

**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**

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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 SCRHITF'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 SCRHITF's and SCLTDITF's management, the governing body of SCRHITF and SCLTDITF, and SCRHITF'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 SCRHITF'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 SCRHITF'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 SCRHITF'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 Code	6.25% Surcharge Contributions (Derived from Payroll)¹	Employer Allocation Percentage¹
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 Code	6.25% Surcharge Contributions (Derived from Payroll)¹	Employer Allocation 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 Code	6.25% Surcharge Contributions (Derived from Payroll)¹	Employer Allocation 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 Code	6.25% Surcharge Contributions (Derived from Payroll)¹	Employer Allocation 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 Percentage¹
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 Code	6.25% Surcharge Contributions (Derived from Payroll)¹	Employer Allocation Percentage¹
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 Code	6.25% Surcharge Contributions (Derived from Payroll)¹	Employer Allocation Percentage¹
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 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	Net OPEB Liability		Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					OPEB Expense		
	6/30/2021	6/30/2022	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	
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	98,697	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	103,718	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	Net OPEB Liability 6/30/2021	Net OPEB Liability 6/30/2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			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
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 6/30/2021	Net OPEB Liability 6/30/2022	Net Differences between Projected and Actual Experience	Assumption Changes	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
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	157	956	2,081	(24)	2,057	
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	986	754	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 6/30/2021	Net OPEB Liability 6/30/2022	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	
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	421	1,562	414	312	516	22	1,264	278	222	14	514	1,301	3	1,304	
7281000	49	177	47	35	59	1	142	32	25	2	59	148	(0)	148	
7290100	8,128	29,893	7,923	5,979	9,875	354	24,131	5,318	4,251	419	9,988	24,903	(36)	24,867	
7290200	2,343	7,962	2,110	1,593	2,630	36	6,369	1,416	1,132	421	2,969	6,633	(58)	6,575	

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 6/30/2021	Net OPEB Liability 6/30/2022	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	
7290400	16	118		24		39	123		21	17	-	38	99	4	103
7290500	1,432	5,440	1,442	1,088	1,797	125	4,452	968	774	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	Net OPEB Liability		Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
	6/30/2021	6/30/2022	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
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	-	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	Net OPEB Liability		Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
	6/30/2021	6/30/2022	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	
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	Net OPEB Liability		Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
	6/30/2021	6/30/2022	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
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	Net OPEB Liability		Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
	6/30/2021	6/30/2022	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
7742900	16	59	16	12	19	-	47	11	8	-	19	49	(0)	49
7743800	16	59	16	12	19	-	47	11	8	-	19	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
7744600	104	330	87	66	109	7	269	59	47	24	130	275	(4)	271
7750200	1,960	7,770	2,059	1,554	2,567	425	6,605	1,382	1,105	28	2,515	6,473	47	6,520
7750400	122	714	189	143	236	88	656	127	102	24	253	595	7	602
7751000	81	271	72	54	90	0	216	48	39	27	114	226	(5)	221
7754000	157	517	137	103	171	-	411	92	74	26	192	431	(5)	426
7761000	195	759	201	152	251	19	623	135	108	11	254	632	1	633
7762100	177	636	168	127	210	-	505	113	90	17	220	529	(5)	524
7764200	167	833	221	167	275	72	735	148	118	22	288	694	5	699
7771000	488	1,646	436	329	544	28	1,337	293	234	125	652	1,371	(15)	1,356
7772100	107	301	80	60	99	15	254	53	43	38	134	250	(2)	248
7774000	859	3,218	853	644	1,062	55	2,614	572	458	172	1,202	2,680	(22)	2,658
7774200	65	192	51	38	63	11	163	34	27	12	73	160	2	162
7782100	207	729	193	146	241	31	611	130	104	39	273	607	(4)	603
7784000	578	2,168	575	434	716	18	1,743	386	308	18	730	1,806	(5)	1,801
7794000	97	365	97	73	121	-	291	65	52	18	135	304	(4)	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
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
A150000	517	1,857	492	372	613	-	1,477	330	264	55	649	1,547	(11)	1,536
A170000	459	1,665	441	333	550	11	1,335	296	237	59	592	1,387	(10)	1,377
A200000	289	1,079	286	216	356	17	875	192	153	26	371	899	(3)	896
A850000	68	301	80	60	99	26	265	53	43	7	103	250	3	253
B040000	8,420	31,199	8,269	6,240	10,306	269	25,084	5,550	4,437	773	10,760	25,991	(102)	25,889
C050000	515	1,882	499	376	621	8	1,504	335	268	53	656	1,568	(8)	1,560
CS00100	216	936	248	187	309	150	894	167	133	-	300	780	21	801
CS00200	296	1,153	306	231	381	119	1,037	205	164	8	377	961	17	978
CS00300	380	1,429	379	286	472	152	1,289	254	203	-	457	1,190	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
CS00500	332	1,360	360	272	449	176	1,257	242	193	12	447	1,133	25	1,158
CS00600	174	946	251	189	312	187	939	168	135	51	354	788	18	806
CS00700	823	3,390	898	678	1,120	388	3,084	603	482	-	1,085	2,824	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
CS00900	132	562	149	112	185	74	520	100	80	10	190	468	10	478
CS01000	554	2,621	695	524	866	451	2,536	466	373	-	839	2,184	58	2,242
CS01100	112	291	77	58	96	61	292	52	41	41	134	242	4	246
CS01200	242	1,222	324	244	404	242	1,214	217	174	-	391	1,018	31	1,049
CS01300	651	2,360	625	472	779	339	2,215	420	336	1	757	1,966	46	2,012
CS01400	713	2,779	736	556	918	453	2,663	494	395	32	921	2,315	57	2,372
CS01500	176	522	138	104	172	95	509	93	74	36	203	435	11	446
CS01600	571	2,409	639	482	796	402.42	2,319	429	343	0	772	2007	52.06	2,059
CS01700	366	1,389	368	278	459	209	1,314	247	198	0	445	1,157	28	1,185
CS01800	506	1,882	499	376	621	276	1,772	335	268	-	603	1,568	39	1,607
CS01900	235	808	214	162	267	124	767	144	115	18	277	673	15	688
CS02000	781	2,907	770	581	961	440	2,752	517	413	-	930	2,422	60	2,482
CS02100	563	2,079	551	416	687	320	1,974	370	296	-	666	1,732	43	1,775
CS02200	180	-	-	-	-	1,303	1,303	-	-	1,933	1,933	-	(53)	(53)
CS02300	205	951	252	190	314	190	946	169	135	-	304	792	26	818
CS02400	413	1,695	449	339	560	302	1,650	302	241	-	543	1,412	40	1,452
CS02500	960	3,715	985	743	1,227	571	3,526	661	528	-	1,189	3,095	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
CS02700	629	2,419	641	484	799	373	2,297	430	344	-	774	2,015	51	2,066
CS02800	450	1,596	423	319	527	258	1,527	284	227	42	553	1,330	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
CS03100	335	1,271	337	254	420	209	1,220	226	181	25	432	1,059	25	1,084
CS03200	610	2,207	585	442	729	325	2,081	393	314	4	711	1,839	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
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
CS03500	742	2,626	696	525	868	389	2,478	467	373	26	866	2,188	51	2,239
CS03600	124	557	148	111	184	109	552	99	79	-	178	464	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
CS03800	335	1,099	291	220	363	188	1,062	195	156	54	405	915	18	933
CS03900	743	3,346	887	669	1,105	603	3,264	595	476	-	1,071	2,787	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

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 6/30/2021	Net OPEB Liability 6/30/2022	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual 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
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	1,365	302	242	78	622	1,416	(11)	1,405
G070000	419	1,651	437	330	545	39	1,351	294	235	173	702	1,375	(23)	1,352
H030000	558	1,946	516	389	643	-	1,548	346	277	106	729	1,621	(17)	1,604
H060000	65	236	63	47	78	-	188	42	34	1	77	197	(1)	196
H090000	9,665	34,032	9,019	6,807	11,242	-	27,068	6,054	4,840	1,324	12,218	28,351	(200)	28,151
H120000	79,248	288,468	76,452	57,699	95,288	223	229,662	51,316	41,024	4,770	97,110	240,313	(816)	239,497
H150000	21,913	77,249	20,473	15,451	25,517	-	61,441	13,742	10,986	3,548	28,276	64,353	(520)	63,833

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 6/30/2021	Net OPEB Liability 6/30/2022	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
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	2,522	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
J020000	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
J040000	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
L040000	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	2,204	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	922
P280000	6,780	26,065	6,908	5,213	8,610	560	21,291	4,637	3,707	521	8,865	21,714	(25)	21,689

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	Net OPEB Liability		Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
	6/30/2021	6/30/2022	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
P320000	1,478	5,193	1,376	1,039	1,715	52	4,182	924	739	530	2,193	4,326	(68)	4,258
P340000	32	118	31	24	39	-	94	21	17	-	38	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
R520000	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
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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 SCRHITF 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.

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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
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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 SCRHITF, 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
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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
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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
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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				
Fiscal Year		Plan Fiduciary Net	Net OPEB	Plan Fiduciary
Ending	Total OPEB Liability	Position	Liability	Net Position as
				a % of Total
				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				
Fiscal Year		Plan Fiduciary Net	Net OPEB	Plan Fiduciary
Ending	Total OPEB Liability	Position	Liability	Net Position as
				a % of Total
				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 SCRHITF. 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
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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
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Sensitivity Analysis

The following table presents the SCRHITF'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:

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

Regarding the sensitivity of the SCRHITF'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:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
SCRHITF 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:

	1% Decrease	Current 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
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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
	<hr/>	<hr/>
Total Aggregate OPEB Expense	<u>\$ 915,094,503</u>	<u>\$ 9,651,461</u>

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

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>
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

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>
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

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>
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

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>
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

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>
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

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>
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 SCRHITF 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 SCRHITF'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 SCRHITF's and SCLTDITF's internal control. Accordingly, we do not express an opinion on the effectiveness of SCRHITF'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 SCRHITF 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.


Crowe LLP

Dallas, Texas
September 11, 2023