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, 2024

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

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Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT

Ms. Sue F. Moss, 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, 2024, 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, 2024, 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, 2024 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, 2024, 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, 2024, and our report thereon, dated October 15, 2024, 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 July 11, 2025 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

Crowe LLP

Dallas, Texas
July 11, 2025

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2024

Employer Code	6.35% Surcharge Contributions (Derived from Payroll)[1]	Employer Allocation Percentage[1]
10001	$ 23,495	0.003206%
10002	115,499	0.015761%
10100	608,338	0.083014%
10200	696,150	0.094997%
10300	1,904,773	0.259926%
10600	224,084	0.030579%
10900	93,738	0.012792%
12300	46,647	0.006365%
13300	210,320	0.028700%
13600	135,746	0.018524%
13700	81,807	0.011163%
20101	137,282	0.018734%
20102	3,375,502	0.460622%
20108	16,514	0.002254%
20200	148,221	0.020226%
20300	153,974	0.021011%
20400	1,327,673	0.181175%
20500	392,933	0.053620%
20600	1,405,007	0.191728%
21100	185,087	0.025257%
21400	4,794,184	0.654216%
22100	138,946	0.018961%
22200	6,123	0.000836%
30100	43,847,971	5.983509%
30200	3,411,627	0.465552%
30300	32,301,855	4.407922%
30400	3,111,054	0.424535%
30500	23,086,170	3.150347%
30600	2,453,725	0.334836%
30700	215,208	0.029367%
30800	1,167,295	0.159289%
30900	298,836	0.040779%
31100	966,697	0.131916%
31102	623,297	0.085055%
31104	1,720,563	0.234789%
31105	334,911	0.045702%
31107	759,602	0.103656%
31108	3,162,418	0.431545%

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, 2024

Employer Code	6.35% Surcharge Contributions (Derived from Payroll)[1]	Employer Allocation Percentage[1]
31113	409,849	0.055928%
31121	1,015,985	0.138642%
31123	3,171,224	0.432746%
31124	1,345,186	0.183565%
31126	1,849,874	0.252434%
31138	768,837	0.104916%
31140	2,979,090	0.406528%
31142	1,733,496	0.236553%
31143	851,443	0.116188%
31146	1,352,001	0.184495%
31200	256,643	0.035022%
31300	2,317,442	0.316239%
31400	7,562,083	1.031924%
31600	1,972,066	0.269109%
31700	7,235,807	0.987401%
40100	14,076,406	1.920871%
40200	14,733,564	2.010547%
40700	2,687,977	0.366802%
40900	17,997,004	2.455877%
41400	4,026,740	0.549490%
41600	350,898	0.047884%
41700	4,830,875	0.659223%
41800	157,822	0.021536%
42000	146,736	0.020024%
42200	57,749,808	7.880558%
50100	12,761,988	1.741505%
50200	2,747,603	0.374939%
50400	405,648	0.055355%
50501	291,346	0.039757%
51200	488,516	0.066663%
51300	1,059,741	0.144613%
51400	1,732,690	0.236443%
51500	2,198,646	0.300028%
51600	245,191	0.033459%
51700	15,539,716	2.120555%
51800	3,860,030	0.526741%
51902	212,745	0.029031%
52000	240,615	0.032834%

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, 2024

Employer Code	6.35% Surcharge Contributions (Derived from Payroll)[1]	Employer Allocation Percentage[1]
52200	1,361,185	0.185748%
52600	263,809	0.035999%
53000	276,231	0.037695%
53300	29,240	0.003990%
53900	107,152	0.014622%
54100	196,847	0.026862%
54200	6,014,184	0.820698%
54300	3,790,573	0.517263%
54400	2,540	0.000347%
60100	533,749	0.072836%
60400	3,503,608	0.478104%
60500	183,017	0.024975%
60800	590,547	0.080586%
60900	154,614	0.021099%
61000	4,754,147	0.648752%
61200	163,689	0.022337%
62200	205,244	0.028008%
62500	91,080	0.012429%
62700	283,302	0.038659%
63000	585,811	0.079940%
63500	345,067	0.047088%
63700	163,444	0.022304%
63800	17,513	0.002390%
64100	91,569	0.012496%
66600	99,813	0.013621%
67000	19,365	0.002643%
67100	582,500	0.079488%
67200	18,427	0.002515%
67300	521,272	0.071133%
67400	396,409	0.054094%
67500	506,399	0.069103%
67600	49,984	0.006821%
67800	1,142,292	0.155878%
67900	58,637	0.008002%
68000	82,616	0.011274%
68100	370,654	0.050580%
68200	2,309,083	0.315098%
68300	640,405	0.087390%

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, 2024

Employer Code	6.35% Surcharge Contributions (Derived from Payroll)[1]	Employer Allocation Percentage[1]
68400	23,740	0.003240%
68500	673,227	0.091869%
68600	186,236	0.025414%
68700	238,957	0.032608%
68800	452,852	0.061796%
68900	577,901	0.078861%
70709	139,447	0.019029%
71036	19,609	0.002676%
72110	192,125	0.026217%
72114	25,404	0.003467%
72116	58,951	0.008044%
72210	159,148	0.021717%
72411	5,631	0.000768%
72507	114,587	0.015637%
74306	85,247	0.011633%
74310	79,300	0.010821%
74616	101,585	0.013862%
75005	59,441	0.008111%
75011	154,879	0.021135%
80101	1,336,670	0.182402%
80103	64,100	0.008747%
80201	10,481,743	1.430342%
80202	522,670	0.071324%
80302	541,969	0.073957%
80401	4,543,352	0.619987%
80402	1,607,762	0.219396%
80403	1,185,625	0.161791%
80404	1,510,803	0.206165%
80405	6,029,513	0.822789%
80406	45,768	0.006246%
80407	233,089	0.031807%
80409	71,872	0.009808%
80504	1,101,224	0.150273%
80601	964,644	0.131636%
80603	395	0.000054%
80606	68,145	0.009299%
80607	611,130	0.083395%
80701	11,818,075	1.612698%

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, 2024

Employer Code	6.35% Surcharge Contributions (Derived from Payroll)[1]	Employer Allocation Percentage[1]
80702	106,383	0.014517%
80704	396,223	0.054069%
80801	16,601,791	2.265486%
80902	876,047	0.119546%
81001	26,059,294	3.556060%
81002	541,357	0.073874%
81003	291,445	0.039771%
81004	227,860	0.031094%
81005	770,969	0.105207%
81102	3,696,825	0.504470%
81201	2,062,023	0.281384%
81203	120,281	0.016414%
81301	3,217,192	0.439019%
81409	2,081,448	0.284035%
81501	2,149,716	0.293351%
81601	5,070,240	0.691887%
81701	2,149,119	0.293269%
81802	10,662,441	1.455000%
81805	187,443	0.025579%
81806	1,243,712	0.169717%
81901	1,783,793	0.243417%
81902	241,133	0.032905%
82001	1,536,859	0.209720%
82101	7,298,858	0.996005%
82106	493,902	0.067398%
82107	1,387,701	0.189366%
82109	570,361	0.077832%
82201	4,254,788	0.580610%
82301	38,409,453	5.241367%
82306	164,011	0.022381%
82307	204,750	0.027940%
82308	160,561	0.021910%
82312	144,821	0.019762%
82313	817,813	0.111599%
82315	116,324	0.015874%
82401	415,155	0.056652%
82402	4,436,601	0.605420%
82406	666,924	0.091009%

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, 2024

Employer Code	6.35% Surcharge Contributions (Derived from Payroll)[1]	Employer Allocation Percentage[1]
82503	1,182,128	0.161314%
82601	23,286,876	3.177735%
82602	70,339	0.009598%
82603	92,976	0.012688%
82604	52,459	0.007159%
82701	1,303,569	0.177885%
82702	308,436	0.042089%
82801	4,663,975	0.636448%
82901	6,683,251	0.911999%
82906	49,322	0.006730%
83001	2,634,041	0.359442%
83005	1,389,821	0.189655%
83101	794,348	0.108397%
83202	4,216,140	0.575336%
83203	1,162,780	0.158673%
83204	1,590,763	0.217076%
83205	9,399,996	1.282727%
83206	14,194,456	1.936980%
83207	45,589	0.006221%
83208	202,827	0.027678%
83301	1,501,639	0.204914%
83402	1,634,812	0.223087%
83501	508,801	0.069431%
83601	2,742,013	0.374176%
83701	5,228,368	0.713465%
83810	158,304	0.021602%
83811	123,631	0.016871%
83812	5,797,716	0.791158%
83901	7,049,328	0.961954%
84002	13,368,994	1.824337%
84003	13,267,135	1.810438%
84004	40,213	0.005487%
84005	189,230	0.025822%
84006	740,049	0.100987%
84009	124,694	0.017016%
84011	48,162	0.006572%
84101	1,045,068	0.142610%
84203	4,580,171	0.625012%

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, 2024

Employer Code	6.35% Surcharge Contributions (Derived from Payroll)[1]	Employer Allocation Percentage[1]
84207	6,342,339	0.865478%
84208	1,242,809	0.169594%
84209	4,900,954	0.668786%
84210	1,465,599	0.199996%
84211	2,205,263	0.300931%
84212	4,583,906	0.625521%
84214	140,389	0.019158%
84215	469,934	0.064127%
84301	6,643,163	0.906528%
84401	1,634,602	0.223058%
84501	1,628,093	0.222170%
84601	4,703,594	0.641854%
84603	8,672,960	1.183515%
84604	8,827,903	1.204659%
84605	2,602,958	0.355201%
84606	21,736	0.002966%
Total for All Employers	$ 732,813,676	100.000000%

[1] - Columns may not foot due to rounding.

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

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	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]	Total Employer OPEB Expense
10001	$ 461,737	$ 516,865	$ 26,868	$ 110,699	$ 2,521	$ 82,404	$ 222,492	$ 76,499	$ 106,129	$ 62,261	$ 244,889	$ 27,106	$ 15,821	$ 42,927
10002	2,247,939	2,540,957	132,085	544,209	12,394	329,368	1,018,056	376,079	521,739	271,149	1,168,967	133,258	104,418	237,676
10100	11,431,355	13,383,353	695,700	2,866,376	65,279	361,966	3,989,321	1,980,826	2,748,024	1,302,033	6,030,883	701,877	(107,604)	594,273
10200	11,960,644	15,315,228	796,123	3,280,135	74,702	1,200,728	5,351,688	2,266,757	3,144,699	100,843	5,512,299	803,192	251,341	1,054,533
10300	33,189,667	41,904,755	2,178,313	8,974,941	204,397	1,945,191	13,302,842	6,202,185	8,604,367	997,078	15,803,630	2,197,654	(99,481)	2,098,173
10600	4,098,552	4,929,886	256,268	1,055,857	24,046	467,628	1,803,799	729,656	1,012,261	268,810	2,010,727	258,543	7,174	265,717
10700	-	-	-	-	-	3,651	3,651	-	-	1,234,121	1,234,121	-	(656,030)	(656,030)
10900	1,766,434	2,062,301	107,203	441,693	10,059	182,580	741,535	305,234	423,455	150,467	879,156	108,155	5,853	114,008
12300	806,697	1,026,153	53,342	219,776	5,005	108,241	386,364	151,877	210,701	68,691	431,269	53,816	(6,871)	46,945
13300	3,582,616	4,626,957	240,521	990,977	22,568	261,580	1,515,646	684,821	950,060	195,293	1,830,174	242,656	(29,061)	213,595
13600	2,472,982	2,986,403	155,241	639,612	14,567	149,597	959,017	442,008	613,203	191,962	1,247,173	156,619	(51,822)	104,797
13700	1,248,142	1,799,677	93,552	385,445	8,778	512,564	1,000,339	266,364	369,530	70,791	706,685	94,382	127,652	222,034
20101	2,476,386	3,020,258	157,000	646,863	14,732	210,210	1,028,805	447,019	620,154	114,893	1,182,066	158,394	48,594	206,988
20102	56,408,203	74,260,567	3,860,248	15,904,740	362,218	9,360,594	29,487,800	10,991,063	15,248,035	1,019,359	27,258,457	3,894,523	1,497,583	5,392,106
20108	306,995	363,385	18,890	77,828	1,772	41,511	140,001	53,783	74,614	27,714	156,111	19,057	3,225	22,282
20200	2,611,882	3,260,796	169,504	698,380	15,905	171,777	1,055,566	482,620	669,544	83,706	1,235,870	171,009	54,556	225,565
20300	2,665,558	3,387,352	176,083	725,485	16,522	268,893	1,186,983	501,351	695,530	151,405	1,348,286	177,646	(30,728)	146,918
20400	22,025,640	29,208,675	1,518,339	6,255,761	142,470	2,678,542	10,595,112	4,323,080	5,997,462	200,189	10,520,731	1,531,820	969,422	2,501,242
20500	7,398,130	8,644,510	449,363	1,851,436	42,165	283,444	2,626,408	1,279,446	1,774,990	677,262	3,731,698	453,353	22,218	475,571
20600	25,317,756	30,910,009	1,606,779	6,620,144	150,768	645,969	9,023,660	4,574,889	6,346,799	2,135,047	13,056,735	1,621,045	(165,841)	1,455,204
21100	2,106,813	4,071,884	211,667	872,095	19,861	1,644,842	2,748,465	602,666	836,086	78,339	1,517,091	213,546	264,451	477,997
21400	79,358,233	105,471,409	5,482,664	22,589,314	514,453	12,298,297	40,884,728	15,610,477	21,656,605	2,781,359	40,048,441	5,531,345	2,028,676	7,560,021
21900	-	-	-	-	-	-	-	-	-	180,377	180,377	-	(72,892)	(72,892)
22100	2,597,220	3,056,855	158,903	654,701	14,910	-	828,514	452,435	627,669	332,146	1,412,250	160,314	(91,935)	68,379
22200	114,551	134,778	7,006	28,866	658	1,490	38,020	19,948	27,674	17,640	65,262	7,068	(3,449)	3,619
30100	780,312,925	964,648,510	50,144,815	206,603,372	4,705,213	3,893,354	265,346,754	142,774,465	198,072,751	29,418,608	370,265,824	50,590,046	(8,281,495)	42,308,551
30200	64,147,104	75,055,372	3,901,564	16,074,967	366,094	114,552	20,457,177	11,108,699	15,411,234	9,681,191	36,201,124	3,936,205	(1,907,365)	2,028,840
30300	565,165,745	710,636,461	36,940,639	152,200,398	3,466,239	24,085,938	216,693,214	105,178,971	145,916,064	2,629,247	253,724,282	37,268,633	6,712,528	43,981,161
30400	62,873,172	68,442,693	3,557,820	14,658,698	333,839	48,005	18,598,362	10,129,978	14,053,442	16,990,426	41,173,846	3,589,410	(4,908,521)	(1,319,111)
30500	413,945,594	507,892,709	26,401,518	108,777,802	2,477,325	2,642,123	140,298,768	75,171,533	104,286,382	10,452,691	189,910,606	26,635,936	(1,495,753)	25,140,183
30600	42,124,999	53,981,597	2,806,097	11,561,496	263,304	4,766,271	19,397,168	7,989,639	11,084,123	1,564,498	20,638,260	2,831,012	780,118	3,611,130
30700	3,702,796	4,734,490	246,110	1,014,008	23,093	1,297,718	2,580,929	700,736	972,140	261,486	1,934,362	248,296	108,766	357,062
30800	21,416,231	25,680,257	1,334,923	5,500,063	125,260	51,091	7,011,337	3,800,851	5,272,966	3,068,886	12,142,703	1,346,776	(686,811)	659,965
30900	5,229,656	6,574,310	341,749	1,408,051	32,067	160,835	1,942,702	973,042	1,349,913	348,553	2,671,508	344,783	(83,551)	261,232
31100	16,813,658	21,267,236	1,105,524	4,554,905	103,734	1,012,879	6,777,042	3,147,694	4,366,834	480,461	7,994,989	1,115,339	508,967	1,624,306
31102	11,358,304	13,712,399	712,804	2,936,850	66,884	27,857	3,744,395	2,029,527	2,815,588	834,155	5,679,270	719,133	(342,072)	377,061
31104	30,898,788	37,852,218	1,967,652	8,106,990	184,630	259,846	10,519,118	5,602,383	7,772,253	1,322,720	14,697,356	1,985,122	(103,784)	1,881,338
31105	6,838,861	7,367,986	383,006	1,578,037	35,939	1,835,542	3,832,524	1,090,511	1,512,880	1,202,589	3,805,980	386,407	(138,256)	248,151
31107	13,607,684	16,711,215	868,690	3,579,121	81,511	1,072,613	5,601,935	2,473,372	3,431,339	530,466	6,435,177	876,403	(6,528)	869,875
31108	56,318,134	69,572,831	3,616,568	14,900,745	339,352	562,221	19,418,886	10,297,246	14,285,495	6,346,791	30,929,532	3,648,679	(2,462,584)	1,186,095
31113	7,052,645	9,016,601	468,705	1,931,129	43,980	922,867	3,366,681	1,334,518	1,851,392	307,038	3,492,948	472,867	168,398	641,265
31121	19,011,194	22,351,589	1,161,891	4,787,146	109,023	-	6,058,060	3,308,185	4,589,486	6,152,936	14,050,607	1,172,207	(2,199,002)	(1,026,795)
31123	57,833,211	69,766,454	3,626,633	14,942,214	340,297	68,213	18,977,357	10,325,904	14,325,252	6,574,872	31,226,028	3,658,833	(2,219,170)	1,439,663
31124	24,419,811	29,593,986	1,538,369	6,338,285	144,349	313,577	8,334,580	4,380,109	6,076,578	1,764,919	12,221,606	1,552,028	(334,536)	1,217,492
31126	33,332,364	40,696,910	2,115,526	8,716,251	198,506	1,107,291	12,137,574	6,023,416	8,356,358	922,059	15,301,833	2,134,309	52,055	2,186,364
31138	14,525,266	16,914,350	879,250	3,622,627	82,502	8,060	4,592,439	2,503,437	3,473,049	1,875,367	7,851,853	887,056	(693,352)	193,704
31140	55,509,473	65,539,640	3,406,912	14,036,937	319,680	-	17,763,529	9,700,307	13,457,354	9,873,710	33,031,371	3,437,162	(3,509,146)	(71,984)
31142	30,454,463	38,136,607	1,982,435	8,167,899	186,017	1,745,214	12,081,565	5,644,474	7,830,647	91,548	13,566,669	2,000,037	488,360	2,488,397
31143	16,106,456	18,731,599	973,715	4,011,836	91,366	40,554	5,117,471	2,772,403	3,846,188	4,055,260	10,673,851	982,360	(1,000,406)	(18,046)
31146	23,307,820	29,743,919	1,546,162	6,370,397	145,081	958,347	9,019,987	4,402,300	6,107,364	2,023,106	12,532,770	1,559,891	(624,644)	935,247
31200	4,995,449	5,646,178	293,502	1,209,269	27,540	112,442	1,642,753	835,672	1,159,338	545,500	2,540,510	296,108	(43,043)	253,065
31300	42,087,034	50,983,426	2,650,244	10,919,363	248,679	-	13,818,286	7,545,890	10,468,504	4,625,385	22,639,779	2,673,776	(1,401,086)	1,272,690
31400	134,182,628	166,364,745	8,648,051	35,631,130	811,470	1,473,483	46,564,134	24,623,100	34,159,926	11,961,609	70,744,635	8,724,836	(3,508,121)	5,216,715
31600	38,309,223	43,385,220	2,255,271	9,292,019	211,618	3,000,911	14,759,819	6,421,304	8,908,353	4,421,475	19,751,132	2,275,295	244,813	2,520,108
31700	130,078,055	159,186,835	8,274,925	34,093,803	776,458	8,147,695	51,292,881	23,560,721	32,686,075	12,099,595	68,346,391	8,348,397	(1,632,914)	6,715,483
40100	241,591,465	309,679,021	16,097,881	66,325,432	1,510,508	26,927,654	110,861,475	45,834,576	63,586,864	650,664	110,072,104	16,240,812	4,365,201	20,606,013
40200	254,111,508	324,136,408	16,849,411	69,421,840	1,581,025	13,738,109	101,590,385	47,974,366	66,555,421	26,462,676	140,992,463	16,999,016	(3,458,996)	13,540,020
40700	44,428,708	59,135,093	3,073,988	12,665,245	288,441	5,669,269	21,696,943	8,752,391	12,142,298	1,865,216	22,759,905	3,101,282	892,202	3,993,484
40900	292,529,784	395,931,630	20,581,504	84,798,564	1,931,217	63,238,343	170,549,628	58,600,541	81,297,243	37,357,741	177,255,525	20,764,246	2,462,580	23,226,826
41400	69,075,656	88,587,690	4,605,007	18,973,248	432,101	3,610,235	27,620,591	13,111,573	18,189,845	7,938,312	39,239,730	4,645,894	(2,433,929)	2,211,965
41600	5,902,951	7,719,764	401,292	1,653,379	37,655	736,069	2,828,395	1,142,577	1,585,111	81,218	2,808,906	404,855	53,739	458,594
41700	76,852,523	106,278,627	5,524,626	22,762,200	518,391	12,388,815	41,194,032	15,729,951	21,822,352	13,135,586	50,687,889	5,573,678	(1,669,750)	3,903,928
41800	2,866,512	3,471,991	180,483	743,613	16,935	27,134	968,165	513,878	712,909	129,007	1,355,794	182,085	(18,045)	164,040
42000	2,678,780	3,228,230	167,811	691,405	15,746	61,881	936,843	477,800	662,857	337,785	1,478,442	169,301	(38,067)	131,234
42200	958,607,584	1,270,487,965	66,043,104	272,106,463	6,197,002	268,071,202	612,417,771	188,040,755	260,871,224	0	448,911,979	66,629,495	73,959,107	140,588,602
50100	220,392,552	280,761,990	14,594,702	60,132,134	1,369,460	21,041,393	97,137,689	41,554,661	57,649,286	21,591,622	120,795,569	14,724,287	61,089	14,785,376
50200	47,911,174	60,446,924	3,142,180	12,946,206	294,839	1,784,684	18,167,909	8,946,551	12,411,659	3,203,319	24,561,529	3,170,080	(494,046)	2,676,034
50400	7,541,743	8,924,224	463,903	1,911,343	43,529	67,929	2,486,704	1,320,845	1,832,424	697,666	3,850,935	468,022	(178,504)	289,518
50501	5,007,624	6,409,545	333,184	1,372,763	31,263	518,960	2,256,170	948,656	1,316,082	367,662	2,632,400	336,142	113,432	449,574
51200	8,466,657	10,747,277	558,670	2,301,796	52,421	501,536	3,414,423	1,590,669	2,206,755	614,920	4,412,344	563,630	60,944	624,574
51300	17,021,289	23,314,222	1,211,931	4,993,318	113,719	2,611,404	8,930,372	3,450,661	4,787,145	1,108,484	9,346,290	1,222,691	245,107	1,467,798
51400	29,472,470	38,118,873	1,981,513	8,164,101	185,931	1,718,100	12,049,645	5,641,849	7,827,006	1,494,585	14,963,440	1,999,107	27,859	2,026,966
51500	36,580,624	48,369,920	2,514,388	10,359,616	235,932	3,631,465	16,741,401	7,159,073	9,931,869	4,460,803	21,551,745	2,536,713	(1,106,136)	1,430,577
51600	4,439,454	5,394,194	280,404	1,155,300	26,311	75,002	1,537,017	798,377	1,107,598	365,169	2,271,144	282,893	(63,134)	219,759
51700	250,767,157	341,871,680	17,771,335	73,220,287	1,667,532	30,266,312	122,925,466	50,599,306	70,197,032	25,095,472	145,891,810	17,929,125	(5,790,185)	12,138,940
51800	63,958,325	84,920,142	4,414,359	18,187,752	414,211	10,627,630	33,643,952	12,568,752	17,436,782	895,980	30,901,514	4,453,553	1,873,091	6,326,644
51902	3,933,468	4,680,320	243,295	1,002,407	22,829	172,930	1,441,461	692,719	961,017	380,425	2,034,161	245,455	5,446	250,901
52000	4,297,411	5,293,433	275,166	1,133,720	25,819	94,741	1,529,446	783,464	1,086,909	161,154	2,031,527	277,609	(17,394)	260,215
52200	24,842,012	29,945,925	1,556,663	6,413,661	146,066	1,592,640	9,709,030	4,432,198	6,148,842	718,525	11,299,565	1,570,485	303,824	1,874,309
52600	4,712,150	5,803,688	301,690	1,243,003	28,308	666,620	2,239,621	858,985	1,191,680	608,508	2,659,173	304,369	23,285	327,654

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

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	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]	Total Employer OPEB Expense
53000	4,588,697	6,077,113	315,903	1,301,564	29,642	530,016	2,177,125	899,454	1,247,823	889,040	3,036,317	318,708	(211,710)	106,998
53300	480,458	643,260	33,438	137,770	3,138	176,051	350,397	95,207	132,082	57,788	285,077	33,735	33,432	67,167
53900	1,819,193	2,357,330	122,540	504,881	11,498	281,220	920,139	348,901	484,034	10,681	843,616	123,628	56,763	180,391
54100	3,684,599	4,330,638	225,117	927,513	21,124	96,198	1,269,952	640,964	889,217	503,950	2,034,131	227,116	(113,072)	114,044
54200	101,494,627	132,311,307	6,877,869	28,337,743	645,369	14,936,605	50,797,586	19,582,963	27,167,682	1,812,292	48,562,937	6,938,937	1,702,107	8,641,044
54300	64,671,418	83,392,117	4,334,928	17,860,487	406,758	7,859,773	30,461,946	12,342,594	17,123,030	1,412,195	30,877,819	4,373,418	1,089,753	5,463,171
54400	51,188	55,943	2,908	11,982	273	3,312	18,475	8,280	11,487	17,150	36,917	2,934	(3,138)	(204)
60100	11,027,483	11,742,476	610,403	2,514,942	57,276	626,052	3,808,673	1,737,965	2,411,100	3,603,500	7,752,565	615,823	(588,451)	27,372
60400	63,548,823	77,078,981	4,006,756	16,508,373	375,965	-	20,891,094	11,408,207	15,826,744	12,994,111	40,229,062	4,042,331	(5,474,996)	(1,432,665)
60500	3,570,441	4,026,420	209,303	862,358	19,639	168,553	1,259,853	595,937	826,751	489,191	1,911,879	211,162	(102,169)	108,993
60800	10,018,522	12,991,915	675,352	2,782,540	63,370	896,616	4,417,878	1,922,891	2,667,650	716,881	5,307,422	681,348	41,758	723,106
60900	2,676,947	3,401,539	176,820	728,524	16,592	123,256	1,045,192	503,451	698,443	428,791	1,630,685	178,390	(70,446)	107,944
61000	93,907,849	104,590,514	5,436,873	22,400,649	510,156	5,006,628	33,354,306	15,480,099	21,475,729	23,693,734	60,649,562	5,485,147	(3,200,046)	2,285,101
61200	2,832,867	3,601,127	187,195	771,271	17,565	347,836	1,323,867	532,991	739,425	69,600	1,342,016	188,858	57,557	246,415
62200	3,785,927	4,515,394	234,721	967,084	22,024	1,199,831	2,423,660	668,309	927,153	134,458	1,729,920	236,805	599,528	836,333
62500	1,487,324	2,003,779	104,161	429,159	9,774	392,995	936,089	296,573	411,439	9,173	717,185	105,086	73,443	178,529
62700	4,417,198	6,232,527	323,982	1,334,850	30,400	1,390,673	3,079,905	922,456	1,279,734	334,825	2,537,015	326,859	161,806	488,665
63000	10,734,888	12,887,769	669,938	2,760,235	62,862	359,656	3,852,691	1,907,476	2,646,265	498,817	5,052,558	675,886	(156,824)	519,062
63500	7,391,322	7,591,434	394,622	1,625,894	37,028	150,315	2,207,859	1,123,583	1,558,761	1,905,042	4,587,386	398,125	(329,756)	68,369
63700	2,662,546	3,595,807	186,919	770,131	17,539	481,493	1,456,082	532,204	738,332	249,822	1,520,358	188,579	39,889	228,468
63800	313,934	385,311	20,029	82,524	1,880	2,342	106,775	57,029	79,117	11,346	147,492	20,207	(924)	19,283
64100	1,448,049	2,014,580	104,723	431,472	9,826	411,820	957,841	298,171	413,657	62,170	773,998	105,653	118,630	224,283
66600	1,580,142	2,195,951	114,151	470,317	10,711	479,925	1,075,104	325,015	450,898	3,732	779,645	115,164	99,374	214,538
67000	437,517	426,099	22,150	91,260	2,079	101,982	217,471	63,066	87,492	146,419	296,977	22,346	7,758	30,104
67100	10,586,954	12,814,898	666,150	2,744,628	62,506	141,539	3,614,823	1,896,691	2,631,302	938,692	5,466,685	672,065	(175,770)	496,295
67200	326,633	405,463	21,077	86,840	1,978	141,051	250,946	60,011	83,254	67,809	211,074	21,264	(2,168)	19,096
67300	9,638,607	11,467,921	596,131	2,456,139	55,937	1,642,852	4,751,059	1,697,329	2,354,726	435,265	4,487,320	601,424	258,796	860,220
67400	7,571,199	8,720,928	453,335	1,867,803	42,538	319,137	2,682,813	1,290,756	1,790,681	798,295	3,879,732	457,360	(60,597)	396,763
67500	8,858,092	11,140,649	579,118	2,386,046	54,341	264,124	3,283,629	1,648,891	2,287,526	232,138	4,168,555	584,260	38,825	623,085
67600	990,371	1,099,668	57,163	235,521	5,364	14,598	312,646	162,758	225,797	274,859	663,414	57,671	(76,207)	(18,536)
67800	21,151,783	25,130,343	1,306,337	5,382,285	122,577	-	6,811,199	3,719,460	5,160,051	2,114,503	10,994,014	1,317,936	(524,484)	793,452
67900	969,686	1,290,067	67,061	276,300	6,293	330,997	680,651	190,939	264,891	9,275	465,105	67,656	72,212	139,868
68000	1,482,742	1,817,572	94,482	389,278	8,865	435,199	927,824	269,013	373,205	12,200	654,418	95,321	108,611	203,932
68100	6,540,376	8,154,408	423,886	1,746,468	39,774	366,582	2,576,710	1,206,907	1,674,357	664,575	3,545,839	427,650	(130,765)	296,885
68200	38,488,839	50,799,476	2,640,682	10,879,966	247,783	3,114,219	16,882,650	7,518,664	10,430,734	10,371,307	28,320,705	2,664,129	(3,478,156)	(814,027)
68300	11,593,035	14,088,843	732,373	3,017,475	68,721	23,781	3,842,350	2,085,243	2,892,884	498,793	5,476,920	738,876	(185,361)	553,515
68400	409,240	522,346	27,153	111,873	2,548	47,061	188,635	77,311	107,254	33,296	217,861	27,394	(42)	27,352
68500	10,437,056	14,810,938	769,909	3,172,129	72,243	6,333,285	10,347,566	2,192,118	3,041,152	529,988	5,763,258	776,745	2,038,005	2,814,750
68600	2,904,870	4,097,195	212,982	877,516	19,985	2,168,358	3,278,841	606,412	841,283	-	1,447,695	214,873	600,384	815,257
68700	4,081,664	5,256,997	273,272	1,125,916	25,641	3,087,692	4,512,521	778,071	1,079,427	-	1,857,498	275,698	801,024	1,076,722
68800	5,848,752	9,962,629	517,882	2,133,744	48,594	8,080,129	10,780,349	1,474,536	2,045,642	-	3,520,178	522,480	1,580,083	2,102,563
68900	8,038,434	12,713,814	660,895	2,722,978	62,013	10,209,210	13,655,096	1,881,730	2,610,547	-	4,492,277	666,764	2,017,955	2,684,719
70709	2,696,061	3,067,818	159,473	657,049	14,963	455,621	1,287,106	454,058	629,920	251,775	1,335,753	160,889	221,214	382,103
71036	642,399	431,419	22,426	92,399	2,104	17,150	134,079	63,853	88,584	343,711	496,148	22,625	(56,785)	(34,160)
72110	2,959,330	4,226,653	219,712	905,242	20,617	1,188,784	2,334,355	625,573	867,865	8,782	1,502,220	221,663	281,186	502,849
72114	442,099	558,943	29,055	119,711	2,727	18,064	169,557	82,727	114,769	61,891	259,387	29,313	9,879	39,192
72116	1,275,896	1,296,838	67,413	277,750	6,326	63,317	414,806	191,941	266,282	300,089	758,312	68,011	(53,869)	14,142
72210	2,795,818	3,501,172	182,000	749,863	17,077	124,293	1,073,233	518,197	718,901	429,848	1,666,946	183,616	(95,670)	87,946
72411	107,612	123,815	6,436	26,518	604	3,778	37,336	18,326	25,423	32,926	76,675	6,493	(6,657)	(164)
72507	2,237,990	2,520,966	131,046	539,927	12,297	102,379	785,649	373,120	517,634	331,811	1,222,565	132,210	(47,976)	84,234
74306	1,595,983	1,875,449	97,490	401,674	9,148	124,344	632,656	277,579	385,089	468,167	1,130,835	98,356	(75,393)	22,963
74310	1,811,469	1,744,540	90,686	373,636	8,509	178,055	650,886	258,204	358,209	635,968	1,252,381	91,491	(92,278)	(787)
74616	1,847,078	2,234,804	116,171	478,639	10,901	14,344	620,055	330,766	458,876	134,509	924,151	117,202	(22,446)	94,756
75005	947,169	1,307,639	67,974	280,063	6,378	167,765	522,180	193,539	268,500	60,118	522,157	68,578	2,798	71,376
75011	2,373,486	3,407,343	177,122	729,767	16,619	532,507	1,456,015	504,310	699,635	102,972	1,306,917	178,695	56,421	235,116
80101	25,119,551	29,406,489	1,528,622	6,298,128	143,434	-	7,970,184	4,352,358	6,038,079	2,978,561	13,368,998	1,542,194	(741,074)	801,120
80103	1,094,317	1,410,174	73,304	302,024	6,878	90,614	472,820	208,715	289,553	164,766	663,034	73,955	(53,322)	20,633
80201	190,598,032	230,596,907	11,986,997	49,388,039	1,124,772	4,005,593	66,505,401	34,129,892	47,348,813	16,073,988	97,552,693	12,093,429	(2,176,284)	9,917,145
80202	8,476,083	11,498,714	597,732	2,462,734	56,087	4,777,971	7,894,524	1,701,887	2,361,048	70,489	4,133,424	603,039	1,229,974	1,833,013
80302	11,386,189	11,923,201	619,797	2,553,649	58,157	55,358	3,286,961	1,764,714	2,448,209	2,934,654	7,147,577	625,301	(696,023)	(70,722)
80401	81,577,240	99,953,077	5,195,808	21,407,427	487,537	4,898,620	31,989,392	14,793,727	20,523,517	1,793,586	37,110,830	5,241,941	1,621,390	6,863,331
80402	28,883,353	35,370,589	1,838,651	7,575,488	172,526	936,048	10,522,713	5,235,085	7,262,697	1,018,352	13,516,134	1,854,976	19,542	1,874,518
80403	23,488,876	26,083,625	1,355,891	5,586,454	127,227	1,096,653	8,166,225	3,860,552	5,355,790	2,789,588	12,005,930	1,367,930	(242,754)	1,125,176
80404	27,570,539	33,237,513	1,727,768	7,118,637	162,121	1,371,735	10,380,261	4,919,375	6,824,709	1,367,201	13,111,285	1,743,109	(167,176)	1,575,933
80405	112,916,294	132,648,414	6,895,392	28,409,943	647,013	3,640,306	39,592,654	19,632,857	27,236,900	6,834,630	53,704,387	6,956,616	(514,567)	6,442,049
80406	797,010	1,006,968	52,345	215,667	4,912	48,489	321,413	149,038	206,762	183,323	539,123	52,809	(28,212)	24,597
80407	4,197,392	5,127,862	266,559	1,098,259	25,012	69,114	1,458,944	758,958	1,052,912	164,331	1,976,201	268,926	14,821	283,747
80409	1,384,817	1,581,226	82,196	338,659	7,713	17,785	446,353	234,032	324,676	344,151	902,859	82,926	(89,259)	(6,333)
80502	409,502	-	-	-	-	2,157,036	2,157,036	-	-	8,347,860	8,347,860	-	(1,309,373)	(1,309,373)
80503	582,833	-	-	-	-	-	-	-	-	12,790,815	12,790,815	-	(2,784,282)	(2,784,282)
80504	19,610,523	24,226,716	1,259,365	5,188,751	118,170	18,690,132	25,256,418	3,585,717	4,974,508	-	8,560,225	1,270,546	3,856,744	5,127,290
80601	17,925,779	21,222,095	1,103,177	4,545,237	103,514	81,970	5,833,898	3,141,013	4,357,565	2,010,871	9,509,449	1,112,972	(583,995)	528,977
80602	580,607	-	-	-	-	10,573	10,573	-	-	5,361,864	5,361,864	-	(1,288,655)	(1,288,655)
80603	417,880	8,706	453	1,865	43	141,204	143,565	1,289	1,788	7,772,863	7,775,940	457	(1,743,077)	(1,742,620)
80606	1,350,518	1,499,166	77,930	321,084	7,313	-	406,327	221,887	307,826	211,070	740,783	78,622	(53,359)	25,263
80607	11,928,177	13,444,777	698,893	2,879,532	65,579	11,325,506	14,969,510	1,989,917	2,760,636	1,139,295	5,889,848	705,098	2,143,112	2,848,210
80701	221,789,938	259,995,980	13,515,233	55,684,578	1,268,171	20,886,024	91,354,006	38,481,152	53,385,370	12,050,175	103,916,697	13,635,234	2,833,400	16,468,634
80702	2,132,341	2,340,402	121,660	501,255	11,416	285,565	919,896	346,395	480,558	276,897	1,103,850	122,740	23,535	146,275
80704	6,910,210	8,716,897	453,126	1,866,939	42,518	1,493,663	3,856,246	1,290,159	1,789,854	-	3,080,013	457,149	357,900	815,049
80801	291,134,100	365,237,169	18,985,931	78,224,586	1,781,501	14,909,245	113,901,263	54,057,555	74,994,703	13,964,801	143,017,059	19,154,505	2,156,714	21,311,219

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

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	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]	Total Employer OPEB Expense
80902	16,495,796	19,272,970	1,001,857	4,127,784	94,007	242,457	5,466,105	2,852,529	3,957,348	2,440,715	9,250,592	1,010,752	(446,148)	564,604
81001	470,326,829	573,300,956	29,801,600	122,786,598	2,796,364	24,503,028	179,887,590	84,852,393	117,716,756	15,596,070	218,165,219	30,066,207	8,808,559	38,874,766
81002	9,865,613	11,909,820	619,102	2,550,783	58,092	775,916	4,003,893	1,762,733	2,445,461	516,036	4,724,230	624,599	367,182	991,781
81003	5,236,594	6,411,802	333,301	1,373,246	31,275	605,443	2,343,265	948,990	1,316,545	115,527	2,381,062	336,261	160,240	496,501
81004	3,820,619	5,012,913	260,584	1,073,640	24,451	640,489	1,999,164	741,945	1,029,309	60,272	1,831,526	262,897	223,442	486,339
81005	13,736,766	16,961,264	881,688	3,632,675	82,732	10,515,144	15,112,239	2,510,381	3,482,682	-	5,993,063	889,517	2,625,516	3,515,033
81102	68,620,072	81,329,655	4,227,716	17,418,760	396,698	-	22,043,174	12,037,335	16,699,542	10,071,412	38,808,289	4,265,254	(2,719,772)	1,545,482
81201	39,166,978	45,364,172	2,358,142	9,715,861	221,270	-	12,295,273	6,714,202	9,314,694	7,263,010	23,291,906	2,379,079	(1,842,450)	536,629
81203	2,249,379	2,646,233	137,558	566,756	12,908	1,711,266	2,428,488	391,660	543,355	160,955	1,095,970	138,779	407,832	546,611
81301	59,625,960	70,777,774	3,679,204	15,158,813	345,229	1,134,306	20,317,552	10,475,586	14,532,908	4,537,151	29,545,645	3,711,871	(921,934)	2,789,937
81401	-	-	-	-	-	2,865,313	2,865,313	-	-	9,743,959	9,743,959	-	(1,665,670)	(1,665,670)
81402	-	-	-	-	-	355,316	355,316	-	-	22,191,500	22,191,500	-	(4,463,941)	(4,463,941)
81403	-	-	-	-	-	437,603	437,603	-	-	7,895,652	7,895,652	-	(1,833,069)	(1,833,069)
81408	-	-	-	-	-	13,919,186	13,919,186	-	-	17,758,863	17,758,863	-	(111,565)	(111,565)
81409	42,174,354	45,791,561	2,380,358	9,807,397	223,355	40,043,496	52,454,606	6,777,459	9,402,451	5,625,791	21,805,701	2,401,493	7,303,353	9,704,846
81501	42,120,155	47,293,468	2,458,431	10,129,067	230,682	-	12,818,180	6,999,751	9,710,840	8,010,029	24,720,620	2,480,259	(2,042,017)	438,242
81601	93,564,721	111,544,653	5,798,367	23,890,050	544,077	3,241,119	33,473,613	16,509,358	22,903,633	3,957,699	43,370,690	5,849,850	(131,915)	5,717,935
81701	40,980,018	47,280,248	2,457,744	10,126,236	230,617	240,659	13,055,256	6,997,794	9,708,125	6,027,575	22,733,494	2,479,566	(1,365,086)	1,114,480
81802	189,825,765	234,572,221	12,193,644	50,239,451	1,144,162	3,350,345	66,927,602	34,718,265	48,165,070	11,523,395	94,406,730	12,301,910	(2,386,255)	9,915,655
81805	3,204,141	4,123,796	214,365	883,213	20,114	304,563	1,422,255	610,349	846,745	244,252	1,701,346	216,268	33,365	249,633
81806	23,752,669	27,361,439	1,422,315	5,860,130	133,460	149,753	7,565,658	4,049,677	5,618,166	2,690,248	12,358,091	1,434,944	(544,022)	890,922
81901	32,995,389	39,243,207	2,039,959	8,404,905	191,415	1,176,894	11,813,173	5,808,258	8,057,867	1,936,654	15,802,779	2,058,071	(190,200)	1,867,871
81902	4,709,008	5,304,879	275,761	1,136,171	25,876	436,760	1,874,568	785,158	1,089,259	483,439	2,357,856	278,209	112,220	390,429
82001	31,898,454	33,810,643	1,757,561	7,241,387	164,917	252,343	9,416,208	5,004,202	6,942,391	9,231,566	21,178,159	1,773,166	(2,146,498)	(373,332)
82101	136,544,463	160,573,955	8,347,031	34,390,889	783,225	3,659,083	47,180,228	23,766,024	32,970,894	15,192,043	71,928,961	8,421,143	(3,008,109)	5,413,034
82106	9,709,039	10,865,772	564,830	2,327,174	53,000	182,213	3,127,217	1,608,207	2,231,086	1,371,330	5,210,623	569,845	(214,639)	355,206
82107	28,308,506	30,529,212	1,586,984	6,538,587	148,911	1,003,021	9,277,503	4,518,528	6,268,609	5,735,969	16,523,106	1,601,075	(1,442,095)	158,980
82108	-	-	-	-	-	675,727	675,727	-	-	5,660,770	5,660,770	-	(1,131,102)	(1,131,102)
82109	10,906,255	12,547,921	652,272	2,687,448	61,204	169,702	3,570,626	1,857,177	2,576,484	972,934	5,406,595	658,063	(244,728)	413,335
82110	107,350	-	-	-	-	94,122	94,122	-	-	169,164	169,164	-	(2,447)	(2,447)
82201	89,235,498	93,604,795	4,865,809	20,047,785	456,571	5,098,070	30,468,235	13,854,139	19,220,015	18,317,860	51,392,014	4,909,012	(3,265,582)	1,643,430
82301	689,310,607	845,002,815	43,925,334	180,978,281	4,121,632	20,927,960	249,953,207	125,066,094	173,505,712	3,536,784	302,108,590	44,315,344	7,450,246	51,765,590
82306	3,149,026	3,608,221	187,564	772,790	17,600	481,004	1,458,958	534,041	740,881	709,415	1,984,337	189,230	(3,313)	185,917
82307	3,839,340	4,504,432	234,151	964,736	21,971	304,163	1,525,021	666,686	924,902	213,340	1,804,928	236,230	43,696	279,926
82308	3,278,501	3,532,287	183,617	756,527	17,229	295,302	1,252,675	522,802	725,290	619,744	1,867,836	185,247	15,065	200,312
82309	-	-	-	-	-	248,096	248,096	-	-	6,795,149	6,795,149	-	(1,937,573)	(1,937,573)
82312	2,609,395	3,185,991	165,616	682,359	15,540	52,984	916,499	471,548	654,184	213,692	1,339,424	167,086	(10,356)	156,730
82313	12,586,417	17,991,770	935,257	3,853,383	87,757	9,980,262	14,856,659	2,662,903	3,694,277	3,184,648	9,541,828	943,561	2,521,096	3,464,657
82315	-	2,559,175	133,032	548,111	12,482	2,342,969	3,036,594	378,775	525,479	-	904,254	134,213	401,882	536,095
82401	8,189,772	9,133,323	474,773	1,956,127	44,550	428,699	2,904,149	1,351,793	1,875,359	1,264,912	4,492,064	478,988	(187,426)	291,562
82402	80,488,290	97,604,614	5,073,729	20,904,445	476,081	2,172,380	28,626,635	14,446,139	20,041,304	1,963,707	36,451,150	5,118,778	226,527	5,345,305
82406	12,308,615	14,672,291	762,702	3,142,434	71,566	234,337	4,211,039	2,171,598	3,012,684	676,093	5,860,375	769,474	(197,405)	572,069
82501	-	-	-	-	-	102,364	102,364	-	-	5,353,355	5,353,355	-	(1,433,233)	(1,433,233)
82502	-	-	-	-	-	1,673,743	1,673,743	-	-	17,048,486	17,048,486	-	(3,940,013)	(3,940,013)
82503	30,361,251	26,006,724	1,351,894	5,569,984	126,852	24,517,964	31,566,694	3,849,170	5,340,000	10,420,680	19,609,850	1,363,897	4,039,721	5,403,618
82601	431,142,571	512,308,148	26,631,043	109,723,478	2,498,862	14,308,139	153,161,522	75,825,048	105,193,010	18,458,601	199,476,659	26,867,499	634,514	27,502,013
82602	1,342,532	1,547,371	80,436	331,408	7,548	379,823	799,215	229,021	317,724	137,144	683,889	81,150	14,180	95,330
82603	1,698,228	2,045,534	106,332	438,102	9,978	84,155	638,567	302,753	420,013	129,343	852,109	107,276	(33,960)	73,316
82604	951,882	1,154,160	59,996	247,192	5,629	21,454	334,271	170,823	236,985	165,824	573,632	60,529	(57,010)	3,519
82701	30,873,783	28,678,268	1,490,767	6,142,161	139,883	8,697,480	16,470,291	4,244,576	5,888,552	11,182,398	21,315,526	1,504,004	(384,267)	1,119,737
82702	6,245,817	6,785,505	352,727	1,453,284	33,097	950,181	2,789,289	1,004,300	1,393,278	885,472	3,283,050	355,859	(13,578)	342,281
82801	82,986,800	102,606,887	5,333,760	21,975,806	500,481	1,656,650	29,466,697	15,186,509	21,068,428	7,302,306	43,557,243	5,381,117	(1,171,980)	4,209,137
82901	120,757,440	147,030,674	7,643,018	31,490,260	717,165	8,023,690	47,874,133	21,761,528	30,190,032	5,930,057	57,881,617	7,710,879	1,792,473	9,503,352
82906	822,931	1,084,997	56,401	232,379	5,292	743,320	1,037,392	160,587	222,784	83,404	466,775	56,902	167,146	224,048
83001	47,366,699	57,948,528	3,012,308	12,411,112	282,653	32,157	15,738,230	8,576,771	11,898,659	2,688,487	23,163,917	3,039,054	(628,547)	2,410,507
83005	26,493,895	30,575,804	1,589,406	6,548,566	149,138	730,243	9,017,353	4,525,424	6,278,176	2,584,654	13,388,254	1,603,518	(385,477)	1,218,041
83101	13,650,362	17,475,550	908,422	3,742,822	85,239	1,066,733	5,803,216	2,586,499	3,588,281	2,437,886	8,612,666	916,488	(852,951)	63,537
83202	77,096,286	92,754,531	4,821,610	19,865,680	452,425	797,589	25,937,304	13,728,294	19,045,429	6,324,089	39,097,812	4,864,420	(1,162,743)	3,701,677
83203	21,195,902	25,580,947	1,329,761	5,478,793	124,775	15,089	6,948,418	3,786,152	5,252,575	1,086,408	10,125,135	1,341,568	(245,351)	1,096,217
83204	29,661,773	34,996,563	1,819,208	7,495,381	170,701	486,214	9,971,504	5,179,726	7,185,897	1,579,051	13,944,674	1,835,360	(26,964)	1,808,396
83205	173,822,339	206,798,708	10,749,908	44,291,065	1,008,693	16,900	56,066,566	30,607,598	42,462,293	15,919,040	88,988,931	10,845,355	(3,307,788)	7,537,567
83206	263,340,089	312,276,082	16,232,882	66,881,657	1,523,175	8,157,773	92,795,487	46,218,958	64,120,122	19,793,028	130,132,108	16,377,013	(801,458)	15,575,555
83207	847,019	1,002,937	52,135	214,804	4,892	109,024	380,855	148,441	205,935	199,578	553,954	52,598	(35,657)	16,941
83208	3,295,651	4,462,192	231,956	955,689	21,765	3,498,725	4,708,135	660,434	916,229	-	1,576,663	234,015	709,510	943,525
83301	31,351,622	33,035,830	1,717,284	7,075,441	161,138	53,502	9,007,365	4,889,525	6,783,297	9,914,538	21,587,360	1,732,532	(2,161,315)	(428,783)
83402	29,430,447	35,965,645	1,869,583	7,702,934	175,428	1,434,102	11,182,047	5,323,157	7,384,880	3,773,484	16,481,521	1,886,183	(1,117,776)	768,407
83501	8,781,900	11,193,528	581,867	2,397,371	54,599	1,281,882	4,315,719	1,656,717	2,298,384	795,288	4,750,389	587,034	948	587,982
83601	51,568,412	60,323,914	3,135,786	12,919,860	294,239	770,946	17,120,831	8,928,345	12,386,401	6,845,483	28,160,229	3,163,628	(1,449,293)	1,714,335
83701	98,401,633	115,023,415	5,979,201	24,635,113	561,044	620,959	31,796,317	17,024,238	23,617,933	11,819,283	52,461,454	6,032,290	(2,195,238)	3,837,052
83805	-	-	-	-	-	32,524	32,524	-	-	9,388,886	9,388,886	-	(4,712,389)	(4,712,389)
83810	2,720,804	3,482,632	181,036	745,892	16,987	818,245	1,762,160	515,453	715,094	232,247	1,462,794	182,643	146,087	328,730
83811	2,620,261	2,719,909	141,388	582,536	13,267	216,845	954,036	402,565	558,483	1,069,862	2,030,910	142,643	(199,917)	(57,274)
83812	97,915,415	127,548,927	6,630,308	27,317,762	622,139	18,378,140	52,948,349	18,878,098	26,189,815	27,502,776	72,570,689	6,689,178	(223,135)	6,466,043
83901	125,340,115	155,084,320	8,061,666	33,215,148	756,448	2,407,734	44,440,996	22,953,521	31,843,699	2,443,902	57,241,122	8,133,245	(74,462)	8,058,783
84002	266,115,354	294,116,001	15,288,876	62,992,226	1,434,596	7,105,917	86,821,615	43,531,144	60,391,285	55,992,816	159,915,245	15,424,625	(12,313,187)	3,111,438
84003	250,909,069	291,875,231	15,172,396	62,512,310	1,423,667	537,673	79,646,046	43,199,495	59,931,185	33,401,577	136,532,257	15,307,110	(8,147,019)	7,160,091
84004	757,473	884,603	45,984	189,460	4,315	95,104	334,863	130,927	181,637	394,046	706,610	46,392	(103,322)	(56,930)
84005	3,231,372	4,162,972	216,402	891,604	20,305	946,514	2,074,825	616,148	854,789	111,629	1,582,566	218,323	209,005	427,328
84006	13,432,389	16,280,924	846,323	3,486,963	79,413	1,798,074	6,210,773	2,409,686	3,342,987	321,101	6,073,774	853,837	455,771	1,309,608
84008	-	-	-	-	-	-	-	-	-	58,583	58,583	-	(133,721)	(133,721)

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

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	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]	Total Employer OPEB Expense
84009	1,876,403	2,743,286	142,603	587,543	13,381	1,212,046	1,955,573	406,025	563,283	202,253	1,171,561	143,869	47,110	190,979
84010	-	-	-	-	-	22,777	22,777	-	-	498,252	498,252	-	(105,822)	(105,822)
84011	866,133	1,059,525	55,077	226,923	5,168	62,651	349,819	156,817	217,554	77,376	451,747	55,566	(53,770)	1,796
84012	-	-	-	-	-	4,346	4,346	-	-	212,878	212,878	-	(159,238)	(159,238)
84101	20,820,700	22,991,302	1,195,145	4,924,157	112,144	1,171,950	7,403,396	3,402,867	4,720,839	2,528,200	10,651,906	1,205,756	(341,250)	864,506
84203	85,056,957	100,763,198	5,237,920	21,580,934	491,488	34,279	27,344,621	14,913,630	20,689,860	6,903,242	42,506,732	5,284,427	(1,452,240)	3,832,187
84207	113,871,711	139,530,650	7,253,148	29,883,944	680,583	7,782,529	45,600,204	20,651,474	28,650,040	639,994	49,941,508	7,317,548	1,968,021	9,285,569
84208	22,635,834	27,341,609	1,421,284	5,855,883	133,363	12,230	7,422,760	4,046,742	5,614,094	999,868	10,660,704	1,433,904	(206,628)	1,227,276
84209	86,121,164	107,820,355	5,604,768	23,092,399	525,911	7,063,811	36,286,889	15,958,137	22,138,917	0	38,097,054	5,654,533	2,193,981	7,848,514
84210	27,501,285	32,242,959	1,676,069	6,905,628	157,270	90,264	8,829,231	4,772,175	6,620,496	3,673,235	15,065,906	1,690,950	(1,050,349)	640,601
84211	45,666,115	48,515,500	2,521,956	10,390,796	236,642	5,516,326	18,665,720	7,180,620	9,961,761	9,386,150	26,528,531	2,544,348	(995,707)	1,548,641
84212	81,142,341	100,845,258	5,242,186	21,598,510	491,889	1,804,983	29,137,568	14,925,776	20,706,710	800,570	36,433,056	5,288,731	190,148	5,478,879
84213	-	-	-	-	-	413,896	413,896	-	-	4,027,752	4,027,752	-	(784,088)	(784,088)
84214	2,591,460	3,088,615	160,554	661,503	15,065	143,882	981,004	457,136	634,190	193,965	1,285,291	161,979	(33,477)	128,502
84215	9,043,337	10,338,428	537,417	2,214,230	50,427	998,898	3,800,972	1,530,157	2,122,805	750,289	4,403,251	542,189	125,545	667,734
84301	119,463,216	146,148,650	7,597,168	31,301,353	712,862	8,233	39,619,616	21,630,982	30,008,924	14,659,619	66,299,525	7,664,623	(6,278,326)	1,386,297
84401	27,830,667	35,960,969	1,869,340	7,701,932	175,405	1,545,683	11,292,360	5,322,465	7,383,920	2,162,686	14,869,071	1,885,938	(582,923)	1,303,015
84501	29,049,092	35,817,808	1,861,898	7,671,271	174,707	1,372,864	11,080,740.00	5,301,276	7,354,525	1,621,986	14,277,787	1,878,430	(930,102)	948,328
84506	-	-	-	-	-	-	-	-	-	624,554	624,554	-	(562,297)	(562,297)
84601	84,172,627	103,478,432	5,379,065	22,162,469	504,732	3,991,640	32,037,906	15,315,503	21,247,384	162,697	36,725,584	5,426,825	1,397,191	6,824,016
84603	154,076,451	190,803,946	9,918,461	40,865,391	930,676	1,800,730	53,515,258	28,240,266	39,178,064	3,174,198	70,592,528	10,006,526	(656,900)	9,349,626
84604	156,209,054	194,212,740	10,095,658	41,595,468	947,303	17,086,871	69,725,300	28,744,790	39,877,997	1,980,474	70,603,261	10,185,297	7,392,175	17,577,472
84605	48,527,521	57,264,802	2,976,766	12,264,676	279,318	929,410	16,450,170	8,475,576	11,758,269	3,137,604	23,371,449	3,003,196	(412,198)	2,590,998
84606	347,055	478,173	24,857	102,413	2,333	70,079	199,682	70,773	98,184	140,132	309,089	25,077	(32,499)	(7,422)
92121	-	-	-	-	-	119,951	119,951	-	-	294,394	294,394	-	(9,161)	(9,161)
94608	-	-	-	-	-	45,475	45,475	-	-	118,019	118,019	-	(3,884)	(3,884)
Totals[2]	$ 13,091,486,232	$ 16,121,802,098	$ 838,051,113	$ 3,452,883,203	$ 78,636,579	$ 1,050,628,058	$ 5,420,198,953	$ 2,386,135,034	$ 3,310,314,120	$ 1,053,129,485	$ 6,749,578,639	$ 845,492,089	$ (869,570)	$ 844,622,519

[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

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 Employer Allocations
For the Fiscal Year Ended June 30, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
5016000	$ 13,318	0.169101%
5020100	95,940	1.218167%
5030100	5,606	0.071181%
5040000	1,832	0.023264%
5040100	41,425	0.525985%
5040200	16,116	0.204629%
5040300	12,841	0.163049%
5040400	14,084	0.178831%
5040500	55,532	0.705102%
5040600	480	0.006092%
5040700	715	0.009076%
5050400	9,789	0.124290%
5060000	689	0.008749%
5060700	6,807	0.086431%
5064500	10,259	0.130259%
5070000	786	0.009976%
5070100	90,009	1.142857%
5080100	137,861	1.750449%
5090100	8,201	0.104134%
5100100	202,284	2.568434%
5110100	37,671	0.478313%
5120100	19,681	0.249889%
5130100	30,281	0.384482%
5140900	20,634	0.261991%
5150100	23,406	0.297193%
5160100	53,578	0.680285%
5170000	705	0.008954%
5170200	6,153	0.078131%
5170400	16,226	0.206019%
5180000	1,694	0.021505%
5180100	11,866	0.150661%
5180200	91,229	1.158353%
5190100	16,551	0.210149%
5200100	16,068	0.204016%
5210100	72,901	0.925636%
5210200	5,072	0.064394%
5210300	14,603	0.185413%
5210500	5,513	0.069995%
5220100	41,261	0.523900%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
5230100	343,919	4.366800%
5245000	43,058	0.546714%
5245100	4,656	0.059120%
5245200	6,308	0.080094%
5250300	12,989	0.164930%
5260100	206,792	2.625673%
5270100	10,813	0.137292%
5280100	43,209	0.548635%
5290100	63,782	0.809849%
5305500	25,737	0.326794%
5305600	13,811	0.175356%
5310100	8,211	0.104257%
5320100	132,200	1.678573%
5320200	39,616	0.503008%
5320300	11,853	0.150498%
5320400	17,053	0.216527%
5320500	88,112	1.118776%
5330400	3,829	0.048612%
5340100	16,931	0.214973%
5350100	15,614	0.198251%
5360100	28,983	0.368006%
5370100	50,628	0.642834%
5381200	56,183	0.713361%
5390100	69,468	0.882052%
5400100	120,782	1.533595%
5400200	114,358	1.452029%
5400500	1,127	0.014310%
5400700	367	0.004661%
5410100	11,257	0.142934%
5420100	21,452	0.272376%
5420200	42,159	0.535307%
5420300	13,820	0.175478%
5420400	11,112	0.141094%
5420500	42,169	0.535429%
5420600	58,524	0.743084%
5420700	42,591	0.540785%
5428000	1,114	0.014146%
5430100	60,320	0.765898%
5440100	15,623	0.198374%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
5450100	16,664	0.211580%
5460100	25,319	0.321478%
5460200	40,714	0.516949%
5460300	76,958	0.977151%
5460400	72,012	0.914351%
7010200	2,998	0.038064%
7010400	361	0.004579%
7010600	193	0.002453%
7010900	19	0.000245%
7011000	5,744	0.072939%
7020200	8,536	0.108386%
7020900	589	0.007482%
7021100	306	0.003884%
7021200	419	0.005315%
7021300	473	0.006010%
7021400	573	0.007278%
7021500	374	0.004743%
7021600	116	0.001472%
7021700	1,188	0.015087%
7021800	328	0.004170%
7022100	184	0.002330%
7022200	68	0.000859%
7022500	19	0.000245%
7030100	4,221	0.053600%
7030200	3,181	0.040394%
7030300	818	0.010385%
7030400	39	0.000491%
7030500	564	0.007155%
7040100	1,253	0.015904%
7040400	1,584	0.020115%
7040500	1,156	0.014678%
7040600	499	0.006337%
7040700	966	0.012265%
7041000	103	0.001308%
7041100	306	0.003884%
7041200	309	0.003925%
7041400	232	0.002944%
7041500	232	0.002944%
7041600	116	0.001472%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
7041700	4,048	0.051392%
7042000	1,307	0.016599%
7042100	422	0.005356%
7042600	26	0.000327%
7050100	3,152	0.040026%
7050200	502	0.006378%
7050300	776	0.009853%
7050400	618	0.007850%
7050500	39	0.000491%
7050600	1,265	0.016068%
7050700	116	0.001472%
7050800	844	0.010712%
7050900	19	0.000245%
7060100	644	0.008177%
7060200	6,015	0.076373%
7060300	348	0.004416%
7060400	1,501	0.019052%
7060600	322	0.004088%
7060700	3,317	0.042112%
7060800	621	0.007891%
7061000	29	0.000368%
7070400	7,287	0.092523%
7070500	882	0.011202%
7070600	87	0.001104%
7070700	1,430	0.018153%
7070800	2,193	0.027843%
7071000	489	0.006215%
7071400	1,662	0.021097%
7071600	673	0.008545%
7071700	5,274	0.066970%
7072300	39	0.000491%
7080200	4,154	0.052742%
7080400	238	0.003025%
7080500	412	0.005233%
7080600	3,999	0.050779%
7080800	927	0.011775%
7080900	431	0.005479%
7081000	11,428	0.145101%
7081200	1,652	0.020974%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
7081400	567	0.007196%
7081600	341	0.004334%
7090100	5,158	0.065498%
7090200	602	0.007645%
7090300	97	0.001227%
7090500	1,967	0.024981%
7100100	85,797	1.089380%
7101200	1,974	0.025062%
7101400	4,624	0.058711%
7101600	3,056	0.038800%
7101700	3,545	0.045014%
7101900	7,503	0.095262%
7102400	776	0.009853%
7102500	3,845	0.048817%
7102600	853	0.010835%
7102700	235	0.002985%
7102800	64	0.000818%
7103100	464	0.005887%
7103200	522	0.006623%
7103300	609	0.007727%
7103400	303	0.003843%
7104000	2,521	0.032013%
7104400	3,474	0.044115%
7104800	109	0.001390%
7104900	3	0.000041%
7110100	3,217	0.040844%
7110300	9,728	0.123513%
7110500	5,358	0.068033%
7110800	351	0.004456%
7111200	2,080	0.026412%
7111500	415	0.005274%
7120200	9,699	0.123146%
7120500	335	0.004252%
7120600	1,884	0.023918%
7120700	667	0.008463%
7121000	232	0.002944%
7121600	116	0.001472%
7121700	184	0.002330%
7121800	10	0.000123%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
7130100	3,594	0.045628%
7130200	1,092	0.013860%
7130300	7,535	0.095671%
7130500	280	0.003557%
7130700	299	0.003802%
7130900	10,017	0.127193%
7131000	177	0.002249%
7131200	605	0.007686%
7131600	68	0.000859%
7140100	12,416	0.157652%
7140200	2,547	0.032340%
7140300	6,701	0.085082%
7140600	583	0.007400%
7140700	200	0.002535%
7140800	332	0.004211%
7141000	10	0.000123%
7150100	14,719	0.186885%
7150400	3,993	0.050697%
7150500	1,446	0.018357%
7150600	866	0.010998%
7150700	122	0.001554%
7160100	12,004	0.152419%
7160200	283	0.003598%
7160400	1,401	0.017785%
7160500	4,830	0.061327%
7160800	45	0.000572%
7160900	1,607	0.020402%
7161000	1,655	0.021015%
7161100	251	0.003189%
7170100	6,904	0.087657%
7170200	3,201	0.040640%
7170500	518	0.006582%
7171000	193	0.002453%
7171400	39	0.000491%
7180300	32,081	0.407337%
7180800	2,450	0.031113%
7181000	995	0.012633%
7181200	132	0.001676%
7181500	229	0.002903%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
7190100	6,038	0.076659%
7190200	116	0.001472%
7190400	702	0.008913%
7190700	238	0.003025%
7191000	454	0.005765%
7200100	2,946	0.037410%
7200200	9,074	0.115214%
7200300	77	0.000981%
7200400	251	0.003189%
7200600	39	0.000491%
7200700	361	0.004579%
7201000	232	0.002944%
7201300	19	0.000245%
7210100	17,427	0.221269%
7210200	20,173	0.256144%
7210300	81	0.001022%
7210800	341	0.004334%
7210900	77	0.000981%
7211100	135	0.001717%
7211200	1,768	0.022446%
7211300	151	0.001922%
7211500	5,403	0.068605%
7211700	435	0.005519%
7211800	39	0.000491%
7211900	122	0.001554%
7212200	621	0.007891%
7212300	396	0.005029%
7212600	39	0.000491%
7212800	116	0.001472%
7220100	753	0.009567%
7220300	232	0.002944%
7220400	2,830	0.035938%
7220500	1,922	0.024408%
7220600	138	0.001758%
7220800	5,361	0.068073%
7220900	2,428	0.030827%
7230100	782	0.009935%
7230200	1,121	0.014228%
7230600	7,068	0.089742%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
7230700	77	0.000981%
7231000	438	0.005560%
7231400	7,648	0.097102%
7231800	138	0.001758%
7232100	9,332	0.118485%
7232700	3,793	0.048162%
7232800	386	0.004906%
7233000	193	0.002453%
7233200	4,943	0.062758%
7233500	808	0.010262%
7234200	1,674	0.021260%
7234700	631	0.008013%
7234900	528	0.006705%
7235000	39	0.000491%
7235300	167	0.002126%
7240100	589	0.007482%
7240300	13,630	0.173066%
7240400	6,356	0.080707%
7240500	277	0.003516%
7240600	319	0.004048%
7240700	795	0.010099%
7240800	599	0.007605%
7240900	6,073	0.077109%
7241000	876	0.011121%
7241300	908	0.011530%
7241500	225	0.002862%
7241600	7,155	0.090846%
7250100	5,152	0.065416%
7250200	708	0.008995%
7250400	77	0.000981%
7250600	589	0.007482%
7250900	650	0.008259%
7251000	541	0.006869%
7251400	589	0.007482%
7251500	19	0.000245%
7252000	341	0.004334%
7260100	95,293	1.209950%
7260200	2,402	0.030500%
7260400	11,579	0.147022%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
7260500	77	0.000981%
7260600	1,288	0.016354%
7261100	1,906	0.024204%
7261200	77	0.000981%
7261300	251	0.003189%
7261400	338	0.004293%
7261500	3,590	0.045587%
7261600	3,516	0.044646%
7262100	496	0.006296%
7262300	9,402	0.119384%
7262400	68	0.000859%
7270100	9,670	0.122778%
7270200	1,575	0.019993%
7270400	1,414	0.017948%
7270500	5,059	0.064230%
7270600	113	0.001431%
7270900	19	0.000245%
7280100	4,424	0.056176%
7280200	13,582	0.172453%
7280300	1,001	0.012715%
7280600	364	0.004620%
7280900	808	0.010262%
7281000	116	0.001472%
7290100	20,740	0.263340%
7290200	5,799	0.073634%
7290400	97	0.001227%
7290500	3,542	0.044973%
7290700	2,634	0.033444%
7290800	438	0.005560%
7291500	39	0.000491%
7291600	116	0.001472%
7300100	2,457	0.031195%
7300200	13,324	0.169182%
7300300	2,911	0.036960%
7300400	451	0.005724%
7300500	77	0.000981%
7300600	4,762	0.060469%
7301000	1,597	0.020279%
7301100	3,584	0.045505%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
7301200	4,473	0.056789%
7301300	116	0.001472%
7310100	4,466	0.056707%
7310200	1,752	0.022241%
7310500	1,642	0.020851%
7310900	61	0.000777%
7320200	8,198	0.104093%
7320300	7,770	0.098655%
7320500	6,105	0.077518%
7320600	1,877	0.023836%
7320700	3,877	0.049225%
7320800	2,615	0.033199%
7320900	725	0.009199%
7321200	261	0.003312%
7321300	155	0.001962%
7321500	203	0.002576%
7321600	1,072	0.013615%
7321700	1,832	0.023264%
7322000	29	0.000368%
7322200	1,249	0.015863%
7322300	155	0.001962%
7322700	39	0.000491%
7322800	184	0.002330%
7330100	7,535	0.095671%
7330200	264	0.003353%
7330300	1,633	0.020729%
7330400	2,090	0.026534%
7330600	309	0.003925%
7330800	905	0.011489%
7331000	2,998	0.038064%
7331100	167	0.002126%
7331200	567	0.007196%
7340100	7,673	0.097429%
7340200	4,276	0.054295%
7340500	647	0.008218%
7340600	438	0.005560%
7340700	206	0.002617%
7340800	242	0.003066%
7340900	19	0.000245%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
7350100	235	0.002985%
7350200	3,729	0.047345%
7350300	573	0.007278%
7360100	5,735	0.072816%
7360200	7,380	0.093708%
7360400	2,128	0.027025%
7360600	486	0.006174%
7360700	737	0.009363%
7360900	483	0.006133%
7361100	702	0.008913%
7361300	2,016	0.025594%
7361400	567	0.007196%
7370600	116	0.001472%
7370700	2,335	0.029642%
7370800	1,452	0.018439%
7370900	638	0.008095%
7371000	151	0.001922%
7371100	918	0.011652%
7371200	3,165	0.040190%
7380300	16,651	0.211416%
7380600	116	0.001472%
7380700	200	0.002535%
7380900	29	0.000368%
7381100	184	0.002330%
7381200	886	0.011243%
7381500	4,753	0.060346%
7381700	116	0.001472%
7382500	145	0.001840%
7390200	905	0.011489%
7390400	2,750	0.034916%
7390600	1,407	0.017867%
7390700	940	0.011938%
7390900	1,497	0.019012%
7390900	(13)	-0.000165%
7391000	171	0.002167%
7391200	39	0.000491%
7391300	332	0.004211%
7391400	39	0.000491%
7391500	267	0.003393%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
7391700	274	0.003475%
7400200	10,430	0.132426%
7400300	62,867	0.798238%
7400500	69,301	0.879926%
7400800	1,726	0.021914%
7400900	4,601	0.058425%
7401000	6,984	0.088679%
7401100	225	0.002862%
7401300	2,837	0.036020%
7401600	71	0.000899%
7401700	1,848	0.023468%
7402100	541	0.006869%
7410100	760	0.009649%
7410200	4,566	0.057975%
7410300	380	0.004824%
7410600	174	0.002208%
7410900	696	0.008831%
7411000	10	0.000123%
7420000	989	0.012552%
7420100	116	0.001472%
7420200	943	0.011979%
7420300	45,724	0.580566%
7420400	1,162	0.014759%
7420500	428	0.005438%
7421100	634	0.008054%
7421400	1,108	0.014064%
7421600	1,520	0.019298%
7421700	573	0.007278%
7421800	422	0.005356%
7421900	1,063	0.013492%
7422100	328	0.004170%
7422200	657	0.008341%
7422300	187	0.002371%
7422400	206	0.002617%
7422800	1,343	0.017049%
7422900	1,227	0.015577%
7423000	14,236	0.180752%
7424300	1,108	0.014064%
7424400	293	0.003721%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
7424500	380	0.004824%
7430100	17,752	0.225399%
7430200	18,499	0.234884%
7430500	831	0.010548%
7430700	570	0.007237%
7430900	39	0.000491%
7431100	3,806	0.048326%
7431400	10	0.000123%
7440100	6,028	0.076537%
7440200	4,102	0.052087%
7440600	270	0.003434%
7440700	1,897	0.024081%
7440800	493	0.006255%
7441100	39	0.000491%
7441500	155	0.001962%
7450100	155	0.001962%
7450200	8,066	0.102417%
7450400	39	0.000491%
7450800	853	0.010835%
7450900	435	0.005519%
7451300	19	0.000245%
7452600	1,030	0.013083%
7460200	41,641	0.528724%
7460300	4,782	0.060714%
7460400	116	0.001472%
7460500	2,299	0.029192%
7460700	895	0.011366%
7461200	5,329	0.067665%
7461300	4,366	0.055440%
7461800	213	0.002698%
7462300	116	0.001472%
7462400	77	0.000981%
7462500	100	0.001267%
7462600	135	0.001717%
7500100	2,428	0.030827%
7500700	1,269	0.016109%
7501600	39	0.000491%
7501800	74	0.000940%
7502100	222	0.002821%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
7502200	1,893	0.024040%
7502500	109	0.001390%
7502600	328	0.004170%
7700200	725	0.009199%
7700400	573	0.007278%
7700600	2,843	0.036101%
7700700	303	0.003843%
7701000	6,823	0.086635%
7701200	412	0.005233%
7701300	58	0.000736%
7701400	2,914	0.037001%
7701500	39	0.000491%
7701600	399	0.005070%
7701700	116	0.001472%
7701900	325	0.004129%
7702100	116	0.001472%
7702200	451	0.005724%
7702300	290	0.003680%
7702400	1,452	0.018439%
7702500	6,446	0.081852%
7702800	1,336	0.016967%
7702900	1,678	0.021301%
7703200	950	0.012061%
7703300	77	0.000981%
7703700	766	0.009731%
7703800	2,170	0.027556%
7703900	2,534	0.032176%
7704300	116	0.001472%
7704400	116	0.001472%
7704500	193	0.002453%
7704600	1,829	0.023223%
7707000	1,423	0.018071%
7710100	155	0.001962%
7710200	412	0.005233%
7710300	39	0.000491%
7710400	386	0.004906%
7710500	2,019	0.025635%
7710600	573	0.007278%
7710800	225	0.002862%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
7711000	969	0.012306%
7711100	77	0.000981%
7711200	193	0.002453%
7711300	39	0.000491%
7711500	1,191	0.015127%
7711600	116	0.001472%
7711800	3,587	0.045546%
7711900	1,330	0.016885%
7712000	1,697	0.021546%
7712100	135	0.001717%
7712300	934	0.011857%
7712500	489	0.006215%
7712700	8,163	0.103643%
7712800	116	0.001472%
7712900	254	0.003230%
7713200	116	0.001472%
7713600	696	0.008831%
7713700	232	0.002944%
7714000	5,316	0.067501%
7714200	39	0.000491%
7714400	277	0.003516%
7714500	155	0.001962%
7714600	460	0.005847%
7720400	14,744	0.187212%
7720700	10,546	0.133898%
7721000	332	0.004211%
7721100	232	0.002944%
7721600	19,906	0.252751%
7721800	528	0.006705%
7722100	2,396	0.030418%
7722300	6,900	0.087616%
7722600	3,780	0.047999%
7722900	615	0.007809%
7723200	396	0.005029%
7723800	541	0.006869%
7723900	335	0.004252%
7724000	35	0.000450%
7724200	1,459	0.018521%
7724400	77	0.000981%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
7724600	493	0.006255%
7728100	71	0.000899%
7730200	48	0.000613%
7730400	741	0.009404%
7731200	989	0.012552%
7731300	4,199	0.053314%
7731600	39	0.000491%
7731900	4,727	0.060019%
7732100	155	0.001962%
7732200	522	0.006623%
7732300	116	0.001472%
7732900	361	0.004579%
7733800	77	0.000981%
7734000	39	0.000491%
7734200	6,063	0.076986%
7734300	451	0.005724%
7738100	116	0.001472%
7740200	251	0.003189%
7740400	1,034	0.013124%
7741000	1,159	0.014719%
7741300	467	0.005928%
7742100	538	0.006828%
7742300	155	0.001962%
7742600	448	0.005683%
7742900	39	0.000491%
7743800	39	0.000491%
7744000	2,875	0.036510%
7744600	245	0.003107%
7750200	4,946	0.062799%
7750400	641	0.008136%
7751000	203	0.002576%
7754000	393	0.004988%
7761000	560	0.007114%
7762100	480	0.006092%
7764200	567	0.007196%
7771000	1,501	0.019052%
7772100	193	0.002453%
7774000	2,119	0.026902%
7774200	213	0.002698%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
7782100	560	0.007114%
7784000	1,674	0.021260%
7794000	251	0.003189%
A010000	5,455	0.069259%
A050000	8,056	0.102294%
A150000	1,249	0.015863%
A170000	1,230	0.015618%
A200000	728	0.009240%
A850000	251	0.003189%
B040000	20,891	0.265262%
C050000	1,175	0.014923%
CS00100	911	0.011570%
CS00200	879	0.011162%
CS00300	763	0.009690%
CS00400	7,309	0.092809%
CS00500	1,056	0.013410%
CS00600	1,117	0.014187%
CS00700	2,128	0.027025%
CS00800	5,577	0.070813%
CS00900	612	0.007768%
CS01000	2,312	0.029355%
CS01100	322	0.004088%
CS01200	1,021	0.012961%
CS01300	1,311	0.016640%
CS01400	2,000	0.025390%
CS01500	361	0.004579%
CS01600	1,262	0.016027%
CS01700	1,092	0.013860%
CS01800	1,301	0.016518%
CS01900	602	0.007645%
CS02000	1,823	0.023141%
CS02100	1,311	0.016640%
CS02300	45	0.000572%
CS02400	1,887	0.023959%
CS02500	2,212	0.028088%
CS02600	2,856	0.036265%
CS02700	1,671	0.021219%
CS03000	4,511	0.057280%
CS03100	802	0.010180%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
CS03200	1,021	0.012961%
CS03300	8,678	0.110185%
CS03400	6,192	0.078622%
CS03500	1,890	0.023999%
CS03600	338	0.004293%
CS03700	4,598	0.058384%
CS03800	818	0.010385%
CS03900	2,863	0.036347%
CS04000	8,089	0.102703%
CS04100	1,401	0.017785%
CS04200	1,211	0.015373%
CS04300	7,564	0.096039%
CS04400	254	0.003230%
CS04500	4,682	0.059447%
CS04600	1,871	0.023754%
CS04700	222	0.002821%
CS04800	2,447	0.031073%
CS04900	1,410	0.017908%
CS05000	892	0.011325%
CS05100	1,069	0.013574%
CS05200	335	0.004252%
CS05300	1,404	0.017826%
CS05400	1,198	0.015209%
CS05500	5,793	0.073552%
CS05600	377	0.004784%
CS05700	728	0.009240%
CS05800	1,172	0.014882%
CS05900	518	0.006582%
CS06000	473	0.006010%
CS06100	2,212	0.028088%
CS06200	1,404	0.017826%
CS06300	592	0.007523%
CS06400	364	0.004620%
CS06500	1,839	0.023345%
CS06600	3,928	0.049880%
CS06700	299	0.003802%
CS06900	2,592	0.032912%
CS07100	1,156	0.014678%
CS07200	1,001	0.012715%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
CS07300	200	0.002535%
CS07400	557	0.007073%
CS07500	1,195	0.015168%
CS07600	1,420	0.018030%
CS07700	953	0.012102%
CS07800	1,024	0.013001%
CS07900	976	0.012388%
CS08000	367	0.004661%
D050000	712	0.009036%
D100000	24,636	0.312811%
D200000	184	0.002330%
D250000	361	0.004579%
D300000	1,868	0.023713%
D500000	16,738	0.212520%
E080000	1,269	0.016109%
E120000	982	0.012470%
E160000	2,537	0.032217%
E190000	1,343	0.017049%
E200000	9,335	0.118526%
E210000	1,536	0.019502%
E230000	2,241	0.028456%
E240000	11,280	0.143220%
E260000	1,224	0.015536%
E280000	1,655	0.021015%
E500000	2,586	0.032831%
E550000	3,993	0.050697%
F270000	1,839	0.023345%
F500000	9,222	0.117095%
G010000	1,166	0.014800%
G020000	525	0.006664%
G040000	766	0.009731%
G050000	763	0.009690%
G060000	1,085	0.013778%
G070000	1,072	0.013615%
H030000	1,671	0.021219%
H060000	155	0.001962%
H090000	21,052	0.267306%
H120000	203,955	2.589654%
H150000	50,628	0.642834%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
H170000	53,916	0.684578%
H180000	18,096	0.229773%
H210000	16,016	0.203362%
H240000	18,216	0.231286%
H270000	269,166	3.417656%
H470000	24,681	0.313383%
H510000	185,820	2.359389%
H590000	6,050	0.076823%
H590801	20,344	0.258311%
H590802	2,962	0.037614%
H590803	7,789	0.098901%
H590804	23,042	0.292573%
H590805	13,292	0.168773%
H590806	22,128	0.280961%
H590807	5,909	0.075024%
H590808	10,320	0.131036%
H590809	13,173	0.167260%
H590810	7,139	0.090642%
H590811	14,165	0.179853%
H590812	9,805	0.124495%
H590813	4,505	0.057198%
H590814	4,807	0.061041%
H590816	2,959	0.037573%
H590817	2,318	0.029437%
H630000	38,830	0.493032%
H640000	3,822	0.048530%
H650000	4,106	0.052128%
H670000	4,853	0.061614%
H710000	2,370	0.030091%
H730000	32,010	0.406437%
H750000	11,322	0.143752%
H790000	1,426	0.018112%
H870000	1,629	0.020688%
H910000	886	0.011243%
H950000	1,497	0.019012%
H960000	206	0.002617%
J020000	49,417	0.627462%
J040000	117,559	1.492669%
J120000	125,822	1.597580%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
J160000	45,247	0.574516%
J200000	1,372	0.017417%
J510000	254,454	3.230852%
J520000	11,276	0.143179%
J530000	20,131	0.255613%
J540000	36,582	0.464494%
J550000	7,090	0.090029%
J560000	27,814	0.353164%
J570000	12,890	0.163663%
J580000	44,819	0.569078%
J590000	30,052	0.381579%
K050000	46,735	0.593404%
L040000	149,482	1.898003%
L060000	1,674	0.021260%
L080000	7,061	0.089661%
L120000	1,922	0.024408%
L240000	3,220	0.040885%
L320000	4,836	0.061409%
L360000	1,517	0.019257%
L460000	647	0.008218%
N040000	150,181	1.906875%
N080000	25,766	0.327161%
N120000	35,204	0.446995%
N200000	4,418	0.056094%
P120000	12,310	0.156303%
P160000	4,769	0.060551%
P240000	34,847	0.442457%
P260000	834	0.010589%
P280000	16,367	0.207818%
P320000	3,152	0.040026%
P340000	148	0.001881%
P360000	2,479	0.031481%
P400000	116	0.001472%
P450000	576	0.007318%
R040000	1,352	0.017172%
R060000	3,317	0.042112%
R080000	1,835	0.023304%
R120000	2,727	0.034630%
R200000	3,140	0.039863%

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, 2024

Employer Code	Employer Contributions[1]	Proportionate Share[1]
R230000	1,620	0.020565%
R280000	1,436	0.018235%
R360000	14,033	0.178177%
R400000	41,689	0.529338%
R440000	23,274	0.295517%
R520000	721	0.009158%
R600000	20,914	0.265548%
S600000	77	0.000981%
T030000	155	0.001962%
T040000	251	0.003189%
T050000	39	0.000491%
U120000	136,103	1.728126%
U150000	81	0.001022%
U300000	367	0.004661%
X220000	1,984	0.025185%
Y040000	1,236	0.015700%
Y080000	1,249	0.015863%
Y080200	2,016	0.025594%
Y080300	718	0.009117%
Y080500	1,014	0.012879%
Y080600	32,860	0.417231%
Y080800	122	0.001554%
Y180000	59,670	0.757639%
Y200000	4,077	0.051760%
Total for All Employers	$ 7,875,756	100.00000%

[1] - Columns may not foot due to rounding.

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

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, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
5016000	$ 27,204	$ 29,151	$ 7,025	$ 2,882	$ 5,372	$ 53	$ 15,332	$ 2,530	$ 2,856	$ 1,552	$ 6,938	$ 18,144	$ (230)	$ 17,914
5020100	191,595	210,000	50,603	20,764	38,697	11	110,075	18,225	20,573	6,859	45,657	130,706	(1,146)	129,560
5030100	12,018	12,271	2,957	1,213	2,261	33	6,464	1,065	1,202	1,080	3,347	7,638	(163)	7,475
5040000	3,737	4,010	966	397	739	8	2,110	348	393	173	914	2,496	(24)	2,472
5040100	81,128	90,675	21,850	8,966	16,708	1,609	49,133	7,869	8,883	835	17,587	56,437	45	56,482
5040200	32,348	35,276	8,500	3,488	6,501	62	18,551	3,062	3,456	995	7,513	21,956	(150)	21,806
5040300	25,597	28,108	6,773	2,779	5,179	289	15,020	2,439	2,754	629	5,822	17,495	(79)	17,416
5040400	27,765	30,829	7,429	3,048	5,681	345	16,503	2,676	3,020	534	6,230	19,188	(65)	19,123
5040500	111,281	121,553	29,290	12,019	22,398	-	63,707	10,549	11,908	3,362	25,819	75,656	(586)	75,070
5040600	1,052	1,050	253	104	194	3	554	91	103	77	271	654	(9)	645
5040700	1,465	1,565	377	155	288	3	823	136	153	110	399	974	(17)	957
5050100	77	-	-	-	-	-	-	-	-	4,356	4,356	-	(570)	(570)
5050200	(6)	-	-	-	-	2	2	-	-	2,377	2,377	-	(314)	(314)
5050400	19,736	21,426	5,163	2,119	3,949	6,284	17,515	1,860	2,099	354	4,313	13,336	736	14,072
5060000	1,381	1,508	363	149	278	12	802	131	148	34	313	939	(8)	931
5060700	14,735	14,900	3,590	1,473	2,746	4,690	12,499	1,293	1,460	752	3,505	9,274	496	9,770
5061900	-	-	-	-	-	85	85	-	-	2,216	2,216	-	(284)	(284)
5062900	-	-	-	-	-	31	31	-	-	2,899	2,899	-	(371)	(371)
5064500	21,279	22,455	5,411	2,220	4,137	61	11,829	1,949	2,200	1,180	5,329	13,976	(165)	13,811
5070000	1,697	1,720	414	170	317	16	917	149	168	137	454	1,070	(17)	1,053
5070100	182,359	197,018	47,475	19,480	36,305	513	103,773	17,099	19,301	7,148	43,548	122,626	(1,047)	121,579
5080100	271,677	301,761	72,715	29,837	55,606	233	158,391	26,189	29,562	7,795	63,546	187,819	(1,367)	186,452
5090100	16,703	17,952	4,326	1,775	3,308	-	9,409	1,558	1,759	953	4,270	11,173	(151)	11,022
5100100	401,094	442,773	106,694	43,780	81,589	1,518	233,581	38,427	43,377	10,658	92,462	275,587	(1,637)	273,950
5110100	76,991	82,457	19,869	8,153	15,195	-	43,217	7,156	8,078	4,562	19,796	51,322	(698)	50,624
5120100	40,790	43,078	10,381	4,259	7,938	-	22,578	3,739	4,220	3,153	11,112	26,812	(479)	26,333
5130100	61,210	66,281	15,972	6,554	12,213	134	34,873	5,752	6,493	2,950	15,195	41,254	(454)	40,800
5140100	-	-	-	-	-	-	-	-	-	1,731	1,731	-	(255)	(255)
5140200	(6)	-	-	-	-	2	2	-	-	8,208	8,208	-	(1,060)	(1,060)
5140300	-	-	-	-	-	25	25	-	-	2,236	2,236	-	(320)	(320)
5140800	(26)	-	-	-	-	3,551	3,551	-	-	6,121	6,121	-	(262)	(262)
5140900	43,371	45,165	10,883	4,466	8,322	13,811	37,482	3,920	4,425	1,633	9,978	28,111	1,523	29,634
5150100	49,516	51,233	12,346	5,066	9,441	57	26,910	4,446	5,019	4,259	13,724	31,888	(603)	31,285
5160100	104,059	117,275	28,259	11,596	21,610	847	62,312	10,178	11,489	1,391	23,058	72,993	(250)	72,743
5170000	1,472	1,544	372	153	284	1	810	134	151	69	354	961	(10)	951
5170200	12,476	13,469	3,246	1,332	2,482	-	7,060	1,169	1,320	516	3,005	8,383	(85)	8,298
5170400	32,780	35,516	8,558	3,512	6,544	-	18,614	3,082	3,479	1,902	8,463	22,105	(294)	21,811
5180000	3,111	3,707	893	367	683	130	2,073	322	363	44	729	2,307	7	2,314
5180100	24,099	25,973	6,259	2,568	4,786	146	13,759	2,254	2,544	1,137	5,935	16,166	(159)	16,007
5180200	179,616	199,689	48,119	19,745	36,796	-	104,660	17,331	19,563	5,034	41,928	124,288	(940)	123,348
5190100	32,477	36,228	8,730	3,582	6,675	32	19,019	3,144	3,549	643	7,336	22,548	(131)	22,417
5200100	34,155	35,170	8,475	3,478	6,481	43	18,477	3,052	3,445	2,926	9,423	21,890	(414)	21,476
5210100	146,488	159,571	38,451	15,778	29,404	63	83,696	13,849	15,632	6,630	36,111	99,318	(1,056)	98,262
5210200	10,333	11,101	2,675	1,098	2,045	-	5,818	963	1,088	478	2,529	6,909	(81)	6,828
5210300	30,179	31,963	7,702	3,160	5,890	26	16,778	2,774	3,131	2,001	7,906	19,894	(308)	19,586
5210400	-	-	-	-	-	30	30	-	-	1,767	1,767	-	(230)	(230)
5210500	11,708	12,066	2,908	1,193	2,223	23	6,347	1,047	1,182	662	2,891	7,510	(97)	7,413
5220100	82,296	90,315	21,763	8,930	16,642	71	47,406	7,838	8,848	3,639	20,325	56,213	(621)	55,592
5230100	673,947	752,773	181,420	74,438	138,712	7,109	401,679	65,339	73,752	8,698	147,789	468,547	(995)	467,552
5245000	84,871	94,248	22,711	9,319	17,367	512	49,909	8,180	9,233	2,251	19,664	58,661	(330)	58,331
5245100	9,584	10,192	2,456	1,008	1,878	16	5,358	885	998	472	2,355	6,343	(70)	6,273
5245200	12,430	13,807	3,327	1,365	2,544	171	7,407	1,198	1,353	348	2,899	8,594	(36)	8,558
5250000	-	-	-	-	-	2	2	-	-	4,373	4,373	-	(640)	(640)
5250100	(58)	-	-	-	-	53	53	-	-	1,700	1,700	-	(247)	(247)
5250300	26,746	28,432	6,851	2,811	5,239	5,230	20,131	2,468	2,785	1,266	6,519	17,697	579	18,276
5260100	406,606	452,641	109,072	44,756	83,408	-	237,236	39,284	44,343	8,903	92,530	281,728	(1,727)	280,001
5270100	20,589	23,668	5,703	2,340	4,361	216	12,620	2,054	2,319	997	5,370	14,731	(161)	14,570
5280100	87,117	94,579	22,791	9,352	17,428	433	50,004	8,208	9,266	3,446	20,920	58,867	(467)	58,400
5290100	123,337	139,610	33,642	13,804	25,726	1,678	74,850	12,116	13,677	853	26,646	86,895	(25)	86,870

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, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
5305500	52,136	56,336	13,575	5,570	10,381	-	29,526	4,889	5,519	2,138	12,546	35,064	(341)	34,723
5305600	27,682	30,230	7,284	2,989	5,571	41	15,885	2,624	2,961	759	6,344	18,815	(127)	18,688
5310100	16,219	17,973	4,331	1,777	3,312	27	9,447	1,560	1,761	671	3,992	11,187	(139)	11,048
5320100	265,120	289,370	69,729	28,612	53,322	2,099	153,762	25,114	28,348	6,497	59,959	180,107	(809)	179,298
5320200	76,874	86,714	20,895	8,574	15,978	120	45,567	7,526	8,495	1,208	17,229	53,972	(270)	53,702
5320300	23,131	25,944	6,252	2,565	4,781	12	13,610	2,252	2,542	353	5,147	16,148	(77)	16,071
5320400	32,903	37,327	8,995	3,691	6,878	499	20,063	3,240	3,657	292	7,189	23,233	(15)	23,218
5320500	175,931	192,866	46,475	19,070	35,540	572	101,657	16,738	18,894	4,136	39,768	120,042	(666)	119,376
5330400	7,403	8,380	2,019	829	1,545	18	4,411	727	821	322	1,870	5,216	(65)	5,151
5340100	37,647	37,059	8,930	3,664	6,828	-	19,422	3,216	3,631	5,128	11,975	23,066	(720)	22,346
5350100	31,451	34,177	8,235	3,379	6,298	-	17,912	2,966	3,348	2,333	8,647	21,272	(380)	20,892
5360100	58,061	63,441	15,287	6,273	11,690	80	33,330	5,506	6,215	2,169	13,890	39,486	(338)	39,148
5370100	101,471	110,818	26,704	10,957	20,421	-	58,082	9,618	10,856	3,915	24,389	68,975	(639)	68,336
5381200	111,823	122,977	29,633	12,160	22,661	-	64,454	10,673	12,047	5,936	28,656	76,542	(1,037)	75,505
5390100	135,884	152,057	36,641	15,035	28,020	380	80,076	13,197	14,896	2,141	30,234	94,642	(435)	94,207
5400100	243,893	264,377	63,706	26,141	48,717	-	138,564	22,945	25,900	13,571	62,416	164,551	(2,171)	162,380
5400200	228,332	250,316	60,318	24,750	46,126	170	131,364	21,724	24,522	8,817	55,063	155,799	(1,439)	154,360
5400500	2,014	2,467	594	244	455	408	1,701	214	242	9,548	10,004	1,535	(1,743)	(208)
5400700	600	804	194	79	148	70	491	70	79	43	192	500	2	502
5410100	23,744	24,640	5,938	2,436	4,541	432	13,347	2,138	2,414	1,231	5,783	15,336	(123)	15,213
5420000	-	-	-	-	-	63	63	-	-	1,059	1,059	-	(132)	(132)
5420100	41,371	46,955	11,315	4,643	8,652	405	25,015	4,075	4,600	882	9,557	29,225	(147)	29,078
5420200	79,985	92,282	22,237	9,125	17,004	1,330	49,696	8,009	9,040	871	17,920	57,437	(75)	57,362
5420300	28,372	30,251	7,289	2,991	5,575	-	15,855	2,625	2,964	1,526	7,115	18,828	(247)	18,581
5420400	22,215	24,323	5,861	2,405	4,482	167	12,915	2,111	2,383	553	5,047	15,139	(72)	15,067
5420500	81,657	92,303	22,242	9,127	17,008	1,160	49,537	8,011	9,042	649	17,702	57,450	(13)	57,437
5420600	112,920	128,101	30,868	12,666	23,605	2,391	69,530	11,118	12,549	1,045	24,712	79,731	40	79,771
5420700	86,568	93,226	22,465	9,218	17,178	-	48,861	8,091	9,133	3,250	20,474	58,025	(516)	57,509
5428000	2,214	2,439	588	241	449	19	1,297	212	239	64	515	1,518	(12)	1,506
5430100	122,214	132,033	31,816	13,055	24,330	-	69,201	11,459	12,935	9,400	33,794	82,179	(1,503)	80,676
5440100	31,018	34,198	8,241	3,381	6,302	135	18,059	2,968	3,350	1,290	7,608	21,285	(212)	21,073
5450100	31,496	36,474	8,789	3,606	6,721	451	19,567	3,166	3,573	1,289	8,028	22,702	(236)	22,466
5460100	49,838	55,420	13,354	5,480	10,212	58	29,104	4,810	5,429	1,071	11,310	34,494	(208)	34,286
5460200	79,624	89,117	21,474	8,812	16,421	669	47,376	7,734	8,730	794	17,258	55,467	(93)	55,374
5460300	151,903	168,451	40,591	16,656	31,041	902	89,190	14,619	16,502	3,348	34,469	104,846	(500)	104,346
5460400	137,284	157,625	37,983	15,585	29,046	4,387	87,001	13,680	15,442	571	29,693	98,108	448	98,556
7010200	6,054	6,562	1,581	649	1,209	16	3,455	569	643	273	1,485	4,084	(45)	4,039
7010400	736	789	190	78	145	11	424	69	77	30	176	491	(2)	489
7010600	387	423	102	42	77	-	221	37	41	5	83	263	(2)	261
7010900	-	42	10	4	8	18	40	4	4	-	8	26	3	29
7011000	11,424	12,574	3,030	1,243	2,317	159	6,749	1,091	1,232	325	2,648	7,826	(41)	7,785
7020200	17,284	18,685	4,502	1,847	3,443	-	9,792	1,622	1,830	660	4,112	11,630	(113)	11,517
7020900	1,129	1,290	311	128	237	218	894	112	126	11	249	803	29	832
7021100	697	670	161	66	123	-	350	58	66	54	178	417	(8)	409
7021200	794	916	221	91	169	62	543	80	90	8	178	570	10	580
7021300	955	1,036	250	102	191	38	581	90	101	91	282	645	(15)	630
7021400	1,194	1,255	302	124	231	48	705	109	123	170	402	781	(11)	770
7021500	865	818	197	81	151	14	443	71	80	77	228	509	(9)	500
7021600	232	254	61	25	47	-	133	22	25	2	49	158	(0)	158
7021700	2,085	2,601	627	257	479	115	1,478	226	255	123	604	1,619	(12)	1,607
7021800	633	719	173	71	132	113	489	62	70	-	132	447	19	466
7022100	213	402	97	40	75	89	301	35	39	28	102	250	6	256
7022200	213	148	36	15	27	17	95	13	15	40	68	92	(2)	90
7022400	-	-	-	-	-	-	-	-	-	2	2	-	(2)	(2)
7022500	-	42	10	4	8	18	40	4	4	-	8	26	3	29
7030100	8,648	9,240	2,227	914	1,703	85	4,929	802	905	546	2,253	5,751	(71)	5,680
7030200	6,828	6,964	1,678	689	1,283	640	4,290	604	682	616	1,902	4,334	43	4,377
7030300	1,355	1,790	431	177	330	147	1,085	155	175	124	454	1,114	(3)	1,111
7030400	39	85	20	8	16	29	73	7	8	-	15	53	4	57

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, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7030500	833	1,233	297	122	227	132	778	107	121	105	333	768	(5)	763
7040100	2,485	2,742	661	271	506	3	1,441	238	269	231	738	1,706	(36)	1,670
7040200	-	-	-	-	-	-	-	-	-	5,385	5,385	-	(1,126)	(1,126)
7040400	3,150	3,468	836	343	639	-	1,818	301	340	136	777	2,158	(25)	2,133
7040500	2,349	2,530	610	250	466	85	1,411	220	248	103	571	1,575	(7)	1,568
7040600	975	1,092	263	108	202	64	637	95	107	44	246	680	(2)	678
7040700	1,839	2,114	509	209	389	120	1,227	184	207	38	429	1,316	6	1,322
7041000	310	225	54	22	42	-	118	20	22	83	125	140	(12)	128
7041100	639	670	161	66	123	4	354	58	66	41	165	417	(6)	411
7041200	594	677	163	67	125	4	359	59	66	8	133	421	(2)	419
7041400	465	508	122	50	93	-	265	44	50	4	98	316	(2)	314
7041500	465	508	122	50	93	-	265	44	50	4	98	316	(2)	314
7041600	239	254	61	25	47	20	153	22	25	30	77	158	1	159
7041700	8,003	8,859	2,135	876	1,632	-	4,643	769	868	704	2,341	5,514	(116)	5,398
7042000	2,937	2,862	690	283	527	45	1,545	248	280	276	804	1,781	(37)	1,744
7042100	1,013	923	222	91	170	74	557	80	90	167	337	575	(2)	573
7042600	77	56	14	6	10	21	51	5	6	14	25	35	2	37
7050100	6,344	6,900	1,663	682	1,272	102	3,719	599	676	245	1,520	4,295	(32)	4,263
7050200	1,116	1,100	265	109	203	6	583	95	108	158	361	684	(24)	660
7050300	1,536	1,699	409	168	313	31	921	147	166	140	453	1,057	(13)	1,044
7050400	1,530	1,353	326	134	249	13	722	117	133	242	492	842	(31)	811
7050500	19	85	20	8	16	33	77	7	8	9	24	53	2	55
7050600	2,517	2,770	667	274	511	60	1,512	240	271	145	656	1,724	(9)	1,715
7050700	232	254	61	25	47	1	134	22	25	7	54	158	(2)	156
7050800	1,446	1,847	445	183	341	120	1,089	160	181	127	468	1,149	(7)	1,142
7050900	-	42	10	4	8	18	40	4	4	-	8	26	3	29
7060100	1,110	1,410	340	139	259	72	810	122	138	60	320	877	(8)	869
7060200	11,979	13,166	3,173	1,302	2,426	164	7,065	1,143	1,290	285	2,718	8,195	(29)	8,166
7060300	729	761	183	75	140	32	430	66	75	29	170	474	1	475
7060400	794	3,284	791	325	605	1,317	3,038	285	322	-	607	2,044	151	2,195
7060500	-	-	-	-	-	-	-	-	-	2	2	-	(1)	(1)
7060600	774	705	170	70	130	-	370	61	69	125	255	439	(19)	420
7060700	6,480	7,260	1,749	718	1,338	41	3,846	630	711	437	1,778	4,519	(63)	4,456
7060800	1,162	1,360	328	135	250	33	746	118	133	43	294	847	(4)	843
7061000	-	63	15	6	12	28	61	6	6	-	12	39	4	43
7070400	13,457	15,950	3,843	1,577	2,939	505	8,864	1,384	1,563	209	3,156	9,927	14	9,941
7070500	1,736	1,931	465	191	356	16	1,028	168	189	20	377	1,202	(4)	1,198
7070600	155	190	46	19	35	27	127	17	19	-	36	118	5	123
7070700	2,678	3,129	754	309	577	89	1,729	272	307	30	609	1,948	2	1,950
7070800	4,208	4,800	1,157	475	884	394	2,910	417	470	28	915	2,987	67	3,054
7071000	1,000	1,071	258	106	198	317	879	93	105	26	224	667	37	704
7071400	3,079	3,637	876	360	671	111	2,018	316	356	22	694	2,264	9	2,273
7071600	1,336	1,473	355	146	271	112	884	128	144	22	294	917	17	934
7071700	9,926	11,545	2,782	1,142	2,128	258	6,310	1,002	1,131	142	2,275	7,186	2	7,188
7072300	-	85	20	8	16	37	81	7	8	-	15	53	5	58
7080200	8,197	9,092	2,191	899	1,676	40	4,806	789	891	471	2,151	5,659	(66)	5,593
7080400	523	521	126	52	96	-	274	45	51	92	188	325	(16)	309
7080500	962	902	217	89	166	5	477	78	88	85	251	561	(10)	551
7080600	7,674	8,754	2,109	866	1,613	345	4,933	760	858	52	1,670	5,448	35	5,483
7080800	1,788	2,030	489	201	375	11	1,076	176	199	28	403	1,263	(5)	1,258
7080900	994	945	228	93	174	-	495	82	93	237	412	588	(39)	549
7081000	21,279	25,014	6,028	2,473	4,609	2,052	15,162	2,171	2,451	-	4,622	15,569	344	15,913
7081200	3,079	3,616	871	358	667	126	2,022	314	354	59	727	2,250	9	2,259
7081400	1,497	1,241	299	123	228	305	955	108	122	196	426	772	22	794
7081600	587	747	180	74	138	205	597	65	73	-	138	465	27	492
7090100	5,047	11,291	2,721	1,116	2,081	4,104	10,022	980	1,106	-	2,086	7,028	477	7,505
7090200	1,110	1,318	318	130	242	61	751	114	129	123	366	820	(17)	803
7090300	232	212	51	21	39	-	111	18	21	36	75	132	(6)	126
7090500	4,266	4,306	1,038	426	794	-	2,258	374	422	636	1,432	2,680	(96)	2,584

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, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7100100	166,883	187,799	45,254	18,569	34,606	90	98,519	16,299	18,398	5,195	39,892	116,888	(917)	115,971
7101200	3,872	4,320	1,041	427	796	45	2,309	375	423	34	832	2,689	(1)	2,688
7101400	9,287	10,121	2,439	1,001	1,865	313	5,618	878	992	286	2,156	6,300	1	6,301
7101600	6,357	6,689	1,612	661	1,233	-	3,506	580	655	491	1,726	4,163	(82)	4,081
7101700	-	7,760	1,870	767	1,429	3,457	7,523	673	760	-	1,433	4,830	385	5,215
7101900	14,225	16,422	3,957	1,624	3,026	2,805	11,412	1,425	1,609	-	3,034	10,221	387	10,608
7102400	1,310	1,699	409	168	313	111	1,001	147	166	69	382	1,057	2	1,059
7102500	7,177	8,416	2,028	832	1,551	173	4,584	730	824	142	1,696	5,238	(9)	5,229
7102600	1,613	1,868	450	185	344	34	1,013	162	183	118	463	1,163	(17)	1,146
7102700	407	515	124	51	94	66	335	45	50	10	105	320	6	326
7102800	97	141	34	14	26	14	88	12	14	9	35	88	(1)	87
7103100	929	1,015	245	100	187	12	544	88	99	34	221	632	(5)	627
7103200	1,239	1,142	275	113	211	36	635	99	112	186	397	711	(21)	690
7103300	1,116	1,332	321	132	245	65	763	116	130	-	246	829	10	839
7103400	600	662	160	66	122	6	354	57	65	15	137	412	(4)	408
7103900	-	-	-	-	-	3	3	-	-	9	9	-	(2)	(2)
7104000	4,712	5,519	1,330	546	1,017	250	3,143	479	541	65	1,085	3,435	17	3,452
7104400	6,260	7,605	1,833	752	1,402	247	4,234	660	745	409	1,814	4,733	(43)	4,690
7104800	-	240	58	24	44	106	232	21	23	-	44	149	12	161
7104900	-	7	2	1	1	3	7	1	1	-	2	4	1	5
7110100	6,331	7,041	1,697	696	1,297	42	3,732	611	690	124	1,425	4,382	(16)	4,366
7110300	19,465	21,292	5,131	2,105	3,924	67	11,227	1,848	2,086	621	4,555	13,253	(101)	13,152
7110500	10,578	11,728	2,826	1,160	2,162	687	6,835	1,018	1,149	248	2,415	7,300	103	7,403
7110800	652	768	185	76	141	21	423	67	75	28	170	478	(3)	475
7111200	3,937	4,553	1,097	450	839	83	2,469	395	446	121	962	2,834	(16)	2,818
7111500	917	909	219	90	168	14	491	79	89	64	232	566	(8)	558
7120200	20,524	21,229	5,116	2,099	3,912	70	11,197	1,842	2,080	1,308	5,230	13,213	(177)	13,036
7120500	-	733	177	72	135	327	711	64	72	-	136	456	37	493
7120600	3,563	4,123	994	408	760	128	2,290	358	404	38	800	2,566	10	2,576
7120700	1,168	1,459	352	144	269	63	828	127	143	27	297	908	(0)	908
7121000	465	508	122	50	93	2	267	44	50	6	100	316	(1)	315
7121600	226	254	61	25	47	43	176	22	25	-	47	158	9	167
7121700	19	402	97	40	75	173	385	35	39	-	74	250	20	270
7121800	-	21	5	2	4	9	20	2	2	-	4	13	2	15
7130100	7,151	7,866	1,895	778	1,449	-	4,122	683	771	267	1,721	4,896	(48)	4,848
7130200	2,311	2,389	576	236	440	35	1,287	207	234	148	589	1,487	(18)	1,469
7130300	15,173	16,493	3,974	1,631	3,039	39	8,683	1,431	1,616	687	3,734	10,265	(112)	10,153
7130500	723	613	148	61	113	18	340	53	60	103	216	382	(12)	370
7130700	232	655	158	65	121	207	551	57	64	2	123	408	25	433
7130900	19,491	21,927	5,284	2,168	4,040	-	11,492	1,903	2,148	546	4,597	13,647	(106)	13,541
7131000	361	388	93	38	72	31	234	34	38	25	97	241	1	242
7131200	1,233	1,325	319	131	244	14	708	115	130	41	286	825	(5)	820
7131600	-	148	36	15	27	66	144	13	15	-	28	92	8	100
7140100	24,370	27,178	6,549	2,687	5,008	393	14,637	2,359	2,662	294	5,315	16,916	(4)	16,912
7140200	4,905	5,575	1,343	551	1,027	38	2,959	484	546	100	1,130	3,470	(16)	3,454
7140300	12,798	14,667	3,534	1,450	2,703	689	8,376	1,273	1,437	189	2,899	9,129	52	9,181
7140600	749	1,276	307	126	235	218	886	111	125	33	269	794	18	812
7140700	348	437	105	43	80	36	264	38	43	53	134	272	(8)	264
7140800	665	726	175	72	134	18	399	63	71	14	148	452	(2)	450
7141000	-	21	5	2	4	9	20	2	2	-	4	13	2	15
7150100	28,921	32,217	7,763	3,186	5,936	-	16,885	2,796	3,156	590	6,542	20,052	(123)	19,929
7150400	7,790	8,740	2,106	864	1,610	43	4,623	758	856	212	1,826	5,440	(41)	5,399
7150500	3,337	3,165	763	313	583	9	1,668	275	310	517	1,102	1,970	(74)	1,896
7150600	1,872	1,896	457	187	350	19	1,013	165	186	240	591	1,180	(32)	1,148
7150700	658	268	65	26	50	95	236	23	26	240	289	167	(13)	154
7160100	23,196	26,276	6,332	2,598	4,842	230	14,002	2,280	2,574	524	5,378	16,354	(71)	16,283
7160200	471	620	149	61	114	80	404	54	61	22	137	386	4	390
7160400	2,962	3,066	739	303	565	4	1,611	266	300	369	935	1,908	(59)	1,849
7160500	9,352	10,572	2,548	1,045	1,948	45	5,586	918	1,036	135	2,089	6,580	(29)	6,551

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, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7160800	58	99	24	10	18	15	67	9	10	5	24	61	1	62
7160900	2,969	3,517	848	348	648	130	1,974	305	345	34	684	2,189	8	2,197
7161000	3,685	3,623	873	358	668	-	1,899	314	355	575	1,244	2,255	(84)	2,171
7161100	594	550	132	54	101	-	287	48	54	80	182	342	(13)	329
7170100	13,670	15,111	3,641	1,494	2,784	-	7,919	1,311	1,480	909	3,700	9,405	(153)	9,252
7170200	6,551	7,006	1,688	693	1,291	850	4,522	608	686	213	1,507	4,361	105	4,466
7170500	923	1,135	273	112	209	49	643	98	111	62	271	706	(8)	698
7171000	361	423	102	42	77	43	264	37	41	10	88	263	3	266
7171400	77	85	20	8	16	-	44	7	8	1	16	53	(1)	52
7180300	61,339	70,221	16,921	6,943	12,940	1,013	37,817	6,094	6,879	733	13,706	43,706	(44)	43,662
7180800	4,770	5,364	1,292	530	988	59	2,869	465	525	106	1,096	3,338	(20)	3,318
7181000	2,027	2,178	525	215	401	99	1,240	189	213	64	466	1,355	2	1,357
7181200	342	289	70	29	54	13	166	25	28	53	106	180	(3)	177
7181500	355	500	121	49	92	45	307	43	49	24	116	311	-	311
7190100	11,120	13,215	3,184	1,307	2,435	366	7,292	1,147	1,295	160	2,602	8,225	(1)	8,224
7190200	239	254	61	25	47	1	134	22	25	7	54	158	-	158
7190400	1,439	1,537	370	152	283	-	805	133	151	80	364	956	(12)	944
7190700	497	521	126	52	96	12	286	45	51	32	128	325	(1)	324
7191000	1,097	994	239	98	183	62	582	86	97	194	377	619	(17)	602
7200100	6,086	6,449	1,554	638	1,188	27	3,407	560	632	338	1,530	4,014	(47)	3,967
7200200	18,542	19,862	4,786	1,964	3,660	28	10,438	1,724	1,946	1,198	4,868	12,362	(179)	12,183
7200300	110	169	41	17	31	20	109	15	17	13	45	105	(1)	104
7200400	-	550	132	54	101	246	533	48	54	-	102	342	28	370
7200600	77	85	20	8	16	-	44	7	8	283	298	53	(70)	(17)
7200700	781	789	190	78	145	28	441	69	77	76	222	491	(7)	484
7201000	413	508	122	50	93	64	329	44	50	2	96	316	7	323
7201300	-	42	10	4	8	18	40	4	4	-	8	26	3	29
7210100	35,330	38,145	9,192	3,772	7,029	86	20,079	3,310	3,737	1,231	8,278	23,742	(195)	23,547
7210200	52,523	44,157	10,640	4,366	8,137	-	23,143	3,832	4,326	8,421	16,579	27,484	(1,068)	26,416
7210300	271	176	42	17	33	24	116	15	17	72	104	110	(2)	108
7210800	652	747	180	74	138	11	403	65	73	29	167	465	(8)	457
7210900	155	169	41	17	31	3	92	15	17	20	52	105	(5)	100
7211100	252	296	71	29	55	8	163	26	29	-	55	184	3	187
7211200	3,601	3,869	932	383	713	97	2,125	336	379	190	905	2,408	(22)	2,386
7211300	271	331	80	33	61	24	198	29	32	10	71	206	0	206
7211500	10,882	11,827	2,850	1,169	2,179	-	6,198	1,026	1,159	1,446	3,631	7,361	(217)	7,144
7211700	1,065	951	229	94	175	35	533	83	93	115	291	592	(10)	582
7211800	110	85	20	8	16	28	72	7	8	32	47	53	-	53
7211900	219	268	65	26	50	64	205	23	26	-	49	167	9	176
7212200	1,329	1,360	328	135	250	21	734	118	133	91	342	847	(7)	840
7212300	884	867	209	86	160	31	486	75	85	69	229	540	(6)	534
7212600	77	85	20	8	16	-	44	7	8	1	16	53	(1)	52
7212800	232	254	61	25	47	29	162	22	25	2	49	158	6	164
7220100	1,497	1,649	397	163	304	8	872	143	162	118	423	1,027	(16)	1,011
7220200	-	-	-	-	-	2,141	2,141	-	-	28	28	-	618	618
7220300	458	508	122	50	93	2	267	44	50	4	98	316	(1)	315
7220400	5,764	6,195	1,493	613	1,141	-	3,247	538	607	250	1,395	3,856	(44)	3,812
7220500	3,976	4,208	1,014	416	776	13	2,219	365	412	351	1,128	2,619	(53)	2,566
7220600	278	303	73	30	56	27	186	26	30	20	76	189	1	190
7220800	10,907	11,735	2,828	1,160	2,163	-	6,151	1,018	1,150	641	2,809	7,304	(102)	7,202
7220900	4,027	5,314	1,281	525	979	411	3,196	461	521	126	1,108	3,308	19	3,327
7230100	1,568	1,713	413	169	316	33	931	149	168	32	349	1,066	-	1,066
7230200	2,117	2,453	591	243	452	189	1,475	213	240	51	504	1,527	14	1,541
7230600	13,476	15,471	3,728	1,530	2,851	171	8,280	1,343	1,516	263	3,122	9,629	(45)	9,584
7230700	161	169	41	17	31	29	118	15	17	27	59	105	3	108
7231000	1,052	958	231	95	177	7	510	83	94	144	321	597	(19)	578
7231400	14,128	16,739	4,034	1,655	3,084	938	9,711	1,453	1,640	21	3,114	10,419	110	10,529
7231800	310	303	73	30	56	19	178	26	30	37	93	189	(2)	187
7231900	-	-	-	-	-	84	84	-	-	2,703	2,703	-	(347)	(347)

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, 2024

Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Outstanding Balance of Deferred Outflows of Resources: 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	Outstanding Balance of Deferred Inflows of Resources: Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	OPEB Expense: Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7232100	17,600	20,426	4,922	2,020	3,764	3,041	13,747	1,773	2,001	659	4,433	12,713	303	13,016
7232700	7,880	8,303	2,001	821	1,530	199	4,551	721	813	629	2,163	5,168	(78)	5,090
7232800	781	846	204	84	156	20	464	73	83	24	180	526	(1)	525
7233000	374	423	102	42	77	13	234	37	41	7	85	263	4	267
7233200	9,610	10,819	2,607	1,070	1,994	1,882	7,553	939	1,060	0	1,999	6,734	258	6,992
7233500	1,665	1,769	426	175	326	89	1,016	154	173	65	392	1,101	9	1,110
7234200	3,434	3,665	883	362	675	84	2,004	318	359	123	800	2,281	(9)	2,272
7234700	1,284	1,381	333	137	254	120	844	120	135	29	284	860	18	878
7234900	1,033	1,156	279	114	213	70	676	100	113	3	216	719	13	732
7235000	77	85	20	8	16	10	54	7	8	1	16	53	2	55
7235300	290	367	88	36	68	84	276	32	36	-	68	228	13	241
7240100	1,058	1,290	311	128	237	379	1,055	112	126	49	287	803	34	837
7240300	26,520	29,835	7,189	2,950	5,497	-	15,636	2,589	2,923	1,001	6,513	18,570	(196)	18,374
7240400	13,147	13,913	3,353	1,376	2,564	39	7,332	1,207	1,363	663	3,233	8,660	(105)	8,555
7240500	729	606	146	60	111	6	323	53	59	194	306	377	(26)	351
7240600	503	698	168	69	128	78	443	61	68	138	267	434	(11)	423
7240700	1,620	1,741	420	172	321	78	991	151	171	37	359	1,084	12	1,096
7240800	1,155	1,311	316	130	241	20	707	114	128	18	260	816	(1)	815
7240900	13,160	13,293	3,203	1,314	2,450	-	6,967	1,154	1,302	1,810	4,266	8,274	(270)	8,004
7241000	1,743	1,917	462	190	354	115	1,121	166	188	36	390	1,193	19	1,212
7241300	1,710	1,988	479	197	367	56	1,099	173	195	42	410	1,237	(6)	1,231
7241500	374	493	119	49	91	37	296	43	48	26	117	307	(2)	305
7241600	15,064	15,661	3,774	1,549	2,886	-	8,209	1,359	1,534	1,675	4,568	9,748	(248)	9,500
7241800	-	-	-	-	-	6	6	-	-	37	37	-	(2)	(2)
7250100	11,514	11,277	2,717	1,115	2,078	2	5,912	979	1,105	1,304	3,388	7,019	(173)	6,846
7250200	1,665	1,551	374	153	286	32	845	135	152	202	489	965	(26)	939
7250400	155	169	41	17	31	-	89	15	17	1	33	105	(1)	104
7250600	1,329	1,290	311	128	237	1	677	112	126	209	447	803	(28)	775
7250900	1,265	1,424	343	141	262	124	870	124	139	57	320	886	16	902
7251000	1,026	1,184	285	117	219	159	780	103	116	9	228	737	24	761
7251400	1,091	1,290	311	128	237	65	741	112	126	39	277	803	1	804
7251500	-	42	10	4	8	18	40	4	4	-	8	26	3	29
7252000	781	747	180	74	138	-	392	65	73	84	222	465	(14)	451
7260100	182,140	208,584	50,262	20,624	38,435	5,864	115,185	18,102	20,434	1,691	40,227	129,825	267	130,092
7260200	4,666	5,258	1,267	520	969	133	2,889	456	515	97	1,068	3,273	(5)	3,268
7260400	21,408	25,345	6,107	2,506	4,671	834	14,118	2,200	2,483	88	4,771	15,775	74	15,849
7260500	155	169	41	17	31	-	89	15	17	1	33	105	(1)	104
7260600	2,840	2,819	679	279	520	67	1,545	245	276	235	756	1,755	(26)	1,729
7261100	3,995	4,173	1,005	413	769	78	2,265	362	409	329	1,100	2,597	(31)	2,566
7261200	155	169	41	17	31	4	93	15	17	1	33	105	1	106
7261300	471	550	132	54	101	90	377	48	54	-	102	342	15	357
7261400	658	740	178	73	136	16	403	64	73	15	152	461	1	462
7261500	7,893	7,859	1,894	777	1,448	-	4,119	682	770	1,403	2,855	4,891	(196)	4,695
7261600	6,764	7,697	1,855	761	1,419	227	4,262	668	754	34	1,456	4,790	42	4,832
7262100	910	1,085	262	107	200	51	620	94	106	5	205	676	5	681
7262300	18,239	20,581	4,959	2,035	3,793	4,560	15,347	1,786	2,016	-	3,802	12,810	591	13,401
7262400	-	148	36	15	27	66	144	13	15	-	28	92	8	100
7270100	17,581	21,166	5,100	2,093	3,900	1,010	12,103	1,837	2,074	197	4,108	13,174	73	13,247
7270200	3,195	3,447	831	341	635	14	1,821	299	338	257	894	2,145	(37)	2,108
7270400	2,737	3,094	746	306	570	31	1,653	269	303	173	745	1,926	(31)	1,895
7270500	9,326	11,073	2,668	1,095	2,040	801	6,604	961	1,085	28	2,074	6,892	91	6,983
7270600	226	247	59	24	46	42	171	21	24	2	47	154	7	161
7270900	-	42	10	4	8	18	40	4	4	-	8	26	3	29
7280100	10,649	9,684	2,334	958	1,784	41	5,117	840	949	1,352	3,141	6,028	(169)	5,859
7280200	26,107	29,729	7,164	2,940	5,478	333	15,915	2,580	2,912	260	5,752	18,504	(28)	18,476
7280300	1,723	2,192	528	217	404	116	1,265	190	215	78	483	1,364	(4)	1,360
7280600	729	796	192	79	147	52	470	69	78	20	167	496	3	499
7280900	1,613	1,769	426	175	326	11	938	154	173	172	499	1,101	(20)	1,081
7281000	213	254	61	25	47	6	139	22	25	6	53	158	(1)	157

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, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7290100	39,692	45,397	10,939	4,489	8,365	641	24,434	3,940	4,447	261	8,648	28,256	7	28,263
7290200	10,578	12,694	3,059	1,255	2,339	392	7,046	1,102	1,244	295	2,641	7,901	(16)	7,885
7290400	142	212	51	21	39	44	155	18	21	4	43	132	6	138
7290500	7,177	7,753	1,868	767	1,428	93	4,156	673	760	194	1,627	4,825	(18)	4,807
7290700	5,267	5,765	1,389	570	1,062	-	3,021	500	565	493	1,558	3,588	(84)	3,504
7290800	839	958	231	95	177	270	773	83	94	-	177	597	35	632
7291500	77	85	20	8	16	20	64	7	8	1	16	53	3	56
7291600	-	254	61	25	47	113	246	22	25	-	47	158	13	171
7300100	4,615	5,378	1,296	532	991	118	2,937	467	527	85	1,079	3,347	(2)	3,345
7300200	26,410	29,165	7,028	2,884	5,374	524	15,810	2,531	2,857	623	6,011	18,153	(57)	18,096
7300300	5,822	6,372	1,535	630	1,174	-	3,339	553	624	178	1,355	3,966	(36)	3,930
7300400	826	987	238	98	182	62	580	86	97	4	187	614	10	624
7300500	155	169	41	17	31	5	94	15	17	13	45	105	(1)	104
7300600	9,662	10,424	2,512	1,031	1,921	20	5,484	905	1,021	650	2,576	6,488	(94)	6,394
7301000	3,091	3,496	842	346	644	63	1,895	303	342	32	677	2,176	(1)	2,175
7301100	6,467	7,845	1,890	776	1,445	347	4,458	681	769	85	1,535	4,883	19	4,902
7301200	8,636	9,790	2,359	968	1,804	114	5,245	850	959	195	2,004	6,093	(22)	6,071
7301300	232	254	61	25	47	-	133	22	25	2	49	158	2	160
7310100	8,371	9,776	2,356	967	1,801	245	5,369	848	958	190	1,996	6,085	(15)	6,070
7310200	3,595	3,834	924	379	706	-	2,009	333	376	198	907	2,386	(34)	2,352
7310500	4,053	3,595	866	355	663	-	1,884	312	352	678	1,342	2,237	(90)	2,147
7310900	-	134	32	13	25	60	130	12	13	-	25	83	7	90
7320200	15,238	17,945	4,324	1,774	3,307	1,025	10,430	1,557	1,758	165	3,480	11,169	170	11,339
7320300	15,341	17,007	4,098	1,682	3,134	321	9,235	1,476	1,666	340	3,482	10,585	(23)	10,562
7320500	12,618	13,363	3,220	1,321	2,463	113	7,117	1,160	1,309	625	3,094	8,317	(66)	8,251
7320600	3,718	4,109	990	406	757	-	2,153	357	403	218	978	2,558	(34)	2,524
7320700	7,945	8,486	2,045	839	1,564	24	4,472	736	831	405	1,972	5,282	(64)	5,218
7320800	5,092	5,723	1,379	566	1,055	244	3,244	497	561	53	1,111	3,562	42	3,604
7320900	1,491	1,586	382	157	292	49	880	138	155	90	383	987	(3)	984
7321200	465	571	138	56	105	46	345	50	56	-	106	355	7	362
7321300	77	338	82	33	63	130	308	29	33	-	62	211	16	227
7321500	613	444	107	44	81	7	239	39	44	116	199	276	(14)	262
7321600	2,259	2,347	566	232	432	84	1,314	204	230	106	540	1,461	(2)	1,459
7321700	3,498	4,010	966	397	739	95	2,197	348	393	30	771	2,496	6	2,502
7322000	-	63	15	6	12	28	61	6	6	-	12	39	4	43
7322200	2,227	2,735	659	270	504	119	1,552	237	268	46	551	1,702	2	1,704
7322300	361	338	82	33	63	32	210	29	33	38	100	211	(1)	210
7322700	77	85	20	8	16	-	44	7	8	1	16	53	(1)	52
7322800	232	402	97	40	75	105	317	35	39	-	74	250	14	264
7330100	14,896	16,493	3,974	1,631	3,039	-	8,644	1,431	1,616	649	3,696	10,265	(110)	10,155
7330200	561	578	139	57	106	18	320	50	57	30	137	360	(2)	358
7330300	2,937	3,573	861	353	659	164	2,037	310	350	221	881	2,224	(16)	2,208
7330400	4,305	4,574	1,102	452	843	1,328	3,725	397	448	121	966	2,847	152	2,999
7330600	-	677	163	67	125	301	656	59	66	-	125	421	34	455
7330800	2,046	1,981	477	196	365	72	1,110	172	194	166	532	1,233	(11)	1,222
7331000	6,209	6,562	1,581	649	1,209	-	3,439	569	643	580	1,792	4,084	(91)	3,993
7331100	-	367	88	36	68	163	355	32	36	-	68	228	19	247
7331200	1,278	1,241	299	123	228	27	677	108	122	105	335	772	(13)	759
7340100	14,373	16,796	4,047	1,661	3,095	585	9,388	1,458	1,645	255	3,358	10,454	26	10,480
7340200	8,887	9,360	2,255	925	1,724	-	4,904	812	917	660	2,389	5,826	(104)	5,722
7340500	1,349	1,417	341	140	261	5	747	123	139	66	328	882	(11)	871
7340600	729	958	231	95	177	62	565	83	94	60	237	597	(7)	590
7340700	316	451	109	45	83	50	287	39	44	32	115	281	3	284
7340800	478	529	127	52	97	-	276	46	52	16	114	329	(6)	323
7340900	-	42	10	4	8	18	40	4	4	-	8	26	3	29
7350100	465	515	124	51	94	12	281	45	50	63	158	320	(7)	313
7350200	7,455	8,162	1,967	807	1,504	141	4,419	708	800	441	1,949	5,080	(46)	5,034
7350300	1,181	1,255	302	124	231	9	666	109	123	62	294	781	(11)	770
7360100	11,559	12,553	3,025	1,241	2,314	25	6,605	1,089	1,230	413	2,732	7,813	(67)	7,746

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, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7360200	15,212	16,154	3,893	1,597	2,977	21	8,488	1,402	1,583	719	3,704	10,055	(111)	9,944
7360400	4,060	4,659	1,123	461	858	153	2,595	404	456	78	938	2,900	4	2,904
7360600	1,033	1,064	256	105	196	13	570	92	104	69	265	662	(7)	655
7360700	1,407	1,614	389	160	297	20	866	140	158	17	315	1,005	(0)	1,005
7360900	1,136	1,057	255	105	195	51	606	92	104	117	313	658	(10)	648
7361100	1,388	1,537	370	152	283	55	860	133	151	20	304	956	0	956
7361300	4,131	4,412	1,063	436	813	-	2,312	383	432	335	1,150	2,746	(54)	2,692
7361400	1,239	1,241	299	123	228	8	658	108	122	129	359	772	(16)	756
7370600	232	254	61	25	47	21	154	22	25	2	49	158	6	164
7370700	4,544	5,110	1,231	505	942	123	2,801	443	501	74	1,018	3,181	1	3,182
7370800	2,575	3,179	766	314	586	207	1,873	276	311	64	651	1,978	22	2,000
7370900	1,297	1,396	336	138	257	56	787	121	137	43	301	869	7	876
7371000	207	331	80	33	61	45	219	29	32	69	130	206	(4)	202
7371100	1,826	2,009	484	199	371	13	1,067	174	197	84	455	1,250	(15)	1,235
7371200	7,009	6,928	1,670	685	1,276	-	3,631	601	679	1,003	2,283	4,312	(145)	4,167
7380300	33,484	36,446	8,782	3,604	6,716	50	19,152	3,163	3,570	1,064	7,797	22,684	(181)	22,503
7380600	232	254	61	25	47	2	135	22	25	3	50	158	(1)	157
7380700	297	437	105	43	80	52	280	38	43	28	109	272	1	273
7380900	155	63	15	6	12	5	38	6	6	52	64	39	(7)	32
7381100	432	402	97	40	75	41	253	35	39	53	127	250	(2)	248
7381200	1,510	1,938	467	192	358	105	1,122	168	190	29	387	1,206	3	1,209
7381500	9,662	10,403	2,507	1,029	1,917	26	5,479	903	1,019	1,008	2,930	6,475	(144)	6,331
7381700	232	254	61	25	47	29	162	22	25	2	49	158	6	164
7382300	43,830	-	-	-	-	9,977	9,977	-	-	28,895	28,895	-	(1,847)	(1,847)
7382400	2,633	-	-	-	-	462	462	-	-	1,475	1,475	-	(97)	(97)
7382500	232	317	76	31	59	69	235	28	31	-	59	197	11	208
7390100	8,532	(28)	(7)	(3)	(5)	151	136	(2)	(3)	5,520	5,515	(18)	(607)	(625)
7390200	484	1,981	477	196	365	793	1,831	172	194	-	366	1,233	91	1,324
7390400	5,538	6,019	1,450	595	1,110	1,329	4,484	522	590	96	1,208	3,746	163	3,909
7390600	2,472	3,080	742	305	567	616	2,230	267	302	51	620	1,917	76	1,993
7390700	1,949	2,058	496	203	379	8	1,086	179	202	166	547	1,281	(27)	1,254
7390900	2,795	3,277	790	324	604	72	1,790	284	321	71	676	2,040	(7)	2,033
7391000	297	374	90	37	69	48	244	32	37	4	73	233	8	241
7391200	77	85	20	8	16	-	44	7	8	1	16	53	(1)	52
7391300	781	726	175	72	134	6	387	63	71	92	226	452	(12)	440
7391400	77	85	20	8	16	-	44	7	8	1	16	53	(1)	52
7391500	561	585	141	58	108	9	316	51	57	34	142	364	(4)	360
7391700	536	599	144	59	110	6	319	52	59	30	141	373	(6)	367
7400200	19,807	22,829	5,501	2,257	4,207	2,375	14,340	1,981	2,236	488	4,705	14,209	325	14,534
7400300	61,901	137,609	33,159	13,606	25,357	49,972	122,094	11,943	13,481	-	25,424	85,649	5,797	91,446
7400500	138,369	151,691	36,553	14,999	27,952	9,642	89,146	13,165	14,860	6,061	34,086	94,414	1,139	95,553
7400800	3,621	3,778	910	374	696	18	1,998	328	370	182	880	2,351	(24)	2,327
7400900	9,436	10,072	2,427	996	1,856	-	5,279	874	987	676	2,537	6,269	(106)	6,163
7401000	13,257	15,287	3,684	1,512	2,817	657	8,670	1,327	1,498	19	2,844	9,515	83	9,598
7401100	523	493	119	49	91	32	291	43	48	64	155	307	(2)	305
7401300	5,628	6,210	1,496	614	1,144	78	3,332	539	608	103	1,250	3,865	(10)	3,855
7401600	155	155	37	15	29	3	84	13	15	8	36	96	2	98
7401700	3,834	4,046	975	400	745	83	2,203	351	396	263	1,010	2,518	(28)	2,490
7402100	1,078	1,184	285	117	219	69	690	103	116	57	276	737	1	738
7410100	1,562	1,663	401	164	307	-	872	144	163	94	401	1,035	(17)	1,018
7410200	9,520	9,994	2,408	988	1,842	48	5,286	867	979	522	2,368	6,221	(77)	6,144
7410300	691	832	200	82	153	24	459	72	81	13	166	518	(2)	516
7410600	413	381	92	38	71	5	206	33	37	55	125	237	(5)	232
7410900	1,175	1,522	367	151	280	143	941	132	149	-	281	948	22	970
7411000	-	21	5	2	4	9	20	2	2	-	4	13	2	15
7420000	1,768	2,164	521	214	398	176	1,309	188	212	28	428	1,347	16	1,363
7420100	278	254	61	25	47	5	138	22	25	55	102	158	(8)	150
7420200	1,678	2,065	498	204	380	123	1,205	179	202	13	394	1,285	14	1,299
7420300	90,899	100,084	24,117	9,896	18,443	71	52,527	8,686	9,805	2,565	21,056	62,293	(453)	61,840

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, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7420400	2,214	2,544	613	252	469	355	1,689	221	249	-	470	1,584	53	1,637
7420500	426	937	226	93	173	269	761	81	92	12	185	583	32	615
7421100	1,168	1,388	335	137	256	65	793	120	136	15	272	864	6	870
7421400	1,943	2,424	584	240	447	207	1,478	210	238	27	475	1,509	21	1,530
7421500	-	-	-	-	-	38	38	-	-	249	249	-	(24)	(24)
7421600	2,795	3,327	802	329	613	162	1,906	289	326	12	627	2,071	19	2,090
7421700	1,162	1,255	302	124	231	64	721	109	123	25	257	781	6	787
7421800	962	923	222	91	170	67	550	80	90	99	269	575	(4)	571
7421900	2,182	2,326	560	230	428	49	1,267	202	228	68	498	1,448	-	1,448
7422100	652	719	173	71	132	122	498	62	70	5	137	447	18	465
7422200	1,368	1,438	346	142	265	2	755	125	141	78	344	895	(10)	885
7422300	297	409	98	40	75	78	291	35	40	4	79	254	12	266
7422400	323	451	109	45	83	47	284	39	44	76	159	281	(5)	276
7422800	2,588	2,939	708	291	541	68	1,608	255	288	19	562	1,829	5	1,834
7422900	2,620	2,685	647	266	495	119	1,527	233	263	141	637	1,671	(4)	1,667
7423000	28,895	31,160	7,509	3,081	5,742	1,301	17,633	2,704	3,053	683	6,440	19,394	207	19,601
7424300	2,472	2,424	584	240	447	217	1,488	210	238	245	693	1,509	11	1,520
7424400	90	641	155	63	118	268	604	56	63	-	119	399	31	430
7424500	-	832	200	82	153	370	805	72	81	-	153	518	42	560
7430100	35,510	38,857	9,363	3,842	7,160	-	20,365	3,372	3,807	1,628	8,807	24,185	(265)	23,920
7430200	36,562	40,492	9,757	4,004	7,461	7	21,229	3,514	3,967	1,074	8,555	25,202	(203)	24,999
7430500	1,446	1,818	438	180	335	100	1,053	158	178	57	393	1,132	5	1,137
7430700	1,213	1,248	301	123	229	-	653	108	122	147	377	777	(21)	756
7430900	77	85	20	8	16	-	44	7	8	1	16	53	(1)	52
7431100	7,874	8,331	2,007	824	1,535	-	4,366	723	816	595	2,134	5,185	(93)	5,092
7431400	-	21	5	2	4	9	20	2	2	-	4	13	2	15
7440100	12,566	13,194	3,179	1,305	2,432	30	6,946	1,145	1,293	815	3,253	8,212	(120)	8,092
7440200	8,468	8,979	2,164	888	1,655	7	4,714	779	880	485	2,144	5,589	(74)	5,515
7440600	574	592	143	59	109	19	330	51	58	33	142	368	(3)	365
7440700	3,924	4,151	1,000	410	765	22	2,197	360	407	422	1,189	2,584	(66)	2,518
7440800	917	1,078	260	107	199	20	586	94	106	29	229	671	(6)	665
7441100	-	85	20	8	16	37	81	7	8	-	15	53	5	58
7441500	303	338	82	33	63	48	226	29	33	1	63	211	8	219
7450100	310	338	82	33	63	9	187	29	33	8	70	211	(0)	211
7450200	16,451	17,656	4,254	1,746	3,253	-	9,253	1,532	1,730	1,579	4,841	10,989	(240)	10,749
7450400	77	85	20	8	16	-	44	7	8	1	16	53	(1)	52
7450800	1,949	1,868	450	185	344	-	979	162	183	328	673	1,163	(53)	1,110
7450900	800	951	229	94	175	45	543	83	93	47	223	592	(3)	589
7451300	-	42	10	4	8	18	40	4	4	-	8	26	3	29
7452600	1,807	2,255	543	223	415	145	1,326	196	221	24	441	1,404	12	1,416
7460200	79,843	91,147	21,964	9,012	16,796	596	48,368	7,910	8,929	940	17,779	56,731	(166)	56,565
7460300	9,326	10,467	2,522	1,035	1,929	426	5,912	908	1,025	15	1,948	6,514	91	6,605
7460400	155	254	61	25	47	70	203	22	25	-	47	158	10	168
7460500	4,305	5,032	1,213	498	928	1,450	4,089	437	493	-	930	3,132	180	3,312
7460700	1,775	1,959	472	194	361	142	1,169	170	192	19	381	1,220	23	1,243
7460800	58	-	-	-	-	12	12	-	-	56	56	-	(5)	(5)
7461200	10,778	11,665	2,811	1,153	2,150	-	6,114	1,012	1,143	1,069	3,224	7,260	(165)	7,095
7461300	8,197	9,557	2,303	945	1,761	523	5,532	829	936	-	1,765	5,949	97	6,046
7461800	310	465	112	46	85	86	329	40	46	70	156	289	5	294
7462300	232	254	61	25	47	-	133	22	25	2	49	158	(1)	157
7462400	155	169	41	17	31	2	91	15	17	1	33	105	1	106
7462500	181	218	53	22	41	21	137	19	21	34	74	136	(1)	135
7462600	-	296	71	29	55	132	287	26	29	-	55	184	15	199
7500100	4,647	5,314	1,281	525	979	106	2,891	461	521	44	1,026	3,308	6	3,314
7500300	-	-	-	-	-	-	-	-	-	8	8	-	(3)	(3)
7500700	2,511	2,777	669	275	512	-	1,456	241	272	94	607	1,728	(23)	1,705
7501600	39	85	20	8	16	29	73	7	8	-	15	53	4	57
7501800	-	162	39	16	30	71	156	14	16	-	30	101	9	110
7502100	432	486	117	48	89	1	255	42	48	24	114	303	(6)	297

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, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7502200	3,556	4,144	999	410	764	179	2,352	360	406	23	789	2,579	18	2,597
7502500	232	240	58	24	44	14	140	21	23	11	55	149	-	149
7502600	607	719	173	71	132	16	392	62	70	9	141	447	(0)	447
7700200	1,381	1,586	382	157	292	79	910	138	155	10	303	987	9	996
7700400	1,213	1,255	302	124	231	8	665	109	123	55	287	781	(7)	774
7700600	5,144	6,223	1,500	615	1,146	243	3,504	540	610	81	1,231	3,874	10	3,884
7700700	497	662	160	66	122	52	400	57	65	1	123	412	6	418
7701000	13,160	14,935	3,599	1,477	2,752	50	7,878	1,296	1,463	1,658	4,417	9,296	(252)	9,044
7701200	691	902	217	89	166	76	548	78	88	9	175	561	10	571
7701300	155	127	31	13	24	-	68	11	12	22	45	79	(3)	76
7701400	5,544	6,379	1,537	631	1,175	61	3,404	554	625	376	1,555	3,970	(61)	3,909
7701500	77	85	20	8	16	-	44	7	8	16	31	53	(4)	49
7701600	949	874	211	86	161	1	459	76	86	120	282	544	(16)	528
7701700	232	254	61	25	47	-	133	22	25	2	49	158	(0)	158
7701900	697	712	172	70	131	-	373	62	70	40	172	443	(8)	435
7702100	245	254	61	25	47	6	139	22	25	74	121	158	(11)	147
7702200	826	987	238	98	182	51	569	86	97	7	190	614	4	618
7702300	561	634	153	63	117	14	347	55	62	37	154	395	(2)	393
7702400	2,459	3,179	766	314	586	303	1,969	276	311	96	683	1,978	22	2,000
7702500	12,908	14,110	3,400	1,395	2,600	174	7,569	1,225	1,382	452	3,059	8,783	(50)	8,733
7702800	2,866	2,925	705	289	539	22	1,555	254	287	260	801	1,821	(34)	1,787
7702900	3,195	3,672	885	363	676	66	1,990	319	360	39	718	2,286	5	2,291
7703100	-	-	-	-	-	0	0	-	-	23	23	-	(5)	(5)
7703200	2,304	2,079	501	206	383	-	1,090	180	204	967	1,351	1,294	(162)	1,132
7703300	155	169	41	17	31	-	89	15	17	1	33	105	(1)	104
7703700	1,433	1,678	404	166	309	29	908	146	164	301	611	1,044	(50)	994
7703800	3,285	4,750	1,145	470	875	488	2,978	412	465	162	1,039	2,957	24	2,981
7703900	4,879	5,547	1,337	548	1,022	23	2,930	481	543	537	1,561	3,452	(85)	3,367
7704300	232	254	61	25	47	12	145	22	25	6	53	158	(1)	157
7704400	194	254	61	25	47	52	185	22	25	-	47	158	7	165
7704500	387	423	102	42	77	-	221	37	41	5	83	263	(2)	261
7704600	3,582	4,003	965	396	738	20	2,119	347	392	265	1,004	2,492	(41)	2,451
7707000	2,853	3,115	751	308	574	31	1,664	270	305	68	643	1,939	(10)	1,929
7710100	181	338	82	33	63	59	237	29	33	22	84	211	1	212
7710200	839	902	217	89	166	13	485	78	88	32	198	561	(6)	555
7710300	77	85	20	8	16	-	44	7	8	1	16	53	(1)	52
7710400	697	846	204	84	156	28	472	73	83	2	158	526	3	529
7710500	4,434	4,419	1,065	437	815	112	2,429	384	433	400	1,217	2,751	(38)	2,713
7710600	1,058	1,255	302	124	231	144	801	109	123	7	239	781	21	802
7710700	-	-	-	-	-	-	-	-	-	21	21	-	(5)	(5)
7710800	542	493	119	49	91	0	259	43	48	85	176	307	(13)	294
7711000	1,807	2,121	511	210	391	135	1,247	184	208	9	401	1,320	16	1,336
7711100	155	169	41	17	31	1	90	15	17	1	33	105	1	106
7711200	336	423	102	42	77	28	249	37	41	-	78	263	4	267
7711300	77	85	20	8	16	-	44	7	8	1	16	53	(1)	52
7711400	65	-	-	-	-	-	-	-	-	79	79	-	(11)	(11)
7711500	2,336	2,608	628	258	481	30	1,397	226	255	43	524	1,623	(7)	1,616
7711600	232	254	61	25	47	-	133	22	25	2	49	158	(1)	157
7711800	7,784	7,852	1,892	776	1,446	-	4,114	681	769	1,235	2,685	4,887	(183)	4,704
7711900	2,311	2,911	701	288	536	142	1,667	253	285	133	671	1,812	(5)	1,807
7712000	3,466	3,714	895	367	684	-	1,946	322	364	387	1,073	2,312	(57)	2,255
7712100	310	296	71	29	55	-	155	26	29	23	78	184	(6)	178
7712300	1,762	2,044	493	202	376	30	1,102	177	200	43	420	1,272	(6)	1,266
7712500	1,020	1,071	258	106	198	48	610	93	105	43	241	667	4	671
7712700	15,244	17,867	4,305	1,767	3,292	488	9,852	1,551	1,750	231	3,532	11,121	12	11,133
7712800	232	254	61	25	47	15	148	22	25	8	55	158	1	159
7712900	445	557	134	55	102	37	328	48	55	14	117	347	1	348
7713200	232	254	61	25	47	-	133	22	25	25	72	158	(7)	151
7713600	1,329	1,522	367	151	280	14	812	132	149	19	300	948	(2)	946

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, 2024

Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Outstanding Balance of Deferred Outflows of Resources: 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	Outstanding Balance of Deferred Inflows of Resources: Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	OPEB Expense: Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7713700	465	508	122	50	93	-	265	44	50	12	106	316	(8)	308
7714000	10,055	11,637	2,804	1,151	2,145	347	6,447	1,010	1,140	259	2,409	7,243	(8)	7,235
7714200	77	85	20	8	16	-	44	7	8	1	16	53	(1)	52
7714400	581	606	146	60	111	26	343	53	59	25	137	377	(2)	375
7714500	303	338	82	33	63	8	186	29	33	7	69	211	(2)	209
7714600	1,097	1,008	243	100	186	105	634	87	99	102	288	627	5	632
7720400	29,334	32,274	7,777	3,191	5,947	107	17,022	2,801	3,162	788	6,751	20,087	(125)	19,962
7720700	19,472	23,083	5,562	2,282	4,254	732	12,830	2,003	2,261	230	4,494	14,367	26	14,393
7721000	594	726	175	72	134	109	490	63	71	-	134	452	15	467
7721100	465	508	122	50	93	4	269	44	50	30	124	316	(2)	314
7721600	39,525	43,572	10,499	4,308	8,029	1,037	23,873	3,781	4,269	572	8,622	27,120	63	27,183
7721800	1,091	1,156	279	114	213	50	656	100	113	204	417	719	(19)	700
7721900	-	-	-	-	-	-	-	-	-	636	636	-	(134)	(134)
7722100	4,944	5,244	1,264	518	967	56	2,805	455	514	286	1,255	3,264	(32)	3,232
7722300	12,966	15,104	3,640	1,493	2,783	225	8,141	1,311	1,480	735	3,526	9,401	(100)	9,301
7722600	7,784	8,275	1,994	818	1,525	2	4,339	718	811	687	2,216	5,150	(102)	5,048
7722900	1,091	1,346	324	133	248	72	777	117	132	23	272	838	6	844
7723200	762	867	209	86	160	28	483	75	85	5	165	540	4	544
7723800	936	1,184	285	117	219	68	689	103	116	33	252	737	-	737
7723900	697	733	177	72	135	-	384	64	72	26	162	456	(7)	449
7724000	77	78	19	8	14	-	41	7	8	4	19	48	(1)	47
7724200	3,059	3,193	769	316	588	39	1,712	277	313	205	795	1,987	(29)	1,958
7724400	155	169	41	17	31	8	97	15	17	1	33	105	1	106
7724500	-	-	-	-	-	-	-	-	-	28	28	-	(7)	(7)
7724600	865	1,078	260	107	199	65	631	94	106	42	242	671	1	672
7728100	155	155	37	15	29	-	81	13	15	8	36	96	(1)	95
7730200	155	106	25	10	20	5	60	9	10	31	50	66	(3)	63
7730400	1,459	1,621	391	160	299	34	884	141	159	45	345	1,009	(5)	1,004
7731000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7731200	2,001	2,164	521	214	398	7	1,140	188	212	59	459	1,347	(11)	1,336
7731300	8,113	9,191	2,215	909	1,694	129	4,947	798	900	50	1,748	5,720	9	5,729
7731600	77	85	20	8	16	10	54	7	8	6	21	53	(2)	51
7731800	-	-	-	-	-	-	-	-	-	10	10	-	(3)	(3)
7731900	9,410	10,347	2,493	1,023	1,906	21	5,443	898	1,014	333	2,245	6,440	(55)	6,385
7732100	290	338	82	33	63	8	186	29	33	13	75	211	2	213
7732200	942	1,142	275	113	211	48	647	99	112	7	218	711	1	712
7732300	271	254	61	25	47	7	140	22	25	44	91	158	(6)	152
7732900	826	789	190	78	145	53	466	69	77	69	215	491	(2)	489
7733800	174	169	41	17	31	3	92	15	17	46	78	105	(6)	99
7734000	77	85	20	8	16	4	48	7	8	17	32	53	(2)	51
7734200	10,546	13,272	3,198	1,312	2,446	1,528	8,484	1,152	1,300	44	2,496	8,260	180	8,440
7734300	807	987	238	98	182	65	583	86	97	12	195	614	3	617
7738100	155	254	61	25	47	42	175	22	25	49	96	158	(2)	156
7740200	529	550	132	54	101	32	319	48	54	30	132	342	1	343
7740400	1,981	2,262	545	224	417	33	1,219	196	222	17	435	1,408	-	1,408
7741000	2,724	2,537	611	251	468	68	1,398	220	249	329	798	1,579	(33)	1,546
7741300	994	1,022	246	101	189	17	553	89	100	61	250	636	(5)	631
7742100	1,142	1,177	284	116	217	4	621	102	115	76	293	733	(11)	722
7742300	310	338	82	33	63	24	202	29	33	37	99	211	(4)	207
7742600	962	980	236	97	181	8	522	85	96	54	235	610	(9)	601
7742900	77	85	20	8	16	-	44	7	8	1	16	53	(1)	52
7743800	77	85	20	8	16	-	44	7	8	1	16	53	(1)	52
7744000	6,267	6,294	1,517	622	1,160	-	3,299	546	617	902	2,065	3,917	(134)	3,783
7744600	394	536	129	53	98	47	327	46	52	29	127	333	(1)	332
7750200	10,023	10,826	2,609	1,070	1,995	321	5,995	940	1,061	298	2,299	6,738	14	6,752
7750400	1,168	1,403	338	139	258	175	910	122	137	14	273	873	20	893
7751000	310	444	107	44	81	45	277	39	44	30	113	276	(3)	273
7751600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7752100	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7754000	749	860	207	85	159	26	477	75	84	16	175	535	(1)	534
7761000	1,046	1,226	296	121	225	48	690	106	120	7	233	763	6	769
7762100	826	1,050	253	104	194	53	604	91	103	13	207	654	1	655
7764200	1,168	1,241	299	123	228	78	728	108	122	47	277	772	4	776
7771000	2,375	3,284	791	325	605	355	2,076	285	322	87	694	2,044	24	2,068
7772100	387	423	102	42	77	9	230	37	41	34	112	263	(4)	259
7774000	4,473	4,638	1,118	459	854	108	2,539	402	454	292	1,148	2,887	(33)	2,854
7774200	297	465	112	46	85	75	318	40	46	8	94	289	11	300
7782100	968	1,226	296	121	225	83	725	106	120	23	249	763	4	767
7784000	3,085	3,665	883	362	675	167	2,087	318	359	20	697	2,281	14	2,295
7794000	452	550	132	54	101	18	305	48	54	15	117	342	(4)	338
A010000	11,017	11,940	2,877	1,181	2,200	58	6,316	1,036	1,170	471	2,677	7,431	(65)	7,366
A050000	15,503	17,635	4,249	1,744	3,249	159	9,401	1,530	1,728	131	3,389	10,976	(17)	10,959
A150000	2,478	2,735	659	270	504	7	1,440	237	268	57	562	1,702	(13)	1,689
A170000	2,246	2,692	649	266	496	92	1,503	234	264	38	536	1,676	3	1,679
A200000	1,484	1,593	384	157	293	27	861	138	156	46	340	991	(4)	987
A850000	439	550	132	54	101	56	343	48	54	5	107	342	9	351
B040000	41,074	45,729	11,019	4,521	8,427	207	24,174	3,969	4,480	785	9,234	28,462	(135)	28,327
C050000	2,440	2,573	620	254	474	4	1,352	223	252	126	601	1,601	(19)	1,582
CS00100	1,510	1,995	481	197	368	324	1,370	173	195	-	368	1,241	47	1,288
CS00200	1,543	1,924	464	190	355	169	1,178	167	189	4	360	1,198	28	1,226
CS00300	1,465	1,670	403	165	308	112	988	145	164	133	442	1,040	8	1,048
CS00400	12,353	15,999	3,855	1,582	2,948	2,070	10,455	1,389	1,567	4	2,960	9,958	300	10,258
CS00500	2,033	2,312	557	229	426	204	1,416	201	226	8	435	1,439	37	1,476
CS00600	1,626	2,446	589	242	451	528	1,810	212	240	35	487	1,522	64	1,586
CS00700	4,376	4,659	1,123	461	858	278	2,720	404	456	151	1,011	2,900	36	2,936
CS00800	11,172	12,207	2,942	1,207	2,249	829	7,227	1,059	1,196	186	2,441	7,598	128	7,726
CS00900	884	1,339	323	132	246	246	947	116	131	6	253	833	34	867
CS01000	4,408	5,061	1,219	500	933	678	3,330	439	496	-	935	3,150	101	3,251
CS01100	329	705	170	70	130	191	561	61	69	48	178	439	18	457
CS01200	1,639	2,234	538	221	411	361	1,531	194	219	-	413	1,391	52	1,443
CS01300	2,833	2,869	691	284	528	245	1,748	249	281	233	763	1,785	19	1,804
CS01400	3,685	4,377	1,055	433	807	434	2,729	380	429	24	833	2,724	70	2,794
CS01500	697	789	190	78	145	68	481	69	77	28	174	491	12	503
CS01600	2,937	2,763	666	273	510	296	1,745	240	271	321	832	1,720	16	1,736
CS01700	1,910	2,389	576	236	440	281	1,533	207	234	-	441	1,487	44	1,531
CS01800	2,678	2,848	686	282	524	258	1,750	247	279	73	599	1,772	37	1,809
CS01900	1,317	1,318	318	130	242	167	857	114	129	84	327	820	16	836
CS02000	3,808	3,989	961	394	735	320	2,410	346	391	141	878	2,483	43	2,526
CS02100	2,640	2,869	691	284	528	234	1,737	249	281	76	606	1,785	32	1,817
CS02200	-	-	-	-	-	951	951	-	-	1,475	1,475	-	(53)	(53)
CS02300	1,065	99	24	10	18	138	190	9	10	549	568	61	(37)	24
CS02400	2,620	4,130	995	408	761	867	3,031	358	405	-	763	2,571	114	2,685
CS02500	5,054	4,842	1,167	479	892	461	2,999	420	474	378	1,272	3,014	41	3,055
CS02600	5,776	6,252	1,506	618	1,152	491	3,767	543	612	162	1,317	3,891	70	3,961
CS02700	3,285	3,658	881	362	675	298	2,216	317	358	19	694	2,277	52	2,329
CS02800	207	-	-	-	-	188	188	-	-	739	739	-	(58)	(58)
CS02900	-	-	-	-	-	22	22	-	-	38	38	-	(1)	(1)
CS03000	8,139	9,875	2,379	976	1,820	1,333	6,508	857	967	-	1,824	6,146	196	6,342
CS03100	1,730	1,755	423	174	324	166	1,087	152	172	105	429	1,092	18	1,110
CS03200	2,536	2,234	538	221	411	235	1,405	194	219	399	812	1,391	(2)	1,389
CS03300	17,097	18,995	4,577	1,878	3,501	1,752	11,708	1,649	1,861	113	3,623	11,823	281	12,104
CS03400	11,417	13,554	3,266	1,340	2,497	1,456	8,559	1,176	1,328	14	2,518	8,436	227	8,663
CS03500	3,924	4,137	997	409	762	428	2,596	359	405	146	910	2,575	54	2,629
CS03600	736	740	178	73	136	79	466	64	73	38	175	461	10	471
CS03700	9,436	10,065	2,425	995	1,855	892	6,167	874	986	324	2,184	6,264	117	6,381
CS03800	1,323	1,790	431	177	330	269	1,207	155	175	78	408	1,114	28	1,142
CS03900	4,789	6,266	1,510	620	1,154	954	4,238	544	614	-	1,158	3,900	136	4,036
CS04000	14,089	17,705	4,266	1,751	3,262	2,816	12,095	1,537	1,734	-	3,271	11,020	391	11,411

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, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
CS04100	2,117	3,066	739	303	565	620	2,227	266	300	-	566	1,908	84	1,992
CS04200	2,588	2,650	639	262	489	474	1,864	230	260	117	607	1,649	53	1,702
CS04300	14,864	16,556	3,990	1,637	3,051	2,022	10,700	1,437	1,622	80	3,139	10,305	294	10,599
CS04400	1,697	557	134	55	102	233	524	48	55	602	705	347	(30)	317
CS04500	8,674	10,248	2,469	1,013	1,888	1,691	7,061	889	1,004	-	1,893	6,379	233	6,612
CS04600	3,737	4,095	987	405	755	562	2,709	355	401	122	878	2,549	69	2,618
CS04700	323	486	117	48	89	96	350	42	48	-	90	303	15	318
CS04800	2,788	5,357	1,291	530	987	1,598	4,406	465	525	-	990	3,334	193	3,527
CS04900	2,536	3,087	744	305	569	608	2,226	268	302	-	570	1,921	82	2,003
CS05000	1,775	1,952	470	193	360	326	1,349	169	191	20	380	1,215	43	1,258
CS05100	2,065	2,340	564	231	431	402	1,628	203	229	25	457	1,456	52	1,508
CS05200	452	733	177	72	135	186.7	571	64	72	0	136	456	26	482
CS05300	2,872	3,073	741	304	566	579	2,190	267	301	71	639	1,913	71	1,984
CS05400	2,343	2,622	632	259	483	437	1,811	228	257	18	503	1,632	59	1,691
CS05500	10,843	12,680	3,055	1,254	2,336	2,264	8,909	1,100	1,242	-	2,342	7,892	308	8,200
CS05600	658	825	199	82	152	161	594	72	81	-	153	513	23	536
CS05700	1,388	1,593	384	157	293	280	1,114	138	156	19	313	991	37	1,028
CS05800	2,149	2,566	618	254	473	539	1,884	223	251	-	474	1,597	73	1,670
CS05900	1,162	1,135	273	112	209	213	807	98	111	77	286	706	21	727
CS06000	600	1,036	250	102	191	295	838	90	101	-	191	645	37	682
CS06100	4,169	4,842	1,167	479	892	848	3,386	420	474	31	925	3,014	114	3,128
CS06200	2,924	3,073	741	304	566	570	2,181	267	301	98	666	1,913	67	1,980
CS06300	1,175	1,297	313	128	239	219	899	113	127	11	251	807	30	837
CS06400	755	796	192	79	147	136	554	69	78	25	172	496	18	514
CS06500	3,653	4,024	970	398	742	711	2,821	349	394	104	847	2,505	85	2,590
CS06600	7,790	8,599	2,072	850	1,584	1,434	5,940	746	842	77	1,665	5,352	192	5,544
CS06700	697	655	158	65	121	127	471	57	64	58	179	408	12	420
CS06800	90	-	-	-	-	14	14	-	-	44	44	-	(2)	(2)
CS06900	5,054	5,674	1,367	561	1,045	976	3,949	492	556	6	1,054	3,531	134	3,665
CS07000	1,052	-	-	-	-	215	215	-	-	528	528	-	(29)	(29)
CS07100	2,311	2,530	610	250	466	427	1,753	220	248	32	500	1,575	57	1,632
CS07200	1,975	2,192	528	217	404	393	1,542	190	215	14	419	1,364	52	1,416
CS07300	432	437	105	43	80	135	363	38	43	117	198	272	4	276
CS07400	794	1,219	294	121	225	348	988	106	119	-	225	759	43	802
CS07500	639	2,615	630	259	482	1,046	2,417	227	256	-	483	1,627	120	1,747
CS07600	-	3,108	749	307	573	1,384	3,013	270	304	-	574	1,935	154	2,089
CS07700	-	2,086	503	206	384	928	2,021	181	204	-	385	1,299	104	1,403
CS07800	-	2,241	540	222	413	998	2,173	195	220	-	415	1,395	112	1,507
CS07900	-	2,136	515	211	393	952	2,071	185	209	-	394	1,329	106	1,435
CS08000	-	804	194	79	148	359	780	70	79	-	149	500	40	540
D050000	1,394	1,558	375	154	287	26	842	135	153	36	324	970	1	971
D100000	46,263	53,926	12,994	5,332	9,937	1,312	29,575	4,680	5,283	434	10,397	33,564	39	33,603
D200000	387	402	97	40	75	3	215	35	39	16	90	250	(2)	248
D250000	516	789	190	78	145	136	549	69	77	3	149	491	15	506
D300000	3,130	4,088	985	404	753	790	2,932	355	400	-	755	2,544	106	2,650
D500000	31,263	36,636	8,828	3,622	6,751	640	19,841	3,180	3,589	3,261	10,030	22,803	(515)	22,288
E040000	-	-	-	-	-	-	-	-	-	231	231	-	(48)	(48)
E080000	2,407	2,777	669	275	512	85	1,541	241	272	33	546	1,728	4	1,732
E120000	1,852	2,150	518	213	396	34	1,161	187	211	49	447	1,338	(9)	1,329
E160000	5,073	5,554	1,338	549	1,023	26	2,936	482	544	217	1,243	3,457	(33)	3,424
E190000	2,795	2,939	708	291	541	-	1,540	255	288	232	775	1,829	(37)	1,792
E200000	17,626	20,433	4,924	2,020	3,765	331	11,040	1,773	2,002	136	3,911	12,718	11	12,729
E210000	2,898	3,362	810	332	620	96	1,858	292	329	25	646	2,093	5	2,098
E230000	4,447	4,906	1,182	485	904	-	2,571	426	481	131	1,038	3,053	(29)	3,024
E240000	22,421	24,690	5,949	2,441	4,550	153	13,093	2,143	2,419	1,243	5,805	15,367	(161)	15,206
E260000	1,898	2,678	645	265	494	550	1,954	232	262	-	494	1,667	75	1,742
E280000	1,936	3,623	873	358	668	710	2,609	314	355	44	713	2,255	74	2,329
E500000	4,899	5,660	1,364	560	1,043	62	3,029	491	554	197	1,242	3,523	(34)	3,489
E550000	8,068	8,740	2,106	864	1,610	6	4,586	758	856	452	2,066	5,440	(71)	5,369

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, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
F270000	3,646	4,024	970	398	742	-	2,110	349	394	149	892	2,505	(28)	2,477
F500000	18,045	20,186	4,864	1,996	3,720	-	10,580	1,752	1,978	447	4,177	12,564	(87)	12,477
F500001	-	-	-	-	-	-	-	-	-	2	2	-	(2)	(2)
G010000	1,885	2,551	615	252	470	204	1,541	221	250	88	559	1,588	3	1,591
G020000	1,110	1,149	277	114	212	4	607	100	113	70	283	715	(11)	704
G040000	1,852	1,678	404	166	309	42	921	146	164	265	575	1,044	(30)	1,014
G050000	1,465	1,670	403	165	308	31	907	145	164	17	326	1,040	0	1,040
G060000	2,298	2,375	572	235	438	24	1,269	206	233	147	586	1,478	(19)	1,459
G070000	2,007	2,347	566	232	432	68	1,298	204	230	173	607	1,461	(26)	1,435
H030000	3,085	3,658	881	362	675	241	2,159	317	358	74	749	2,277	15	2,292
H060000	310	338	82	33	63	-	178	29	33	5	67	211	(1)	210
H090000	42,300	46,081	11,104	4,556	8,491	-	24,151	3,999	4,514	2,462	10,975	28,681	(383)	28,298
H120000	383,352	446,431	107,576	44,142	82,264	7,431	241,413	38,745	43,735	3,076	85,556	277,864	2	277,866
H150000	98,392	110,818	26,704	10,957	20,421	15	58,097	9,618	10,856	3,685	24,159	68,975	(664)	68,311
H170000	104,833	118,015	28,438	11,669	21,747	1,281	63,135	10,242	11,561	2,641	24,444	73,454	(368)	73,086
H180000	36,162	39,611	9,545	3,917	7,299	-	20,761	3,438	3,880	1,332	8,650	24,654	(230)	24,424
H210000	33,955	35,058	8,448	3,466	6,460	402	18,776	3,043	3,434	1,920	8,397	21,820	(198)	21,622
H240000	34,665	39,871	9,608	3,942	7,347	499	21,396	3,460	3,906	882	8,248	24,816	(113)	24,703
H270000	523,263	589,171	141,972	58,255	108,566	8	308,801	51,133	57,718	10,749	119,600	366,706	(2,284)	364,422
H470000	49,425	54,024	13,018	5,342	9,955	-	28,315	4,689	5,293	4,523	14,505	33,625	(684)	32,941
H510000	355,845	406,736	98,010	40,217	74,950	6,233	219,410	35,300	39,846	3,547	78,693	253,157	(189)	252,968
H590000	10,952	13,244	3,191	1,309	2,441	647	7,588	1,149	1,297	64	2,510	8,243	66	8,309
H590801	40,331	44,530	10,730	4,403	8,205	-	23,338	3,865	4,362	2,089	10,316	27,716	(371)	27,345
H590802	5,757	6,484	1,563	641	1,195	44	3,443	563	635	156	1,354	4,036	(22)	4,014
H590803	15,638	17,050	4,108	1,686	3,142	-	8,936	1,480	1,670	1,242	4,392	10,612	(207)	10,405
H590804	45,559	50,437	12,154	4,987	9,294	-	26,435	4,377	4,941	2,204	11,522	31,392	(368)	31,024
H590805	25,939	29,095	7,011	2,877	5,361	201	15,450	2,525	2,850	458	5,833	18,109	(79)	18,030
H590806	44,965	48,435	11,671	4,789	8,925	-	25,385	4,204	4,745	2,705	11,654	30,146	(443)	29,703
H590807	12,211	12,933	3,117	1,279	2,383	42	6,821	1,122	1,267	668	3,057	8,050	(101)	7,949
H590808	19,724	22,589	5,443	2,234	4,162	191	12,030	1,960	2,213	284	4,457	14,060	(45)	14,015
H590809	24,700	28,834	6,948	2,851	5,314	517	15,630	2,502	2,825	312	5,639	17,947	(17)	17,930
H590810	14,580	15,626	3,765	1,545	2,880	-	8,190	1,356	1,531	1,054	3,941	9,726	(165)	9,561
H590811	27,894	31,005	7,471	3,066	5,713	35	16,285	2,691	3,037	765	6,493	19,298	(125)	19,173
H590812	17,749	21,462	5,172	2,122	3,955	658	11,907	1,863	2,103	814	4,780	13,358	(77)	13,281
H590813	8,778	9,860	2,376	975	1,817	56	5,224	856	966	108	1,930	6,137	(20)	6,117
H590814	9,010	10,523	2,536	1,040	1,939	264	5,779	913	1,031	141	2,085	6,550	(5)	6,545
H590816	5,460	6,477	1,561	640	1,194	350	3,745	562	635	235	1,432	4,031	(13)	4,018
H590817	4,847	5,075	1,223	502	935	62	2,722	440	497	215	1,152	3,159	(21)	3,138
H630000	81,373	84,994	20,481	8,404	15,661	753	45,299	7,376	8,326	7,169	22,871	52,901	(878)	52,023
H640000	5,557	8,366	2,016	827	1,542	2,708	7,093	726	820	-	1,546	5,207	324	5,531
H650000	6,060	8,986	2,165	889	1,656	2,890	7,600	780	880	-	1,660	5,593	347	5,940
H670000	9,300	10,622	2,559	1,050	1,957	101	5,667	922	1,041	239	2,202	6,611	(33)	6,578
H710000	4,253	5,187	1,250	513	956	213	2,932	450	508	126	1,084	3,229	(4)	3,225
H730000	62,359	70,066	16,884	6,928	12,911	-	36,723	6,081	6,864	3,508	16,453	43,610	(661)	42,949
H750000	22,473	24,781	5,972	2,450	4,567	-	12,989	2,151	2,428	1,233	5,812	15,424	(205)	15,219
H790000	2,827	3,122	752	309	575	45	1,681	271	306	98	675	1,943	(14)	1,929
H870000	3,040	3,566	859	353	658	80	1,950	310	349	87	746	2,220	(9)	2,211
H910000	1,601	1,938	467	192	358	183	1,200	168	190	12	370	1,206	23	1,229
H950000	2,756	3,277	790	324	604	138	1,856	284	321	57	662	2,040	3	2,043
H960000	426	451	109	45	83	19	256	39	44	34	117	281	(4)	277
J020000	93,435	108,168	26,065	10,695	19,932	2,849	59,541	9,388	10,597	1,029	21,014	67,325	108	67,433
J040000	225,550	257,322	62,006	25,443	47,416	3,242	138,107	22,332	25,209	4,754	52,295	160,160	(547)	159,613
J120000	245,138	275,407	66,364	27,231	50,749	496	144,840	23,902	26,980	12,116	62,998	171,416	(1,965)	169,451
J160000	81,147	99,041	23,866	9,793	18,250	3,450	55,359	8,596	9,703	7,225	25,524	61,644	(792)	60,852
J200000	2,988	3,003	724	297	553	107	1,681	261	294	237	792	1,869	(22)	1,847
J510000	487,843	556,968	134,212	55,071	102,633	5,792	297,708	48,338	54,564	7,145	110,047	346,662	(754)	345,908
J520000	19,575	24,683	5,948	2,441	4,549	3,633	16,571	2,142	2,418	-	4,560	15,363	510	15,873
J530000	37,930	44,065	10,618	4,357	8,120	3,622	26,717	3,824	4,317	179	8,320	27,427	594	28,021
J540000	67,716	80,074	19,295	7,917	14,756	7,375	49,343	6,949	7,845	121	14,915	49,839	1,174	51,013

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, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
J550000	15,354	15,520	3,740	1,535	2,860	1,302	9,437	1,347	1,520	1,727	4,594	9,660	39	9,699
J560000	46,172	60,882	14,671	6,020	11,219	13,580	45,490	5,284	5,964	-	11,248	37,894	1,737	39,631
J570000	25,313	28,214	6,799	2,790	5,199	4,856	19,644	2,449	2,764	126	5,339	17,561	653	18,214
J580000	68,626	98,104	23,640	9,700	18,077	25,896	77,313	8,514	9,611	-	18,125	61,061	3,195	64,256
J590000	20,117	65,781	15,851	6,504	12,121	25,623	60,099	5,709	6,444	-	12,153	40,942	2,928	43,870
K050000	88,995	102,297	24,650	10,115	18,850	1,291	54,906	8,878	10,022	1,979	20,879	63,671	(271)	63,400
L040000	284,424	327,197	78,844	32,352	60,293	3,920	175,409	28,397	32,054	4,299	64,750	203,651	(526)	203,125
L060000	3,363	3,665	883	362	675	280	2,200	318	359	54	731	2,281	46	2,327
L080000	12,405	15,457	3,725	1,528	2,848	1,789	9,890	1,341	1,514	134	2,989	9,620	258	9,878
L120000	3,653	4,208	1,014	416	776	411	2,617	365	412	127	904	2,619	27	2,646
L240000	5,822	7,048	1,698	697	1,298	231	3,924	612	690	252	1,554	4,387	(21)	4,366
L320000	9,655	10,586	2,551	1,047	1,951	257	5,806	919	1,037	253	2,209	6,589	(13)	6,576
L360000	2,614	3,320	800	328	612	222	1,962	288	325	42	655	2,066	15	2,081
L460000	1,097	1,417	341	140	261	142	884	123	139	11	273	882	17	899
N040000	268,850	328,727	79,213	32,503	60,575	11,595	183,886	28,529	32,204	13,758	74,491	204,603	(1,157)	203,446
N080000	48,341	56,399	13,590	5,577	10,393	1,064	30,624	4,895	5,525	963	11,383	35,104	(58)	35,046
N120000	67,419	77,058	18,568	7,619	14,199	514	40,900	6,688	7,549	4,376	18,613	47,961	(711)	47,250
N200000	8,132	9,670	2,330	956	1,782	229	5,297	839	947	233	2,019	6,019	(18)	6,001
P120000	24,325	26,945	6,493	2,664	4,965	100	14,222	2,339	2,640	731	5,710	16,771	(114)	16,657
P160000	9,074	10,438	2,515	1,032	1,923	131	5,601	906	1,023	486	2,415	6,497	(62)	6,435
P240000	65,754	76,275	18,380	7,542	14,055	2,192	42,169	6,620	7,472	654	14,746	47,475	91	47,566
P260000	1,426	1,825	440	180	337	102	1,059	158	179	13	350	1,136	12	1,148
P280000	32,606	35,826	8,633	3,542	6,602	430	19,207	3,109	3,510	1,320	7,939	22,298	(142)	22,156
P320000	7,235	6,900	1,663	682	1,272	150	3,767	599	676	932	2,207	4,295	(115)	4,180
P340000	200	324	78	32	60	57	227	28	32	-	60	202	7	209
P360000	4,518	5,427	1,308	537	1,000	185	3,030	471	532	234	1,237	3,378	(24)	3,354
P400000	226	254	61	25	47	36	169	22	25	11	58	158	3	161
P450000	897	1,262	304	125	232	161	822	109	124	3	237	785	19	804
R040000	2,478	2,960	713	293	545	100	1,651	257	290	73	620	1,843	(2)	1,841
R060000	6,706	7,260	1,749	718	1,338	315	4,120	630	711	181	1,522	4,519	12	4,531
R080000	3,563	4,017	968	397	740	3	2,108	349	394	79	822	2,500	(18)	2,482
R120000	5,241	5,970	1,439	590	1,100	160	3,289	518	585	120	1,223	3,716	1	3,717
R140000	-	-	-	-	-	-	-	-	-	29	29	-	(7)	(7)
R200000	6,235	6,872	1,656	679	1,267	118	3,720	596	673	209	1,478	4,277	(20)	4,257
R230000	3,350	3,545	854	351	654	28	1,887	308	347	142	797	2,207	(16)	2,191
R280000	2,956	3,144	757	311	579	24	1,671	273	308	167	748	1,957	(21)	1,936
R360000	27,752	30,716	7,402	3,037	5,660	117	16,216	2,666	3,009	713	6,388	19,118	(120)	18,998
R400000	78,120	91,253	21,989	9,023	16,815	1,569	49,396	7,920	8,940	1,414	18,274	56,797	(129)	56,668
R440000	45,204	50,944	12,276	5,037	9,387	31	26,731	4,421	4,991	1,449	10,861	31,708	(270)	31,438
R520000	1,220	1,579	380	156	291	159	986	137	155	14	306	983	20	1,003
R600000	38,537	45,778	11,031	4,526	8,436	1,118	25,111	3,973	4,485	1,406	9,864	28,493	(160)	28,333
S600000	155	169	41	17	31	3	92	15	17	1	33	105	1	106
T010000	-	-	-	-	-	2	2	-	-	45	45	-	(7)	(7)
T020000	-	-	-	-	-	-	-	-	-	32	32	-	(6)	(6)
T030000	310	338	82	33	63	11	189	29	33	20	82	211	(2)	209
T040000	491	550	132	54	101	10	297	48	54	6	108	342	(1)	341
T050000	77	85	20	8	16	-	44	7	8	1	16	53	(1)	52
T060000	-	-	-	-	-	-	-	-	-	11	11	-	(3)	(3)
T070000	-	-	-	-	-	-	-	-	-	28	28	-	(5)	(5)
T080000	-	-	-	-	-	-	-	-	-	40	40	-	(8)	(8)
U120000	258,711	297,912	71,787	29,457	54,897	2,950	159,091	25,855	29,185	13,581	68,621	185,424	(2,148)	183,276
U150000	200	176	42	17	33	8	100	15	17	55	87	110	(6)	104
U300000	626	804	194	79	148	44	465	70	79	53	202	500	(5)	495
X220000	4,415	4,342	1,046	429	800	16	2,291	377	425	339	1,141	2,702	(47)	2,655
Y040000	2,530	2,707	652	268	499	76	1,495	235	265	218	718	1,685	(35)	1,650
Y080000	2,704	2,735	659	270	504	13	1,446	237	268	269	774	1,702	(37)	1,665
Y080200	3,395	4,412	1,063	436	813	503	2,815	383	432	27	842	2,746	59	2,805
Y080300	1,859	1,572	379	155	290	13	837	136	154	323	613	978	(38)	940
Y080500	2,033	2,220	535	220	409	19	1,183	193	218	85	496	1,382	(10)	1,372

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, 2024

			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2023	Net OPEB Liability 6/30/2024	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience[3]	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
Y080600	68,290	71,927	17,332	7,112	13,254	4,262	41,960	6,242	7,046	2,327	15,615	44,768	296	45,064
Y080800	368	268	65	26	50	1	142	23	26	73	122	167	(11)	156
Y081000	-	-	-	-	-	-	-	-	-	5	5	-	(2)	(2)
Y180000	117,148	130,610	31,473	12,914	24,067	-	68,454	11,335	12,795	4,616	28,746	81,293	(867)	80,426
Y200000	7,971	8,923	2,150	882	1,644	-	4,676	774	874	138	1,786	5,554	(35)	5,519
Totals[2]	$ 15,311,083	$ 17,239,037	$ 4,154,061	$ 1,704,541	$ 3,176,638	$ 445,968	$ 9,481,208	$ 1,496,134	$ 1,688,832	$ 584,793	$ 3,769,759	$ 10,729,754	$ (39,042)	$ 10,690,712

[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.

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

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.

South Carolina OPEB Trusts
Notes to the Schedules of Employer Allocations and
OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2024

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, 2024 was 6.35 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

June 30, 2024. 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 2024 totaled $732,799,781. However, the covered payroll contributions total includes prior year covered payroll contribution adjustments and true-ups that net to a total of $2,577,195.

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

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

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

Note 2: Actuarial Assumptions and Methods

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

South Carolina OPEB Trusts
Notes to the Schedules of Employer Allocations and
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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, 2023
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:	3.97% as of June 30, 2024
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 6.50% and gradually decreasing to an ultimate trend rate of 4.25% over a period of 14 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 3.86% as of June 30, 2023 to 3.97% as of June 30, 2024.

Additional information as of the latest actuarial valuation for SCLTDITF:

Valuation Date:	June 30, 2023
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:	3.68% as of June 30, 2024
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 3.57% as of June 30, 2023 to 3.68% as of June 30, 2024.

<u>Roll Forward Disclosures</u>

The actuarial valuations were performed as of June 30, 2023. Update procedures were used to roll forward the total OPEB liabilities to June 30, 2024.

Note 3: Net OPEB Liability

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

South Carolina OPEB Trusts
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
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The following table represents the components of the net OPEB liability as of June 30, 2024, 2023, 2022, 2021, 2020, 2019, 2018, and 2017:

SOUTH CAROLINA RETIREE HEALTH INSURANCE TRUST FUND

Fiscal Year Ending	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Plan Fiduciary Net Position as a % of Total OPEB Liability
June 30, 2024	$ 17,894,389,610	$ 1,772,587,512	$ 16,121,802,098	9.91%
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 Ending	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Plan Fiduciary Net Position as a % of Total OPEB Liability
June 30, 2024	$ 49,010,702	$ 31,771,665	$ 17,239,037	64.83%
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 3.97% 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).

South Carolina OPEB Trusts
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
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A Single Discount Rate of 3.68% was used to measure the total OPEB liability for the SCLTDITF. This Single Discount Rate was based on an expected rate of return on plan investments of 3.00% and a municipal bond rate of 3.97%. 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%**

South Carolina OPEB Trusts
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Sensitivity Analysis

The following table presents the SCRHITF's net OPEB liability calculated using a Single Discount Rate of 3.97%, 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 2.97%	Current Discount Rate 3.97%	1% Increase 4.97%
SCRHITF Net OPEB Liability	$ 19,137,805,594	$ 16,121,802,098	$ 13,707,528,008

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	$ 13,257,148,932	$ 16,121,802,098	$ 19,837,408,667

The following table presents the SCLTDITF's net OPEB liability calculated using a Single Discount Rate of 3.68%, 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 2.68%	Current Discount Rate 3.68%	1% Increase 4.68%
SCLTDITF Net OPEB Liability	$ 19,137,731	$ 17,239,037	$ 15,408,241

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

South Carolina OPEB Trusts
Notes to the Schedules of Employer Allocations and
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Note 4: OPEB Expense

Components of collective OPEB expense reported in the Schedule of OPEB Amounts by Employer for the fiscal year ended June 30, 2024 are presented below.

Description	SCRHITF	SCLTDITF
Service Cost	$ 487,751,534	$ 8,547,520
Interest on the Total OPEB Liability	566,382,641	1,690,809
Projected Earnings on Plan Investments	(46,238,326)	(950,093)
OPEB Plan Administrative Expense	1,031,566	89,771
Recognition of Outflow (Inflow) of Resources due to Liabilities	(194,560,521)	324,376
Recognition of Outflow (Inflow) of Resources due to Assets	31,125,195	1,027,371
Total Aggregate OPEB Expense	**$ 845,492,089**	**$ 10,729,754**

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, 2024.

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.

Difference between expected and actual experience

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Initial Balance (Inflow)/Outflow	$ (231,533)	$ 41,169,592	$ (169,560,012)	$ 190,442,020	$ (134,569,210)	$ (763,219,164)	$ (1,915,671,798)	$ 821,628,591
Remaining amortization period	0.2460	1.2030	2.1330	3.1390	3.9290	4.9150	5.8430	6.8300
Amortized period ending June 30,								
2024	(231,533)	34,222,435	(79,493,677)	60,669,647	(34,250,245)	(155,283,655)	(327,857,573)	120,297,012
2025	-	6,947,157	(79,493,677)	60,669,647	(34,250,245)	(155,283,655)	(327,857,573)	120,297,012
2026	-	-	(10,572,658)	60,669,647	(34,250,245)	(155,283,655)	(327,857,573)	120,297,012
2027	-	-	-	8,433,079	(31,818,475)	(155,283,655)	(327,857,573)	120,297,012
2028	-	-	-	-	-	(142,084,544)	(327,857,573)	120,297,012
2029	-	-	-	-	-	-	(276,383,933)	120,297,012
Thereafter	-	-	-	-	-	-	-	99,846,519

Assumption changes

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Initial Balance (Inflow)/Outflow	(50,196,688)	(16,185,826)	348,000,670	945,344,410	1,332,959,428	(3,827,212,359)	(312,540,200)	1,909,766,716
Remaining amortization period	0.2460	1.2030	2.1330	3.1390	3.9290	4.9150	5.8430	6.8300
Amortized period ending June 30,								
2024	(50,196,688)	(13,454,553)	163,150,806	301,161,009	339,261,753	(778,680,032)	(53,489,680)	279,614,453
2025	-	(2,731,273)	163,150,806	301,161,009	339,261,753	(778,680,032)	(53,489,680)	279,614,453
2026	-	-	21,699,058	301,161,009	339,261,753	(778,680,032)	(53,489,680)	279,614,453
2027	-	-	-	41,861,383	315,174,169	(778,680,032)	(53,489,680)	279,614,453
2028	-	-	-	-	-	(712,492,231)	(53,489,680)	279,614,453
2029	-	-	-	-	-	-	(45,091,800)	279,614,453
Thereafter	-	-	-	-	-	-	-	232,079,998

Difference between projected and actual investment earnings

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Initial Balance (Inflow)/Outflow	-	-	-	(12,539,082)	16,785,410	93,683,666	33,546,570	(21,714,790)
Remaining amortization period	-	-	-	1.0000	2.0000	3.0000	4.0000	5.0000
Amortized period ending June 30,								
2024	-	-	-	(12,539,082)	8,392,704	31,227,889	8,386,642	(4,342,958)
2025	-	-	-	-	8,392,706	31,227,889	8,386,642	(4,342,958)
2026	-	-	-	-	-	31,227,888	8,386,642	(4,342,958)
2027	-	-	-	-	-	-	8,386,644	(4,342,958)
2028	-	-	-	-	-	-	-	(4,342,958)
2029	-	-	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-	-	-

Difference between expected and actual experience

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Initial Balance (Inflow)/Outflow	$ -	$ (87,629)	$ (691,993)	$ (24,919)	$ (974,014)	$ 2,736,894	$ 1,301,801	$ 657,763
Remaining amortization period	2.9570	4.4006	5.4233	6.4152	7.4338	8.2046	9.1023	9.9971
Amortized period ending June 30,								
2024	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581	143,020	65,796
2025	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581	143,020	65,796
2026	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581	143,020	65,796
2027	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581	143,020	65,796
2028	-	(7,977)	(127,597)	(3,885)	(131,026)	333,581	143,020	65,796
2029	-	-	(54,008)	(3,885)	(131,026)	333,581	143,020	65,796
Thereafter	-	-	-	(1,609)	(187,858)	735,408	443,681	262,987

Assumption changes

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Initial Balance (Inflow)/Outflow	(54,306)	(24,952)	637,194	191,439	1,182,285	(1,376,533)	(269,463)	(205,555)
Remaining amortization period	2.9570	4.4006	5.4233	6.4152	7.4338	8.2046	9.1023	9.9971
Amortized period ending June 30,								
2024	(18,366)	(5,669)	117,492	29,842	159,043	(167,776)	(29,604)	(20,562)
2025	(18,366)	(5,669)	117,492	29,842	159,043	(167,776)	(29,604)	(20,562)
2026	(17,574)	(5,669)	117,492	29,842	159,043	(167,776)	(29,604)	(20,562)
2027	-	(5,669)	117,492	29,842	159,043	(167,776)	(29,604)	(20,562)
2028	-	(2,276)	117,492	29,842	159,043	(167,776)	(29,604)	(20,562)
2029	-	-	49,734	29,842	159,043	(167,776)	(29,604)	(20,562)
Thereafter	-	-	-	12,387	228,027	(369,877)	(91,839)	(82,183)

Difference between projected and actual investment earnings

	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Initial Balance (Inflow)/Outflow	-	-	-	(596,857)	(574,268)	3,349,391	903,712	(26,505)
Remaining amortization period	-	-	-	1.0000	2.0000	3.0000	4.0000	5.0000
Amortized period ending June 30,								
2024	-	-	-	(596,857)	287,135	1,116,465	225,929	(5,301)
2025	-	-	-	-	287,133	1,116,465	225,929	(5,301)
2026	-	-	-	-	-	1,116,461	225,929	(5,301)
2027	-	-	-	-	-	-	225,925	(5,301)
2028	-	-	-	-	-	-	-	(5,301)
2029	-	-	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-	-	-

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, 2024, and the accounting and financial reporting actuarial valuations as of June 30, 2024. 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.

Crowe LLP
Independent Member Crowe Global

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*

Ms. Sue F. Moss, 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, 2024 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, 2024, and the related notes and have issued our report thereon dated July 11, 2025.

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

Crowe LLP

Dallas, Texas
July 11, 2025