	60,375	214,693	56,900	42,942	70,919		803	171,564	38,192	30,532	6,299	75,023	178,853	(899)	177,954		
L060000	629	2,360	625	472	779		289	2,165	420	336	-	756	1,966	42	2,008		
L080000	2,690	9,258	2,454	1,852	3,058		1,464	8,828	1,647	1,317	172	3,136	7,713	177	7,890		
L120000	555	2,385	632	477	788		279	2,176	424	339	191	954	1,987	2	1,989		
L240000	1,334	4,627	1,226	925	1,528		17	3,696	823	658	233	1,714	3,854	(34)	3,820		
L320000	1,825	6,962	1,845	1,393	2,299		151	5,688	1,239	990	196	2,425	5,800	(16)	5,784		
L360000	490	1,946	516	389	643		55	1,603	346	277	68	691	1,621	(6)	1,615		
L460000	188	857	227	171	283		81	762	153	122	3	278	714	8	722		
N040000	63,163	204,799	54,277	40,963	67,650		-	162,890	36,432	29,125	17,931	83,488	170,611	(2,374)	168,237		
N080000	10,584	36,382	9,642	7,277	12,018		146	29,083	6,472	5,174	1,337	12,983	30,309	(167)	30,142		
N120000	16,271	53,214	14,103	10,644	17,578		-	42,325	9,466	7,568	4,759	21,793	44,331	(654)	43,677		
N200000	1,806	6,440	1,707	1,288	2,127		3	5,125	1,146	916	172	2,234	5,365	(29)	5,336		
P120000	5,137	18,945	5,021	3,789	6,258		134	15,202	3,370	2,694	470	6,534	15,782	(64)	15,718		
P160000	2,152	7,637	2,024	1,528	2,523		44	6,119	1,359	1,086	241	2,686	6,362	(33)	6,329		
P240000	12,842	47,671	12,634	9,535	15,747		418	38,334	8,480	6,779	1,012	16,271	39,713	(129)	39,584		
P260000	300	1,104	293	221	365		14	893	196	157	9	362	919	3</			

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)

Schedule of OPEB Amounts by Employer

As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						OPEB Expense				
	Net OPEB Liability		Net OPEB Liability		Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹		Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions ¹	Total Employer OPEB Expense
	6/30/2021	6/30/2022	6/30/2021	6/30/2022			6/30/2021	6/30/2022				6/30/2021	6/30/2022				
P320000	1,478	5,193	1,376	1,039	1,715	52	4,182	924	739	-	38	99	(68)	4,258			
P340000	32	118	31	24	39	-	94	21	17	-	99	0	99				
P360000	989	3,360	891	672	1,110	18	2,691	598	478	330	1,406	2,799	(45)	2,754			
P400000	43	118	31	24	39	22	116	21	17	19	57	99	(2)	97			
P450000	161	576	153	115	190	11	469	103	82	8	193	480	(1)	479			
R040000	485	1,872	496	374	619	35	1,524	333	266	105	704	1,560	(11)	1,549			
R060000	1,148	4,612	1,222	922	1,524	160	3,828	820	656	85	1,561	3,842	2	3,844			
R080000	769	2,695	714	539	890	-	2,143	479	383	117	979	2,245	(19)	2,226			
R120000	1,140	3,853	1,021	771	1,273	116	3,181	685	548	173	1,406	3,210	(11)	3,199			
R140000	12	-	-	-	-	-	-	-	-	43	43	-	(7)	(7)			
R200000	1,212	4,868	1,290	974	1,608	154	4,026	866	692	125	1,683	4,055	(4)	4,051			
R230000	696	2,483	658	497	820	13	1,988	442	353	60	855	2,069	(7)	2,062			
R280000	644	2,375	629	475	784	36	1,924	422	338	49	809	1,978	(5)	1,973			
R360000	5,794	20,719	5,491	4,144	6,844	-	16,479	3,686	2,946	692	7,324	17,260	(108)	17,152			
R400000	16,844	59,048	15,649	11,811	19,504	102	47,066	10,504	8,397	2,034	20,935	49,191	(297)	48,894			
R440000	10,115	35,234	9,338	7,047	11,639	14	28,038	6,268	5,011	1,459	12,738	29,353	(219)	29,134			
RS20000	239	818	217	164	270	36	687	146	116	20	282	681	3	684			
R600000	8,321	30,100	7,977	6,021	9,943	73	24,014	5,355	4,281	1,488	11,124	25,075	(230)	24,845			
S600000	32	118	31	24	39	7	101	21	17	-	38	99	3	102			
T010000	32	-	-	-	-	4	4	-	-	61	61	-	(7)	(7)			
T020000	24	-	-	-	-	-	-	-	-	44	44	-	(6)	(6)			
T030000	74	222	59	44	73	11	187	39	32	23	94	185	(2)	183			
T040000	107	384	102	77	127	14	320	68	55	8	131	320	(1)	319			
T050000	16	59	16	12	19	-	47	11	8	1	20	49	(2)	47			
T060000	12	-	-	-	-	-	-	-	-	17	17	-	(3)	(3)			
T070000	24	-	-	-	-	-	-	-	-	38	38	-	(5)	(5)			
T080000	31	-	-	-	-	-	-	-	-	56	56	-	(8)	(8)			
U120000	60,320	200,261	53,075	40,056	66,152	-	159,283	35,625	28,480	16,172	80,277	166,831	(2,242)	164,589			
U150000	55	227	60	45	75	12	192	40	32	3	75	189	1	190			
U300000	158	557	148	111	184	-	443	99	79	30	208	464	(5)	459			
X220000	916	3,380	896	676	1,116	26	2,714	601	481	80	1,162	2,816	(12)	2,804			
Y040000	512	2,010	533	402	664	102	1,701	358	286	186	830	1,675	(23)	1,652			
Y080000	650	2,227	590	445	736	17	1,788	396	317	82	795	1,855	(11)	1,844			
Y080200	563	2,306	611	461	761	175	2,008	410	328	42	780	1,921	14	1,935			
Y080300	444	1,503	398	301	496	23	1,218	267	214	76	557	1,252	(7)	1,245			
Y080500	442	1,656	439	331	547	31	1,348	295	235	18	548	1,379	-	1,379			
Y080600	11,006	46,079	12,212	9,217	15,221	2,488	39,138	8,197	6,553	193	14,943	38,387	251	38,638			
Y080800	81	296	78	59	98	4	239	53	42	5	100	246	(1)	245			
Y180000	25,483	90,946	24,103	18,191	30,042	-	72,336	16,179	12,934	4,439	33,552	75,764	(683)	75,081			
Y200000	1,661	6,046	1,602	1,209	1,997	-	4,808	1,075	860	171	2,106	5,036	(31)	5,005			
Totals²	\$ 3,177,684	\$ 11,585,473	\$ 3,070,475	\$ 2,317,295	\$ 3,826,971	\$ 205,257	\$ 9,419,998	\$ 2,060,976	\$ 1,647,602	\$ 416,425	\$ 4,125,003	\$ 9,651,461	\$ (38,315)	\$ 9,613,146			

¹ - Deferred amounts from changes in actual employer contributions and allocated proportionate share of employer contributions.

² - Columns may not foot due to rounding.

³ - Per GASB Statement No. 75, paragraph 86b., collective deferred outflows of resources and deferred inflows of resources arising from differences between projected and actual OPEB plan investment earnings in different measurement periods should be aggregated and included as a net collective deferred outflow of resources related or a net collective deferred inflow of resources for employer reporting purposes.

South Carolina OPEB Trusts
Notes to the Schedules of Employer Allocations and
OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2022

Note 1: Description of the Entity and Summary of Significant Accounting Policies

The South Carolina Public Employee Benefit Authority (PEBA) was created by the South Carolina General Assembly as part of Act No. 278 effective July 1, 2012. PEBA – Insurance Benefits is a state agency responsible for the administration and management of the state's employee insurance programs, other post-employment benefits trusts and retirement systems and is part of the State of South Carolina primary government.

The governing board of PEBA is a board of 11 members. The membership composition is three members appointed by the Governor, two members appointed by the President Pro Tempore of the Senate, two members appointed by the Chairman of the Senate Finance Committee, two members appointed by the Speaker of the House of Representatives and two members appointed by the Chairman of the House Ways and Means Committee. Individuals appointed to the PEBA board must possess certain qualifications. Members of the PEBA board serve for terms of two years and until their successors are appointed and qualify. Terms commence on July first of even numbered years. The PEBA board appoints the Executive Director. The laws of the State and the policies and procedures specified by the State for State agencies are applicable to all activities of PEBA. By law, the State Fiscal Accountability Authority (SFAA), which consists of five elected officials, also reviews certain PEBA Board decisions in administering the State Health Plan and other post-employment benefits (OPEB).

Plan Descriptions

The Other Post-Employment Benefits Trust Funds (OPEB Trusts), collectively refers to the South Carolina Retiree Health Insurance Trust Fund (SCRHITF) and the South Carolina Long-Term Disability Insurance Trust Fund (SCLTDITF), were established by the State of South Carolina as Act 195, which became effective in May 2008. The SCRHTIF was created to fund and account for the employer costs of the State's retiree health and dental plans. The SCLTDITF was created to fund and account for the employer costs of the State's Basic Long-Term Disability Income Benefit Plan.

In accordance with Act 195, the OPEB Trusts are administered by the PEBA – Insurance Benefits and the State Treasurer is the custodian of the funds held in trust. The Board of Directors of PEBA has been designated as the Trustee.

The OPEB Trusts are cost-sharing multiple-employer defined benefit OPEB plans. Article 5 of the State Code of Laws defines the two plans and authorizes the Trustee to at any time adjust the plans, including its benefits and contributions, as necessary to insure the fiscal stability of the plans. In accordance with the South Carolina Code of Laws and the annual Appropriations Act, the State provides post-employment health and dental and long-term disability benefits to retired State and school district employees and their covered dependents.

South Carolina OPEB Trusts
Notes to the Schedules of Employer Allocations and
OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2022

Benefits

The SCRHITF is a healthcare plan that covers retired employees of the State of South Carolina, including all agencies, and public school districts. The SCRHITF provides health and dental insurance benefits to eligible retirees. Generally, retirees are eligible for the health and dental benefits if they have established at least ten years of retirement service credit. For new hires beginning employment May 2, 2008 and after, retirees are eligible for benefits if they have established 25 years of service for 100% employer funding and 15-24 years of service for 50% employer funding.

The SCLTDITF is a long-term disability plan that covers employees of the State of South Carolina, including all agencies and public school districts and all participating local governmental entities. The SCLTDITF provides disability payments to eligible employees that have been approved for disability.

Contributions and Funding Policies

Section 1-11-710 of the South Carolina Code of Laws of 1976, as amended, requires the postemployment and long-term disability benefits to be funded through non-employer and employer contributions for active employees and retirees to the PEBA – Insurance Benefits.

The SCRHITF is funded through participating employers that are mandated by State statute to contribute at a rate assessed each year by the Department of Administration Executive Budget Office on active employee covered payroll. The covered payroll surcharge for the year ended June 30, 2022 was 6.25 percent. The South Carolina Retirement System collects the monthly covered payroll surcharge for all participating employers and remits it directly to the SCRHITF. Other sources of funding for the SCRHITF also include the implicit subsidy, or age-related subsidy inherent in the healthcare premiums structure. The implicit subsidy represents a portion of the health care expenditures paid on behalf of the employer's active employees. For purposes of GASB Statement No. 75, this expenditure on behalf of the active employee is reclassified as a retiree health care expenditure so that the employer's contributions towards the plan reflect the underlying age-adjusted, retiree benefit costs. Non-employer contributions consist of an annual appropriation by the General Assembly and the statutorily required transfer from PEBA – Insurance Benefits reserves. However, due to the COVID-19 pandemic and the impact it has had on the PEBA – Insurance Benefits reserves, the General Assembly has indefinitely suspended the statutorily required transfer until further notice. The SCRHITF is also funded through investment income.

The SCLTDITF is funded through employer contributions for active employees that elect health insurance coverage. For this group of active employees, PEBA – Insurance Benefits bills and collects premiums charged to State agencies, public school districts and other participating local governments. The monthly premium per active employee was \$3.22 for the fiscal year ended

South Carolina OPEB Trusts
Notes to the Schedules of Employer Allocations and
OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2022

June 30, 2022. The SCLTDITF premium is billed monthly by PEBA – Insurance Benefits and transferred monthly to the SCLTDITF. It is also funded through investment income.

The allocation percentage of the OPEB amounts are calculated differently for each OPEB Trust. For the SCRHTIF, the allocation percentage is based on the covered payroll surcharge contribution for each employer. Please note that actual covered payroll contributions received from SCRS for the fiscal year 2022 totaled \$615,405,810. However, the covered payroll contributions total includes prior year covered payroll contribution adjustments and true-ups that net to a total of \$1,094,627.

In accordance with part (b) of paragraph 69 of GASB Statement No. 75, participating employers should recognize revenue in an amount equal to the employer's proportionate share of the change in the collective net OPEB liability arising from contributions to the OPEB plan during the measurement period from non-employer contributing entities for purposes other than the separate financing of specific liabilities to the OPEB plan. Therefore, employers should classify this revenue in the same manner as it classifies grants from other entities.

For purposes of measuring the net OPEB liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB Trusts, and additions to and deductions from the OPEB Trusts fiduciary net position have been determined on the same basis as they were reported by the OPEB Trusts. For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Therefore, benefit and administrative expenses are recognized when due and payable. Investments are reported at fair value.

PEBA – Insurance Benefits issues audited financial statements and required supplementary information for the OPEB Trust Funds. This information is publicly available through the PEBA – Insurance Benefits' link on PEBA's website at www.peba.sc.gov or a copy may be obtained by submitting a request to PEBA – Insurance Benefits, 202 Arbor Lake Drive, Columbia, SC 29223. PEBA is considered a division of the primary government of the state of South Carolina and therefore, OPEB Trust fund financial information is also included in the comprehensive annual financial report of the state.

Note 2: Actuarial Assumptions and Methods

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

South Carolina OPEB Trusts
Notes to the Schedules of Employer Allocations and
OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2022

Projections of benefits for financial reporting purposes are based on the substantive plans (as understood by the employer and plan participants) and include the types of benefits provided at the time the valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point.

Additional information as of the latest actuarial valuation for SCRHITF:

Valuation Date:	June 30, 2021
Actuarial Cost Method:	Individual Entry – Age Normal
Inflation:	2.25%
Investment Rate of Return:	2.75%, net of OPEB Plan investment expense; including inflation
Single Discount Rate:	3.69% as of June 30, 2022
Demographic Assumptions:	Based on the experience study performed for the South Carolina Retirement Systems for the 5-year period ending June 30, 2019
Mortality:	For healthy retirees, the gender-distinct South Carolina Retirees 2020 Mortality Tables are used with multipliers based on plan experience; the rates are projected on a fully generational basis using 80% of the ultimate rates of Scale MP-2019 to account for future mortality improvements.
Health Care Trend Rate:	Initial trend starting at 6.00% and gradually decreasing to an ultimate trend rate of 4.00% over a period of 15 years
Aging Factors:	Based on plan specific experience
Retiree Participation:	79% for retirees who are eligible for funded premiums 59% participation for retirees who are eligible for Partial Funded Premiums 20% participation for retirees who are eligible for Non-Funded Premiums
Notes:	The discount rate changed from 1.92% as of June 30, 2021 to 3.69% as of June 30, 2022.

South Carolina OPEB Trusts
Notes to the Schedules of Employer Allocations and
OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2022

Additional information as of the latest actuarial valuation for SCLTDITF:

Valuation Date:	June 30, 2021
Actuarial Cost Method:	Individual Entry – Age Normal
Inflation:	2.25%
Investment Rate of Return:	3.00%, net of Plan investment expense; including inflation
Single Discount Rate:	3.41% as of June 30, 2022
Salary, Termination, and Retirement Rates:	Based on the experience study performed for the South Carolina Retirement Systems for the 5-year period ending June 30, 2019
Disability Incidence:	The disability incidence rates used in the valuation are 165% of the rates developed for the South Carolina Retirement Systems pension plans
Disability Recovery:	For participants in payment, 1987 CGDT Group Disability; for active employees, 60% were assumed to recover after the first year and 93% were assumed to recover after the first two years
Offsets:	45% are assumed to be eligible for Social Security benefits; assumed percentage who will be eligible for a pension plan offset varies based on employee group
Expenses:	Third party administrative expenses were included in the benefit projections
Notes:	The discount rate changed from 2.48% as of June 30, 2021 to 3.41% as of June 30, 2022.

Roll Forward Disclosures

The actuarial valuations were performed as of June 30, 2021. Update procedures were used to roll forward the total OPEB liabilities to June 30, 2022.

Note 3: Net OPEB Liability

The Net OPEB Liability (NOL) is calculated separately for each OPEB Trust Fund and represents that particular Trust's Total OPEB Liability (TOL) determined in accordance with GASB No. 74 less that Trust's fiduciary net position. The allocation of each employer's proportionate share of the collective Net OPEB Liability and collective OPEB Expense was determined using the employer's payroll-related contributions over the measurement period. This method is expected to be reflective of the employer's long-term contribution effort as well as be transparent to individual employers and their external auditors.

South Carolina OPEB Trusts
Notes to the Schedules of Employer Allocations and
OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2022

The following table represents the components of the net OPEB liability as of June 30, 2022, 2021, 2020, 2019, 2018, and 2017:

SOUTH CAROLINA RETIREE HEALTH INSURANCE TRUST FUND					Plan Fiduciary Net Position as a % of Total OPEB Liability
Fiscal Year Ending	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability		
June 30, 2022	\$ 16,835,502,593	\$ 1,623,661,403	\$ 15,211,841,190		9.64%
June 30, 2021	\$ 22,506,597,989	\$ 1,683,416,992	\$ 20,823,180,997		7.48%
June 30, 2020	\$ 19,703,745,672	\$ 1,652,299,185	\$ 18,051,446,487		8.39%
June 30, 2019	\$ 16,516,264,617	\$ 1,394,740,049	\$ 15,121,524,568		8.44%
June 30, 2018	\$ 15,387,115,010	\$ 1,216,530,062	\$ 14,170,584,948		7.91%
June 30, 2017	\$ 14,659,610,970	\$ 1,114,774,760	\$ 13,544,836,210		7.60%

SOUTH CAROLINA LONG-TERM INSURANCE DISABILITY TRUST FUND					Plan Fiduciary Net Position as a % of Total OPEB Liability
Fiscal Year Ending	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability		
June 30, 2022	\$ 46,410,320	\$ 34,824,847	\$ 11,585,473		75.04%
June 30, 2021	\$ 44,378,931	\$ 41,201,247	\$ 3,177,684		92.84%
June 30, 2020	\$ 42,782,316	\$ 42,479,106	\$ 303,210		99.29%
June 30, 2019	\$ 40,743,755	\$ 38,775,500	\$ 1,968,255		95.17%
June 30, 2018	\$ 39,261,091	\$ 36,199,863	\$ 3,061,228		92.20%
June 30, 2017	\$ 38,510,568	\$ 36,697,589	\$ 1,812,979		95.29%

The TOL is calculated by the Trusts' actuary, and each Trust's fiduciary net position is reported in the Trust's financial statements. The NOL is disclosed in accordance with the requirements of GASB No. 74 in the Trusts' notes to the financial statements and required supplementary information. Liability calculations performed by the Trusts' actuary for the purpose of satisfying the requirements of GASB Nos. 74 and 75 and are not applicable for other purposes, such as determining the Trusts' funding requirements.

Single Discount Rate

The Single Discount Rate of 3.69% was used to measure the total OPEB liability for the SCRHTF. The accounting policy for this plan is to set the Single Discount Rate equal to the prevailing municipal bond rate. Due to the plan's investment and funding policies, the difference between a blended discount rate and the municipal bond rate would be less than several basis points (several hundredths of one percent).

A Single Discount Rate of 3.41% was used to measure the total OPEB liability for the SCLTDITF. This Single Discount Rate was based on an expected rate of return on plan investments of 3.00% and a municipal bond rate of 3.69%. The projection of cash flows to determine this Single Discount Rate assumed that employer contributions will remain at \$38.64 per year for each

South Carolina OPEB Trusts
Notes to the Schedules of Employer Allocations and
OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2022

covered active employee. Based on these assumptions, the plan's Fiduciary Net Position and future contributions were sufficient to finance the benefit payments through the year 2034. As a result, the long-term expected rate of return on plan investments was applied to project benefit payments through the year 2034, and the municipal bond rate was applied to all benefit payments after that date.

Long-term Expected Rate of Return

The long-term expected rate of return represents assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market based inputs. The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2018 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation. This information is summarized in the following table:

SOUTH CAROLINA RETIREE HEALTH INSURANCE TRUST FUND			
Asset Class	Target Asset Allocation	Expected Arithmetic Real Rate of Return	Allocation-Weighted Long-Term Expected Real Rate of Return
U.S. Domestic Fixed Income	80.00%	0.95%	0.76%
Cash equivalents	20.00%	0.35%	0.07%
Total	100.00%		0.83%
Expected Inflation			2.25%
Total Return			3.08%
Investment Return Assumption			2.75%

SOUTH CAROLINA LONG-TERM DISABILITY INSURANCE TRUST FUND			
Asset Class	Target Asset Allocation	Expected Arithmetic Real Rate of Return	Allocation-Weighted Long-Term Expected Real Rate of Return
U.S. Domestic Fixed Income	80.00%	0.95%	0.76%
Cash equivalents	20.00%	0.35%	0.07%
Total	100.00%		0.83%
Expected Inflation			2.25%
Total Return			3.08%
Investment Return Assumption			3.00%

South Carolina OPEB Trusts
Notes to the Schedules of Employer Allocations and
OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2022

Sensitivity Analysis

The following table presents the SCRHTIF's net OPEB liability calculated using a Single Discount Rate of 3.69%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

	Current		
	1% Decrease	Discount Rate	1% Increase
	2.69%	3.69%	4.69%
SCRHTIF Net OPEB Liability	\$ 17,984,510,157	\$ 15,211,841,190	\$ 12,983,624,409

Regarding the sensitivity of the SCRHTIF's net OPEB liability to changes in the healthcare cost trend rates, the following table presents the plan's net OPEB liability, calculated using the assumed trend rates as well as what the plan's net OPEB liability would be if were calculated using a trend rate that is one percent lower or one percent higher:

	Current Healthcare		
	1% Decrease	Cost Trend Rate	1% Increase
SCRHTIF Net OPEB Liability	\$ 12,510,252,447	\$ 15,211,841,190	\$ 18,366,093,156

The following table presents the SCLTDITF's net OPEB liability calculated using a Single Discount Rate of 3.41%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

	Current		
	1% Decrease	Discount Rate	1% Increase
	2.41%	3.41%	4.41%
SCLTDITF Net OPEB Liability	\$ 13,426,023	\$ 11,585,473	\$ 9,805,378

The SCLTDITF's net OPEB liability is not affected by changes in the healthcare cost trend rates due to the method used to calculate benefit payments. Therefore, the sensitivity to changes in the healthcare cost trend rates have not been calculated.

South Carolina OPEB Trusts
Notes to the Schedules of Employer Allocations and
OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2022

Note 4: OPEB Expense

Components of collective OPEB expense reported in the Schedule of OPEB Amounts by Employer for the fiscal year ended June 30, 2022 are presented below.

Description	SCRHITF	SCLTDITF
Service Cost	\$ 862,552,785	\$ 8,740,142
Interest on the Total OPEB Liability	435,503,577	1,091,274
Projected Earnings on Plan Investments	(46,973,362)	(1,206,036)
OPEB Plan Administrative Expense	801,356	79,400
Recognition of Outflow (Inflow) of Resources due to Liabilities	(367,689,255)	165,726
Recognition of Outflow (Inflow) of Resources due to Assets	30,899,402	780,955
Total Aggregate OPEB Expense	\$ 915,094,503	\$ 9,651,461

Additional items included in Total Employer OPEB Expense are the current period amortized portions of deferred outflows and/or inflows of resources related to changes in employers' proportionate share of the collective NOL and differences between actual employer contributions and proportionate share of total plan employer contributions.

Note 5: Deferred Outflows and Inflows of Resources

As discussed in paragraph 86 of GASB Statement No. 75, differences between expected and actual experience and changes in assumptions are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided OPEB through the OPEB plan (active and inactive members) determined as of the beginning of the measurement period.

Additionally, differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense as a level dollar amount over the closed period identified above.

The schedules on the following pages reflects the amortization of collective deferred outflows/(inflows) of resources related to OPEB outstanding at June 30, 2022.

As a reminder, in addition to recognizing a proportionate share of the deferred outflows and inflows shown on the following page, employers will also need to establish:

- a. Deferred outflows and inflows related to changes in proportionate shares and differences between contributions and proportionate share of contributions;
- b. A deferred outflow related to contributions made after the measurement date. This deferred outflow should include payroll-related surcharge contributions and implicit subsidies.

SOUTH CAROLINA RETIREE HEALTH INSURANCE TRUST FUND

Difference between expected and actual experience

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Initial Balance (Inflow)/Outflow	\$ (2,113,891)	\$ 109,614,462	\$ (328,547,366)	\$ 311,781,314	\$ (203,069,700)	\$ (1,073,786,474)
Remaining amortization period	2.2460	3.2030	4.1330	5.1390	5.9290	6.9150
Amortized period ending June 30,						
2022	(941,179)	34,222,435	(79,493,677)	60,669,647	(34,250,245)	(155,283,655)
2023	(941,179)	34,222,435	(79,493,677)	60,669,647	(34,250,245)	(155,283,655)
2024	(231,533)	34,222,435	(79,493,677)	60,669,647	(34,250,245)	(155,283,655)
2025	-	6,947,157	(79,493,677)	60,669,647	(34,250,245)	(155,283,655)
2026	-	-	(10,572,658)	60,669,647	(34,250,245)	(155,283,655)
2027	-	-	-	8,433,079	(31,818,475)	(155,283,655)
Thereafter	-	-	-	-	-	(142,084,544)

Assumption changes

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Initial Balance (Inflow)/Outflow	(458,299,816)	(43,094,932)	674,302,282	1,547,666,428	2,011,482,934	(5,384,572,423)
Remaining amortization period	2.2460	3.2030	4.1330	5.1390	5.9290	6.9150
Amortized period ending June 30,						
2022	(204,051,564)	(13,454,553)	163,150,806	301,161,009	339,261,753	(778,680,032)
2023	(204,051,564)	(13,454,553)	163,150,806	301,161,009	339,261,753	(778,680,032)
2024	(50,196,688)	(13,454,553)	163,150,806	301,161,009	339,261,753	(778,680,032)
2025	-	(2,731,273)	163,150,806	301,161,009	339,261,753	(778,680,032)
2026	-	-	21,699,058	301,161,009	339,261,753	(778,680,032)
2027	-	-	-	41,861,383	315,174,169	(778,680,032)
Thereafter	-	-	-	-	-	(712,492,231)

Difference between projected and actual investment earnings

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Initial Balance (Inflow)/Outflow	-	9,220,037	(10,804,294)	(37,617,246)	33,570,818	156,139,444
Remaining amortization period	-	1.0000	2.0000	3.0000	4.0000	5.0000
Amortized period ending June 30,						
2022	-	9,220,037	(5,402,146)	(12,539,082)	8,392,704	31,227,889
2023	-	-	(5,402,148)	(12,539,082)	8,392,704	31,227,889
2024	-	-	-	(12,539,082)	8,392,704	31,227,889
2025	-	-	-	-	8,392,706	31,227,889
2026	-	-	-	-	-	31,227,888
2027	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-

SOUTH CAROLINA LONG-TERM DISABILITY INSURANCE TRUST FUND

Difference between expected and actual experience

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Initial Balance (Inflow)/Outflow	\$ -	\$ (127,455)	\$ (947,187)	\$ (32,689)	\$ (1,236,066)	\$ 3,404,056
Remaining amortization period	4.9570	6.4006	7.4233	8.4152	9.4338	10.2046
Amortized period ending June 30,						
2022	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581
2023	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581
2024	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581
2025	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581
2026	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581
2027	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581
Thereafter	-	(7,977)	(181,605)	(9,379)	(449,910)	1,402,570

Assumption changes

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Initial Balance (Inflow)/Outflow	(91,038)	(36,290)	872,178	251,123	1,500,371	(1,712,085)
Remaining amortization period	4.9570	6.4006	7.4233	8.4152	9.4338	10.2046
Amortized period ending June 30,						
2022	(18,366)	(5,669)	117,492	29,842	159,043	(167,776)
2023	(18,366)	(5,669)	117,492	29,842	159,043	(167,776)
2024	(18,366)	(5,669)	117,492	29,842	159,043	(167,776)
2025	(18,366)	(5,669)	117,492	29,842	159,043	(167,776)
2026	(17,574)	(5,669)	117,492	29,842	159,043	(167,776)
2027	-	(5,669)	117,492	29,842	159,043	(167,776)
Thereafter	-	(2,276)	167,226	72,071	546,113	(705,429)

Difference between projected and actual investment earnings

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Initial Balance (Inflow)/Outflow	-	280,790	(613,144)	(1,790,579)	1,148,538	5,582,321
Remaining amortization period	-	1.0000	2.0000	3.0000	4.0000	5.0000
Amortized period ending June 30,						
2022	-	280,790	(306,574)	(596,861)	287,135	1,116,465
2023	-	-	(306,570)	(596,861)	287,135	1,116,465
2024	-	-	-	(596,857)	287,135	1,116,465
2025	-	-	-	-	287,133	1,116,465
2026	-	-	-	-	-	1,116,461
2027	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-

South Carolina OPEB Trusts
Notes to the Schedules of Employer Allocations and
OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2022

Note 6: Additional Financial and Actuarial Information

Information contained in these Notes to the Schedules of OPEB Amounts by Employer (the Schedules) were compiled from the OPEB Trust Funds audited financial statements for the fiscal year ended June 30, 2022, and the accounting and financial reporting actuarial valuations as of June 30, 2022. Additional financial information supporting the preparation of the Schedules (including the unmodified audit opinion on the financial statements and required supplementary information) is available in the OPEB Trust Funds audited financial statements. Employers are encouraged to review Illustration II in Appendix C of GASB Statement No. 75, which provides a sample footnote disclosure and required supplementary information for a cost-sharing multiple-employer defined benefit OPEB plan.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Mr. George L. Kennedy, CPA, State Auditor
Office of the State Auditor and
Members of the South Carolina Public
Employee Benefit Authority
South Carolina Retiree Health Insurance Trust Fund
and South Carolina Long-Term Disability Insurance Trust Fund
Columbia, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Schedules of Employer Allocations and Schedules of Other Post Employment Benefit (OPEB) Amounts by Employer of South Carolina Retiree Health Insurance Trust Fund (SCRHITF) and South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF) as administered by South Carolina Public Employee Benefit Authority (PEBA) as of and for the year ended June 30, 2022 and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense (specified column totals) included in the accompanying Schedules of OPEB Amounts by Employer of SCR HITF and SCLTDITF as of June 30, 2022 and the related notes and have issued our report thereon dated September 11, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the Schedules of Employer Allocations and the specified column totals included in the Schedules of OPEB Amounts by Employer, we considered SCR HITF's and SCLTDITF's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the Schedules of Employer Allocations and the specified column totals included in the Schedules of OPEB Amounts by Employer, but not for the purpose of expressing an opinion on the effectiveness of SCR HITF's and SCLTDITF's internal control. Accordingly, we do not express an opinion on the effectiveness of SCR HITF's and SCLTDITF's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Schedules of Employer Allocations and the specified column totals included in the Schedules of OPEB Amounts by Employer will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the SCR HITF and SCLTDITF Schedules of Employer Allocations and the specified column totals included in the Schedules of OPEB Amounts by Employer are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the Schedules of Employer Allocations and the specified column totals included in the Schedules of OPEB Amounts by Employer. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The logo consists of the word "Crowe" written in a cursive script font above the letters "LLP" in a bold, sans-serif font.

Crowe LLP

Dallas, Texas
September 11, 2023