

**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, 2023

**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, 2023 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, 2023 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, 2023 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, 2023, 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, 2023, and our report thereon, dated October 16, 2023, 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 May 15, 2024 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
May 15, 2024

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)

Schedule of Employer Allocations

For the Fiscal Year Ended June 30, 2023

Employer Code	6.25% Surcharge Contributions (Derived from Payroll)¹	Employer Allocation Percentage¹
10001	\$ 23,112	0.003527%
10002	112,511	0.017171%
10100	572,161	0.087319%
10200	598,649	0.091362%
10300	1,661,198	0.253521%
10600	205,138	0.031307%
10900	88,413	0.013493%
12300	40,378	0.006162%
13300	179,315	0.027366%
13600	123,779	0.018890%
13700	62,469	0.009534%
20101	123,945	0.018916%
20102	2,823,327	0.430877%
20108	15,367	0.002345%
20200	130,731	0.019951%
20300	133,414	0.020361%
20400	1,102,424	0.168244%
20500	370,288	0.056511%
20600	1,267,195	0.193391%
21100	105,450	0.016093%
21400	3,972,018	0.606182%
22100	129,998	0.019839%
22200	5,733	0.000875%
30100	39,056,033	5.960464%
30200	3,210,672	0.489991%
30300	28,287,522	4.317048%
30400	3,146,909	0.480260%
30500	20,718,695	3.161945%
30600	2,108,432	0.321774%
30700	185,330	0.028284%
30800	1,071,920	0.163589%
30900	261,753	0.039947%
31100	841,550	0.128432%
31102	568,500	0.086761%
31104	1,546,539	0.236022%
31105	342,299	0.052239%
31107	681,085	0.103943%
31108	2,818,819	0.430189%

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, 2023

Employer Code	6.25% Surcharge Contributions (Derived from Payroll)¹	Employer Allocation Percentage¹
31113	352,994	0.053872%
31121	951,544	0.145218%
31123	2,894,653	0.441762%
31124	1,222,251	0.186532%
31126	1,668,345	0.254611%
31138	727,012	0.110952%
31140	2,778,344	0.424012%
31142	1,524,299	0.232628%
31143	806,154	0.123030%
31146	1,166,600	0.178038%
31200	250,028	0.038158%
31300	2,106,527	0.321484%
31400	6,716,070	1.024961%
31600	1,917,446	0.292627%
31700	6,510,633	0.993608%
40100	12,092,072	1.845409%
40200	12,718,724	1.941044%
40700	2,223,735	0.339371%
40900	14,641,622	2.234504%
41400	3,457,358	0.527638%
41600	295,454	0.045090%
41700	3,846,603	0.587042%
41800	143,472	0.021896%
42000	134,078	0.020462%
42200	47,979,972	7.322374%
50100	11,031,029	1.683480%
50200	2,398,037	0.365972%
50400	377,476	0.057608%
50501	250,642	0.038251%
51200	423,771	0.064673%
51300	851,948	0.130018%
51400	1,475,150	0.225127%
51500	1,830,925	0.279423%
51600	222,201	0.033911%
51700	12,551,331	1.915498%
51800	3,201,226	0.488549%
51902	196,879	0.030046%
52000	215,092	0.032826%

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, 2023

Employer Code	6.25% Surcharge Contributions (Derived from Payroll)¹	Employer Allocation Percentage¹
52200	1,243,386	0.189757%
52600	235,852	0.035994%
53000	229,670	0.035051%
53300	24,045	0.003670%
53900	91,055	0.013896%
54100	184,419	0.028145%
54200	5,079,983	0.775272%
54300	3,236,919	0.493996%
54400	2,562	0.000391%
60100	551,945	0.084234%
60400	3,180,728	0.485421%
60500	178,708	0.027273%
60800	501,445	0.076527%
60900	133,986	0.020448%
61000	4,700,249	0.717320%
61200	141,789	0.021639%
62200	189,491	0.028919%
62500	74,446	0.011361%
62700	221,091	0.033741%
63000	537,298	0.081999%
63500	369,948	0.056459%
63700	133,262	0.020338%
63800	15,715	0.002398%
64100	72,478	0.011061%
66600	79,092	0.012070%
67000	21,901	0.003342%
67100	529,894	0.080869%
67200	16,349	0.002495%
67300	482,430	0.073625%
67400	378,949	0.057833%
67500	443,363	0.067663%
67600	49,568	0.007565%
67800	1,058,684	0.161569%
67900	48,536	0.007407%
68000	74,214	0.011326%
68100	327,355	0.049959%
68200	1,926,431	0.293999%
68300	580,250	0.088554%

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, 2023

Employer Code	6.25% Surcharge Contributions (Derived from Payroll)¹	Employer Allocation Percentage¹
68400	20,484	0.003126%
68500	522,396	0.079724%
68600	145,396	0.022189%
68700	204,297	0.031178%
68800	292,737	0.044676%
68900	402,337	0.061402%
70709	134,940	0.020594%
71036	32,150	0.004907%
72110	148,122	0.022605%
72114	22,131	0.003377%
72116	63,863	0.009746%
72210	139,934	0.021356%
72411	5,389	0.000822%
72507	112,016	0.017095%
74306	79,882	0.012191%
74310	90,667	0.013837%
74616	92,448	0.014109%
75005	47,408	0.007235%
75011	118,795	0.018130%
80101	1,257,278	0.191877%
80103	54,771	0.008359%
80201	9,539,764	1.455893%
80202	424,242	0.064745%
80302	569,897	0.086974%
80401	4,083,081	0.623132%
80402	1,445,660	0.220627%
80403	1,175,661	0.179421%
80404	1,379,956	0.210599%
80405	5,651,658	0.862517%
80406	39,892	0.006088%
80407	210,088	0.032062%
80409	69,310	0.010578%
80502	20,495	0.003128%
80503	29,172	0.004452%
80504	981,540	0.149796%
80601	897,215	0.136927%
80602	29,063	0.004435%
80603	20,913	0.003192%

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, 2023

Employer Code	6.25% Surcharge Contributions (Derived from Payroll)¹	Employer Allocation Percentage¹
80606	67,595	0.010316%
80607	597,027	0.091114%
80701	11,100,971	1.694154%
80702	106,729	0.016288%
80704	345,866	0.052784%
80801	14,571,767	2.223843%
80902	825,643	0.126004%
81001	23,540,671	3.592616%
81002	493,789	0.075359%
81003	262,102	0.040000%
81004	191,230	0.029184%
81005	687,549	0.104929%
81102	3,434,552	0.524158%
81201	1,960,377	0.299179%
81203	112,583	0.017182%
81301	2,984,384	0.455456%
81409	2,110,900	0.322151%
81501	2,108,188	0.321737%
81601	4,683,079	0.714699%
81701	2,051,121	0.313028%
81802	9,501,109	1.449994%
81805	160,375	0.024475%
81806	1,188,859	0.181436%
81901	1,651,478	0.252037%
81902	235,695	0.035970%
82001	1,596,574	0.243658%
82101	6,834,290	1.043002%
82106	485,951	0.074163%
82107	1,416,892	0.216236%
82109	545,876	0.083308%
82110	5,374	0.000820%
82201	4,466,389	0.681630%
82301	34,501,191	5.265335%
82306	157,613	0.024054%
82307	192,168	0.029327%
82308	164,094	0.025043%
82312	130,607	0.019932%
82313	629,975	0.096142%

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, 2023

Employer Code	6.25% Surcharge Contributions (Derived from Payroll)¹	Employer Allocation Percentage¹
82401	409,912	0.062558%
82402	4,028,579	0.614814%
82406	616,070	0.094020%
82503	1,519,636	0.231916%
82601	21,579,435	3.293305%
82602	67,198	0.010255%
82603	84,996	0.012972%
82604	47,642	0.007271%
82701	1,545,285	0.235831%
82702	312,617	0.047709%
82801	4,153,633	0.633899%
82901	6,044,116	0.922412%
82906	41,186	0.006286%
83001	2,370,783	0.361813%
83005	1,326,064	0.202375%
83101	683,223	0.104269%
83202	3,858,803	0.588904%
83203	1,060,889	0.161906%
83204	1,484,625	0.226573%
83205	8,700,108	1.327751%
83206	13,180,631	2.011537%
83207	42,394	0.006470%
83208	164,953	0.025174%
83301	1,569,201	0.239481%
83402	1,473,048	0.224806%
83501	439,548	0.067081%
83601	2,581,091	0.393908%
83701	4,925,172	0.751646%
83810	136,179	0.020783%
83811	131,148	0.020015%
83812	4,900,836	0.747932%
83901	6,273,488	0.957417%
84002	13,319,534	2.032736%
84003	12,558,431	1.916582%
84004	37,914	0.005786%
84005	161,734	0.024683%
84006	672,314	0.102604%
84009	93,915	0.014333%

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, 2023

Employer Code	6.25% Surcharge Contributions (Derived from Payroll)¹	Employer Allocation Percentage¹
84011	43,350	0.006616%
84101	1,042,115	0.159040%
84203	4,257,247	0.649712%
84207	5,699,478	0.869815%
84208	1,132,960	0.172905%
84209	4,310,513	0.657841%
84210	1,376,486	0.210070%
84211	2,285,670	0.348823%
84212	4,061,316	0.619810%
84214	129,704	0.019795%
84215	452,632	0.069078%
84301	5,979,341	0.912526%
84401	1,392,973	0.212586%
84501	1,453,960	0.221893%
84601	4,212,985	0.642957%
84603	7,711,795	1.176921%
84604	7,818,533	1.193211%
84605	2,428,886	0.370680%
84606	17,369	0.002651%
Total for All Employers	\$ 655,251,579	100.000000%

¹ - Columns may not foot due to rounding.

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
 Schedule of OPEB Amounts by Employer
 As of and for the Fiscal Year Ended June 30, 2023

Participating Employer	Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
	Net OPEB Liability 6/30/2022	Net OPEB Liability 6/30/2023	Net Differences between Projected and Actual Experience	Net Differences between Projected and Actual		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions ¹	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions ¹	Total Deferred Inflows of Resources	Proportionate Share of Collective Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions ¹	
				Investment Experience ³	Assumption Changes								Share of Total Plan Contributions ¹	Share of Total Plan Contributions ¹
83805	-	-	-	-	-	61,232	61,232	-	-	14,129,983	14,129,983	-	(4,712,445)	(4,712,445)
83810	2,947,446	2,720,804	48,136	545,825	27,325	946,527	1,567,813	620,009	874,161	356,065	1,850,235	68,840	125,350	194,190
83811	3,589,995	2,620,261	46,357	525,655	26,315	291,805	890,132	597,098	841,858	801,095	2,240,051	66,297	(120,327)	(5,030)
83812	144,781,589	97,915,415	1,732,297	19,642,972	983,355	17,013,348	39,371,972	22,312,694	31,459,030	38,835,685	87,607,409	2,477,409	(1,317,695)	1,159,714
83901	148,236,806	125,340,115	2,217,489	25,144,686	1,258,779	2,271,666	30,892,620	28,562,159	40,270,252	3,166,989	71,999,400	3,171,296	(189,581)	2,981,715
84002	328,150,751	266,115,354	4,708,053	53,385,837	2,672,572	8,920,967	69,687,429	60,641,632	85,499,622	34,086,127	180,227,381	6,733,125	(7,037,758)	(304,633)
84003	307,310,528	250,909,069	4,439,026	50,335,279	675,010	57,969,171	57,176,465	80,614,028	23,332,400	161,122,893	6,348,382	(5,460,335)	888,047	(3,693)
84004	1,108,183	757,473	13,401	151,958	7,607	139,568	312,534	172,611	243,367	490,134	906,112	19,165	(95,753)	(76,588)
84005	3,219,738	3,231,372	57,169	648,251	32,452	1,009,730	1,747,602	736,356	1,038,200	162,797	1,937,353	81,759	180,166	261,925
84006	14,895,435	13,432,389	237,643	2,694,693	134,900	2,333,332	5,400,568	3,060,936	4,315,663	121,004	7,497,603	339,860	496,683	836,543
84008	-	-	-	-	-	-	-	-	-	192,304	192,304	-	(133,721)	(133,721)
84009	1,698,706	1,876,403	33,197	376,428	18,845	1,007,811	1,436,281	427,589	602,865	414,840	1,445,294	47,476	(20,819)	26,657
84010	33,010	-	-	-	-	45,553	-	-	-	626,850	626,850	-	(105,822)	(105,822)
84011	967,017	866,133	15,323	173,756	8,698	77,079	274,856	197,372	278,278	137,967	613,617	21,914	(52,659)	(30,745)
84012	-	-	-	-	-	25,765	-	-	-	393,535	393,535	-	(159,238)	(159,238)
84101	23,473,544	20,820,700	368,355	4,176,875	209,100	1,470,976	6,225,306	4,744,564	6,689,437	327,513	11,761,514	526,795	74,660	601,455
84203	100,756,847	85,056,957	1,504,808	17,063,416	854,219	117,699	19,540,142	19,382,544	27,327,764	4,168,022	50,878,330	2,152,071	(827,094)	1,324,977
84207	128,466,737	113,871,711	2,014,593	22,843,991	1,143,603	9,860,383	35,862,570	25,948,771	36,585,594	57	62,534,422	2,881,128	2,077,610	4,958,738
84208	26,481,229	22,635,834	400,468	4,541,012	227,329	33,262	5,202,071	5,158,191	7,272,618	655,040	13,085,849	572,721	(122,857)	449,864
84209	99,157,322	86,121,164	1,523,636	17,276,908	864,907	7,365,154	27,030,605	19,625,053	27,669,681	39	47,294,773	2,178,997	1,916,728	4,095,725
84210	32,397,267	27,501,285	486,547	5,517,078	276,193	121,082	6,400,900	6,266,917	8,835,828	3,012,499	18,115,244	695,824	(795,374)	(99,550)
84211	48,000,965	45,666,115	807,915	9,161,154	458,621	6,841,608	17,269,298	10,406,268	14,671,967	3,425,958	28,504,193	1,155,422	216,678	1,372,100
84212	95,047,691	81,142,341	1,435,552	16,278,098	814,905	1,316,378	19,844,933	18,490,492	26,070,046	1,109,453	45,669,991	2,053,025	45,396	2,098,421
84213	2,326,043	-	-	-	-	576,866	-	-	-	4,974,810	4,974,810	-	(784,097)	(784,097)
84214	2,850,699	2,591,460	45,848	519,877	26,026	174,217	765,968	590,535	832,604	147,632	1,570,771	65,568	(17,354)	48,214
84215	10,114,962	9,043,337	159,993	1,814,199	90,821	1,346,085	3,411,098	2,060,771	2,905,514	115,845	5,082,130	228,810	250,870	479,680
84301	146,448,959	119,463,216	2,113,516	23,965,711	1,199,758	15,504	27,294,489	27,222,948	38,382,076	19,908,244	85,513,268	3,022,602	(6,126,784)	(3,104,182)
84401	33,421,632	27,830,667	492,374	5,583,156	279,501	-	6,355,031	6,341,975	8,941,654	3,010,735	18,294,364	704,158	(848,111)	(143,953)
84501	34,336,624	29,049,092	513,930	5,827,586	291,738	1,672,160	8,305,414	6,619,627	9,333,119	2,899,324	18,852,070	734,986	(937,185)	(202,199)
84506	-	-	-	-	-	-	-	-	-	1,186,851	1,186,851	-	(562,306)	(562,306)
84601	96,538,451	84,172,627	1,489,163	16,886,009	845,338	5,416,782	24,637,292	19,181,026	27,043,640	44	46,224,710	2,129,696	1,424,962	3,554,658
84603	182,465,731	154,076,451	2,725,886	30,909,529	1,547,375	1,080,939	36,263,729	35,110,516	49,502,887	4,251,728	88,865,131	3,898,369	(824,158)	3,074,211
84604	183,933,674	156,209,054	2,763,615	31,337,354	1,568,793	22,908,292	58,578,054	35,596,488	50,188,066	2,389,471	88,174,025	3,952,327	7,102,104	11,054,431
84605	55,307,212	48,527,521	858,538	9,735,186	487,357	1,155,142	12,236,223	11,058,317	15,591,301	1,099,051	27,748,669	1,227,820	(20,417)	1,207,403
84606	485,258	347,055	6,140	69,623	3,486	34,289	113,538	79,086	111,505	191,310	381,901	8,781	(40,474)	(31,693)
92121	345,005	-	-	-	-	172,190	172,190	-	-	355,794	355,794	-	(9,161)	(9,161)
94608	135,842	-	-	-	-	66,305	66,305	-	-	142,733	142,733	-	(3,884)	(3,884)
Totals²	\$ 15,211,841,190	\$ 13,091,486,232	\$ 231,611,612	\$ 2,626,304,508	\$ 131,476,564	\$ 992,004,468	\$ 3,981,397,152	\$ 2,983,251,717	\$ 4,206,135,073	\$ 995,394,318	\$ 8,184,781,108	\$ 331,234,578	\$ (896,254)	\$ 330,338,324

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 Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
5016000	\$ 13,572	0.177674%
5020100	95,589	1.251350%
5030100	5,996	0.078489%
5040000	1,864	0.024407%
5040100	40,475	0.529861%
5040200	16,139	0.211270%
5040300	12,771	0.167178%
5040400	13,852	0.181342%
5040500	55,519	0.726800%
5040600	525	0.006871%
5040700	731	0.009569%
5050100	39	0.000506%
5050200	(3)	-0.000039%
5050400	9,847	0.128903%
5060000	689	0.009021%
5060700	7,351	0.096235%
5064500	10,616	0.138978%
5070000	847	0.011086%
5070100	90,981	1.191029%
5080100	135,543	1.774383%
5090100	8,333	0.109092%
5100100	200,110	2.619632%
5110100	38,411	0.502842%
5120100	20,350	0.266406%
5130100	30,538	0.399778%
5140200	(3)	-0.000039%
5140800	(13)	-0.000170%
5140900	21,638	0.283267%
5150100	24,704	0.323397%
5160100	51,916	0.679631%
5170000	734	0.009611%
5170200	6,224	0.081481%
5170400	16,354	0.214094%
5180000	1,552	0.020318%
5180100	12,023	0.157399%
5180200	89,613	1.173114%
5190100	16,203	0.212113%
5200100	17,040	0.223073%
5210100	73,084	0.956744%
5210200	5,155	0.067487%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
5210300	15,057	0.197107%
5210500	5,841	0.076465%
5220100	41,058	0.537491%
5230100	336,236	4.401644%
5245000	42,343	0.554310%
5245100	4,782	0.062597%
5245200	6,202	0.081186%
5250100	(29)	-0.000380%
5250300	13,344	0.174681%
5260100	202,860	2.655630%
5270100	10,272	0.134468%
5280100	43,464	0.568979%
5290100	61,534	0.805541%
5305500	26,011	0.340511%
5305600	13,811	0.180794%
5310100	8,092	0.105930%
5320100	132,271	1.731555%
5320200	38,353	0.502083%
5320300	11,540	0.151076%
5320400	16,416	0.214895%
5320500	87,774	1.149045%
5330400	3,693	0.048349%
5340100	18,782	0.245878%
5350100	15,691	0.205411%
5360100	28,967	0.379207%
5370100	50,625	0.662727%
5381200	55,790	0.730341%
5390100	67,794	0.887486%
5400100	121,681	1.592915%
5400200	113,917	1.491284%
5400500	1,005	0.013152%
5400700	299	0.003920%
5410100	11,846	0.155080%
5420100	20,640	0.270200%
5420200	39,905	0.522400%
5420300	14,155	0.185304%
5420400	11,083	0.145090%
5420500	40,739	0.533318%
5420600	56,337	0.737506%
5420700	43,190	0.565396%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
5428000	1,104	0.014458%
5430100	60,974	0.798207%
5440100	15,475	0.202587%
5450100	15,714	0.205706%
5460100	24,865	0.325504%
5460200	39,725	0.520040%
5460300	75,786	0.992110%
5460400	68,493	0.896634%
7010200	3,020	0.039539%
7010400	367	0.004805%
7010600	193	0.002529%
7011000	5,699	0.074611%
7020200	8,623	0.112885%
7020900	564	0.007377%
7021100	348	0.004553%
7021200	396	0.005185%
7021300	477	0.006239%
7021400	596	0.007798%
7021500	431	0.005648%
7021600	116	0.001518%
7021700	1,040	0.013615%
7021800	316	0.004131%
7022100	106	0.001391%
7022200	106	0.001391%
7030100	4,315	0.056485%
7030200	3,407	0.044598%
7030300	676	0.008852%
7030400	19	0.000253%
7030500	415	0.005438%
7040100	1,240	0.016229%
7040400	1,571	0.020571%
7040500	1,172	0.015344%
7040600	486	0.006365%
7040700	918	0.012014%
7041000	155	0.002023%
7041100	319	0.004173%
7041200	296	0.003878%
7041400	232	0.003035%
7041500	232	0.003035%
7041600	119	0.001560%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
7041700	3,993	0.052270%
7042000	1,465	0.019180%
7042100	506	0.006618%
7042600	39	0.000506%
7050100	3,165	0.041436%
7050200	557	0.007292%
7050300	766	0.010032%
7050400	763	0.009990%
7050500	10	0.000126%
7050600	1,256	0.016440%
7050700	116	0.001518%
7050800	721	0.009442%
7060100	554	0.007250%
7060200	5,976	0.078236%
7060300	364	0.004763%
7060400	396	0.005185%
7060600	386	0.005058%
7060700	3,233	0.042321%
7060800	580	0.007588%
7070400	6,714	0.087889%
7070500	866	0.011339%
7070600	77	0.001012%
7070700	1,336	0.017493%
7070800	2,099	0.027484%
7071000	499	0.006534%
7071400	1,536	0.020107%
7071600	667	0.008726%
7071700	4,952	0.064831%
7080200	4,089	0.053534%
7080400	261	0.003414%
7080500	480	0.006281%
7080600	3,829	0.050120%
7080800	892	0.011676%
7080900	496	0.006492%
7081000	10,616	0.138978%
7081200	1,536	0.020107%
7081400	747	0.009779%
7081600	293	0.003836%
7090100	2,518	0.032964%
7090200	554	0.007250%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
7090300	116	0.001518%
7090500	2,128	0.027863%
7100100	83,260	1.089947%
7101200	1,932	0.025292%
7101400	4,634	0.060658%
7101600	3,172	0.041521%
7101900	7,097	0.092905%
7102400	654	0.008557%
7102500	3,581	0.046874%
7102600	805	0.010538%
7102700	203	0.002656%
7102800	48	0.000632%
7103100	464	0.006070%
7103200	618	0.008093%
7103300	557	0.007292%
7103400	299	0.003920%
7104000	2,351	0.030772%
7104400	3,123	0.040888%
7110100	3,159	0.041352%
7110300	9,712	0.127133%
7110500	5,278	0.069089%
7110800	325	0.004257%
7111200	1,964	0.025713%
7111500	457	0.005986%
7120200	10,240	0.134046%
7120600	1,777	0.023268%
7120700	583	0.007630%
7121000	232	0.003035%
7121600	113	0.001475%
7121700	10	0.000126%
7130100	3,568	0.046705%
7130200	1,153	0.015091%
7130300	7,570	0.099101%
7130500	361	0.004721%
7130700	116	0.001518%
7130900	9,724	0.127302%
7131000	180	0.002361%
7131200	615	0.008051%
7140100	12,159	0.159169%
7140200	2,447	0.032036%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
7140300	6,385	0.083589%
7140600	374	0.004890%
7140700	174	0.002276%
7140800	332	0.004342%
7150100	14,429	0.188887%
7150400	3,887	0.050879%
7150500	1,665	0.021793%
7150600	934	0.012224%
7150700	328	0.004300%
7160100	11,573	0.151497%
7160200	235	0.003077%
7160400	1,478	0.019348%
7160500	4,666	0.061079%
7160800	29	0.000379%
7160900	1,481	0.019390%
7161000	1,839	0.024069%
7161100	296	0.003878%
7170100	6,820	0.089280%
7170200	3,268	0.042785%
7170500	460	0.006028%
7171000	180	0.002361%
7171400	39	0.000506%
7180300	30,603	0.400621%
7180800	2,380	0.031151%
7181000	1,011	0.013236%
7181200	171	0.002234%
7181500	177	0.002318%
7190100	5,548	0.072629%
7190200	119	0.001560%
7190400	718	0.009400%
7190700	248	0.003246%
7191000	547	0.007166%
7200100	3,036	0.039750%
7200200	9,251	0.121105%
7200300	55	0.000717%
7200600	39	0.000506%
7200700	390	0.005100%
7201000	206	0.002698%
7210100	17,626	0.230745%
7210200	26,204	0.343040%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
7210300	135	0.001770%
7210800	325	0.004257%
7210900	77	0.001012%
7211100	126	0.001644%
7211200	1,797	0.023521%
7211300	135	0.001770%
7211500	5,429	0.071070%
7211700	531	0.006955%
7211800	55	0.000717%
7211900	109	0.001433%
7212200	663	0.008683%
7212300	441	0.005775%
7212600	39	0.000506%
7212800	116	0.001518%
7220100	747	0.009779%
7220300	229	0.002993%
7220400	2,875	0.037643%
7220500	1,984	0.025966%
7220600	138	0.001813%
7220800	5,442	0.071238%
7220900	2,009	0.026303%
7230100	782	0.010243%
7230200	1,056	0.013826%
7230600	6,723	0.088015%
7230700	81	0.001054%
7231000	525	0.006871%
7231400	7,049	0.092273%
7231800	155	0.002023%
7232100	8,781	0.114951%
7232700	3,932	0.051469%
7232800	390	0.005100%
7233000	187	0.002445%
7233200	4,795	0.062766%
7233500	831	0.010875%
7234200	1,713	0.022425%
7234700	641	0.008388%
7234900	515	0.006744%
7235000	39	0.000506%
7235300	145	0.001897%
7240100	528	0.006913%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
7240300	13,231	0.173206%
7240400	6,559	0.085865%
7240500	364	0.004763%
7240600	251	0.003288%
7240700	808	0.010580%
7240800	576	0.007545%
7240900	6,566	0.085950%
7241000	869	0.011381%
7241300	853	0.011171%
7241500	187	0.002445%
7241600	7,515	0.098385%
7250100	5,744	0.075201%
7250200	831	0.010875%
7250400	77	0.001012%
7250600	663	0.008683%
7250900	631	0.008262%
7251000	512	0.006702%
7251400	544	0.007124%
7252000	390	0.005100%
7260100	90,872	1.189596%
7260200	2,328	0.030477%
7260400	10,681	0.139821%
7260500	77	0.001012%
7260600	1,417	0.018547%
7261100	1,993	0.026093%
7261200	77	0.001012%
7261300	235	0.003077%
7261400	328	0.004300%
7261500	3,938	0.051553%
7261600	3,375	0.044176%
7262100	454	0.005944%
7262300	9,100	0.119124%
7270100	8,771	0.114824%
7270200	1,594	0.020866%
7270400	1,365	0.017873%
7270500	4,653	0.060911%
7270600	113	0.001475%
7280100	5,313	0.069552%
7280200	13,025	0.170508%
7280300	860	0.011255%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
7280600	364	0.004763%
7280900	805	0.010538%
7281000	106	0.001391%
7290100	19,803	0.259240%
7290200	5,278	0.069089%
7290400	71	0.000927%
7290500	3,581	0.046874%
7290700	2,628	0.034397%
7290800	419	0.005480%
7291500	39	0.000506%
7300100	2,302	0.030139%
7300200	13,176	0.172490%
7300300	2,904	0.038022%
7300400	412	0.005396%
7300500	77	0.001012%
7300600	4,820	0.063103%
7301000	1,542	0.020191%
7301100	3,226	0.042237%
7301200	4,308	0.056401%
7301300	116	0.001518%
7310100	4,176	0.054672%
7310200	1,794	0.023479%
7310500	2,022	0.026472%
7320200	7,602	0.099523%
7320300	7,654	0.100197%
7320500	6,295	0.082409%
7320600	1,855	0.024280%
7320700	3,964	0.051890%
7320800	2,541	0.033259%
7320900	744	0.009737%
7321200	232	0.003035%
7321300	39	0.000506%
7321500	306	0.004005%
7321600	1,127	0.014754%
7321700	1,745	0.022847%
7322200	1,111	0.014543%
7322300	180	0.002361%
7322700	39	0.000506%
7322800	116	0.001518%
7330100	7,432	0.097289%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
7330200	280	0.003667%
7330300	1,465	0.019180%
7330400	2,148	0.028116%
7330800	1,021	0.013362%
7331000	3,098	0.040551%
7331200	638	0.008346%
7340100	7,171	0.093874%
7340200	4,434	0.058044%
7340500	673	0.008810%
7340600	364	0.004763%
7340700	158	0.002065%
7340800	238	0.003119%
7350100	232	0.003035%
7350200	3,719	0.048687%
7350300	589	0.007714%
7360100	5,767	0.075496%
7360200	7,590	0.099354%
7360400	2,025	0.026514%
7360600	515	0.006744%
7360700	702	0.009189%
7360900	567	0.007419%
7361100	692	0.009063%
7361300	2,061	0.026978%
7361400	618	0.008093%
7370600	116	0.001518%
7370700	2,267	0.029676%
7370800	1,285	0.016819%
7370900	647	0.008473%
7371000	103	0.001349%
7371100	911	0.011929%
7371200	3,497	0.045778%
7380300	16,705	0.218689%
7380600	116	0.001518%
7380700	148	0.001939%
7380900	77	0.001012%
7381100	216	0.002824%
7381200	753	0.009864%
7381500	4,820	0.063103%
7381700	116	0.001518%
7382300	21,867	0.286260%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
7382400	1,314	0.017198%
7382500	116	0.001518%
7390100	4,257	0.055726%
7390200	242	0.003161%
7390400	2,763	0.036167%
7390600	1,233	0.016145%
7390700	972	0.012730%
7390900	1,394	0.018252%
7391000	148	0.001939%
7391200	39	0.000506%
7391300	390	0.005100%
7391400	39	0.000506%
7391500	280	0.003667%
7391700	267	0.003499%
7400200	9,882	0.129367%
7400300	30,883	0.404288%
7400500	69,034	0.903715%
7400800	1,806	0.023648%
7400900	4,708	0.061627%
7401000	6,614	0.086582%
7401100	261	0.003414%
7401300	2,808	0.036757%
7401600	77	0.001012%
7401700	1,913	0.025039%
7402100	538	0.007040%
7410100	779	0.010201%
7410200	4,750	0.062175%
7410300	345	0.004510%
7410600	206	0.002698%
7410900	586	0.007672%
7420000	882	0.011550%
7420100	138	0.001813%
7420200	837	0.010960%
7420300	45,350	0.593681%
7420400	1,104	0.014458%
7420500	213	0.002782%
7421100	583	0.007630%
7421400	969	0.012688%
7421600	1,394	0.018252%
7421700	580	0.007588%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
7421800	480	0.006281%
7421900	1,088	0.014248%
7422100	325	0.004257%
7422200	683	0.008936%
7422300	148	0.001939%
7422400	161	0.002108%
7422800	1,291	0.016903%
7422900	1,307	0.017114%
7423000	14,416	0.188718%
7424300	1,233	0.016145%
7424400	45	0.000590%
7430100	17,716	0.231925%
7430200	18,241	0.238796%
7430500	721	0.009442%
7430700	605	0.007925%
7430900	39	0.000506%
7431100	3,928	0.051426%
7440100	6,269	0.082072%
7440200	4,225	0.055305%
7440600	287	0.003752%
7440700	1,958	0.025629%
7440800	457	0.005986%
7441500	151	0.001981%
7450100	155	0.002023%
7450200	8,208	0.107448%
7450400	39	0.000506%
7450800	972	0.012730%
7450900	399	0.005227%
7452600	902	0.011803%
7460200	39,835	0.521473%
7460300	4,653	0.060911%
7460400	77	0.001012%
7460500	2,148	0.028116%
7460700	886	0.011592%
7460800	29	0.000379%
7461200	5,377	0.070395%
7461300	4,089	0.053534%
7461800	155	0.002023%
7462300	116	0.001518%
7462400	77	0.001012%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
7462500	90	0.001180%
7500100	2,318	0.030350%
7500700	1,253	0.016397%
7501600	19	0.000253%
7502100	216	0.002824%
7502200	1,774	0.023226%
7502500	116	0.001518%
7502600	303	0.003962%
7700200	689	0.009021%
7700400	605	0.007925%
7700600	2,566	0.033596%
7700700	248	0.003246%
7701000	6,566	0.085950%
7701200	345	0.004510%
7701300	77	0.001012%
7701400	2,766	0.036209%
7701500	39	0.000506%
7701600	473	0.006196%
7701700	116	0.001518%
7701900	348	0.004553%
7702100	122	0.001602%
7702200	412	0.005396%
7702300	280	0.003667%
7702400	1,227	0.016060%
7702500	6,440	0.084306%
7702800	1,430	0.018716%
7702900	1,594	0.020866%
7703200	1,150	0.015049%
7703300	77	0.001012%
7703700	715	0.009358%
7703800	1,639	0.021456%
7703900	2,434	0.031868%
7704300	116	0.001518%
7704400	97	0.001265%
7704500	193	0.002529%
7704600	1,787	0.023395%
7707000	1,423	0.018632%
7710100	90	0.001180%
7710200	419	0.005480%
7710300	39	0.000506%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
7710400	348	0.004553%
7710500	2,212	0.028959%
7710600	528	0.006913%
7710800	270	0.003541%
7711000	902	0.011803%
7711100	77	0.001012%
7711200	167	0.002192%
7711300	39	0.000506%
7711400	32	0.000422%
7711500	1,166	0.015259%
7711600	116	0.001518%
7711800	3,883	0.050836%
7711900	1,153	0.015091%
7712000	1,729	0.022636%
7712100	155	0.002023%
7712300	879	0.011508%
7712500	509	0.006660%
7712700	7,606	0.099565%
7712800	116	0.001518%
7712900	222	0.002909%
7713200	116	0.001518%
7713600	663	0.008683%
7713700	232	0.003035%
7714000	5,017	0.065674%
7714200	39	0.000506%
7714400	290	0.003794%
7714500	151	0.001981%
7714600	547	0.007166%
7720400	14,635	0.191585%
7720700	9,715	0.127175%
7721000	296	0.003878%
7721100	232	0.003035%
7721600	19,719	0.258144%
7721800	544	0.007124%
7722100	2,467	0.032289%
7722300	6,469	0.084685%
7722600	3,883	0.050836%
7722900	544	0.007124%
7723200	380	0.004974%
7723800	467	0.006112%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
7723900	348	0.004553%
7724000	39	0.000506%
7724200	1,526	0.019980%
7724400	77	0.001012%
7724600	431	0.005648%
7728100	77	0.001012%
7730200	77	0.001012%
7730400	728	0.009527%
7731200	998	0.013067%
7731300	4,048	0.052986%
7731600	39	0.000506%
7731900	4,695	0.061459%
7732100	145	0.001897%
7732200	470	0.006154%
7732300	135	0.001770%
7732900	412	0.005396%
7733800	87	0.001138%
7734000	39	0.000506%
7734200	5,261	0.068878%
7734300	403	0.005269%
7738100	77	0.001012%
7740200	264	0.003457%
7740400	989	0.012941%
7741000	1,359	0.017789%
7741300	496	0.006492%
7742100	570	0.007461%
7742300	155	0.002023%
7742600	480	0.006281%
7742900	39	0.000506%
7743800	39	0.000506%
7744000	3,127	0.040930%
7744600	196	0.002571%
7750200	5,001	0.065463%
7750400	583	0.007630%
7751000	155	0.002023%
7754000	374	0.004890%
7761000	522	0.006829%
7762100	412	0.005396%
7764200	583	0.007630%
7771000	1,185	0.015512%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
7772100	193	0.002529%
7774000	2,231	0.029212%
7774200	148	0.001939%
7782100	483	0.006323%
7784000	1,539	0.020149%
7794000	225	0.002951%
A010000	5,497	0.071955%
A050000	7,734	0.101251%
A150000	1,236	0.016187%
A170000	1,121	0.014669%
A200000	741	0.009695%
A850000	219	0.002866%
B040000	20,492	0.268261%
C050000	1,217	0.015934%
CS00100	753	0.009864%
CS00200	770	0.010075%
CS00300	731	0.009569%
CS00400	6,163	0.080681%
CS00500	1,014	0.013278%
CS00600	811	0.010623%
CS00700	2,183	0.028580%
CS00800	5,574	0.072967%
CS00900	441	0.005775%
CS01000	2,199	0.028790%
CS01100	164	0.002150%
CS01200	818	0.010707%
CS01300	1,414	0.018505%
CS01400	1,839	0.024069%
CS01500	348	0.004553%
CS01600	1,465	0.019180%
CS01700	953	0.012477%
CS01800	1,336	0.017493%
CS01900	657	0.008599%
CS02000	1,900	0.024870%
CS02100	1,317	0.017241%
CS02300	531	0.006955%
CS02400	1,307	0.017114%
CS02500	2,521	0.033006%
CS02600	2,882	0.037727%
CS02700	1,639	0.021456%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
CS02800	103	0.001349%
CS03000	4,060	0.053155%
CS03100	863	0.011297%
CS03200	1,265	0.016566%
CS03300	8,530	0.111663%
CS03400	5,696	0.074568%
CS03500	1,958	0.025629%
CS03600	367	0.004805%
CS03700	4,708	0.061627%
CS03800	660	0.008641%
CS03900	2,389	0.031277%
CS04000	7,029	0.092020%
CS04100	1,056	0.013826%
CS04200	1,291	0.016903%
CS04300	7,416	0.097078%
CS04400	847	0.011086%
CS04500	4,328	0.056653%
CS04600	1,864	0.024407%
CS04700	161	0.002108%
CS04800	1,391	0.018210%
CS04900	1,265	0.016566%
CS05000	886	0.011592%
CS05100	1,030	0.013489%
CS05200	225	0.002951%
CS05300	1,433	0.018758%
CS05400	1,169	0.015301%
CS05500	5,410	0.070817%
CS05600	328	0.004300%
CS05700	692	0.009063%
CS05800	1,072	0.014037%
CS05900	580	0.007588%
CS06000	299	0.003920%
CS06100	2,080	0.027231%
CS06200	1,459	0.019095%
CS06300	586	0.007672%
CS06400	377	0.004932%
CS06500	1,823	0.023859%
CS06600	3,887	0.050879%
CS06700	348	0.004553%
CS06800	45	0.000590%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
CS06900	2,521	0.033006%
CS07000	525	0.006871%
CS07100	1,153	0.015091%
CS07200	985	0.012899%
CS07300	216	0.002824%
CS07400	396	0.005185%
CS07500	319	0.004173%
D050000	696	0.009105%
D100000	23,081	0.302152%
D200000	193	0.002529%
D250000	258	0.003372%
D300000	1,562	0.020444%
D500000	15,598	0.204188%
E080000	1,201	0.015723%
E120000	924	0.012098%
E160000	2,531	0.033132%
E190000	1,394	0.018252%
E200000	8,794	0.115119%
E210000	1,446	0.018927%
E230000	2,219	0.029043%
E240000	11,186	0.146439%
E260000	947	0.012393%
E280000	966	0.012646%
E500000	2,444	0.031994%
E550000	4,025	0.052691%
F270000	1,819	0.023816%
F500000	9,003	0.117859%
G010000	940	0.012309%
G020000	554	0.007250%
G040000	924	0.012098%
G050000	731	0.009569%
G060000	1,146	0.015006%
G070000	1,001	0.013110%
H030000	1,539	0.020149%
H060000	155	0.002023%
H090000	21,104	0.276270%
H120000	191,258	2.503754%
H150000	49,089	0.642620%
H170000	52,302	0.684689%
H180000	18,042	0.236182%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
H210000	16,940	0.221766%
H240000	17,295	0.226403%
H270000	261,062	3.417543%
H470000	24,659	0.322807%
H510000	177,535	2.324098%
H590000	5,464	0.071533%
H590801	20,122	0.263413%
H590802	2,872	0.037600%
H590803	7,802	0.102136%
H590804	22,730	0.297557%
H590805	12,941	0.169412%
H590806	22,434	0.293679%
H590807	6,092	0.079753%
H590808	9,840	0.128819%
H590809	12,323	0.161319%
H590810	7,274	0.095223%
H590811	13,917	0.182185%
H590812	8,855	0.115920%
H590813	4,379	0.057328%
H590814	4,495	0.058845%
H590816	2,724	0.035661%
H590817	2,418	0.031657%
H630000	40,598	0.531463%
H640000	2,772	0.036294%
H650000	3,024	0.039582%
H670000	4,640	0.060742%
H710000	2,122	0.027779%
H730000	31,112	0.407281%
H750000	11,212	0.146776%
H790000	1,410	0.018463%
H870000	1,517	0.019854%
H910000	799	0.010454%
H950000	1,375	0.017999%
H960000	213	0.002782%
J020000	46,616	0.610247%
J040000	112,529	1.473116%
J120000	122,302	1.601050%
J160000	40,485	0.529988%
J200000	1,491	0.019517%
J510000	243,390	3.186208%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
J520000	9,766	0.127850%
J530000	18,924	0.247732%
J540000	33,784	0.442268%
J550000	7,660	0.100282%
J560000	23,036	0.301562%
J570000	12,629	0.165324%
J580000	34,238	0.448211%
J590000	10,037	0.131390%
K050000	44,401	0.581246%
L040000	141,902	1.857635%
L060000	1,678	0.021962%
L080000	6,189	0.081018%
L120000	1,823	0.023859%
L240000	2,904	0.038022%
L320000	4,817	0.063061%
L360000	1,304	0.017072%
L460000	547	0.007166%
N040000	134,132	1.755920%
N080000	24,118	0.315725%
N120000	33,636	0.440329%
N200000	4,057	0.053113%
P120000	12,136	0.158874%
P160000	4,527	0.059267%
P240000	32,805	0.429453%
P260000	712	0.009316%
P280000	16,267	0.212956%
P320000	3,610	0.047253%
P340000	100	0.001307%
P360000	2,254	0.029507%
P400000	113	0.001475%
P450000	448	0.005859%
R040000	1,236	0.016187%
R060000	3,346	0.043797%
R080000	1,777	0.023268%
R120000	2,615	0.034228%
R200000	3,111	0.040720%
R230000	1,671	0.021877%
R280000	1,475	0.019306%
R360000	13,846	0.181257%
R400000	38,975	0.510218%

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, 2023

Employer Code	Employer Contributions¹	Proportionate Share¹
R440000	22,553	0.295239%
R520000	609	0.007967%
R600000	19,227	0.251695%
S600000	77	0.001012%
T030000	155	0.002023%
T040000	245	0.003204%
T050000	39	0.000506%
U120000	129,074	1.689698%
U150000	100	0.001307%
U300000	312	0.004089%
X220000	2,202	0.028833%
Y040000	1,262	0.016524%
Y080000	1,349	0.017662%
Y080200	1,694	0.022172%
Y080300	927	0.012140%
Y080500	1,014	0.013278%
Y080600	34,071	0.446019%
Y080800	184	0.002403%
Y180000	58,446	0.765117%
Y200000	3,977	0.052059%
Total for All Employers	\$ 7,638,864	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, 2023

Participating Employer	Net OPEB Liability		Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
	6/30/2022	6/30/2023	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 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 ¹	Total Employer OPEB Expense	
5016000	\$ 21,754	\$ 27,204	\$ 7,176	\$ 3,573	\$ 7,517	\$ 61	\$ 18,327	\$ 3,160	\$ 3,065	\$ 1,058	\$ 7,283	\$ 17,935	\$ (156)	\$ 17,779	
5020100	148,476	191,595	50,538	25,164	52,938	13	128,653	22,256	21,589	5,175	49,020	126,315	(862)	125,453	
5030100	9,012	12,018	3,170	1,578	3,321	38	8,107	1,396	1,354	624	3,374	7,923	(100)	7,823	
5040000	2,823	3,737	986	491	1,032	10	2,519	434	421	101	956	2,464	(13)	2,451	
5040100	60,442	81,128	21,400	10,655	22,415	1,838	56,308	9,424	9,141	688	19,253	53,486	79	53,565	
5040200	24,917	32,348	8,533	4,248	8,938	72	21,791	3,758	3,645	588	7,991	21,326	(93)	21,233	
5040300	18,975	25,597	6,752	3,362	7,072	328	17,514	2,973	2,884	395	6,252	16,875	(43)	16,832	
5040400	20,591	27,765	7,324	3,647	7,672	393	19,036	3,225	3,129	434	6,788	18,305	(43)	18,262	
5040500	84,630	111,281	29,353	14,615	30,747	-	74,715	12,927	12,539	2,095	27,561	73,366	(400)	72,966	
5040600	798	1,052	277	138	291	6	712	122	119	20	261	694	(2)	692	
5040700	1,207	1,465	386	192	405	5	988	170	165	86	421	966	(12)	954	
5050100	9,638	77	20	10	21	-	51	9	9	4,882	4,900	51	(565)	(514)	
5050200	4,952	(6)	(2)	(1)	(2)	-	(5)	(1)	(1)	2,692	2,690	(4)	(315)	(319)	
5050400	-	19,736	5,206	2,592	5,454	7,060	20,312	2,293	2,224	-	4,517	13,012	776	13,788	
5060000	1,054	1,381	364	181	381	14	940	160	156	20	336	911	(5)	906	
5060700	-	14,735	3,887	1,935	4,072	5,270	15,164	1,712	1,660	-	3,372	9,714	580	10,294	
5061900	4,868	-	-	-	-	98	98	-	-	2,513	2,513	-	(284)	(284)	
5062900	6,602	-	-	-	-	37	37	-	-	3,276	3,276	-	(371)	(371)	
5064500	16,654	21,279	5,613	2,795	5,880	72	14,360	2,472	2,398	614	5,484	14,029	(90)	13,939	
5070000	1,375	1,697	448	223	469	20	1,160	197	191	65	453	1,119	(7)	1,112	
5070100	139,085	182,359	48,102	23,951	50,386	593	123,032	21,183	20,548	4,165	45,896	120,226	(635)	119,591	
5080100	210,234	271,677	71,662	35,681	75,065	272	182,680	31,558	30,613	7,157	69,328	179,112	(1,162)	177,950	
5090100	13,397	16,703	4,406	2,194	4,615	-	11,215	1,940	1,882	682	4,504	11,012	(108)	10,904	
5100100	302,451	401,094	105,799	52,679	110,824	1,742	271,044	46,592	45,195	8,151	99,938	264,434	(1,200)	263,234	
5110100	60,595	76,991	20,308	10,112	21,273	-	51,693	8,943	8,675	3,166	20,784	50,758	(488)	50,270	
5120100	32,170	40,790	10,759	5,357	11,270	-	27,386	4,738	4,596	2,222	11,556	26,892	(337)	26,555	
5130100	48,065	61,210	16,146	8,039	16,913	154	41,252	7,110	6,897	2,119	16,126	40,355	(323)	40,032	
5140100	-	-	-	-	-	0	0	-	-	1,986	1,986	-	(254)	(254)	
5140200	18,078	(6)	(2)	(1)	(2)	-	(5)	(1)	(1)	9,269	9,267	(4)	(1,061)	(1,065)	
5140300	(10)	-	-	-	-	31	31	-	-	2,562	2,562	-	(320)	(320)	
5140800	14,525	(26)	(7)	(3)	(7)	4,030	4,013	(3)	(3)	6,877	6,871	(7)	(264)	(281)	
5140900	-	43,371	11,440	5,696	11,983	15,516	44,635	5,038	4,887	-	9,925	28,594	1,705	30,299	
5150100	40,290	49,516	13,061	6,503	13,682	67	33,313	5,752	5,579	2,634	13,965	32,645	(379)	32,266	
5160100	77,352	104,059	27,448	13,667	28,752	904	70,771	12,088	11,725	1,754	25,567	68,604	(256)	68,348	
5170000	1,114	1,472	388	193	407	2	990	171	166	23	360	970	(3)	967	
5170200	9,460	12,476	3,291	1,639	3,447	-	8,377	1,449	1,406	315	3,170	8,225	(56)	8,169	
5170400	26,178	32,780	8,647	4,305	9,057	-	22,009	3,808	3,694	1,507	9,009	21,611	(225)	21,386	
5180000	2,276	3,111	821	409	860	45	2,135	361	351	55	767	2,051	(4)	2,047	
5180100	18,590	24,099	6,357	3,165	6,659	170	16,351	2,799	2,716	745	6,260	15,888	(101)	15,787	
5180200	137,567	179,616	47,378	23,590	49,629	-	120,597	20,864	20,239	4,716	45,819	118,418	(814)	117,604	
5190100	24,498	32,477	8,567	4,265	8,973	37	21,842	3,773	3,659	612	8,044	21,411	(114)	21,297	
5200100	27,223	34,155	9,009	4,486	9,438	50	22,983	3,967	3,849	1,720	9,536	22,518	(251)	22,267	
5210100	113,321	146,488	38,640	19,239	40,476	75	98,430	17,016	16,506	5,044	38,566	96,577	(790)	95,787	
5210200	7,967	10,333	2,726	1,357	2,855	-	6,938	1,200	1,164	297	2,661	6,812	(54)	6,758	
5210300	23,705	30,179	7,961	3,964	8,339	31	20,295	3,506	3,401	1,317	8,224	19,897	(208)	19,689	
5210400	3,897	-	-	-	-	36	36	-	-	2,003	2,003	-	(230)	(230)	
5210500	8,830	11,708	3,088	1,538	3,235	27	7,888	1,360	1,319	211	2,890	7,719	(41)	7,678	
5220100	63,546	82,296	21,708	10,809	22,739	83	55,339	9,560	9,273	3,113	21,946	54,256	(505)	53,751	
5230100	500,560	673,947	177,778	88,503	186,220	8,070	460,571	78,308	75,938	7,627	161,873	444,621	(692)	443,929	
5245000	65,842	84,871	22,387	11,147	23,451	589	57,574	9,859	9,563	2,010	21,432	55,954	(265)	55,689	
5245100	7,351	9,584	2,528	1,259	2,648	20	6,455	1,113	1,080	250	2,443	6,319	(40)	6,279	
5245200	9,672	12,430	3,279	1,633	3,434	200	8,546	1,444	1,401	320	3,165	8,195	(26)	8,169	
5250000	(5)	-	-	-	-	3	3	-	-	5,014	5,014	-	(640)	(640)	
5250100	35	(58)	(15)	(8)	(16)	29	(10)	(7)	(7)	1,956	1,942	(38)	(251)	(289)	
5250300	21,468	26,746	7,055	3,513	7,389	5,957	23,914	3,107	3,014	580	6,701	17,633	663	18,296	
5260100	309,536	406,606	107,253	53,403	112,347	-	273,003	47,232	45,816	8,075	101,123	268,068	(1,471)	266,597	
5270100	16,452	20,589	5,431	2,704	5,688	-	13,823	2,392	2,320	1,183	5,895	13,574	(186)	13,388	
5280100	68,434	87,117	22,979	11,442	24,071	498	58,990	10,120	9,816	2,241	22,177	57,435	(293)	57,142	
5290100	90,808	123,337	32,533	16,199	34,078	1,529	84,339	14,327	13,898	1,094	29,319	81,314	(62)	81,252	
5305500	40,137	52,136	13,752	6,847	14,406	-	35,005	6,056	5,875	1,308	13,239	34,372	(223)	34,149	
5305600	20,985	27,682	7,302	3,636	7,649	50	18,637	3,216	3,119	432	6,767	18,250	(80)	18,170	
5310100	12,283	16,219	4,278	2,130	4,482	32	10,922	1,884	1,828	672	4,384	10,693	(124)	10,569	
5320100	199,015	265,120	69,932	34,820	73,254	2,386	180,392	30,797	29,874	3,071	63,742	174,789	(356)	174,433	
5320200	58,737	76,874	20,278	10,096	21,240	56	51,670	8,930	8,662	1,493	19,085	50,682	(278)	50,404	
5320300	17,644	23,131	6,101	3,038	6,391	14	15,544	2,687	2,606	353	5,676	15,250	(72)	15,178	
5320400	24,523	32,903	8,679	4,321	9,091	428	22,519	3,822	3,707	375	7,904	21,692	(29)	21,663	
5320500	132,019	175,931	46,406	23,106	48,611	648	118,771	20,436	19,824	2,293	42,553	115,988	(407)	115,581	
5330400	5,617	7,403	5,617	972	2,045	-	4,970	860	834	390	2,084	4,881	(68)	4,813	

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, 2023

Participating Employer	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					OPEB Expense		
	Net OPEB Liability 6/30/2022	Net OPEB Liability 6/30/2023	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 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 ¹	Total Employer OPEB Expense
5340100	31,795	37,647	9,930	4,944	10,401	-	25,275	4,373	4,242	3,210	11,825	24,820	(456)	24,364
5350100	25,336	31,451	8,296	4,131	8,690	-	21,117	3,653	3,544	2,103	9,300	20,735	(318)	20,417
5360100	45,636	58,061	15,315	7,626	16,043	92	39,076	6,744	6,542	1,565	14,851	38,278	(243)	38,035
5370100	79,008	101,471	26,766	13,327	28,036	-	68,129	11,787	11,434	2,854	26,075	66,898	(468)	66,430
5381200	85,640	111,823	29,496	14,687	30,897	-	75,080	12,990	12,600	5,523	31,113	73,723	(892)	72,831
5390100	102,456	135,884	35,843	17,847	37,545	431	91,666	15,784	15,311	33,258	89,586	102,456	(388)	102,068
5400100	193,343	243,893	64,333	32,032	67,389	-	163,754	28,331	27,482	10,679	66,492	160,794	(1,664)	159,130
5400200	178,241	228,332	60,228	29,988	63,089	198	153,503	26,523	25,728	6,934	59,185	150,535	(1,103)	149,432
5400500	1,266	2,014	531	264	557	387	1,739	234	227	11,369	11,830	1,328	(1,753)	(425)
5400700	527	600	158	79	166	15	418	70	68	50	188	396	(5)	391
5410100	17,457	23,744	6,263	3,119	6,560	492	16,434	2,758	2,676	376	5,810	15,654	(19)	15,635
5420000	1,557	-	-	-	-	74	74	-	-	1,202	1,202	-	(132)	(132)
5420100	30,736	41,371	10,913	5,434	11,431	268	28,046	4,806	4,662	1,078	10,546	27,275	(166)	27,109
5420200	59,718	79,985	21,098	10,505	22,100	381	54,084	9,291	9,013	1,099	19,403	52,733	(186)	52,547
5420300	21,581	28,372	7,484	3,726	7,839	-	19,049	3,296	3,197	935	7,428	18,705	(163)	18,542
5420400	16,866	22,215	5,860	2,918	6,138	196	15,112	2,581	2,503	313	5,397	14,646	(37)	14,609
5420500	61,329	81,657	21,539	10,725	22,562	1,146	55,972	9,485	9,201	829	19,515	53,835	(32)	53,803
5420600	84,226	112,920	29,786	14,831	31,200	2,233	78,050	13,117	12,724	1,324	27,165	74,446	(8)	74,438
5420700	66,103	86,568	22,835	11,370	23,919	-	58,124	10,056	9,755	1,666	21,477	57,073	(305)	56,768
5428000	1,626	2,214	584	291	612	22	1,509	257	249	54	560	1,459	(9)	1,450
5430100	98,697	122,214	32,237	16,051	33,768	-	82,056	14,197	13,771	8,145	36,113	80,574	(1,227)	79,347
5440100	24,252	31,018	8,182	4,074	8,571	154	20,981	3,603	3,495	1,162	8,260	20,450	(176)	20,274
5450100	24,109	31,496	8,308	4,137	8,702	-	21,147	3,659	3,549	1,576	8,784	20,765	(287)	20,478
5460100	37,930	49,838	13,146	6,546	13,770	66	33,528	5,789	5,616	944	12,349	32,857	(173)	32,684
5460200	59,210	79,624	21,003	10,458	22,000	762	54,223	9,249	8,972	716	18,937	52,494	(66)	52,428
5460300	116,262	151,903	40,068	19,951	41,972	1,043	103,034	17,645	17,116	2,712	37,473	100,147	(372)	99,775
5460400	103,718	137,284	36,212	18,031	37,932	3,494	95,669	15,947	15,469	742	32,158	90,509	296	90,805
7010200	4,666	6,054	1,597	795	1,673	19	4,084	703	682	196	1,581	3,991	(32)	3,959
7010400	581	736	194	97	203	15	509	85	83	17	186	485	(1)	484
7010600	296	387	102	51	107	-	260	45	44	1	90	255	(1)	254
7011000	8,386	11,424	3,013	1,500	3,157	181	7,851	1,327	1,287	245	2,859	7,531	(26)	7,505
7020200	13,165	17,284	4,559	2,270	4,775	-	11,604	2,008	1,948	389	4,345	11,395	(74)	11,321
7020900	877	1,129	298	148	312	240	998	131	127	13	271	745	28	773
7021100	532	697	184	92	193	-	469	81	79	6	166	460	(2)	458
7021200	542	794	209	104	219	64	596	92	89	10	191	523	8	531
7021300	631	955	252	125	264	43	684	111	108	91	310	630	(12)	618
7021400	966	1,194	315	157	329	62	863	139	135	150	424	787	(6)	781
7021500	645	865	228	114	239	18	599	100	97	13	210	570	(1)	569
7021600	173	232	61	31	64	1	157	27	26	-	53	153	1	154
7021700	1,656	2,085	550	274	576	3	1,403	242	235	149	626	1,374	(25)	1,349
7021800	419	633	167	83	174	128	552	73	71	-	144	417	18	435
7022100	187	213	56	28	59	23	166	25	24	34	83	140	(2)	138
7022200	163	213	56	28	59	20	163	25	24	-	49	140	4	144
7022400	-	-	-	-	-	-	-	-	-	4	4	-	(2)	(2)
7030100	6,878	8,648	2,281	1,136	2,390	100	5,907	1,005	975	384	2,364	5,702	(46)	5,656
7030200	5,691	6,828	1,801	897	1,887	760	5,345	793	769	335	1,897	4,502	79	4,581
7030300	951	1,355	358	178	374	35	945	157	153	146	456	894	(19)	875
7030400	-	39	10	5	10	13	38	4	4	-	8	26	2	28
7030500	709	833	220	109	231	-	560	97	94	125	316	549	(20)	529
7040100	2,094	2,485	655	326	686	4	1,671	289	280	238	807	1,638	(33)	1,605
7040200	-	-	-	-	-	-	-	-	-	6,511	6,511	-	(1,126)	(1,126)
7040400	2,488	3,150	831	414	870	-	2,115	366	355	123	844	2,077	(21)	2,056
7040500	1,606	2,349	620	309	649	97	1,675	273	265	66	604	1,549	(1)	1,548
7040600	581	975	257	128	269	73	727	113	110	51	274	643	(1)	642
7040700	1,197	1,839	485	242	508	116	1,351	214	207	51	472	1,213	3	1,216
7041000	271	310	82	41	86	-	209	36	35	35	106	204	(6)	198
7041100	532	639	169	84	176	6	435	74	72	26	172	421	(3)	418
7041200	473	594	157	78	164	2	401	69	67	12	148	391	(4)	387
7041400	355	465	123	61	129	-	313	54	52	1	107	306	(2)	304
7041500	355	465	123	61	129	-	313	54	52	1	107	306	(2)	304
7041600	236	239	63	31	66	26	186	28	27	27	82	157	2	159
7041700	6,450	8,003	2,111	1,051	2,211	-	5,373	930	902	745	2,577	5,276	(108)	5,168
7042000	2,183	2,937	775	386	812	52	2,025	341	331	101	773	1,936	(15)	1,921
7042100	907	1,013	267	133	280	93	773	118	114	80	312	668	9	677
7042600	15	77	20	10	21	25	76	9	9	-	18	51	3	54
7050100	4,617	6,344	1,673	833	1,753	117	4,376	737	715	170	1,622	4,183	(19)	4,164
7050200	971	1,116	295	147	308	8	758	130	126	107	363	736	(16)	720

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, 2023

Participating Employer	Outstanding Balance of Deferred Outflows of Resources								Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2022	Net OPEB Liability 6/30/2023	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 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 ¹	Total Employer OPEB Expense		
7050300	1,370	1,536	405	202	424	39	1,070	178	173	146	497	1,013	(11)	1,002		
7050400	1,251	1,530	403	201	422	16	1,042	178	172	92	442	1,008	(12)	996		
7050500	30	19	5	3	5	6	19	2	2	12	16	13	(3)	10		
7050600	2,119	2,517	664	331	696	74	1,765	292	284	137	713	1,660	(6)	1,654		
7050700	173	232	61	31	64	2	158	27	26	7	60	153	1	154		
7050800	1,325	1,446	381	190	400	29	1,000	168	163	150	481	953	(18)	935		
7060100	847	1,110	293	146	307	-	746	129	125	77	331	732	(17)	715		
7060200	9,096	11,979	3,160	1,573	3,310	189	8,232	1,391	1,350	180	2,921	7,897	(13)	7,884		
7060300	532	729	192	96	202	40	530	85	82	8	175	481	4	485		
7060400	-	794	209	104	219	284	816	92	89	-	181	523	32	555		
7060500	-	-	-	-	-	-	-	-	-	3	3	-	(1)	(1)		
7060600	621	774	204	102	214	-	520	90	87	61	238	511	(10)	501		
7060700	5,445	6,480	1,709	851	1,790	49	4,399	753	730	488	1,971	4,272	(61)	4,211		
7060800	912	1,162	306	153	321	14	794	135	131	52	318	766	(9)	757		
7070400	10,263	13,457	3,550	1,767	3,718	170	9,205	1,563	1,516	257	3,336	8,872	(26)	8,846		
7070500	1,335	1,736	458	228	479	20	1,185	202	196	16	414	1,145	(2)	1,143		
7070600	74	155	41	20	43	23	127	18	17	-	35	102	5	107		
7070700	1,986	2,678	706	352	740	45	1,843	311	302	41	654	1,766	(4)	1,762		
7070800	3,129	4,208	1,110	553	1,163	434	3,260	489	474	33	996	2,774	63	2,837		
7071000	-	1,000	264	131	276	357	1,028	116	113	-	229	660	40	700		
7071400	2,262	3,079	812	404	851	46	2,113	358	347	30	735	2,030	-	2,030		
7071600	1,035	1,336	352	175	369	133	1,029	155	151	10	316	881	18	899		
7071700	7,381	9,926	2,618	1,304	2,743	110	6,775	1,153	1,118	175	2,446	6,544	(17)	6,527		
7080200	6,869	8,197	2,162	1,077	2,264	47	5,550	952	924	475	2,351	5,404	(59)	5,345		
7080400	493	523	138	69	145	1	353	61	59	75	195	345	(12)	333		
7080500	734	962	254	126	266	7	653	112	108	8	228	634	(1)	633		
7080600	5,484	7,674	2,024	1,008	2,120	339	5,491	891	865	69	1,825	5,059	29	5,088		
7080800	1,375	1,788	472	235	494	7	1,208	208	201	37	446	1,179	(7)	1,172		
7080900	847	994	262	131	274	-	667	115	112	190	417	655	(31)	624		
7081000	15,324	21,279	5,613	2,795	5,880	1,872	16,160	2,472	2,398	-	4,870	14,029	291	14,320		
7081200	2,439	3,079	812	404	851	73	2,140	358	347	70	775	2,030	-	2,030		
7081400	695	1,497	395	197	414	349	1,355	174	169	-	343	987	44	1,031		
7081600	99	587	155	77	162	189	583	68	66	-	134	387	22	409		
7090100	-	5,047	1,331	663	1,394	1,806	5,194	586	569	-	1,155	3,327	199	3,526		
7090200	764	1,110	293	146	307	34	780	129	125	148	402	732	(22)	710		
7090300	182	232	61	31	64	1	157	27	26	19	72	153	(3)	150		
7090500	3,646	4,266	1,125	560	1,179	-	2,864	496	481	485	1,462	2,813	(71)	2,742		
7100100	131,103	166,883	44,020	21,918	46,111	104	112,153	19,385	18,804	6,079	44,268	110,023	(912)	109,111		
7101200	2,907	3,872	1,021	509	1,070	54	2,654	450	436	25	911	2,553	1	2,554		
7101400	6,785	9,287	2,450	1,220	2,566	360	6,596	1,079	1,047	165	2,291	6,123	18	6,141		
7101600	5,001	6,357	1,677	835	1,756	-	4,268	738	716	341	1,795	4,191	(58)	4,133		
7101900	10,411	14,225	3,752	1,868	3,930	2,991	12,541	1,652	1,603	-	3,255	9,378	366	9,744		
7102400	1,079	1,310	346	172	362	15	895	152	148	82	382	864	(10)	854		
7102500	5,504	7,177	1,893	943	1,983	29	4,848	834	809	172	1,815	4,732	(26)	4,706		
7102600	1,286	1,613	426	212	446	13	1,097	187	182	140	509	1,064	(21)	1,043		
7102700	241	407	107	53	112	48	320	47	46	14	107	268	3	271		
7102800	79	97	26	13	27	-	66	11	11	12	34	64	(3)	61		
7103100	714	929	245	122	257	15	639	108	105	25	238	613	(3)	610		
7103200	921	1,239	327	163	343	43	876	144	140	89	373	817	(8)	809		
7103300	842	1,116	295	147	308	38	788	130	126	1	257	736	5	741		
7103400	453	600	158	79	166	8	411	70	68	12	150	396	(3)	393		
7103900	-	-	-	-	-	5	5	-	-	13	13	-	(3)	(3)		
7104000	3,257	4,712	1,243	619	1,301	178	3,341	547	531	81	1,159	3,106	6	3,112		
7104400	5,036	6,260	1,651	822	1,730	-	4,203	727	705	480	1,912	4,127	(71)	4,056		
7110100	4,917	6,331	1,670	832	1,749	49	4,300	735	713	106	1,554	4,174	(11)	4,163		
7110300	14,915	19,465	5,135	2,557	5,378	77	13,147	2,261	2,193	72	4,878	12,833	(70)	12,763		
7110500	8,125	10,578	2,790	1,389	2,923	825	7,927	1,229	1,192	191	2,612	6,974	113	7,087		
7110800	512	652	172	86	181	6	445	76	73	35	184	430	(5)	425		
7111200	2,907	3,937	1,038	517	1,088	34	2,677	457	444	147	1,048	2,596	(23)	2,573		
7111500	690	917	242	120	253	18	633	106	103	14	223	604	(2)	602		
7120200	16,023	20,524	5,414	2,696	5,671	82	13,863	2,384	2,313	567	5,264	13,531	(83)	13,448		
7120600	2,631	3,563	940	468	984	94	2,486	414	401	49	864	2,349	4	2,353		
7120700	897	1,168	308	153	322	2	785	136	132	36	304	770	(7)	763		
7121000	355	465	123	61	129	4	317	54	52	4	110	306	-	306		
7121600	118	226	60	30	62	51	203	26	25	-	51	149	8	157		
7121700	-	19	5	3	5	6	19	2	2	-	4	13	1	14		
7130100	5,558	7,151	1,886	939	1,976	-	4,801	831	806	223	1,860	4,715	(38)	4,677		

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, 2023

Participating Employer	Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2022	Net OPEB Liability 6/30/2023	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 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 ¹	Total Employer OPEB Expense	
7130200	1,665	2,311	609	303	638	40	1,590	268	260	65	593	1,523	(7)	1,516	
7130300	11,830	15,173	4,002	1,993	4,193	45	10,233	1,763	1,710	513	3,986	10,004	(82)	9,922	
7130500	547	723	191	95	200	22	508	84	81	19	184	477	(2)	475	
7130700	133	232	61	31	64	39	195	27	26	3	56	153	4	157	
7130900	15,294	19,491	5,141	2,560	5,385	-	13,086	2,264	2,196	644	5,104	12,850	(105)	12,745	
7131000	227	361	95	47	100	36	278	42	41	20	103	238	2	240	
7131200	912	1,233	325	162	341	16	844	143	139	18	300	813	(1)	812	
7140100	18,191	24,370	6,428	3,201	6,734	455	16,818	2,831	2,746	231	5,808	16,067	9	16,076	
7140200	3,750	4,905	1,294	644	1,355	19	3,312	570	553	123	1,246	3,234	(19)	3,215	
7140300	8,697	12,798	3,376	1,681	3,536	652	9,245	1,487	1,442	227	3,156	8,438	39	8,477	
7140600	581	749	197	98	207	30	532	87	84	42	213	494	(4)	490	
7140700	281	348	92	46	96	18	252	40	39	67	146	230	(11)	219	
7140800	473	665	175	87	184	22	468	77	75	7	159	438	(1)	437	
7150100	22,020	28,921	7,629	3,798	7,991	-	19,418	3,359	3,259	543	7,161	19,067	(105)	18,962	
7150400	6,051	7,790	2,055	1,023	2,152	50	5,280	905	878	244	2,027	5,136	(39)	5,097	
7150500	2,503	3,337	880	438	922	11	2,251	388	376	299	1,063	2,200	(45)	2,155	
7150600	1,675	1,872	494	246	517	23	1,280	217	211	173	601	1,234	(22)	1,212	
7150700	404	658	174	86	182	112	554	86	74	36	186	434	11	445	
7160100	17,999	23,196	6,119	3,046	6,409	187	15,761	2,694	2,614	631	5,939	15,293	(79)	15,214	
7160200	261	471	124	62	131	44	361	55	53	28	136	311	(1)	310	
7160400	2,459	2,962	781	389	819	6	1,995	344	334	297	975	1,953	(46)	1,907	
7160500	7,011	9,352	2,467	1,228	2,584	30	6,309	1,086	1,054	171	2,311	6,166	(32)	6,134	
7160800	59	58	15	8	16	-	39	7	7	6	20	38	(1)	37	
7160900	2,257	2,969	783	390	820	62	2,055	345	335	43	723	1,957	(0)	1,957	
7161000	3,148	3,685	972	484	1,018	-	2,474	428	415	399	1,242	2,430	(57)	2,373	
7161100	498	594	157	78	164	-	399	69	67	36	172	391	(7)	384	
7170100	11,357	13,670	3,606	1,795	3,777	-	9,178	1,588	1,540	924	4,052	9,012	(139)	8,873	
7170200	4,819	6,551	1,728	860	1,810	982	5,380	761	738	56	1,555	4,319	124	4,443	
7170500	685	923	243	121	255	7	626	107	104	76	287	608	(13)	595	
7171000	202	361	95	47	100	40	282	42	41	13	96	238	2	240	
7171400	59	77	20	10	21	-	51	9	9	-	18	51	1	52	
7180300	45,409	61,339	16,180	8,056	16,948	566	41,750	7,125	6,912	903	14,940	40,440	(102)	40,338	
7180800	3,469	4,770	1,258	626	1,318	67	3,269	554	537	131	1,222	3,144	(19)	3,125	
7181000	1,360	2,027	535	266	560	112	1,473	235	228	25	488	1,336	8	1,344	
7181200	236	342	90	45	95	17	247	40	39	10	89	226	2	228	
7181500	296	355	94	47	98	-	239	41	40	30	111	234	(7)	227	
7190100	8,347	11,120	2,933	1,461	3,073	65	7,532	1,292	1,253	205	2,750	7,331	(36)	7,295	
7190200	177	239	63	31	66	2	162	28	27	-	55	157	1	158	
7190400	1,138	1,439	380	189	398	-	967	167	162	53	382	949	(8)	941	
7190700	394	497	131	65	138	16	350	58	56	16	130	328	2	330	
7191000	1,015	1,097	289	144	303	72	808	127	124	101	352	723	(5)	718	
7200100	4,646	6,086	1,605	799	1,682	33	4,119	707	686	191	1,584	4,012	(27)	3,985	
7200200	14,989	18,542	4,891	2,435	5,123	33	12,482	2,154	2,089	880	5,123	12,225	(128)	12,097	
7200300	108	110	29	14	31	-	74	13	12	17	42	72	(4)	68	
7200600	59	77	20	10	21	-	51	9	9	350	368	51	(68)	17	
7200700	626	781	206	103	216	33	558	91	88	45	224	515	(2)	513	
7201000	281	413	109	54	114	52	329	48	47	5	100	272	3	275	
7210100	26,528	35,330	9,319	4,640	9,762	97	23,818	4,104	3,981	627	8,712	23,292	(113)	23,179	
7210200	40,300	52,523	13,854	6,898	14,513	-	35,265	6,101	5,918	2,074	14,093	34,628	(326)	34,302	
7210300	241	271	71	36	74	31	212	31	31	16	78	179	5	184	
7210800	532	652	172	86	181	5	444	76	73	39	188	430	(9)	421	
7210900	138	155	41	20	43	5	109	18	17	25	60	102	(4)	98	
7211100	182	252	66	33	69	5	173	29	28	-	57	166	2	168	
7211200	2,498	3,601	950	473	995	109	2,527	418	406	133	957	2,374	(12)	2,362	
7211300	177	271	71	36	74	17	198	31	31	14	76	179	(3)	176	
7211500	9,406	10,882	2,870	1,429	3,007	-	7,306	1,264	1,226	1,454	3,944	7,174	(196)	6,978	
7211700	749	1,065	281	140	294	41	756	124	120	9	253	702	3	705	
7211800	118	110	29	14	31	32	106	13	12	16	41	72	2	74	
7211900	69	219	58	29	60	64	211	25	25	-	50	145	8	153	
7212200	980	1,329	351	175	367	27	920	154	150	36	340	876	-	876	
7212300	591	884	233	116	245	37	631	103	100	16	219	583	1	584	
7212600	59	77	20	10	21	-	51	9	9	-	18	51	1	52	
7212800	177	232	61	31	64	36	192	27	26	0	53	153	6	159	
7220100	1,281	1,497	395	197	414	11	1,017	174	169	120	463	987	(14)	973	
7220200	-	-	-	-	-	2,772	-	-	-	41	41	-	618	618	
7220300	355	458	121	60	126	3	310	53	52	2	107	302	-	302	
7220400	4,420	5,764	1,520	757	1,592	-	3,869	670	649	147	1,466	3,800	(29)	3,771	

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, 2023

Participating Employer	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2022	Net OPEB Liability 6/30/2023	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 ¹ 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 ¹ 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 ¹ of Plan Contributions ¹	Total Employer OPEB Expense
7220500	3,272	3,976	1,049	522	1,098	15	2,684	462	448	272	1,182	2,621	(39)	2,582
7220600	241	278	73	36	77	32	218	32	31	18	81	183	3	186
7220800	8,627	10,907	2,877	1,433	3,014	-	7,324	1,267	1,229	473	2,969	7,191	(75)	7,116
7220900	3,144	4,027	1,062	529	1,113	73	2,777	468	454	155	1,077	2,655	(21)	2,634
7230100	1,118	1,568	414	206	433	41	1,094	182	177	15	374	1,034	3	1,037
7230200	1,414	2,117	558	278	584	184	1,604	246	239	63	548	1,396	10	1,406
7230600	10,234	13,476	3,555	1,770	3,724	42	9,091	1,565	1,518	329	3,412	8,885	(60)	8,825
7230700	177	161	43	21	45	36	145	19	18	27	64	106	4	110
7231000	828	1,052	277	138	291	10	716	122	119	52	293	694	(7)	687
7231400	9,421	14,128	3,727	1,856	3,903	642	10,128	1,641	1,592	27	3,260	9,314	68	9,382
7231800	236	310	82	41	86	23	232	36	35	21	92	204	-	204
7231900	4,208	-	-	-	-	100	100	-	-	-	3,066	3,066	(347)	(347)
7232100	14,136	17,600	4,643	2,312	4,863	3,175	14,993	2,044	1,983	794	4,821	11,604	272	11,876
7232700	5,661	7,880	2,079	1,035	2,178	226	5,518	915	888	453	2,256	5,195	(49)	5,146
7232800	557	781	206	103	216	25	550	91	88	13	192	515	1	516
7233000	296	374	99	49	103	16	267	43	42	9	94	247	3	250
7233200	6,632	9,610	2,535	1,262	2,655	2,141	8,593	1,116	1,083	-	2,199	6,336	259	6,595
7233500	1,296	1,665	439	219	460	109	439	193	188	24	405	1,098	15	1,113
7234200	2,493	3,434	906	451	949	96	2,402	399	387	45	832	2,264	1	2,265
7234700	976	1,284	339	169	355	143	1,006	149	145	2	296	847	22	869
7234900	670	1,033	272	136	286	85	779	120	116	2	238	681	14	695
7235000	59	77	20	10	21	12	63	9	9	-	18	51	4	55
7235300	138	290	77	38	81	75	271	34	33	-	67	191	10	201
7240100	-	1,058	279	139	293	377	1,088	123	119	62	304	698	29	727
7240300	20,660	26,520	6,995	3,483	7,327	-	17,805	3,081	2,988	1,184	7,253	17,484	(194)	17,290
7240400	9,854	13,147	3,468	1,727	3,633	44	8,872	1,527	1,481	332	3,340	8,667	(60)	8,607
7240500	670	729	192	96	202	8	498	85	82	117	284	481	(15)	466
7240600	591	503	133	66	139	22	360	58	57	160	275	332	(18)	314
7240700	1,178	1,620	427	213	448	95	1,183	188	183	-	371	1,068	17	1,085
7240800	847	1,155	305	152	319	18	794	134	130	23	287	762	(3)	759
7240900	11,131	13,160	3,471	1,728	3,636	-	8,835	1,529	1,483	1,324	4,336	8,676	(194)	8,482
7241000	1,266	1,743	460	229	481	140	1,310	202	196	19	417	1,149	22	1,171
7241300	1,222	1,710	451	225	472	34	1,182	199	193	56	448	1,128	(11)	1,117
7241500	335	374	99	49	103	6	257	43	42	33	118	247	(6)	241
7241600	12,747	15,064	3,973	1,978	4,162	-	10,113	1,750	1,697	1,277	4,724	9,931	(183)	9,748
7241800	-	-	-	-	-	11	11	-	-	44	44	-	(2)	(2)
7250100	9,288	11,514	3,037	1,512	3,181	4	7,734	1,337	1,297	645	3,279	7,591	(89)	7,502
7250200	1,256	1,665	439	219	460	37	1,155	193	188	74	455	1,098	(10)	1,088
7250400	118	155	41	20	43	-	104	18	17	-	35	102	(1)	101
7250600	1,183	1,329	351	175	367	2	895	154	150	136	440	876	(17)	859
7250900	1,094	1,265	334	166	350	148	998	147	143	65	355	834	16	850
7251000	611	1,026	271	135	284	170	860	119	116	11	246	677	22	699
7251400	729	1,091	288	143	301	45	777	127	123	47	297	719	(2)	717
7252000	591	781	206	103	216	-	525	91	88	32	211	515	(7)	508
7260100	131,315	182,140	48,044	23,922	50,326	4,858	127,150	21,158	20,524	2,154	43,836	120,082	93	120,175
7260200	3,548	4,666	1,231	613	1,289	151	3,284	542	526	122	1,190	3,076	(6)	3,070
7260400	16,063	21,408	5,647	2,812	5,915	323	14,697	2,487	2,412	119	5,018	14,114	12	14,126
7260500	118	155	41	20	43	-	104	18	17	-	35	102	(1)	101
7260600	2,040	2,840	749	373	784	77	1,983	330	320	82	732	1,872	(7)	1,865
7261100	3,380	3,995	1,054	525	1,104	91	2,774	464	450	213	1,127	2,634	(15)	2,619
7261200	118	155	41	20	43	6	110	18	17	-	35	102	2	104
7261300	256	471	124	62	131	93	410	55	53	-	108	311	13	324
7261400	473	658	174	86	182	19	461	76	74	18	168	434	(1)	433
7261500	7,327	7,893	2,082	1,037	2,181	-	5,300	917	889	1,091	2,897	5,204	(145)	5,059
7261600	4,972	6,764	1,784	888	1,869	238	4,779	786	762	42	1,590	4,459	38	4,497
7262100	650	910	240	120	252	30	642	106	103	8	217	600	2	602
7262300	7,140	18,239	4,811	2,395	5,040	5,130	17,376	2,119	2,055	-	4,174	12,025	588	12,613
7270100	12,441	17,581	4,637	2,309	4,858	450	12,254	2,042	1,981	244	4,267	11,591	5	11,596
7270200	2,730	3,195	843	420	882	17	2,162	371	360	222	953	2,106	(29)	2,077
7270400	2,005	2,737	722	359	756	30	1,867	318	308	209	835	1,804	(32)	1,772
7270500	6,179	9,326	2,460	1,225	2,576	619	6,880	1,083	1,051	39	2,173	6,149	62	6,211
7270600	118	226	60	30	62	50	202	26	25	-	51	149	8	157
7280100	8,450	10,649	2,809	1,399	2,943	49	7,200	1,237	1,200	388	2,825	7,021	(54)	6,967
7280200	19,334	26,107	6,886	3,429	7,213	211	17,739	3,033	2,942	329	6,304	17,212	(45)	17,167
7280300	1,330	1,723	455	226	476	5	1,162	200	194	96	490	1,136	(18)	1,118
7280600	468	729	192	96	202	60	550	85	82	12	179	481	5	486
7280900	1,562	1,613	426	212	446	16	1,100	187	182	174	543	1,064	(15)	1,049

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, 2023

Participating Employer	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				OPEB Expense					
	Net OPEB Liability 6/30/2022	Net OPEB Liability 6/30/2023	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 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 ¹	Total Employer OPEB Expense
7281000	177	213	56	28	59	-	143	25	24	8	57	140	(1)	139
7290100	29,893	39,692	10,470	5,213	10,967	378	27,028	4,611	4,473	340	9,424	26,169	(28)	26,141
7290200	7,962	10,578	2,790	1,389	2,923	51	7,153	1,229	1,192	358	2,779	6,974	(55)	6,919
7290400	118	142	37	19	39	25	120	16	16	5	37	94	3	97
7290500	5,440	7,177	1,893	943	1,983	109	4,928	834	809	67	1,710	4,732	(1)	4,731
7290700	4,247	5,267	1,389	692	1,455	-	3,536	612	593	496	1,701	3,472	(75)	3,397
7290800	-	839	221	110	232	300	863	97	95	-	192	553	34	587
7291500	15	77	20	10	21	24	75	9	9	-	18	51	4	55
7300100	3,424	4,615	1,217	606	1,275	43	3,141	536	520	102	1,158	3,042	(11)	3,031
7300200	18,782	26,410	6,966	3,469	7,297	590	18,322	3,068	2,976	463	6,507	17,412	(28)	17,384
7300300	4,415	5,822	1,389	765	1,608	-	1,536	676	656	124	1,456	3,838	(26)	3,812
7300400	576	826	218	109	228	45	600	96	93	6	195	545	7	552
7300500	133	155	41	20	43	7	111	18	17	14	49	102	-	102
7300600	7,908	9,662	2,549	1,269	2,669	24	6,511	1,122	1,089	523	2,734	6,370	(71)	6,299
7301000	2,365	3,091	815	406	854	65	2,140	359	348	42	749	2,038	(2)	2,036
7301100	4,735	6,467	1,706	849	1,787	109	4,451	751	729	108	1,588	4,264	(9)	4,255
7301200	6,671	8,636	2,278	1,134	2,386	100	5,898	1,003	973	236	2,212	5,693	(26)	5,667
7301300	177	232	61	31	64	3	159	27	26	0	53	153	2	155
7310100	6,115	8,371	2,208	1,099	2,313	102	5,722	972	943	235	2,150	5,519	(33)	5,486
7310200	2,833	3,595	948	472	993	-	2,413	418	405	127	950	2,370	(23)	2,347
7310500	3,459	4,053	1,069	532	1,120	1	2,722	471	457	289	1,217	2,672	(42)	2,630
7320200	11,732	15,238	4,019	2,001	4,210	829	11,059	1,770	1,717	188	3,675	10,046	131	10,177
7320300	10,884	15,341	4,047	2,015	4,239	363	10,664	1,782	1,729	274	3,785	10,114	(9)	10,105
7320500	9,987	12,618	3,328	1,657	3,486	134	8,605	1,466	1,422	293	3,181	8,319	(24)	8,295
7320600	3,065	3,718	981	488	1,027	-	2,496	432	419	214	1,065	2,451	(30)	2,421
7320700	5,952	7,945	2,096	1,043	2,195	28	5,362	923	895	243	2,061	5,238	(41)	5,197
7320800	3,745	5,092	1,343	669	1,407	295	3,714	592	574	57	1,223	3,357	43	3,400
7320900	1,232	1,491	393	196	412	61	1,062	173	168	60	401	983	2	985
7321200	296	465	123	61	129	27	340	54	52	-	106	306	5	311
7321300	10	77	20	10	21	25	76	9	9	-	18	51	4	55
7321500	473	613	162	81	169	9	421	71	69	13	153	404	(1)	403
7321600	1,547	2,259	596	297	624	97	1,614	262	255	24	541	1,489	8	1,497
7321700	2,562	3,498	923	459	967	74	2,423	406	394	39	839	2,306	2	2,308
7322200	1,744	2,227	587	292	615	24	1,518	259	251	60	570	1,468	(10)	1,458
7322300	266	361	95	47	100	37	279	42	41	8	91	238	3	241
7322700	59	77	20	10	21	-	51	9	9	-	18	51	1	52
7322800	143	232	61	31	64	51	207	27	26	-	53	153	7	160
7330100	11,835	14,896	3,929	1,956	4,116	-	10,001	1,730	1,678	622	4,030	9,821	(96)	9,725
7330200	399	561	148	74	155	22	399	65	63	11	139	370	1	371
7330300	2,592	2,937	775	386	812	52	2,025	341	331	258	930	1,936	(30)	1,906
7330400	232	4,305	1,136	565	1,189	1,494	4,384	500	485	-	985	2,838	166	3,004
7330800	1,493	2,046	540	269	565	83	1,457	238	231	28	497	1,349	6	1,355
7331000	5,026	6,209	1,638	815	1,716	-	4,169	721	700	459	1,880	4,093	(69)	4,024
7331200	931	1,278	337	168	353	31	889	148	144	26	318	842	(3)	839
7340100	10,357	14,373	3,791	1,888	3,972	359	10,010	1,670	1,620	307	3,597	9,476	(5)	9,471
7340200	6,997	8,887	2,344	1,167	2,456	-	5,967	1,032	1,001	446	2,479	5,859	(72)	5,787
7340500	1,010	1,349	356	177	372	7	912	157	152	28	337	889	(5)	884
7340600	641	729	192	96	202	3	493	85	82	75	242	481	(14)	467
7340700	296	316	83	42	88	12	225	37	36	37	110	208	(2)	206
7340800	389	478	126	63	132	-	321	55	54	19	128	315	(6)	309
7350100	493	465	123	61	129	15	328	54	52	71	177	306	(6)	300
7350200	6,263	7,455	1,966	979	2,059	163	5,167	866	840	392	2,098	4,915	(34)	4,881
7350300	882	1,181	312	155	326	11	804	137	133	39	309	779	(7)	772
7360100	8,795	11,559	3,049	1,518	3,193	29	7,789	1,343	1,302	254	2,899	7,621	(43)	7,578
7360200	11,510	15,212	4,013	1,998	4,203	25	10,239	1,767	1,714	353	3,834	10,029	(63)	9,966
7360400	2,838	4,060	1,071	533	1,122	132	2,858	472	457	96	1,025	2,676	(1)	2,675
7360600	828	1,033	272	136	286	17	711	120	116	33	269	681	(2)	679
7360700	1,040	1,407	371	185	389	10	955	163	159	22	344	928	(3)	925
7360900	769	1,136	300	149	314	58	821	132	128	24	284	749	2	751
7361100	916	1,388	366	182	384	63	995	161	156	16	333	915	4	919
7361300	3,508	4,131	1,090	543	1,141	-	2,774	480	465	272	1,217	2,723	(42)	2,681
7361400	1,025	1,239	327	163	343	11	844	144	140	74	358	817	(8)	809
7370600	148	232	61	31	64	28	184	27	26	-	53	153	7	160
7370700	3,208	4,544	1,199	597	1,256	143	3,195	528	512	90	1,130	2,996	2	2,998
7370800	2,045	2,575	679	338	712	102	1,831	299	290	76	665	1,698	8	1,706
7370900	1,010	1,297	342	170	358	70	940	151	146	18	315	855	11	866
7371000	291	207	54	27	57	5	143	24	23	80	127	136	(9)	127

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, 2023

Participating Employer	Outstanding Balance of Deferred Outflows of Resources								Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2022	Net OPEB Liability 6/30/2023	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 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 ¹	Total Employer OPEB Expense		
7371100	1,429	1,826	482	240	505	16	1,243	212	206	79	497	1,204	(13)	1,191		
7371200	5,661	7,009	1,849	921	1,937	-	4,707	814	790	672	2,276	4,621	(97)	4,524		
7380300	25,311	33,484	8,832	4,398	9,252	58	22,540	3,890	3,773	632	8,295	22,075	(118)	21,957		
7380600	177	232	61	31	64	3	159	27	26	2	55	153	(3)	150		
7380700	286	297	78	39	82	8	207	34	33	35	102	196	(5)	191		
7380900	118	155	41	20	43	7	111	18	17	6	41	102	(2)	100		
7381100	261	432	114	57	119	48	338	50	49	18	118	285	3	288		
7381200	1,163	1,510	398	198	417	-	1,013	175	170	37	382	996	(9)	987		
7381500	8,317	9,662	2,549	1,269	2,669	32	6,519	1,122	1,089	921	3,132	6,370	(120)	6,250		
7381700	177	232	61	31	64	36	192	27	26	0	53	153	6	159		
7382300	49,582	43,830	11,561	5,756	12,110	11,428	40,855	5,091	4,939	7,760	17,790	28,896	598	29,494		
7382400	2,365	2,633	695	346	727	532	2,300	306	297	174	777	1,736	50	1,786		
7382500	103	232	61	31	64	51	207	27	26	-	53	153	8	161		
7390100	9,056	8,532	2,251	1,121	2,357	187	5,916	991	961	1,395	3,347	5,625	(130)	5,495		
7390200	-	484	128	64	134	173	499	56	55	-	111	319	19	338		
7390400	2,444	5,538	1,461	727	1,530	1,503	5,221	643	624	-	1,267	3,651	174	3,825		
7390600	1,995	2,472	652	325	683	552	2,212	287	279	58	624	1,630	61	1,691		
7390700	1,572	1,949	514	256	539	10	1,319	226	220	129	575	1,285	(21)	1,264		
7390900	2,079	2,795	737	367	772	21	1,897	325	315	89	729	1,842	(14)	1,828		
7391000	232	297	78	39	82	37	236	34	33	5	72	196	6	202		
7391200	59	77	20	10	21	-	51	9	9	-	18	51	1	52		
7391300	636	781	206	103	216	7	532	91	88	29	208	515	(5)	510		
7391400	59	77	20	10	21	-	51	9	9	-	18	51	1	52		
7391500	409	561	148	74	155	11	388	65	63	18	146	370	(1)	369		
7391700	473	536	141	70	148	7	366	62	60	35	157	353	(5)	348		
7400200	16,151	19,807	5,225	2,601	5,473	2,500	15,799	2,301	2,232	549	5,082	13,059	298	13,357		
7400300	-	61,901	16,328	8,130	17,103	22,145	63,706	7,190	6,975	-	14,165	40,810	2,433	43,243		
7400500	108,300	138,369	36,498	18,173	38,232	11,566	104,469	16,073	15,591	4,815	36,479	91,224	1,343	92,567		
7400800	2,749	3,621	955	476	1,001	22	2,454	421	408	63	892	2,387	(9)	2,378		
7400900	7,445	9,436	2,489	1,239	2,607	-	6,335	1,096	1,063	508	2,667	6,221	(78)	6,143		
7401000	9,391	13,257	3,497	1,741	3,663	569	9,470	1,540	1,494	26	3,060	8,740	65	8,805		
7401100	424	523	138	69	145	40	392	61	59	26	146	345	3	348		
7401300	4,114	5,628	1,485	739	1,555	90	3,869	654	634	63	1,351	3,710	(3)	3,707		
7401600	118	155	41	20	43	6	110	18	17	-	35	102	2	104		
7401700	2,853	3,834	1,011	504	1,060	98	2,673	445	432	174	1,051	2,528	(14)	2,514		
7402100	798	1,078	284	142	298	80	804	125	121	53	299	711	3	714		
7410100	1,271	1,562	412	205	431	-	1,048	181	176	63	420	1,030	(12)	1,018		
7410200	7,090	9,520	2,511	1,250	2,630	55	6,446	1,106	1,073	245	2,424	6,276	(40)	6,236		
7410300	527	691	182	91	191	-	464	80	78	18	176	455	(6)	449		
7410600	355	413	109	54	114	9	286	48	47	20	115	272	0	272		
7410900	793	1,175	310	154	324	68	856	136	132	-	268	774	11	785		
7420000	1,109	1,768	466	232	489	110	1,297	205	199	34	438	1,166	7	1,173		
7420100	251	278	73	36	77	7	193	32	31	35	98	183	(5)	178		
7420200	1,168	1,678	443	220	464	53	1,180	195	189	16	400	1,106	6	1,112		
7420300	69,661	90,899	23,977	11,938	25,116	83	61,114	10,559	10,243	1,910	22,712	59,928	(340)	59,588		
7420400	1,335	2,214	584	291	612	382	1,869	257	249	-	506	1,459	50	1,509		
7420500	355	426	112	56	117	78	363	49	48	14	111	281	9	290		
7421100	803	1,168	308	153	322	42	825	136	132	19	288	770	2	772		
7421400	1,380	1,943	512	255	536	122	1,425	226	219	35	480	1,281	9	1,290		
7421500	374	-	-	-	-	48	48	-	-	284	284	-	(25)	(25)		
7421600	2,035	2,795	737	367	772	97	1,973	325	315	16	656	1,842	9	1,851		
7421700	769	1,162	306	153	321	75	855	135	131	4	270	766	9	775		
7421800	572	962	254	126	266	77	723	112	108	34	254	634	4	638		
7421900	1,582	2,182	575	287	603	59	1,524	253	246	15	514	1,438	7	1,445		
7422100	448	652	172	86	181	141	580	76	73	-	149	430	19	449		
7422200	1,054	1,368	361	180	378	5	924	159	154	43	356	902	(5)	897		
7422300	232	297	78	39	82	52	251	34	33	5	72	196	8	204		
7422400	384	323	85	42	89	13	229	37	36	89	162	213	(10)	203		
7422800	1,882	2,588	683	340	715	68	1,806	301	292	27	620	1,706	3	1,709		
7422900	1,769	2,620	691	344	724	137	1,896	304	295	31	630	1,728	10	1,738		
7423000	21,685	28,895	7,622	3,795	7,984	1,590	20,991	3,356	3,256	86	6,698	19,050	275	19,325		
7424300	1,843	2,472	652	325	683	260	1,920	287	279	99	665	1,630	29	1,659		
7424400	-	90	24	12	24	31	91	10	10	-	20	60	4	64		
7430100	28,031	35,510	9,367	4,664	9,812	-	23,843	4,125	4,001	1,338	9,464	23,411	(209)	23,202		
7430200	27,642	36,562	9,644	4,802	10,103	9	24,558	4,247	4,120	947	9,314	24,105	(169)	23,936		
7430500	1,084	1,446	381	190	400	22	993	168	163	68	399	953	(5)	948		
7430700	976	1,213	320	159	336	-	815	141	137	110	388	800	(15)	785		

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, 2023

Participating Employer	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						OPEB Expense		
	Net OPEB Liability 6/30/2022	Net OPEB Liability 6/30/2023	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 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 ¹	Total Employer OPEB Expense	
7430900	59	77	20	10	21	-	51	9	9	-	18	51	1	52	
7431100	6,341	7,874	2,077	1,034	2,176	-	5,287	915	887	424	2,226	5,191	(66)	5,125	
7440100	10,022	12,566	3,315	1,650	3,472	35	8,472	1,460	1,416	467	3,343	8,285	(72)	8,213	
7440200	6,716	8,468	2,234	1,112	2,340	9	5,695	984	954	285	2,223	5,583	(46)	5,537	
7440600	448	574	152	75	159	22	408	67	65	11	143	379	-	379	
7440700	3,124	3,924	1,035	515	1,084	26	2,660	456	442	359	1,257	2,587	(52)	2,535	
7440800	729	917	242	120	253	-	615	106	103	38	247	604	(9)	595	
7441500	192	303	80	40	84	57	261	35	34	-	69	200	9	209	
7450100	236	310	82	41	86	11	220	36	35	4	75	204	(0)	204	
7450200	13,609	16,451	4,339	2,161	4,546	-	11,046	1,911	1,854	1,391	5,156	10,846	(197)	10,649	
7450400	59	77	20	10	21	-	51	9	9	-	18	51	1	52	
7450800	1,582	1,949	514	256	539	-	1,309	226	220	219	665	1,285	(36)	1,249	
7450900	562	800	211	105	221	27	564	93	90	58	241	528	(6)	522	
7452600	1,301	1,807	477	237	500	53	1,267	210	204	31	445	1,191	-	1,191	
7460200	60,575	79,843	21,061	10,486	22,061	48	53,656	9,275	8,997	1,175	19,447	52,639	(228)	52,411	
7460300	6,937	9,326	2,460	1,225	2,576	519	6,780	1,083	1,051	-	2,134	6,149	93	6,242	
7460400	49	155	41	20	43	41	145	18	17	-	35	102	7	109	
7460500	-	4,305	1,136	565	1,189	1,540	4,430	500	485	-	985	2,838	170	3,008	
7460700	1,247	1,775	468	233	491	168	1,360	206	200	2	408	1,170	25	1,195	
7460800	113	58	15	8	16	15	54	7	7	31	45	38	(1)	37	
7461200	8,810	10,778	2,843	1,416	2,978	-	7,237	1,252	1,214	1,002	3,468	7,106	(141)	6,965	
7461300	6,046	8,197	2,162	1,077	2,264	460	5,963	952	924	-	1,876	5,404	80	5,484	
7461800	355	310	82	41	86	43	252	36	35	81	152	204	(1)	203	
7462300	177	232	61	31	64	-	156	27	26	0	53	153	(1)	152	
7462400	118	155	41	20	43	4	108	18	17	-	35	102	1	103	
7462500	168	181	48	24	50	21	143	21	20	41	82	119	(2)	117	
7500100	3,479	4,647	1,226	610	1,284	85	3,205	540	524	57	1,121	3,064	2	3,066	
7500300	-	-	-	-	-	-	-	-	-	11	11	-	(3)	(3)	
7500700	1,931	2,511	662	330	694	-	1,686	292	283	92	667	1,655	(20)	1,635	
7501600	-	39	10	5	10	13	38	4	4	-	8	26	2	28	
7502100	355	432	114	57	119	2	292	50	49	31	130	285	(6)	279	
7502200	2,557	3,556	938	467	982	138	2,525	413	401	32	846	2,345	11	2,356	
7502500	153	232	61	31	64	18	174	27	26	5	58	153	2	155	
7502600	483	607	160	80	167	1	408	70	68	12	150	400	(2)	398	
7700200	936	1,381	364	181	381	76	1,002	160	156	13	329	911	7	918	
7700400	902	1,213	320	159	336	10	825	141	137	10	288	800	(2)	798	
7700600	3,838	5,144	1,357	676	1,421	61	3,515	598	580	102	1,280	3,391	(12)	3,379	
7700700	355	497	131	65	138	9	343	58	56	2	116	328	(0)	328	
7701000	11,436	13,160	3,471	1,728	3,636	-	8,835	1,529	1,483	1,916	4,928	8,676	(258)	8,418	
7701200	483	691	182	91	191	26	490	80	78	11	169	455	3	458	
7701300	118	155	41	20	43	-	104	18	17	-	35	102	(1)	101	
7701400	4,582	5,544	1,462	728	1,532	-	3,722	644	625	444	1,713	3,655	(68)	3,587	
7701500	79	77	20	10	21	-	51	9	9	18	36	51	(3)	48	
7701600	769	949	250	125	262	3	640	110	107	42	259	625	(6)	619	
7701700	177	232	61	31	64	1	157	27	26	0	53	153	-	153	
7701900	537	697	184	92	193	-	469	81	79	14	174	460	(6)	454	
7702100	301	245	65	32	67	9	173	28	28	76	132	162	(9)	153	
7702200	611	826	218	109	228	30	585	96	93	11	200	545	1	546	
7702300	483	561	148	74	155	18	395	65	63	44	172	370	(3)	367	
7702400	2,020	2,459	649	323	679	142	1,793	286	277	116	679	1,621	1	1,622	
7702500	9,983	12,908	3,405	1,695	3,567	200	8,867	1,499	1,454	319	3,272	8,510	(29)	8,481	
7702800	2,326	2,866	756	376	791	26	1,949	333	323	147	803	1,889	(19)	1,870	
7702900	2,478	3,195	843	420	882	42	2,187	371	360	47	778	2,106	-	2,106	
7703100	-	-	-	-	-	1	1	-	-	29	29	-	(5)	(5)	
7703200	2,212	2,304	608	303	636	-	1,547	268	260	873	1,401	1,519	(136)	1,383	
7703300	118	155	41	20	43	-	104	18	17	-	35	102	(1)	101	
7703700	1,114	1,433	378	188	396	-	962	166	161	355	682	945	(54)	891	
7703800	2,715	3,285	867	431	908	24	2,230	382	370	193	945	2,166	(28)	2,138	
7703900	4,060	4,879	1,287	641	1,348	-	3,276	567	550	625	1,742	3,217	(88)	3,129	
7704300	177	232	61	31	64	14	170	27	26	6	59	153	(1)	152	
7704400	59	194	51	25	53	42	171	22	22	-	44	128	5	133	
7704500	296	387	102	51	107	-	260	45	44	1	90	255	(1)	254	
7704600	3,070	3,582	945	470	989	24	2,428	416	404	292	1,112	2,362	(40)	2,322	
7707000	2,114	2,853	752	375	788	37	1,952	331	321	35	687	1,881	(5)	1,876	
7710100	177	181	48	24	50	-	122	21	20	28	69	119	(6)	113	
7710200	650	839	221	110	232	15	578	97	95	19	211	553	(5)	548	
7710300	59	77	20	10	21	-	51	9	9	-	18	51	1	52	

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, 2023

Participating Employer	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				OPEB Expense					
	Net OPEB Liability 6/30/2022	Net OPEB Liability 6/30/2023	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 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 ¹	Total Employer OPEB Expense
7710400	532	697	184	92	193	3	472	81	79	4	164	460	(1)	459
7710500	3,612	4,434	1,170	582	1,225	129	3,106	515	500	170	1,185	2,923	(9)	2,914
7710600	586	1,058	279	139	293	133	844	123	119	9	251	698	17	715
7710700	-	-	-	-	-	-	-	-	-	26	26	-	(5)	(5)
7710800	458	542	143	71	150	1	365	63	61	40	164	357	(7)	350
7711000	1,183	1,807	477	237	500	112	1,326	210	204	13	427	1,191	11	1,202
7711100	118	155	41	20	43	3	107	18	17	-	35	102	2	104
7711200	236	336	89	44	93	8	234	39	38	-	77	221	1	222
7711300	59	77	20	10	21	-	51	9	9	-	18	51	1	52
7711400	148	65	17	8	17	-	42	8	7	52	67	43	(7)	36
7711500	1,769	2,336	616	307	646	37	1,606	271	263	46	580	1,540	(5)	1,535
7711600	177	232	61	31	64	-	156	27	26	0	53	153	(1)	152
7711800	6,405	7,784	2,053	1,022	2,151	-	5,226	904	877	967	2,748	5,132	(137)	4,995
7711900	1,941	2,311	609	303	638	7	1,557	268	260	156	684	1,523	(21)	1,502
7712000	2,956	3,466	914	455	958	-	2,327	403	391	350	1,144	2,285	(48)	2,237
7712100	236	310	82	41	86	-	209	36	35	5	76	204	(5)	199
7712300	1,370	1,762	465	231	487	7	1,190	205	199	54	458	1,162	(10)	1,152
7712500	700	1,020	269	134	282	58	743	118	115	10	243	672	8	680
7712700	11,776	15,244	4,021	2,002	4,212	204	10,439	1,771	1,718	283	3,772	10,050	(23)	10,027
7712800	148	232	61	31	64	19	175	27	26	8	61	153	2	155
7712900	320	445	117	58	123	15	313	52	50	18	120	294	(2)	292
7713200	197	232	61	31	64	-	156	27	26	29	82	153	(6)	147
7713600	1,020	1,329	351	175	367	5	898	154	150	25	329	876	(3)	873
7713700	355	465	123	61	129	-	313	54	52	15	121	306	(7)	299
7714000	7,337	10,055	2,652	1,321	2,778	236	6,987	1,168	1,133	312	2,613	6,629	(24)	6,605
7714200	59	77	20	10	21	-	51	9	9	-	18	51	1	52
7714400	389	581	153	76	160	30	419	67	65	8	140	383	1	384
7714500	236	303	80	40	84	10	214	35	34	9	78	200	(1)	199
7714600	650	1,097	289	144	303	122	858	127	124	-	251	723	17	740
7720400	22,044	29,334	7,738	3,853	8,106	125	19,822	3,407	3,305	561	7,273	19,339	(88)	19,251
7720700	14,220	19,472	5,136	2,557	5,380	245	13,318	2,262	2,194	289	4,745	12,837	(32)	12,805
7721000	291	594	157	78	164	96	495	69	67	-	136	391	12	403
7721100	414	465	123	61	129	7	320	54	52	30	136	306	(1)	305
7721600	28,962	39,525	10,426	5,191	10,921	1,191	27,729	4,591	4,454	203	9,248	26,058	110	26,168
7721800	1,183	1,091	288	143	301	61	793	127	123	197	447	719	(15)	704
7721900	-	-	-	-	-	-	-	-	-	770	770	-	(134)	(134)
7722100	3,976	4,944	1,304	649	1,366	67	3,386	574	557	169	1,300	3,259	(16)	3,243
7722300	10,490	12,966	3,420	1,703	3,583	-	8,706	1,506	1,461	861	3,828	8,548	(126)	8,422
7722600	6,326	7,784	2,053	1,022	2,151	4	5,230	904	877	549	2,330	5,132	(77)	5,055
7722900	877	1,091	288	143	301	25	757	127	123	28	278	719	0	719
7723200	537	762	201	100	210	31	542	88	86	7	181	502	3	505
7723800	680	936	247	123	259	12	641	109	105	42	256	617	(7)	610
7723900	527	697	184	92	193	-	469	81	79	8	168	460	(4)	456
7724000	59	77	20	10	21	-	51	9	9	-	18	51	1	52
7724200	2,281	3,059	807	402	846	46	2,101	355	345	119	819	2,017	(16)	2,001
7724400	118	155	41	20	43	10	114	18	17	-	35	102	1	103
7724500	-	-	-	-	-	-	-	-	-	35	35	-	(8)	(8)
7724600	680	865	228	114	239	23	604	100	97	52	249	570	(5)	565
7728100	118	155	41	20	43	-	104	18	17	-	35	102	(0)	102
7730200	113	155	41	20	43	7	111	18	17	2	37	102	1	103
7730400	1,143	1,459	385	192	403	39	1,019	169	164	46	379	962	(4)	958
7731000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7731200	1,498	2,001	528	263	553	9	1,353	232	225	31	488	1,319	(8)	1,311
7731300	5,952	8,113	2,140	1,066	2,242	122	5,570	942	914	62	1,918	5,349	6	5,355
7731600	44	77	20	10	21	12	63	9	9	8	26	51	(1)	50
7731800	-	-	-	-	-	-	-	-	-	13	13	-	(3)	(3)
7731900	7,376	9,410	2,482	1,236	2,600	26	6,344	1,093	1,060	272	2,425	6,204	(42)	6,162
7732100	251	290	77	38	81	7	203	34	33	15	82	191	1	192
7732200	680	942	249	124	260	14	647	109	106	13	228	621	(4)	617
7732300	236	271	71	36	74	8	189	31	31	25	87	179	(4)	175
7732900	527	826	218	109	228	61	616	96	93	11	200	545	5	550
7733800	207	174	46	23	48	4	121	20	20	40	80	115	(4)	111
7734000	99	77	20	10	21	6	57	9	9	18	36	51	(1)	50
7734200	6,405	10,546	2,782	1,385	2,914	1,026	8,107	1,225	1,188	55	2,468	6,953	110	7,063
7734300	532	807	213	106	223	36	578	94	91	18	203	532	(1)	531
7738100	168	155	41	20	43	8	112	18	17	57	92	102	(6)	96
7740200	379	529	140	70	146	41	397	61	60	18	139	349	3	352

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, 2023

Participating Employer	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				OPEB Expense					
	Net OPEB Liability 6/30/2022	Net OPEB Liability 6/30/2023	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 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 ¹	Total Employer OPEB Expense
7740400	1,483	1,981	523	260	548	24	1,355	230	223	24	477	1,306	(2)	1,304
7741000	2,183	2,724	718	358	753	81	1,910	316	307	113	736	1,796	(6)	1,790
7741300	709	994	262	131	274	22	689	115	112	23	250	655	(0)	655
7742100	867	1,142	301	150	315	5	771	133	129	31	293	753	(4)	749
7742300	177	310	82	41	86	27	236	36	35	38	109	204	(3)	201
7742600	709	962	254	126	266	10	656	112	108	14	234	634	(3)	631
7742900	59	77	20	10	21	-	51	9	9	-	18	51	1	52
7743800	59	77	20	10	21	-	51	9	9	-	18	51	1	52
7744000	5,090	6,267	1,653	823	1,732	-	4,208	728	706	660	2,094	4,132	(96)	4,036
7744600	330	394	104	52	109	6	271	46	44	36	126	260	(6)	254
7750200	7,770	10,023	2,644	1,316	2,769	373	7,102	1,164	1,129	110	2,403	6,645	37	6,645
7750400	714	1,168	308	153	322	158	941	136	132	19	287	770	16	786
7751000	271	310	82	41	86	-	209	36	35	38	109	204	(8)	196
7751600	-	-	-	-	-	-	-	-	-	-	-	-	(1)	(1)
7752100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7754000	517	749	197	98	207	23	525	87	84	21	192	494	(2)	492
7761000	759	1,046	276	137	289	31	733	121	118	9	248	689	3	692
7762100	636	826	218	109	228	-	555	96	93	18	207	545	(6)	539
7764200	833	1,168	308	153	322	90	873	136	132	18	286	770	8	778
7771000	1,646	2,375	626	312	656	96	1,690	276	268	106	650	1,566	(7)	1,559
7772100	301	387	102	51	107	12	272	45	44	36	125	255	(3)	252
7774000	3,218	4,473	1,180	587	1,236	125	3,128	520	504	142	1,166	2,949	(13)	2,936
7774200	192	297	78	39	82	21	220	34	33	10	77	196	4	200
7782100	729	968	255	127	267	28	677	112	109	31	252	638	(3)	635
7784000	2,168	3,085	814	405	853	93	2,165	358	348	28	734	2,034	4	2,038
7794000	365	452	119	59	124	-	302	52	51	21	124	298	(7)	291
A010000	8,652	11,017	2,906	1,447	3,045	68	7,466	1,280	1,241	618	2,839	7,263	(42)	7,221
A050000	11,609	15,503	4,089	2,036	4,284	90	10,499	1,801	1,747	168	3,716	10,221	(27)	10,194
A150000	1,857	2,478	654	326	684	8	1,672	288	279	44	611	1,634	(10)	1,624
A170000	1,665	2,246	592	295	620	25	1,532	261	253	48	562	1,481	(8)	1,473
A200000	1,079	1,484	392	195	410	33	1,030	172	167	20	359	979	-	979
A850000	301	439	116	58	121	36	331	51	49	6	106	289	5	294
B040000	31,199	41,074	10,834	5,395	11,349	238	27,816	4,771	4,628	696	10,095	27,079	(109)	26,970
C050000	1,882	2,440	644	320	674	6	1,644	283	275	61	619	1,608	(10)	1,598
CS00100	936	1,510	398	198	417	225	1,238	175	170	-	345	996	32	1,028
CS00200	1,153	1,543	407	203	426	107	1,143	179	174	6	359	1,017	18	1,035
CS00300	1,429	1,465	386	192	405	128	1,111	170	165	150	485	966	7	973
CS00400	9,362	12,353	3,258	1,622	3,413	1,337	9,630	1,435	1,392	5	2,832	8,144	196	8,340
CS00500	1,360	2,033	536	267	562	232	1,597	236	229	10	475	1,340	35	1,375
CS00600	946	1,626	429	214	450	293	1,386	189	183	43	415	1,072	33	1,105
CS00700	3,390	4,376	1,154	575	1,209	333	3,271	508	493	37	1,038	2,885	50	2,935
CS00800	7,760	11,172	2,947	1,467	3,086	980	8,480	1,298	1,259	23	2,580	7,366	147	7,513
CS00900	562	884	233	116	245	111	705	103	100	8	211	583	16	599
CS01000	2,621	4,408	1,163	579	1,218	730	3,690	512	497	-	1,009	2,906	96	3,002
CS01100	291	329	87	43	91	52	273	38	37	56	131	217	1	218
CS01200	1,222	1,639	432	215	453	220	1,320	190	185	-	375	1,081	32	1,113
CS01300	2,360	2,833	747	372	783	292	2,194	329	319	103	751	1,868	34	1,902
CS01400	2,779	3,685	972	484	1,018	395	2,869	428	415	28	871	2,430	58	2,488
CS01500	522	697	184	92	193	80	549	81	79	32	192	460	12	472
CS01600	2,409	2,937	775	386	812	349	2,322	341	331	89	761	1,936	43	1,979
CS01700	1,389	1,910	504	251	528	206.22	1,489	222	215	0	437	1,259	31.62	1,291
CS01800	1,882	2,678	706	352	740	304	2,102	311	302	-	613	1,766	47	1,813
CS01900	808	1,317	347	173	364	195	1,079	153	148	15	316	868	25	893
CS02000	2,907	3,808	1,004	500	1,053	380	2,937	442	429	11	882	2,510	58	2,568
CS02100	2,079	2,640	696	347	729	277	2,049	307	297	37	641	1,740	38	1,778
CS02200	-	-	-	-	-	1,127	1,127	-	-	1,704	1,704	-	(53)	(53)
CS02300	951	1,065	281	140	294	164	879	124	120	68	312	702	18	720
CS02400	1,695	2,620	691	344	724	396	2,155	304	295	-	599	1,728	55	1,783
CS02500	3,715	5,054	1,333	664	1,396	545	3,938	587	569	-	1,156	3,332	84	3,416
CS02600	4,449	5,776	1,524	759	1,596	582	4,461	671	651	60	1,382	3,808	83	3,891
CS02700	2,419	3,285	867	431	908	353	2,559	382	370	-	752	2,166	55	2,221
CS02800	1,596	207	54	27	57	223	361	24	23	716	763	136	(46)	90
CS02900	-	-	-	-	-	28	28	-	-	45	45	-	(1)	(1)
CS03000	5,469	8,139	2,147	1,069	2,249	1,176	6,641	945	917	-	1,862	5,366	160	5,526
CS03100	1,271	1,730	456	227	478	198	1,359	201	195	21	417	1,140	28	1,168
CS03200	2,207	2,536	669	333	701	280	1,983	295	286	139	720	1,672	29	1,701
CS03300	12,180	17,097	4,510	2,245	4,724	2,046	13,525	1,986	1,926	-	3,912	11,272	294	11,566

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, 2023

Participating Employer	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					OPEB Expense			
	Net OPEB Liability 6/30/2022	Net OPEB Liability 6/30/2023	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 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	Total Employer OPEB Expense	
CS03400	8,061	11,417	3,012	1,500	3,155	1,337	9,004	1,326	1,286	17	2,629	7,527	192	7,719	
CS03500	2,626	3,924	1,035	515	1,084	499	3,133	456	442	23	921	2,587	69	2,656	
CS03600	557	736	194	97	203	94	588	85	83	-	168	485	15	500	
CS03700	6,844	9,436	2,489	1,239	2,607	1,051	7,386	1,096	1,063	90	2,249	6,221	145	6,366	
CS03800	1,099	1,323	349	174	365	162	1,050	154	149	91	394	872	13	885	
CS03900	3,346	4,789	1,263	629	1,323	657	3,872	556	540	-	1,096	3,157	92	3,249	
CS04000	8,539	14,089	3,716	1,850	3,893	2,296	11,755	1,637	1,588	-	3,225	9,289	299	9,588	
CS04100	1,350	2,117	558	278	584	368	1,788	246	239	-	485	1,396	50	1,446	
CS04200	1,399	2,588	683	340	715	541	2,279	301	292	-	593	1,706	67	1,773	
CS04300	10,988	14,864	3,921	1,952	4,107	2,326	12,306	1,727	1,675	-	3,402	9,799	304	10,103	
CS04400	1,237	1,697	448	223	469	270	1,410	197	191	-	388	1,119	37	1,156	
CS04500	5,592	8,674	2,288	1,139	2,397	1,685	7,509	1,008	977	-	1,985	5,719	209	5,928	
CS04600	2,996	3,737	986	491	1,032	646	3,155	434	421	80	935	2,464	75	2,539	
CS04700	232	323	85	42	89	50	266	37	36	-	73	213	8	221	
CS04800	1,552	2,788	735	366	770	693	2,564	324	314	-	638	1,838	83	1,921	
CS04900	1,690	2,536	669	333	701	576	2,279	295	286	-	581	1,672	70	1,742	
CS05000	1,340	1,775	468	233	491	372	1,564	206	200	-	406	1,170	47	1,217	
CS05100	1,626	2,065	545	271	570	451	1,837	240	233	29	502	1,362	51	1,413	
CS05200	301	452	119	59	124	102	404	52	51	-	103	298	14	312	
CS05300	1,882	2,872	758	377	794	659	2,588	334	324	-	658	1,893	80	1,973	
CS05400	1,803	2,343	618	308	648	499	2,073	272	264	15	551	1,545	60	1,605	
CS05500	7,888	10,843	2,860	1,424	2,996	2,339	9,619	1,260	1,222	-	2,482	7,148	284	7,432	
CS05600	473	658	174	86	182	142	584	76	74	-	150	434	18	452	
CS05700	1,094	1,388	366	182	384	303	1,235	161	156	22	339	915	35	950	
CS05800	1,158	2,149	567	282	594	540	1,983	250	242	-	492	1,417	65	1,482	
CS05900	882	1,162	306	153	321	243	1,023	135	131	-	266	766	30	796	
CS06000	301	600	158	79	166	155	558	70	68	-	138	396	19	415	
CS06100	3,227	4,169	1,100	548	1,152	893	3,693	484	470	35	989	2,749	106	2,855	
CS06200	2,040	2,924	771	384	808	648	2,611	340	329	-	669	1,928	78	2,006	
CS06300	857	1,175	310	154	324	251	1,039	136	132	-	268	774	32	806	
CS06400	567	755	199	99	209	157	664	88	85	-	173	498	21	519	
CS06500	2,917	3,653	964	480	1,010	810	3,264	424	412	73	909	2,408	90	2,498	
CS06600	5,888	7,790	2,055	1,023	2,152	1,635	6,865	905	878	-	1,783	5,136	201	5,337	
CS06700	517	697	184	92	193	146	615	81	79	-	160	460	19	479	
CS06800	59	90	24	12	24	18	78	10	10	-	20	60	4	64	
CS06900	3,557	5,054	1,333	664	1,396	1,111	4,504	587	569	-	1,156	3,332	135	3,467	
CS07000	670	1,052	277	138	291	245	951	122	119	-	241	694	30	724	
CS07100	1,729	2,311	609	303	638	488	2,038	268	260	-	528	1,523	61	1,584	
CS07200	1,330	1,975	521	259	546	447	1,773	229	223	-	452	1,302	54	1,356	
CS07300	557	432	114	57	119	154	444	50	49	108	207	285	7	292	
CS07400	266	794	209	104	219	232	764	92	89	-	181	523	27	550	
CS07500	-	639	169	84	176	228	657	74	72	-	146	421	26	447	
D050000	1,118	1,394	368	183	386	34	971	162	157	38	357	919	4	923	
D100000	33,830	46,263	12,203	6,076	12,783	556	31,618	5,374	5,213	549	11,136	30,500	(53)	30,447	
D200000	296	387	102	51	107	4	264	45	44	1	90	255	-	255	
D250000	296	516	136	68	143	49	396	60	58	5	123	340	4	344	
D300000	2,276	3,130	826	411	865	617	2,719	364	353	-	717	2,064	78	2,142	
D500000	24,946	31,263	8,247	4,106	8,638	-	20,991	3,632	3,523	3,848	11,003	20,611	(587)	20,024	
E040000	-	-	-	-	-	-	-	-	-	-	279	279	(48)	(48)	
E080000	1,700	2,407	635	316	665	65	1,681	280	271	42	593	1,587	(1)	1,586	
E120000	1,449	1,852	489	243	512	6	1,250	215	209	63	487	1,221	(14)	1,207	
E160000	4,006	5,073	1,338	666	1,401	31	3,436	589	572	176	1,337	3,344	(25)	3,319	
E190000	2,276	2,795	737	367	772	-	1,876	325	315	166	806	1,842	(26)	1,816	
E200000	13,338	17,626	4,649	2,315	4,870	86	11,920	2,047	1,986	171	4,204	11,620	(19)	11,601	
E210000	2,074	2,898	764	381	801	62	2,008	337	327	34	698	1,911	-	1,911	
E230000	3,429	4,447	1,173	584	1,229	-	2,986	517	501	111	1,129	2,932	(24)	2,908	
E240000	18,354	22,421	5,914	2,945	6,195	179	15,233	2,604	2,526	1,158	6,288	14,782	(133)	14,649	
E260000	1,050	1,898	501	249	524	358	1,632	220	214	-	434	1,251	48	1,299	
E280000	1,325	1,936	511	254	535	80	1,380	225	218	54	497	1,277	2	1,279	
E500000	3,769	4,899	1,292	643	1,353	-	3,288	569	552	238	1,359	3,230	(41)	3,189	
E550000	6,479	8,068	2,128	1,060	2,230	8	5,426	937	909	356	2,202	5,319	(54)	5,265	
F270000	2,828	3,646	962	479	1,008	-	2,449	424	411	136	971	2,404	(23)	2,381	
F500000	14,028	18,045	4,760	2,370	4,986	-	12,116	2,096	2,033	470	4,600	11,897	(80)	11,817	
F500001	-	-	-	-	-	-	-	-	-	4	4	-	(2)	(2)	
G010000	1,444	1,885	497	248	521	16	1,282	219	212	110	541	1,243	(19)	1,224	
G020000	833	1,110	293	146	307	6	752	129	125	34	288	732	(6)	726	
G040000	1,537	1,852	489	243	512	50	1,294	215	209	102	526	1,221	(9)	1,212	

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, 2023

Participating Employer	Outstanding Balance of Deferred Outflows of Resources								Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2022	Net OPEB Liability 6/30/2023	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 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 ¹	Total Employer OPEB Expense		
G050000	1,109	1,465	386	192	405	27	1,010	170	165	21	356	966	(1)	965		
G060000	1,700	2,298	606	302	634	29	1,571	267	259	65	591	1,515	(8)	1,507		
G070000	1,651	2,007	529	264	555	34	1,382	233	226	209	668	1,323	(31)	1,292		
H030000	1,946	3,085	814	405	853	182	2,254	358	348	90	796	2,034	5	2,039		
H060000	236	310	82	41	86	-	209	36	35	0	71	204	(2)	202		
H090000	34,032	42,300	11,158	5,556	11,688	-	28,402	4,914	4,766	2,082	11,762	27,888	(306)	27,582		
H120000	288,468	383,352	101,119	50,348	105,921	951	258,339	44,531	43,196	3,923	91,650	252,737	(732)	252,005		
H150000	77,249	98,392	25,953	12,923	27,186	-	66,062	11,429	11,087	4,351	26,867	64,868	(666)	64,202		
H170000	77,869	104,833	27,653	13,769	28,965	1,450	71,837	12,178	11,813	3,167	27,158	69,115	(366)	68,749		
H180000	27,794	36,162	9,539	4,749	9,991	-	24,279	4,201	4,075	1,013	9,289	23,841	(175)	23,666		
H210000	26,306	33,955	8,956	4,460	9,381	464	23,261	3,944	3,826	609	8,379	22,386	(40)	22,346		
H240000	26,957	34,665	9,144	4,553	9,578	146	23,421	4,027	3,906	1,058	8,991	22,854	(155)	22,699		
H270000	396,196	523,263	138,024	68,724	144,580	-	351,328	60,783	58,961	13,035	132,779	344,978	(2,286)	342,692		
H470000	41,482	49,425	13,037	6,491	13,656	-	33,184	5,741	5,569	4,403	15,713	32,585	(603)	31,982		
H510000	263,507	355,845	93,863	46,736	98,321	3,983	242,903	41,335	40,097	4,497	85,929	234,602	(491)	234,111		
H590000	7,750	10,952	2,889	1,438	3,026	275	7,628	1,272	1,234	77	2,583	7,221	21	7,242		
H590801	30,987	40,331	10,638	5,297	11,144	-	27,079	4,685	4,545	2,025	11,255	26,590	(327)	26,263		
H590802	4,538	5,757	1,519	756	1,591	54	3,920	669	649	188	1,506	3,795	(22)	3,773		
H590803	12,313	15,638	4,125	2,054	4,320	-	10,499	1,817	1,762	1,173	4,752	10,310	(179)	10,131		
H590804	36,422	45,559	12,017	5,984	12,588	-	30,589	5,292	5,134	2,146	12,572	30,036	(325)	29,711		
H590805	19,147	25,939	6,842	3,407	7,167	227	17,643	3,013	2,923	508	6,444	17,101	(73)	17,028		
H590806	34,904	44,965	11,861	5,906	12,424	-	30,191	5,223	5,067	2,065	12,355	29,645	(334)	29,311		
H590807	9,480	12,211	3,221	1,604	3,374	49	8,248	1,418	1,376	372	3,166	8,051	(60)	7,991		
H590808	15,003	19,724	5,203	2,590	5,450	26	13,269	2,291	2,222	353	4,866	13,003	(64)	12,939		
H590809	18,807	24,700	6,515	3,244	6,824	73	16,656	2,869	2,783	390	6,042	16,284	(68)	16,216		
H590810	11,751	14,580	3,846	1,915	4,029	-	9,790	1,694	1,643	827	4,164	9,612	(125)	9,487		
H590811	21,827	27,894	7,358	3,664	7,708	43	18,773	3,240	3,143	701	7,084	18,390	(105)	18,285		
H590812	13,786	17,749	4,682	2,331	4,904	-	11,917	2,062	2,000	965	5,027	11,701	(151)	11,550		
H590813	6,548	8,778	2,315	1,153	2,425	65	5,958	1,020	989	125	2,134	5,787	(18)	5,769		
H590814	6,593	9,010	2,377	1,183	2,490	108	6,158	1,047	1,015	178	2,240	5,940	(24)	5,916		
H590816	3,641	5,460	1,440	717	1,508	230	3,895	634	615	291	1,540	3,600	(30)	3,570		
H590817	3,557	4,847	1,279	637	1,339	71	3,326	563	546	56	1,165	3,196	(2)	3,194		
H630000	69,409	81,373	21,464	10,687	22,484	866	55,501	9,452	9,169	4,880	23,501	53,648	(549)	53,099		
H640000	-	5,557	1,466	730	1,535	1,987	5,718	646	626	-	1,272	3,664	219	3,883		
H650000	-	6,060	1,599	796	1,675	2,166	6,236	704	683	-	1,387	3,996	239	4,235		
H670000	7,154	9,300	2,453	1,221	2,569	40	6,283	1,080	1,048	287	2,415	6,131	(41)	6,090		
H710000	3,153	4,253	1,122	559	1,175	42	2,898	494	479	156	1,129	2,804	(24)	2,780		
H730000	48,311	62,359	16,449	8,190	17,230	-	41,869	7,244	7,027	4,096	18,367	41,112	(653)	40,459		
H750000	17,462	22,473	5,928	2,952	6,209	-	15,089	2,610	2,532	1,181	6,323	14,816	(179)	14,637		
H790000	2,183	2,827	746	371	781	53	1,951	328	319	90	737	1,864	(11)	1,853		
H870000	2,306	3,040	802	399	840	22	2,063	353	343	107	803	2,004	(16)	1,988		
H910000	995	1,601	422	210	443	143	1,218	186	180	16	382	1,055	16	1,071		
H950000	1,936	2,756	727	362	762	70	1,921	320	311	71	702	1,817	(7)	1,810		
H960000	355	426	112	56	117	22	307	49	48	25	122	281	(2)	279		
J020000	67,207	93,435	24,646	12,272	25,817	1,719	64,454	10,854	10,528	1,262	22,644	61,600	(40)	61,560		
J040000	171,398	225,550	59,495	29,623	62,321	2,010	153,449	26,200	25,415	5,740	57,355	148,701	(715)	147,986		
J120000	192,900	245,138	64,662	32,196	67,733	588	165,179	28,476	27,622	13,878	69,976	161,615	(1,935)	159,680		
J160000	65,645	81,147	21,405	10,658	22,421	35	54,519	9,426	9,144	8,404	26,974	53,499	(1,173)	52,326		
J200000	2,153	2,988	788	392	826	122	2,128	347	337	95	779	1,970	(3)	1,967		
J510000	376,975	487,843	128,681	64,072	134,793	2,711	330,257	56,668	54,970	8,629	120,267	321,626	(1,136)	320,490		
J520000	13,141	19,575	5,163	2,571	5,409	2,836	15,979	2,274	2,206	-	4,480	12,906	379	13,285		
J530000	27,720	37,930	10,005	4,982	10,480	3,572	29,039	4,406	4,274	207	8,887	25,007	526	25,533		
J540000	48,070	67,716	17,862	8,894	18,710	6,671	52,137	7,866	7,630	140	15,636	44,644	984	45,628		
J550000	12,865	15,354	4,050	2,017	4,242	1,555	11,864	1,784	1,730	1,064	4,578	10,123	127	10,250		
J560000	28,686	46,172	12,179	6,064	12,758	10,914	41,915	5,363	5,203	-	10,566	30,441	1,296	31,737		
J570000	18,078	25,313	6,677	3,325	6,994	5,524	22,520	2,940	2,852	-	5,792	16,688	668	17,356		
J580000	29,573	68,626	18,102	9,013	18,962	18,775	64,852	7,972	7,733	-	15,705	45,244	2,163	47,407		
J590000	-	20,117	5,306	2,642	5,559	7,197	20,704	2,337	2,267	-	4,604	13,263	791	14,054		
K050000	66,522	88,995	23,475	11,688	24,590	403	60,156	10,338	10,028	2,400	22,766	58,673	(375)	58,298		
L040000	214,693	284,424	75,024	37,356	78,588	948	191,916	33,039	32,049	5,299	70,387	187,516	(871)	186,645		
L060000	2,360	3,363	887	442	929	332	2,590	391	379	-	770	2,217	52	2,269		
L080000	9,258	12,405	3,272	1,629	3,427	1,330	9,658	1,441	1,398	153	2,992	8,178	184	8,362		
L120000	2,385	3,653	964	480	1,010	423	2,877	424	412	159	995	2,408	22	2,430		
L240000	4,627	5,822	1,536	765	1,608	14	3,923	676	656	301	1,633	3,838	(46)	3,792		
L320000	6,962	9,655	2,547	1,268	2,668	294	6,777	1,122	1,088	161	2,371	6,366	2	6,368		
L360000	1,946	2,614	689	343	722	65	1,819	304	295	55	654	1,723	(4)	1,719		
L460000	857	1,097	289	144	303	71	807	127	124	14	265	723	6	729		

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, 2023

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					OPEB Expense			
	Net OPEB Liability 6/30/2022	Net OPEB Liability 6/30/2023	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 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 ¹	Total Employer OPEB Expense
N040000	204,799	268,850	70,916	35,310	74,285	-	180,511	31,230	30,294	16,204	77,728	177,248	(2,446)	174,802
N080000	36,382	48,341	12,751	6,349	13,357	217	32,674	5,615	5,447	1,150	12,212	31,870	(156)	31,714
N120000	53,214	67,419	17,784	8,855	18,628	-	45,267	7,831	7,597	5,145	20,573	44,448	(769)	43,679
N200000	6,440	8,132	2,145	1,068	2,247	2	5,462	945	916	278	2,139	5,361	(44)	5,317
P120000	18,945	24,325	6,416	3,195	6,721	117	16,449	2,826	2,741	643	6,210	16,037	(92)	15,945
P160000	7,637	9,074	2,394	1,192	2,507	38	6,131	1,023	1,023	566	2,643	5,983	(74)	5,909
P240000	47,671	65,754	17,344	8,636	18,168	1,354	45,502	7,638	7,409	833	15,880	43,350	(20)	43,330
P260000	1,104	1,426	187	96	394	10	967	166	161	16	343	940	1	941
P280000	26,065	32,606	8,601	4,282	9,009	495	22,387	3,788	3,674	1,089	8,551	21,496	(98)	21,398
P320000	5,193	7,235	1,908	950	1,999	174	5,031	840	815	453	2,108	4,770	(53)	4,717
P340000	118	200	53	26	55	16	150	23	23	-	46	132	2	134
P360000	3,360	4,518	1,192	593	1,248	42	3,075	525	509	282	1,316	2,979	(41)	2,938
P400000	118	226	60	30	62	42	194	26	25	15	66	149	2	151
P450000	576	897	237	118	248	56	659	104	101	5	211	591	6	597
R040000	1,872	2,478	654	326	684	30	1,694	288	279	89	656	1,634	(10)	1,624
R060000	4,612	6,706	1,769	881	1,853	359	4,862	779	756	68	1,603	4,421	27	4,448
R080000	2,695	3,563	940	468	984	-	2,392	414	401	98	913	2,349	(19)	2,330
R120000	3,853	5,241	1,382	688	1,448	154	3,672	609	591	146	1,346	3,455	(4)	3,451
R140000	-	-	-	-	-	-	-	-	-	36	36	-	(7)	(7)
R200000	4,868	6,235	1,645	819	1,723	136	4,323	724	703	173	1,600	4,110	(12)	4,098
R230000	2,483	3,350	884	440	925	34	2,283	389	377	50	816	2,208	(4)	2,204
R280000	2,375	2,956	780	388	817	30	2,015	343	333	104	780	1,949	(13)	1,936
R360000	20,719	27,752	7,320	3,645	7,668	132	18,765	3,127	3,127	584	6,935	18,297	(93)	18,204
R400000	59,048	78,120	20,606	10,260	21,585	118	52,569	9,075	8,803	1,724	19,602	51,503	(293)	51,210
R440000	35,234	45,204	11,924	5,937	12,490	12	30,363	5,251	5,094	1,724	12,069	29,802	(273)	29,529
R520000	818	1,220	322	160	337	80	899	142	137	17	296	804	9	813
R600000	30,100	38,537	10,165	5,061	10,648	64	25,938	4,477	4,342	1,694	10,513	25,407	(279)	25,128
S600000	118	155	41	20	43	5	109	18	17	-	35	102	1	103
T010000	-	-	-	-	-	3	3	-	-	53	53	-	(7)	(7)
T020000	-	-	-	-	-	-	-	-	-	38	38	-	(6)	(6)
T030000	222	310	82	41	86	14	223	36	35	19	90	204	(1)	203
T040000	384	491	129	64	136	12	341	57	55	9	121	323	(2)	321
T050000	59	77	20	10	21	-	51	9	9	-	18	51	(1)	50
T060000	-	-	-	-	-	-	-	-	-	14	14	-	(3)	(3)
T070000	-	-	-	-	-	-	-	-	-	33	33	-	(5)	(5)
T080000	-	-	-	-	-	-	-	-	-	48	48	-	(8)	(8)
U120000	200,261	258,711	68,242	33,978	71,483	-	173,703	30,052	29,152	16,057	75,261	170,564	(2,476)	168,088
U150000	227	200	53	26	55	10	144	23	23	37	83	132	(3)	129
U300000	557	626	165	82	173	-	420	73	71	63	207	413	(10)	403
X220000	3,380	4,415	1,164	580	1,220	21	2,985	513	497	81	1,091	2,910	(15)	2,895
Y040000	2,010	2,530	667	332	699	89	1,787	294	285	195	774	1,668	(28)	1,640
Y080000	2,227	2,704	713	355	748	15	1,831	314	305	155	774	1,783	(21)	1,762
Y080200	2,306	3,395	895	446	938	277	2,556	394	383	34	811	2,238	28	2,266
Y080300	1,503	1,859	490	244	514	18	1,266	216	209	108	533	1,225	(13)	1,212
Y080500	1,656	2,033	536	267	562	25	1,390	236	229	68	533	1,340	(6)	1,334
Y080600	46,079	68,290	18,013	8,969	18,869	4,843	50,694	7,933	7,695	154	15,782	45,023	542	45,565
Y080800	296	368	97	48	102	2	249	43	41	11	95	243	(2)	241
Y081000	-	-	-	-	-	-	-	-	-	7	7	-	(2)	(2)
Y180000	90,946	117,148	30,901	15,386	32,368	-	78,655	13,608	13,200	4,844	31,652	77,233	(803)	76,430
Y200000	6,046	7,971	2,103	1,047	2,202	-	5,352	926	898	148	1,972	5,255	(32)	5,223
Totals²	\$ 11,585,473	\$ 15,311,083	\$ 4,038,695	\$ 2,010,918	\$ 4,230,514	\$ 320,776	\$ 10,600,903	\$ 1,778,555	\$ 1,725,254	\$ 498,643	\$ 4,002,452	\$ 10,094,319	\$ (39,039)	\$ 10,055,280

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, 2023 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

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June 30, 2023. 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 2023 totaled \$655,193,006. However, the covered payroll contributions total includes prior year covered payroll contribution adjustments and true-ups that net to a total of (\$159,380).

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.

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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, 2022
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:	3.86% as of June 30, 2023
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 13 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 3.69% as of June 30, 2022 to 3.86% as of June 30, 2023.

South Carolina OPEB Trusts
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Additional information as of the latest actuarial valuation for SCLTDITF:

Valuation Date:	June 30, 2022
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:	3.57% as of June 30, 2023
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 3.41% as of June 30, 2022 to 3.57% as of June 30, 2023.

Roll Forward Disclosures

The actuarial valuations were performed as of June 30, 2022. Update procedures were used to roll forward the total OPEB liabilities to June 30, 2023.

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
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The following table represents the components of the net OPEB liability as of June 30, 2023, 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, 2023	\$ 14,749,639,155	\$ 1,658,152,923	\$ 13,091,486,232	11.24%
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, 2023	\$ 47,855,524	\$ 32,544,441	\$ 15,311,083	68.01%
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 3.86% 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 3.57% 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%

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and a municipal bond rate of 3.86%. The projection of cash flows to determine this Single Discount Rate assumed that employer contributions will remain at \$38.64 per year for each 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 2033. As a result, the long-term expected rate of return on plan investments was applied to project benefit payments through the year 2033, 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%

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Sensitivity Analysis

The following table presents the SCRHITF's net OPEB liability calculated using a Single Discount Rate of 3.86%, 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
	2.86%	3.86%	4.86%
SCRHITF Net OPEB Liability	\$ 15,453,969,157	\$ 13,091,486,232	\$ 11,186,124,585

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	\$ 10,870,392,254	\$ 13,091,486,232	\$ 15,945,111,529

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
	2.57%	3.57%	4.57%
SCLTDITF Net OPEB Liability	\$ 17,199,965	\$ 15,311,083	\$ 13,485,832

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
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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, 2023 are presented below.

Description	SCRHITF	SCLTDITF
Service Cost	\$ 474,883,891	\$ 8,454,529
Interest on the Total OPEB Liability	619,463,139	1,561,081
Projected Earnings on Plan Investments	(45,081,656)	(1,012,299)
OPEB Plan Administrative Expense	939,707	85,768
Recognition of Outflow (Inflow) of Resources due to Liabilities	(749,036,508)	279,142
Recognition of Outflow (Inflow) of Resources due to Assets	30,066,005	726,098
	<hr/>	<hr/>
Total Aggregate OPEB Expense	<u>\$ 331,234,578</u>	<u>\$ 10,094,319</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, 2023.

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>	<u>June 30, 2023</u>
Initial Balance (Inflow)/Outflow	\$ (1,172,712)	\$ 75,392,027	\$ (249,053,689)	\$ 251,111,667	\$ (168,819,455)	\$ (918,502,819)	\$ (2,243,529,371)
Remaining amortization period	1.2460	2.2030	3.1330	4.1390	4.9290	5.9150	6.8430
Amortized period ending June 30,							
2023	(941,179)	34,222,435	(79,493,677)	60,669,647	(34,250,245)	(155,283,655)	(327,857,573)
2024	(231,533)	34,222,435	(79,493,677)	60,669,647	(34,250,245)	(155,283,655)	(327,857,573)
2025	-	6,947,157	(79,493,677)	60,669,647	(34,250,245)	(155,283,655)	(327,857,573)
2026	-	-	(10,572,658)	60,669,647	(34,250,245)	(155,283,655)	(327,857,573)
2027	-	-	-	8,433,079	(31,818,475)	(155,283,655)	(327,857,573)
2028	-	-	-	-	-	(142,084,544)	(327,857,573)
Thereafter	-	-	-	-	-	-	(276,383,933)

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>	<u>June 30, 2023</u>
Initial Balance (Inflow)/Outflow	(254,248,252)	(29,640,379)	511,151,476	1,246,505,419	1,672,221,181	(4,605,892,391)	(366,029,880)
Remaining amortization period	1.2460	2.2030	3.1330	4.1390	4.9290	5.9150	6.8430
Amortized period ending June 30,							
2023	(204,051,564)	(13,454,553)	163,150,806	301,161,009	339,261,753	(778,680,032)	(53,489,680)
2024	(50,196,688)	(13,454,553)	163,150,806	301,161,009	339,261,753	(778,680,032)	(53,489,680)
2025	-	(2,731,273)	163,150,806	301,161,009	339,261,753	(778,680,032)	(53,489,680)
2026	-	-	21,699,058	301,161,009	339,261,753	(778,680,032)	(53,489,680)
2027	-	-	-	41,861,383	315,174,169	(778,680,032)	(53,489,680)
2028	-	-	-	-	-	(712,492,231)	(53,489,680)
Thereafter	-	-	-	-	-	-	(45,091,800)

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>	<u>June 30, 2023</u>
Initial Balance (Inflow)/Outflow	-	-	(5,402,148)	(25,078,164)	25,178,114	124,911,555	41,933,212
Remaining amortization period	-	-	1.0000	2.0000	3.0000	4.0000	5.0000
Amortized period ending June 30,							
2023	-	-	(5,402,148)	(12,539,082)	8,392,704	31,227,889	8,386,642
2024	-	-	-	(12,539,082)	8,392,704	31,227,889	8,386,642
2025	-	-	-	-	8,392,706	31,227,889	8,386,642
2026	-	-	-	-	-	31,227,888	8,386,642
2027	-	-	-	-	-	-	8,386,644
2028	-	-	-	-	-	-	-
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>	<u>June 30, 2023</u>
Initial Balance (Inflow)/Outflow	\$ -	\$ (107,542)	\$ (819,590)	\$ (28,804)	\$ (1,105,040)	\$ 3,070,475	\$ 1,444,821
Remaining amortization period	3.9570	5.4006	6.4233	7.4152	8.4338	9.2046	10.1023
Amortized period ending June 30,							
2023	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581	143,020
2024	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581	143,020
2025	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581	143,020
2026	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581	143,020
2027	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581	143,020
2028	-	(7,977)	(127,597)	(3,885)	(131,026)	333,581	143,020
Thereafter	-	-	(54,008)	(5,494)	(318,884)	1,068,989	586,701

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>	<u>June 30, 2023</u>
Initial Balance (Inflow)/Outflow	(72,672)	(30,621)	754,686	221,281	1,341,328	(1,544,309)	(299,067)
Remaining amortization period	3.9570	5.4006	6.4233	7.4152	8.4338	9.2046	10.1023
Amortized period ending June 30,							
2023	(18,366)	(5,669)	117,492	29,842	159,043	(167,776)	(29,604)
2024	(18,366)	(5,669)	117,492	29,842	159,043	(167,776)	(29,604)
2025	(18,366)	(5,669)	117,492	29,842	159,043	(167,776)	(29,604)
2026	(17,574)	(5,669)	117,492	29,842	159,043	(167,776)	(29,604)
2027	-	(5,669)	117,492	29,842	159,043	(167,776)	(29,604)
2028	-	(2,276)	117,492	29,842	159,043	(167,776)	(29,604)
Thereafter	-	-	49,734	42,229	387,070	(537,653)	(121,443)

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>	<u>June 30, 2023</u>
Initial Balance (Inflow)/Outflow	-	-	(306,570)	(1,193,718)	861,403	4,465,856	1,129,641
Remaining amortization period	-	-	1.0000	2.0000	3.0000	4.0000	5.0000
Amortized period ending June 30,							
2023	-	-	(306,570)	(596,861)	287,135	1,116,465	225,929
2024	-	-	-	(596,857)	287,135	1,116,465	225,929
2025	-	-	-	-	287,133	1,116,465	225,929
2026	-	-	-	-	-	1,116,461	225,929
2027	-	-	-	-	-	-	225,925
2028	-	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-	-

South Carolina OPEB Trusts
Notes to the Schedules of Employer Allocations and
OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2023

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, 2023, and the accounting and financial reporting actuarial valuations as of June 30, 2023. 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, 2023 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, 2023 and the related notes and have issued our report thereon dated May 15, 2024.

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
May 15, 2024