

**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, 2020**

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

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## INDEPENDENT AUDITORS' REPORT

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

### **Report on Schedules**

We have audited the accompanying schedules of employer allocations of the South Carolina Retiree Health Insurance Trust Fund and the South Carolina Long-Term Disability Insurance Trust Fund, as of and for the year for the year ended June 30, 2020, and the related notes.

We have also audited the total for all entities of the columns titled net other post-employment benefit (OPEB) liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense as of and for the year ended June 30, 2020 and the net OPEB liability for the year ended June 30, 2019 (specified column totals), included in the accompanying schedules of OPEB amounts by employer, and the related notes.

### ***Management's Responsibility 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; this includes 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.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on the schedules of employer allocations and the specified column totals included in the schedules of OPEB amounts by employer based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and the specified column totals included in the schedules of OPEB amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations and the specified column totals included in the schedules of OPEB amounts by employer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedules of employer allocations and the specified column totals included in the schedules of OPEB amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and the specified column totals included in the schedules of OPEB amounts by employer 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 entity's internal control.

Mr. George L. Kennedy, CPA, State Auditor  
Office of the State Auditor and  
Members of the South Carolina Public  
Employee Benefit Authority

***Auditors' Responsibility (Continued)***

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and the specified column totals included in the schedules of OPEB amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Opinions***

In our opinion, the Schedules referred to above present fairly, in all material respects, the employer allocations and the total for all OPEB participating entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense of the South Carolina Retiree Health Insurance Trust Fund and the South Carolina Long-Term Disability Insurance Trust Fund as of and for the year ended June 30, 2020, and the net OPEB liability for the year ended June 30, 2019 in accordance with accounting principles generally accepted in the United States of America.

***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 the South Carolina Retiree Health Insurance Trust Fund and the South Carolina Long-Term Disability Insurance Trust Fund as of and for the year ended June 30, 2020, and our report thereon, dated October 15, 2020, expressed an unmodified opinion on those statements.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 15, 2021, on our consideration of the South Carolina Retiree Health Insurance Trust Fund's and the South Carolina Long-Term Disability Insurance Trust Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. 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 South Carolina Retiree Health Insurance Trust Fund's and the South Carolina Long-Term Disability Insurance Trust Fund'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 the South Carolina Retiree Health Insurance Trust Fund and the South Carolina Long-Term Disability Insurance Trust Fund's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
July 15, 2021

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2020**

<b>Employer Code</b>	<b>6.25% Surcharge Contributions (Derived from Payroll)</b>	<b>Employer Allocation Percentage</b>
10001	\$ 14,000	0.002430%
10002	86,504	0.015015%
10100	515,110	0.089411%
10200	494,071	0.085759%
10300	1,436,420	0.249329%
10600	165,289	0.028690%
10900	66,968	0.011624%
12300	30,386	0.005274%
13300	161,308	0.027999%
13600	110,707	0.019216%
13700	39,657	0.006884%
20101	108,624	0.018855%
20102	2,271,332	0.394250%
20108	13,176	0.002287%
20200	116,733	0.020262%
20300	107,849	0.018720%
20400	944,436	0.163932%
20500	328,181	0.056965%
20600	1,161,693	0.201643%
21100	81,293	0.014111%
21400	3,489,028	0.605613%
21900	11,647	0.002022%
22100	122,646	0.021288%
22200	5,875	0.001020%
30100	35,664,255	6.190479%
30200	3,122,017	0.541909%
30300	24,789,464	4.302870%
30400	3,259,904	0.565843%
30500	18,388,464	3.191806%
30600	1,809,703	0.314122%
30700	84,202	0.014615%
30800	1,074,820	0.186564%
30900	250,290	0.043444%
31100	746,982	0.129659%
31102	512,509	0.088960%
31104	1,414,237	0.245478%
31105	217,780	0.037802%
31107	567,929	0.098579%
31108	2,839,505	0.492872%
31113	284,961	0.049463%
31121	1,090,333	0.189256%

*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, 2020**

<b>Employer Code</b>	<b>6.25% Surcharge Contributions (Derived from Payroll)</b>	<b>Employer Allocation Percentage</b>
31123	2,731,563	0.474135%
31124	1,153,145	0.200159%
31126	1,441,151	0.250150%
31138	667,939	0.115939%
31140	2,783,266	0.483110%
31142	1,271,803	0.220755%
31143	871,707	0.151308%
31146	1,096,693	0.190360%
31200	218,708	0.037963%
31300	2,049,579	0.355759%
31400	6,608,904	1.147151%
31600	1,580,043	0.274258%
31700	6,103,298	1.059389%
40100	9,775,190	1.696744%
40200	12,785,202	2.219211%
40700	2,001,054	0.347336%
40900	13,718,687	2.381242%
41400	3,362,362	0.583627%
41600	241,730	0.041959%
41700	4,069,081	0.706297%
41800	131,913	0.022897%
42000	125,428	0.021771%
42200	33,839,660	5.873772%
50100	9,688,318	1.681665%
50200	2,220,165	0.385369%
50400	336,974	0.058491%
50501	231,232	0.040136%
51200	401,981	0.069774%
51300	770,302	0.133706%
51400	1,351,155	0.234529%
51500	1,698,288	0.294783%
51600	210,864	0.036601%
51700	12,446,060	2.160344%
51800	2,670,444	0.463526%
51902	186,350	0.032346%
52000	189,468	0.032887%
52200	1,011,709	0.175609%
52600	178,526	0.030988%
53000	259,159	0.044984%
53300	17,912	0.003109%
53900	72,395	0.012566%

*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, 2020**

<b>Employer Code</b>	<b>6.25% Surcharge Contributions (Derived from Payroll)</b>	<b>Employer Allocation Percentage</b>
54100	168,306	0.029214%
54200	4,081,644	0.708478%
54300	2,700,947	0.468821%
54400	2,500	0.000434%
60100	481,638	0.083601%
60400	3,279,675	0.569275%
60500	150,919	0.026196%
60800	466,172	0.080917%
60900	136,666	0.023722%
61000	4,424,361	0.767965%
61200	118,092	0.020498%
62200	158,965	0.027593%
62500	53,067	0.009211%
62700	182,393	0.031659%
63000	451,907	0.078440%
63500	342,763	0.059496%
63700	123,585	0.021451%
63800	13,924	0.002417%
64100	63,245	0.010978%
66600	57,378	0.009959%
67000	16,000	0.002777%
67100	489,938	0.085042%
67200	13,777	0.002391%
67300	332,685	0.057746%
67400	333,919	0.057961%
67500	399,094	0.069273%
67600	50,961	0.008846%
67800	996,720	0.173007%
67900	32,797	0.005693%
68000	43,406	0.007534%
68100	313,116	0.054350%
68200	2,090,167	0.362804%
68300	510,081	0.088538%
68400	19,192	0.003331%
68500	427,920	0.074277%
68600	45,094	0.007827%
70709	97,747	0.016967%
71036	27,820	0.004829%
72110	89,339	0.015507%
72114	22,831	0.003963%
72116	53,516	0.009289%

*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, 2020**

<b>Employer Code</b>	<b>6.25% Surcharge Contributions (Derived from Payroll)</b>	<b>Employer Allocation Percentage</b>
72210	131,544	0.022833%
72411	5,500	0.000955%
72507	93,092	0.016159%
74306	74,810	0.012985%
74310	73,748	0.012801%
74616	82,741	0.014362%
75005	41,488	0.007201%
75011	107,691	0.018693%
92121	11,210	0.001946%
94608	5,267	0.000914%
80101	1,189,195	0.206416%
80103	52,387	0.009093%
80201	8,894,485	1.543874%
80202	141,194	0.024508%
80302	544,073	0.094438%
80401	3,316,987	0.575751%
80402	1,290,500	0.224001%
80403	969,747	0.168325%
80404	1,166,392	0.202458%
80405	4,880,882	0.847207%
80406	45,078	0.007824%
80407	192,944	0.033491%
80409	76,250	0.013235%
80502	260,902	0.045286%
80503	586,703	0.101838%
80601	824,756	0.143158%
80602	225,048	0.039063%
80603	341,854	0.059338%
80606	62,036	0.010768%
80701	8,684,286	1.507388%
80702	79,614	0.013819%
80704	238,469	0.041393%
80801	13,068,650	2.268411%
80902	781,566	0.135662%
81001	19,788,051	3.434742%
81002	403,557	0.070048%
81003	204,977	0.035579%
81004	152,889	0.026538%
81102	3,424,704	0.594448%
81201	1,964,800	0.341043%
81301	2,633,526	0.457118%

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2020**

<b>Employer Code</b>	<b>6.25% Surcharge Contributions (Derived from Payroll)</b>	<b>Employer Allocation Percentage</b>
81401	313,140	0.054354%
81402	1,019,967	0.177042%
81403	429,419	0.074537%
81501	2,076,487	0.360429%
81601	3,925,890	0.681442%
81701	1,912,793	0.332016%
81802	8,863,438	1.538485%
81805	153,124	0.026579%
81806	1,107,039	0.192156%
81901	1,428,307	0.247921%
81902	185,253	0.032156%
82001	1,560,328	0.270836%
82101	6,521,044	1.131900%
82106	433,856	0.075307%
82107	1,230,710	0.213622%
82108	208,200	0.036139%
82109	472,462	0.082008%
82201	3,841,913	0.666866%
82301	29,339,640	5.092674%
82306	164,599	0.028571%
82307	152,243	0.026426%
82308	140,586	0.024402%
82309	563,117	0.097744%
82312	121,280	0.021051%
82313	313,177	0.054360%
82401	356,384	0.061860%
82402	3,395,556	0.589389%
82406	539,034	0.093564%
82501	290,080	0.050351%
82502	828,522	0.143812%
82601	18,203,037	3.159621%
82602	38,406	0.006666%
82603	78,004	0.013540%
82604	49,921	0.008665%
82701	1,023,267	0.177615%
82702	214,946	0.037310%
82801	3,937,394	0.683439%
82901	5,129,641	0.890385%
83001	2,203,842	0.382535%
83005	1,168,090	0.202753%
83101	700,631	0.121613%

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2020**

<b>Employer Code</b>	<b>6.25% Surcharge Contributions (Derived from Payroll)</b>	<b>Employer Allocation Percentage</b>
83202	3,543,382	0.615048%
83203	963,802	0.167293%
83204	1,280,007	0.222179%
83205	8,103,101	1.406508%
83206	11,613,392	2.015813%
83207	38,691	0.006716%
83301	1,590,779	0.276122%
83402	1,377,201	0.239050%
83501	372,551	0.064666%
83601	2,405,050	0.417460%
83701	4,583,693	0.795622%
83802	207,111	0.035950%
83806	137,247	0.023823%
83810	92,628	0.016078%
83811	125,592	0.021800%
83812	4,990,234	0.866188%
83901	5,516,098	0.957465%
84002	12,292,820	2.133745%
84003	11,745,360	2.038719%
84004	49,518	0.008595%
84005	104,578	0.018152%
84006	468,904	0.081391%
84009	38,559	0.006693%
84010	29,912	0.005192%
84011	35,635	0.006185%
84101	849,372	0.147431%
84203	3,883,341	0.674057%
84207	4,607,612	0.799773%
84208	1,026,693	0.178210%
84209	3,497,925	0.607158%
84210	1,264,892	0.219556%
84211	1,741,985	0.302368%
84212	3,549,168	0.616052%
84213	190,524	0.033071%
84214	113,566	0.019712%
84215	340,678	0.059134%
84301	5,850,723	1.015548%
84401	1,288,217	0.223604%
84501	1,233,934	0.214182%
84601	3,513,966	0.609942%
84603	6,847,225	1.188518%

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2020**

Employer Code	6.25% Surcharge Contributions (Derived from Payroll)	Employer Allocation Percentage
84604	6,256,300	1.085947%
84605	2,149,174	0.373046%
84606	21,196	0.003679%
Totals <sup>1</sup>	\$ 576,114,659	100.000000%

<sup>1</sup> - Columns may not foot due to rounding.

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)  
 Schedule of OPEB Amounts by Employer  
 As of and for the Fiscal Year Ended June 30, 2020

Participating Employer	Net OPEB Liability		Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					OPEB Expense		
	6/30/2019	6/30/2020	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 <sup>1</sup>	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience <sup>3</sup>	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>2</sup>	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 <sup>2</sup>	Total Employer OPEB Expense	
															6/30/2019
10001	\$ 397,696	\$ 438,650	\$ 12,546	\$ 65,277	\$ 31,878	\$ 110,290	\$ 9,990	\$ 17,469	\$ 1,024	\$ 52,153	\$ 81,225	\$ 33,375	\$ (1,732)	\$ 31,643	
10002	2,247,512	2,710,425	77,521	403,345	430,126	914,634	61,726	107,943	6,322	179,643	206,226	206,226	88,606	294,832	
10100	13,128,054	16,139,979	461,618	2,401,830	413,968	3,299,106	367,565	642,776	37,646	25,480	1,095,157	1,228,030	63,713	1,291,743	
10200	13,297,264	15,480,740	442,763	2,303,727	276,234	3,043,528	352,552	616,522	36,108	289,511	1,177,871	1,315,497	17,446	1,195,317	
10300	38,545,220	45,007,491	1,287,255	6,697,676	-	8,045,415	1,024,982	1,792,428	104,978	1,754,595	4,737,467	3,424,451	(356,656)	3,067,795	
10600	4,483,683	5,178,960	148,123	770,694	-	925,777	117,943	206,253	12,079	237,845	581,080	394,048	(43,242)	350,806	
10700	3,288,176	-	-	-	-	-	-	-	-	-	-	-	-	-	
10900	1,893,971	2,098,300	60,013	312,253	8,329	383,415	47,786	83,565	4,894	143,971	283,036	159,652	(22,262)	137,390	
12300	965,812	952,033	27,229	141,674	-	170,182	21,681	37,915	2,221	186,223	249,319	72,437	(32,863)	39,574	
13300	4,307,215	5,054,225	144,555	752,132	54,935	958,414	115,103	201,285	11,789	319,155	654,124	384,557	(47,046)	337,511	
13600	2,965,936	3,468,766	99,210	516,196	-	642,801	78,996	138,144	8,090	193,829	423,721	263,925	(37,713)	226,212	
13700	1,195,054	1,242,662	35,541	184,924	211,651	433,786	28,300	49,489	2,898	134,701	217,058	94,549	22,855	117,404	
20101	2,458,306	3,403,600	97,346	506,498	482,471	1,090,889	77,512	135,549	7,939	126,845	352,419	258,967	52,877	311,844	
20102	61,592,994	71,167,828	2,035,465	10,590,661	1,251,285	13,973,050	1,620,746	2,834,267	165,996	2,332,916	7,049,564	5,414,893	(181,152)	5,233,741	
20108	315,889	412,837	11,808	61,435	46,244	120,042	9,402	16,441	963	18,995	46,356	31,411	3,656	35,067	
20200	2,937,659	3,657,584	104,610	544,294	280,911	934,730	83,296	145,664	8,531	14	242,420	278,292	54,892	333,184	
20300	3,229,353	3,379,231	96,649	502,872	-	604,062	76,957	134,578	7,882	503,562	727,520	257,113	(88,042)	169,071	
20400	24,442,735	29,592,097	846,361	4,403,673	2,572,513	7,862,314	673,918	1,178,509	69,023	264,185	2,225,402	2,251,551	538,185	2,789,736	
20500	8,201,310	10,283,006	294,103	1,530,240	594,364	2,432,526	234,181	409,522	23,985	681,555	782,395	1,110,886	893,281	1,110,886	
20600	30,936,069	36,399,478	1,041,058	5,416,697	914,456	7,421,127	828,947	1,449,613	84,900	439,304	2,851,680	2,769,499	103,094	2,872,593	
21100	2,186,572	2,547,240	72,853	379,061	49,797	505,134	58,010	101,444	5,941	163,508	332,326	193,810	(175,282)	175,282	
21400	92,199,413	109,321,907	3,126,706	16,268,464	3,611,890	23,153,973	2,489,652	4,353,757	254,989	557,380	7,802,691	8,317,893	704,626	9,022,519	
21900	443,666	365,000	10,439	54,317	-	65,247	8,312	14,536	851	148,004	172,194	27,771	(26,141)	1,630	
22100	3,343,974	3,842,792	109,907	571,855	-	686,926	87,514	153,040	8,963	180,930	435,611	292,384	(33,299)	259,085	
22200	149,854	184,125	5,266	27,400	5,470	38,383	4,193	7,333	430	-	12,203	995	15,004	995	
30100	958,529,395	1,117,472,077	31,960,723	166,293,796	10,174,343	209,930,587	25,448,846	44,503,453	2,606,451	32,523,500	106,583,975	85,024,258	(3,286,214)	81,738,044	
30200	84,121,495	97,822,413	7,822,413	14,557,196	1,383,832	18,870,297	2,227,767	3,895,788	228,167	7,442,940	8,396,791	1,913,610	5,527	7,448,467	
30300	646,275,814	776,730,275	22,215,195	115,587,159	20,333,650	159,179,817	17,688,931	30,933,370	1,811,691	4,439	51,481,944	59,098,487	3,978,734	63,077,221	
30400	85,391,098	102,142,846	10,242,846	2,921,379	15,200,130	18,396,555	2,326,159	4,067,850	238,244	6,833,045	13,602,563	7,771,665	(1,422,776)	6,348,889	
30500	496,129,055	576,167,152	16,478,907	85,740,863	7,719,091	110,713,146	13,121,390	22,945,921	1,343,886	11,846,719	50,032,201	43,838,393	(410,290)	43,428,103	
30600	47,634,012	56,703,565	16,271,745	8,438,198	1,719,645	11,855,818	1,291,343	2,258,226	132,259	4,314,361	4,650,308	892,279	4,525,611	4,525,611	
30700	1,884,142	2,638,219	75,455	392,600	284,174	755,774	60,082	105,067	6,154	1,410,734	1,585,582	200,732	(241,024)	(40,292)	
30800	28,968,456	33,677,501	963,207	5,011,632	434,275	6,454,372	766,957	1,341,210	78,551	665,708	2,897,584	2,562,394	(12,625)	2,549,739	
30900	6,443,886	7,842,270	224,296	1,167,028	109,481	1,511,344	178,597	312,319	18,292	154,086	673,833	596,689	(18,801)	577,888	
31100	20,538,811	23,405,325	669,414	3,483,004	669,414	6,895,649	533,023	932,120	54,592	2,368,400	1,780,823	1,780,823	450,028	2,230,851	
31102	14,260,354	16,058,567	459,290	2,389,715	-	2,870,585	365,711	639,534	37,456	1,275,701	2,339,982	1,221,836	(242,390)	979,446	
31104	36,789,611	44,312,330	1,267,373	6,594,228	877,340	7,998,490	1,009,151	1,764,743	103,357	2,937,037	3,371,559	3,679,328	3,540,889	3,540,889	
31105	5,765,081	6,823,808	195,167	1,015,468	-	1,219,805	155,403	271,759	15,916	1,556,650	2,008,898	519,198	(343,461)	175,737	
31107	15,381,464	17,794,935	508,951	2,648,108	-	3,180,973	405,254	708,685	41,506	801,960	1,981,319	1,353,950	(144,149)	1,209,801	
31108	77,269,478	88,970,525	2,544,638	13,239,925	-	15,904,127	2,026,178	3,543,261	207,520	5,080,540	10,977,063	6,769,433	(1,003,452)	5,765,981	
31113	7,402,289	8,928,787	255,371	1,328,715	280,421	1,876,506	203,340	355,590	20,826	155,286	747,041	679,538	15,564	694,922	
31121	30,502,081	34,163,446	977,106	5,083,947	-	6,106,964	778,024	1,360,563	79,685	4,928,261	7,192,444	2,599,368	(957,642)	1,641,726	
31123	74,906,740	85,588,226	2,447,901	12,736,596	-	15,299,515	1,949,151	3,408,561	199,631	6,373,900	12,046,261	6,512,086	(1,172,387)	5,339,699	
31124	29,712,284	36,131,595	1,033,397	5,376,832	1,143,137	7,601,922	822,846	1,438,945	84,275	556,802	2,951,424	2,749,117	74,898	2,824,015	
31126	38,638,520	45,155,693	1,291,494	6,719,731	534,501	8,606,409	1,028,357	1,798,331	105,323	1,757,087	3,435,727	3,435,727	(9,102)	3,426,625	
31138	18,439,792	20,928,667	598,579	3,114,447	-	3,741,151	476,621	833,486	48,815	2,125,672	3,512,719	1,592,384	(416,702)	1,175,682	
31140	76,826,418	87,208,343	2,494,238	12,977,690	-	15,589,123	1,986,046	3,473,082	203,410	8,385,739	14,165,472	6,635,355	(1,623,860)	5,011,495	
31142	33,676,543	39,849,471	1,139,731	5,930,099	607,650	7,731,032	907,515	1,587,010	92,947	262,966	2,903,990	3,031,996	96,969	3,128,965	
31143	23,653,089	27,313,283	781,185	4,064,557	183,730	5,066,177	883,730	1,087,755	63,707	912,994	2,723,182	2,078,165	(130,537)	1,947,628	
31146	30,432,371	34,362,734	982,806	5,113,604	109,378	6,251,967	782,563	1,368,500	80,149	2,839,296	5,116,687	2,614,531	(481,097)	2,133,434	
31200	5,927,940	6,852,871	195,998	1,019,037	282,037	1,507,037	156,064	272,916	15,984	164,501	618,674	521,409	30,851	552,260	
31300	55,520,492	64,219,646	1,836,741	9,556,685	-	11,479,728	1,462,511	2,557,555	149,790	2,307,809	6,563,967	4,886,231	(425,917)	4,460,314	
31400	177,707,098	207,077,349	5,922,601	30,815,694	2,018,744	39,035,321	4,715,893	8,246,878	482,999	5,917,648	19,641,700	15,755,737	(734,951)	15,020,786	
31600	39,175,031	49,507,536	1,415,961	7,367,339	2,491,221	11,341,052	1,127,464	1,971,643	115,474	47,430	3,328,542	3,766,842	410,213	4,177,055	
31700	165,421,162	191,235,038	5,469,497	28,458,160	3,125,768	37,310,417	4,355,107	7,615,957	446,048	4,888,141	17,262,245	14,550,355	(91,827)	14,458,528	
40100	255,541,970	306,286,835	8,760,083	45,579,304	860,926	55,611,918	6,975,249	12,197,907	714,401	6,190,170	26,489,332	23,304,214	(1,244,742)	22,059,472	
40200	328,786,401	400,599,686	11,457,517	59,614,233	12,362,044	83,972,142	9,123,090	15,953,927	934,382	2,459,134	29,008,881	30,480,124	30,480,124	32,115,570	
40700	52,219,010	62,699,172	1,793,254	9,330,419	1,908,151	13,116,083	1,427,885	2,497,002	146,243	271,570	4,426,959	4,770,544	381,782	5,152,326	
40900	378,732,797	429,848,625	12,294,063	63,966,840	12,263,558	89,102,115	9,789,193	17,118,769	1,002,604	16,343,736	44,831,956	32,705,566	16,946	32,722,512	
41400	94,218,590	105,353,116	3,013,195	15,677,858	1,019,878	19,852,510	2,399,268	4,195,700	245,732	10,515,457	17,497,736	8,015,923	(1,639,312)	6,376,611	
41600	6,448,121	7,574,206	216,629	1,127,136	-										

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)  
 Schedule of OPEB Amounts by Employer  
 As of and for the Fiscal Year Ended June 30, 2020

Participating Employer	Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources					OPEB Expense			
	Net OPEB Liability 6/30/2019	Net OPEB Liability 6/30/2020	Net Differences between Projected and Actual Experience		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>1</sup>		Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>2</sup>		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 <sup>3</sup>		Total Employer OPEB Expense
			Assumption	Changes	Assumption	Changes		Assumption	Changes	Assumption	Changes			Assumption	Changes	
53000	6,944,258	8,120,263	232,247	1,208,396	111,690	1,563,245	184,927	323,390	18,941	320,911	859,081	617,840		(45,217)	572,623	
53300	461,206	561,219	16,051	83,516	59,461	159,782	12,781	22,351	1,309	49,123	42,701	42,701		11,244	53,945	
53900	1,797,042	2,268,345	64,877	337,558	89,746	495,229	51,658	90,337	5,291	199,418	172,590	172,590		5,017	177,607	
54100	4,480,810	5,273,550	150,828	784,770	-	942,685	120,098	210,020	12,300	262,389	611,894	401,245		(52,021)	349,224	
54200	111,722,662	127,890,527	3,657,786	19,031,707	40,610	22,901,969	2,912,526	5,093,254	298,300	6,143,219	14,619,165	9,730,710		(1,151,834)	8,578,766	
54300	72,738,465	84,628,972	2,420,466	12,593,847	630,389	15,758,431	1,927,305	3,370,358	197,394	1,896,205	7,504,991	6,439,100		(167,691)	6,271,409	
54400	69,105	78,343	2,241	11,658	-	14,004	1,784	3,120	183	4,665	9,857	5,961		(851)	5,110	
60100	16,855,963	15,091,190	431,622	2,245,757	2,031,877	4,729,536	343,680	601,008	35,200	4,704,744	5,704,912	1,148,232		(315,618)	832,614	
60400	94,017,777	102,762,372	2,939,098	15,292,323	-	18,369,519	2,340,267	4,092,523	239,689	17,263,276	24,073,853	7,818,803		(3,242,511)	4,576,292	
60500	4,237,051	4,728,757	135,247	703,698	21,161	866,461	107,691	188,323	11,029	749,023	859,793	359,793		(72,131)	287,662	
60800	11,683,948	14,606,689	417,765	2,173,658	641,313	3,252,365	332,647	581,713	34,070	326,228	1,294,287	1,111,368		53,004	1,164,372	
60900	3,849,033	4,282,164	122,474	637,239	154,267	919,735	97,520	170,538	9,988	513,046	325,814	325,814		(4,538)	321,276	
61000	118,272,551	138,628,791	3,964,910	20,629,694	1,880,429	26,661,330	3,157,074	5,520,907	323,346	2,495,529	11,683,153	10,547,744		(85,625)	10,462,119	
61200	3,124,561	3,700,186	105,829	550,634	59,646	721,082	84,266	147,360	8,630	22,285	267,514	281,533		8,944	290,477	
62200	1,472,534	4,980,936	142,459	741,225	3,412,188	4,302,566	113,434	198,366	11,617	330,111	378,981	378,981		589,520	968,501	
62500	1,352,016	1,662,719	47,555	247,433	35,433	332,655	37,866	66,218	3,879	60,396	170,593	126,510		(7,035)	119,475	
62700	4,840,551	5,714,307	163,452	850,540	74,979	1,096,561	130,149	227,597	13,330	582,890	434,826	434,826		(20,427)	414,399	
63000	12,026,300	14,159,555	404,976	2,107,118	-	2,531,122	322,464	563,906	33,027	967,164	1,905,589	1,077,347		(193,065)	884,282	
63500	9,606,705	10,739,889	307,171	1,598,229	355,984	2,275,817	244,586	427,717	25,050	536,024	1,247,810	817,158		(18,120)	799,038	
63700	3,499,726	3,872,216	110,749	576,234	218,834	911,021	88,184	154,211	9,031	224,039	480,669	294,622		12,706	307,328	
63800	378,038	436,303	12,479	64,927	20,649	98,641	10,181	17,376	1,018	28,470	57,386	33,197		(285)	32,912	
64100	1,507,616	1,981,688	56,678	294,900	416,175	770,416	45,130	78,921	4,622	4	131,340	150,779		79,146	229,925	
66600	1,442,442	1,797,744	51,417	267,527	142,788	464,148	40,941	71,595	4,193	77,283	196,428	136,784		7,666	144,450	
67000	354,297	501,289	14,337	74,598	69,418	159,027	11,416	19,964	1,169	546	33,769	38,141		12,117	50,258	
67100	13,165,858	15,351,311	439,062	2,284,467	149,786	2,893,945	349,604	611,368	35,806	340,169	1,357,577	1,168,024		(31,552)	1,136,472	
67200	80,295	431,610	12,344	64,229	245,512	322,665	9,829	17,189	1,007	218,895	247,500	32,840		(5,576)	27,264	
67300	8,463,517	10,423,988	298,136	1,551,220	233,125	2,096,489	237,392	415,136	24,314	1,192,844	793,122	501,994		(70,662)	722,460	
67400	8,849,570	10,462,799	299,246	1,556,995	252,982	2,123,283	238,275	416,682	24,405	154,170	847,592	796,075		32,560	828,635	
67500	10,445,798	12,504,779	357,648	1,860,867	208,493	2,443,813	284,779	498,004	29,166	828,820	951,442	44,603		996,045	996,045	
67600	1,289,412	1,596,831	45,671	237,628	41,906	327,351	36,366	63,594	3,724	161,170	267,000	121,497		(25,288)	96,209	
67800	26,461,609	31,230,266	893,214	4,647,453	-	5,582,636	711,225	1,243,749	72,843	511,825	2,581,611	2,376,194		(96,884)	2,279,310	
67900	797,358	1,027,669	29,392	152,930	72,778	256,481	23,404	40,927	2,397	659	68,768	78,191		13,035	91,226	
68000	1,149,387	1,359,996	38,897	202,384	38,897	314,556	30,972	54,162	3,172	105,452	103,477	103,477		14,300	117,777	
68100	8,508,882	9,810,961	280,602	1,459,993	75,796	1,829,576	223,431	390,723	22,883	319,080	969,302	746,479		(42,041)	704,438	
68200	65,800,709	65,491,370	1,873,113	9,745,933	-	11,707,057	1,491,473	2,608,201	152,756	12,948,800	17,289,241	4,982,992		(2,310,706)	2,672,286	
68300	13,985,142	15,982,390	457,111	2,378,379	118,789	2,975,757	363,976	636,500	37,278	1,027,105	2,086,337	1,216,040		(155,144)	1,060,896	
68400	481,318	601,294	17,198	89,480	19,464	126,950	13,694	23,947	1,403	48,121	45,750	45,750		1,472	47,222	
68500	-	13,408,073	383,483	1,995,289	9,804,689	12,201,480	305,350	533,978	31,273	888,620	1,020,170	1,020,170		1,597,116	2,617,286	
68600	-	1,412,887	40,410	210,255	1,033,177	1,285,741	32,176	56,268	3,295	93,638	107,501	107,501		168,298	275,799	
70709	2,633,565	3,062,789	87,599	455,781	831,357	1,378,853	69,751	121,976	7,144	59,685	262,672	233,036		171,416	404,452	
71036	724,170	871,704	24,932	129,720	15,782	171,605	19,852	34,716	2,034	77,627	66,325	66,325		(1,814)	64,511	
72110	2,232,088	2,799,238	80,061	416,562	142,996	643,381	63,749	111,480	6,529	39,809	225,329	212,983		18,902	231,885	
72114	598,359	715,379	20,460	106,457	94,769	222,647	16,292	28,490	1,669	982	48,394	54,430		22,304	76,734	
72116	1,414,316	1,676,799	47,958	249,529	-	299,740	38,187	66,779	3,911	108,471	219,601	127,581		(21,466)	106,115	
72210	4,245,519	4,121,687	117,884	613,358	217,016	953,797	93,866	164,147	9,614	962,766	965,932	313,604		(68,199)	295,405	
72411	178,132	172,391	4,931	25,654	17,122	47,939	3,926	6,866	402	31,447	42,873	13,117		(1,936)	11,181	
72507	2,801,867	2,916,933	83,427	434,076	121,159	642,582	66,429	116,167	6,804	336,818	530,138	221,938		(33,032)	188,906	
74306	2,125,784	2,343,980	67,040	348,814	-	419,004	53,381	93,349	5,467	207,907	363,254	178,345		(36,351)	141,994	
74310	2,013,582	2,310,766	66,090	343,871	-	413,066	52,624	92,026	5,390	192,494	345,639	175,817		(38,238)	137,579	
74616	2,423,829	2,592,549	74,149	385,804	117,684	581,121	59,042	103,249	6,047	220,436	392,258	197,257		(10,076)	187,181	
75005	1,195,961	1,299,885	37,178	193,439	22,206	254,570	29,603	51,768	3,032	134,042	120,192	98,903		(20,542)	78,361	
75011	2,711,441	3,374,357	96,510	502,146	100,162	703,353	76,846	134,384	7,870	98,675	322,310	256,742		(6,107)	250,635	
92121	-	351,281	10,047	52,275	256,874	319,668	8,000	13,990	819	-	23,281	26,728		41,843	68,571	
94608	-	164,990	4,719	24,553	120,650	150,144	3,757	6,571	385	-	10,935	12,553		19,654	32,207	
80101	31,508,721	37,261,074	1,065,701	5,544,913	-	6,660,687	848,568	1,483,926	86,910	712,311	3,181,788	2,835,055		(141,026)	2,694,029	
80103	1,534,684	1,641,418	46,946	244,623	31,642	325,057	37,381	65,370	3,828	297,365	406,150	124,889		(45,947)	78,942	
80201	224,867,958	278,691,589	7,970,834	41,472,787	8,538,523	58,356,665	6,346,806	11,098,924	650,037	2,823,237	21,293,525	21,204,596		753,370	21,957,966	
80202	3,937,040	4,424,049	126,532	658,354	467,226	1,258,057	100,751	176,188	10,319	202,327	495,530	336,609		76,206	412,815	
80302	14,495,493	17,047,425	487,572	2,536,870	-	3,047,351	388,231	678,916	39,763	919,204	2,049,023	1,297,074		(178,778)	1,118,296	
80401	86,305,497	103,931,384	2,972,533	15,466,287	3,148,266	21,726,755	2,366,890	4,139,079	242,415	6,888,599	7,907,748	626,644		(8,534,392)	8,534,392	
80402	33,176,927	40,435,421	1,156,490	6,017,295	740,904	7,969,028	920,859	1,610,345	94,314	2,680,076	3,076,579	128,296		3,204,875	3,204,875	
80403	25,977,721	30,385,097	869,042	4,521,682	125,318	5,556,785	691,978	1,210,090	70,872	582,314	2,596,087	2,311,888		(68,907)	2,242,981	
80404	30,675,071	36,546,598	1,045,266	5,438,590	6,532,969	12,568,527	832,297	1,455,472								

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)  
 Schedule of OPEB Amounts by Employer  
 As of and for the Fiscal Year Ended June 30, 2020

Participating Employer	Net OPEB Liability 6/30/2019	Net OPEB Liability 6/30/2020	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					OPEB Expense		
			Net Differences between Projected and Actual Experience		Assumption Changes	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience		Assumption Changes	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 <sup>1</sup>		Total Employer OPEB Expense	
			Experience	Assumption Changes			Experience <sup>3</sup>	Assumption Changes				Share of Total Plan Contributions <sup>1</sup>	Share of Total Plan Contributions <sup>1</sup>		
81003	4,825,430	6,422,524	183,690	955,752	498,386	1,646,459	146,264	255,778	14,980	120,933	546,586	488,666	58,742	547,408	
81004	3,792,478	4,790,493	137,012	712,885	577,576	1,433,911	109,097	190,782	11,173	317,511	364,491	11,173	181,815	478,306	
81102	91,159,808	107,306,463	3,069,063	15,968,541	-	19,181,808	2,443,753	4,273,492	250,288	2,733,812	9,845,549	8,164,545	(511,585)	7,652,960	
81201	51,931,096	61,563,195	1,760,764	9,161,372	-	11,004,868	1,402,015	2,451,761	143,594	1,807,795	5,887,897	4,684,112	(352,006)	4,332,106	
81301	69,543,287	82,516,411	2,360,045	12,279,472	-	14,750,407	1,879,194	3,286,225	192,466	2,160,003	7,628,805	6,278,364	(447,592)	5,830,772	
81401	8,771,543	9,811,683	280,623	1,460,101	-	1,753,909	223,447	390,751	22,886	1,276,143	746,534	746,534	-	508,559	
81402	27,967,713	31,958,642	914,046	4,755,845	986,114	6,698,953	727,813	1,272,756	74,542	1,048,771	3,166,830	2,431,613	58,477	2,490,900	
81403	11,392,557	13,455,007	384,825	2,002,273	226,542	2,631,722	306,419	535,847	31,383	107,832	999,563	1,023,741	32,983	1,056,724	
81501	54,803,429	65,062,648	1,860,851	9,682,134	-	11,630,420	1,481,710	2,591,127	151,756	1,674,939	5,987,021	4,950,372	(375,914)	4,574,458	
81601	102,319,191	123,010,138	3,518,202	18,305,444	865,475	22,854,429	2,801,382	4,898,892	286,916	2,677,335	10,829,833	9,359,379	(362,066)	8,997,313	
81701	51,421,047	59,933,691	1,714,158	8,918,881	14,772	10,728,353	1,364,905	2,386,866	139,793	2,120,207	6,092,313	4,560,129	(375,461)	4,184,668	
81802	234,566,904	277,718,796	7,943,011	41,328,023	1,115,918	50,760,166	6,324,652	11,060,182	647,767	3,614,090	22,019,905	21,130,579	(383,970)	20,746,609	
81805	3,886,232	4,797,894	137,224	713,987	303,422	1,161,081	109,265	191,077	11,191	318,002	365,054	365,054	56,761	421,815	
81806	28,914,926	34,686,938	992,078	5,161,849	251,929	6,552,470	789,946	1,381,411	80,906	2,636,097	2,639,199	2,639,199	8,538	2,647,737	
81901	38,298,890	44,753,327	1,279,986	6,659,854	273,888	8,273,870	1,019,194	1,782,306	104,385	802,472	3,768,499	3,405,112	(84,126)	3,320,986	
81902	4,635,655	5,804,623	166,018	863,800	504,583	1,542,202	132,192	231,170	13,539	384,729	441,652	441,652	99,208	540,860	
82001	43,579,629	48,889,816	1,398,293	7,275,415	8,739,409	11,133,966	1,113,396	1,947,042	114,033	3,312,616	6,552,788	3,719,843	(595,009)	3,124,833	
82101	163,869,240	204,324,323	5,843,862	30,406,009	12,909,699	49,434,152	4,653,197	8,137,239	476,578	8,254,393	21,795,989	15,546,270	348,646	15,894,916	
82106	11,455,160	13,594,003	388,801	2,022,957	103,195	2,533,221	309,584	541,383	31,708	1,034,317	1,047,422	1,047,422	(10,194)	1,024,123	
82107	34,422,941	38,561,861	1,102,904	5,738,486	-	6,893,212	878,192	1,535,730	89,943	4,136,244	6,691,931	2,934,027	(814,476)	2,119,551	
82108	5,971,036	6,523,612	186,581	970,795	304,943	1,471,086	148,566	259,804	15,216	1,474,985	1,907,338	1,907,338	295,690	1,611,648	
82109	12,697,544	14,803,630	423,397	2,202,965	-	2,646,256	337,132	589,556	34,529	715,216	1,126,353	1,126,353	(113,193)	987,160	
82201	102,091,612	120,378,959	3,442,948	17,913,891	-	21,518,611	2,741,460	4,794,105	280,779	5,519,135	13,497,251	9,159,183	(1,116,840)	8,042,343	
82301	760,663,343	919,301,322	26,292,588	136,803,510	19,206,623	183,538,399	20,935,785	36,611,277	2,144,231	4,943	60,931,644	69,946,182	3,800,929	73,747,111	
82306	3,174,310	5,157,479	147,509	767,497	1,171,720	2,093,657	117,454	205,397	12,030	316,125	657,937	392,413	142,166	534,579	
82307	4,023,686	4,770,275	136,344	709,876	47,467	900,188	108,636	189,977	11,126	24,803	340,953	362,952	6,644	369,596	
82308	3,208,183	4,404,914	125,985	655,506	502,517	1,289,928	100,316	175,246	10,274	7,212	299,148	335,153	82,772	417,925	
82309	14,745,603	17,644,206	504,640	2,625,678	1,579,620	4,733,649	401,822	702,682	41,155	1,169,449	1,342,481	1,342,481	332,855	1,675,336	
82312	3,124,863	3,800,010	108,684	565,489	118,778	798,058	86,540	151,336	8,863	19	251,865	289,128	23,746	312,874	
82313	3,731,990	9,812,766	280,654	1,460,262	6,592,410	8,346,513	223,472	390,795	22,888	-	650,342	746,617	1,159,255	1,905,872	
82401	9,364,609	11,166,625	319,376	1,661,733	254,304	1,996,115	254,304	444,712	26,046	224,010	964,078	849,627	(52,256)	797,371	
82402	89,931,941	106,393,240	3,042,944	15,832,642	39,292	19,057,855	2,422,955	4,237,123	248,158	806,129	7,857,342	8,095,062	(130,263)	7,964,799	
82406	13,995,425	16,889,655	483,600	2,513,392	131,282	3,150,431	384,638	672,632	77,091	1,895,453	1,285,070	1,285,070	(133,004)	1,150,066	
82501	8,547,593	9,089,084	259,956	1,352,699	-	1,624,739	206,991	361,974	21,200	1,008,704	1,611,083	691,554	(177,302)	514,252	
82502	24,922,087	25,960,146	742,484	3,863,194	1,132,600	5,773,165	591,206	1,033,866	60,551	3,161,494	4,882,004	1,975,210	(323,280)	1,651,930	
82601	482,304,202	570,357,294	16,312,740	84,876,284	4,033,761	105,989,263	12,989,079	22,714,543	1,330,334	4,024,740	41,825,174	43,396,343	234,282	43,630,625	
82602	1,009,211	1,203,309	34,416	179,067	-	215,100	27,404	47,922	2,807	266,856	346,606	346,606	93,554	333,052	
82603	2,033,543	2,444,166	69,905	363,722	46,602	483,514	55,662	97,339	5,701	99,557	261,540	185,967	(14,988)	170,979	
82604	1,239,511	1,564,158	44,736	232,766	61,586	341,190	35,621	62,293	3,648	125,156	228,820	119,011	(19,635)	99,376	
82701	28,163,991	32,062,077	917,005	4,771,237	-	5,731,239	730,168	1,276,876	74,783	1,972,405	4,097,319	2,439,483	(370,660)	2,068,823	
82702	5,286,031	6,734,995	192,627	1,002,251	309,780	1,513,709	153,380	268,222	15,709	734,449	1,180,811	512,440	(116,160)	393,280	
82801	101,776,177	123,370,625	3,528,513	18,359,089	1,354,939	23,408,333	2,809,591	4,913,249	287,757	774,508	8,950,897	9,386,807	55,447	9,442,254	
82901	133,918,036	160,727,372	4,596,950	23,918,239	6,473,698	35,204,881	3,660,338	6,400,985	374,890	831	10,653,038	12,229,142	1,284,312	13,513,454	
83001	57,846,787	69,053,101	1,974,982	10,275,963	145,697	12,489,439	1,572,587	2,750,047	161,064	4,882,232	5,253,991	5,253,991	(43,605)	5,210,386	
83005	30,655,111	36,599,849	1,046,789	5,446,514	-	6,542,488	833,510	1,457,593	85,368	228,487	2,654,143	2,784,745	(53,618)	2,731,127	
83101	18,977,816	21,952,906	627,873	3,266,866	-	3,924,241	499,946	874,277	51,204	2,758,077	4,213,006	1,670,314	(547,344)	1,122,970	
83202	93,047,731	111,025,061	3,175,418	16,521,915	187,553	20,034,088	2,528,438	4,421,585	258,961	118,158	8,276,344	8,447,480	(132,616)	8,314,819	
83203	25,578,059	30,198,806	863,713	4,493,959	68,381	5,466,636	687,735	1,202,671	70,437	260,933	2,262,359	2,297,714	(30,083)	2,267,631	
83204	34,173,889	40,106,523	1,147,083	5,968,275	816,944	7,986,275	913,369	1,597,247	93,547	509,225	3,167,285	3,051,555	105,786	3,157,341	
83205	212,592,153	253,895,039	7,261,630	37,782,570	48,512	45,434,090	5,782,100	10,111,398	592,200	807,219	17,634,115	19,319,919	(164,293)	19,153,626	
83206	304,688,135	363,883,405	10,407,398	54,150,392	6,141,336	71,188,133	8,286,929	14,491,697	848,742	1,970	24,118,345	27,686,521	1,232,649	28,919,170	
83207	1,060,775	1,212,335	34,674	180,411	40,312	257,026	27,609	48,281	2,828	136,959	217,306	92,242	(21,762)	70,480	
83301	42,890,843	49,844,015	1,425,584	7,417,412	1,107,834	10,017,813	1,135,127	1,985,043	116,259	3,415,082	6,718,494	3,792,444	(369,873)	3,422,571	
83402	38,462,203	43,151,983	1,234,186	6,421,554	-	7,713,730	982,725	1,718,533	100,650	4,064,045	6,923,943	3,283,272	(748,086)	2,535,186	
83501	9,105,426	11,673,148	333,863	1,737,110	1,704,872	3,791,532	265,839	464,884	27,227	2,510,227	3,283,864	888,166	(127,392)	760,774	
83601	63,021,071	75,357,569	2,155,295	11,214,147	82,112	13,552,824	1,716,162	3,001,124	175,768	1,622,726	6,617,050	5,733,674	(343,676)	5,389,986	
83701	121,935,135	143,621,280	4,107,700	21,372,639	684,116	26,357,461	3,270,771	5,719,733	334,991	6,348,186	10,956,687	10,927,603	(97,498)	10,830,105	
83802	76,893,255	6,489,495	185,605	965,718	-	1,160,044	147,789	258,445	15,136	64,373,875	64,803,966	493,761	(10,564,708)	(10,070,947)	
83805	30,603,849	-	-	-	-	-	-	-	-	-	-	-	-	-	
83806	39,233,249	4,300,396	122,995	639,953	2,175,096	2,943,823	97,935	171,264	10,031	32,507,660	32,792,669	327,201	(4,822,419)	(4,495,218)	
83810	3,007,822	2,902,312	83,009	431,900	575,000										

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)  
Schedule of OPEB Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2020

Participating Employer	Net OPEB Liability 6/30/2019	Net OPEB Liability 6/30/2020	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
			Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>1</sup>	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience <sup>3</sup>	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>2</sup>	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 <sup>1</sup>	Total Employer OPEB Expense
84212	93,650,777	111,206,297	3,180,602	16,548,885	728,535	20,607,467	2,532,566	4,428,803	259,384	898,342	8,268,540	8,461,269	(38,387)	8,422,882
84213	4,564,281	5,969,794	170,742	888,380	421,743	1,488,888	135,954	237,748	13,924	50,031	445,680	454,219	58,114	512,333
84214	3,018,861	3,558,301	101,771	529,520	-	636,073	81,035	141,710	8,299	113,346	349,172	270,738	(22,095)	248,643
84215	8,761,865	10,674,542	305,302	1,588,505	585,992	2,494,144	243,098	425,115	24,898	404,798	1,112,254	812,186	12,869	825,055
84301	163,802,403	183,321,104	5,243,151	27,280,468	37,317	32,807,293	4,174,878	7,300,783	427,589	17,940,708	30,090,315	13,948,214	(3,589,013)	10,359,201
84401	36,448,016	40,363,756	1,154,440	6,006,631	-	7,215,314	919,227	1,607,491	94,147	3,207,944	5,883,052	3,071,127	(569,356)	2,501,771
84501	35,078,610	38,662,949	1,105,796	5,753,529	-	6,911,282	880,494	1,539,756	90,180	5,513,383	8,075,770	2,941,718	(1,128,745)	1,812,973
84506	391,496	-	-	-	-	-	-	-	-	-	-	-	-	-
84601	89,589,136	110,103,354	3,149,056	16,384,753	3,553,528	23,235,300	2,507,448	4,384,878	256,811	584	7,297,684	8,377,350	628,498	9,005,848
84603	179,885,807	214,544,691	6,136,174	31,926,928	-	38,351,419	4,885,951	8,544,266	500,416	2,361,906	16,580,856	16,323,899	(498,456)	15,825,443
84604	152,414,383	196,029,142	5,606,613	29,171,583	24,156,324	59,197,955	4,464,286	7,806,882	457,229	871	12,992,703	14,915,121	4,592,256	19,507,377
84605	56,504,752	67,340,199	1,925,991	10,021,062	220,615	12,258,163	1,533,578	2,681,831	157,069	91,624	4,554,597	5,123,663	28,491	5,152,154
84606	487,216	664,113	18,994	98,828	60,248	178,962	15,124	26,448	1,549	118,468	162,481	50,530	(14,385)	36,145
Totals <sup>2</sup>	\$ 15,121,524,568	\$ 18,051,446,487	\$ 516,287,858	\$ 2,686,280,525	\$ 564,539,972	\$ 3,791,366,886	\$ 411,096,113	\$ 718,900,865	\$ 42,104,237	\$ 530,448,223	\$ 1,726,807,969	\$ 1,373,466,715	\$ 5,855,205	\$ 1,379,321,920

<sup>1</sup> - Deferred amounts from changes in actual employer contributions and allocated proportionate share of employer contributions.  
<sup>2</sup> - Columns may not foot due to rounding.  
<sup>3</sup> - Per GASB Statement No. 75, paragraph 86b., collective deferred outflows of resources and deferred inflows of resources arising from differences between projected and actual OPEB plan investment earnings in different measurement periods should be aggregated and included as a net collective deferred outflow of resources related or a net collective deferred inflow of resources for employer reporting purposes

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
5016000	\$ 14,107	0.186648%
5020100	98,239	1.299807%
5030100	6,620	0.087594%
5040000	1,929	0.025520%
5040100	36,054	0.477037%
5040200	16,232	0.214767%
5040300	12,027	0.159126%
5040400	12,880	0.170416%
5040500	56,054	0.741651%
5040600	557	0.007370%
5040700	831	0.010992%
5050100	6,595	0.087253%
5050200	3,713	0.049122%
5060000	647	0.008563%
5061900	2,911	0.038514%
5062900	4,260	0.056365%
5064500	10,678	0.141275%
5070000	824	0.010907%
5070100	91,767	1.214173%
5080100	139,085	1.840239%
5090100	8,813	0.116607%
5100100	201,314	2.663605%
5110100	41,277	0.546141%
5120100	22,698	0.300316%
5130100	31,479	0.416497%
5140100	4,524	0.059859%
5140200	12,909	0.170800%
5140300	5,625	0.074429%
5150100	27,045	0.357831%
5160100	49,749	0.658232%
5170000	721	0.009543%
5170200	6,482	0.085762%
5170400	17,823	0.235813%
5180000	1,552	0.020535%
5180100	11,859	0.156911%
5180200	94,398	1.248980%
5190100	16,461	0.217792%
5200100	18,583	0.245868%
5210100	78,494	1.038559%
5210200	5,413	0.071617%
5210300	15,884	0.210166%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
5210400	2,566	0.033955%
5210500	5,751	0.076091%
5220100	42,961	0.568423%
5230100	318,068	4.208385%
5245000	41,245	0.545715%
5245100	4,911	0.064971%
5245200	5,799	0.076730%
5250000	11,244	0.148773%
5250100	3,893	0.051508%
5260100	205,977	2.725296%
5270100	11,473	0.151798%
5280100	43,209	0.571704%
5290100	58,517	0.774243%
5305500	26,797	0.354551%
5305600	13,498	0.178596%
5310100	8,356	0.110557%
5320100	127,377	1.685331%
5320200	38,315	0.506946%
5320300	11,634	0.153928%
5320400	15,330	0.202838%
5320500	85,881	1.136292%
5330400	4,054	0.053638%
5340100	22,624	0.299336%
5350100	18,103	0.239520%
5360100	29,566	0.391190%
5370100	52,444	0.693892%
5381200	61,299	0.811053%
5390100	67,127	0.888167%
5400100	129,560	1.714216%
5400200	117,021	1.548316%
5400500	737	0.009756%
5400700	319	0.004218%
5410100	10,710	0.141701%
5420000	1,794	0.023730%
5420100	20,959	0.277310%
5420200	39,081	0.517085%
5420300	14,889	0.197001%
5420400	10,620	0.140508%
5420500	37,941	0.502003%
5420600	50,686	0.670630%
5420700	43,786	0.579330%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
5428000	1,101	0.014571%
5430100	69,604	0.920929%
5440100	15,614	0.206587%
5450100	16,570	0.219240%
5460100	25,042	0.331332%
5460200	37,880	0.501194%
5460300	72,617	0.960806%
5460400	59,866	0.792094%
7010200	3,036	0.040176%
7010400	322	0.004260%
7010600	193	0.002556%
7011000	5,577	0.073790%
7020200	8,832	0.116863%
7021100	348	0.004601%
7021200	254	0.003366%
7021300	525	0.006944%
7021400	953	0.012611%
7021500	367	0.004857%
7021600	116	0.001534%
7021700	1,208	0.015977%
7022100	68	0.000895%
7022200	48	0.000639%
7022400	16	0.000213%
7030100	4,163	0.055087%
7030200	3,980	0.052659%
7030300	892	0.011801%
7030500	634	0.008393%
7040100	1,604	0.021217%
7040400	1,629	0.021558%
7040500	1,098	0.014528%
7040600	399	0.005283%
7040700	699	0.009245%
7041000	196	0.002599%
7041100	322	0.004260%
7041200	299	0.003962%
7041400	232	0.003067%
7041500	232	0.003067%
7041600	77	0.001022%
7041700	5,155	0.068209%
7042000	1,381	0.018277%
7042100	544	0.007200%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7042600	6	0.000085%
7050100	3,156	0.041752%
7050200	641	0.008478%
7050300	1,047	0.013846%
7050400	956	0.012653%
7050500	29	0.000383%
7050600	1,327	0.017553%
7050700	103	0.001363%
7050800	792	0.010481%
7060100	650	0.008606%
7060200	5,442	0.072001%
7060300	370	0.004899%
7060600	518	0.006859%
7060700	3,961	0.052403%
7060800	615	0.008137%
7070400	6,504	0.086060%
7070500	886	0.011716%
7070600	39	0.000511%
7070700	1,307	0.017297%
7070800	2,148	0.028417%
7071400	1,478	0.019555%
7071600	628	0.008308%
7071700	4,824	0.063821%
7080200	4,379	0.057942%
7080400	390	0.005155%
7080500	451	0.005965%
7080600	3,233	0.042774%
7080800	876	0.011588%
7080900	824	0.010907%
7081000	9,876	0.130667%
7081200	1,397	0.018490%
7081400	132	0.001747%
7090200	721	0.009543%
7090300	155	0.002045%
7090500	2,859	0.037832%
7100100	88,598	1.172250%
7101200	1,755	0.023219%
7101400	4,270	0.056493%
7101600	3,581	0.047376%
7102400	753	0.009969%
7102500	3,523	0.046609%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7102600	1,137	0.015039%
7102700	119	0.001576%
7102800	77	0.001022%
7103100	412	0.005453%
7103200	741	0.009799%
7103300	448	0.005922%
7103400	299	0.003962%
7103900	39	0.000511%
7104000	2,135	0.028246%
7104400	3,925	0.051934%
7110100	3,094	0.040942%
7110300	9,531	0.126108%
7110500	5,651	0.074770%
7110800	335	0.004431%
7111200	2,138	0.028289%
7111500	486	0.006433%
7120200	10,269	0.135864%
7120600	1,552	0.020535%
7120700	592	0.007839%
7121000	219	0.002897%
7130100	3,758	0.049719%
7130200	1,185	0.015678%
7130300	7,818	0.103443%
7130500	348	0.004601%
7130700	52	0.000682%
7130900	10,281	0.136035%
7131000	135	0.001789%
7131200	573	0.007584%
7140100	10,739	0.142084%
7140200	2,576	0.034083%
7140300	5,654	0.074813%
7140600	364	0.004814%
7140700	203	0.002684%
7140800	280	0.003707%
7150100	14,732	0.194914%
7150400	3,945	0.052190%
7150500	2,228	0.029482%
7150600	1,053	0.013932%
7150700	377	0.004985%
7160100	11,483	0.151926%
7160200	242	0.003195%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7160400	1,755	0.023219%
7160500	4,724	0.062500%
7160800	39	0.000511%
7160900	1,404	0.018575%
7161000	2,421	0.032038%
7161100	351	0.004644%
7170100	7,722	0.102164%
7170500	631	0.008350%
7171000	116	0.001534%
7171400	39	0.000511%
7180300	30,461	0.403034%
7180800	2,463	0.032592%
7181000	840	0.011120%
7181200	155	0.002045%
7181500	225	0.002982%
7190100	5,361	0.070936%
7190200	116	0.001534%
7190400	757	0.010012%
7190700	261	0.003451%
7191000	515	0.006817%
7200100	3,133	0.041454%
7200200	9,898	0.130965%
7200300	77	0.001022%
7200600	39	0.000511%
7200700	399	0.005283%
7201000	77	0.001022%
7210100	17,768	0.235089%
7210200	29,054	0.384416%
7210300	77	0.001022%
7210800	364	0.004814%
7210900	93	0.001236%
7211100	116	0.001534%
7211200	1,929	0.025520%
7211300	155	0.002045%
7211500	8,131	0.107575%
7211700	470	0.006220%
7212200	657	0.008691%
7212300	412	0.005453%
7212600	39	0.000511%
7220100	918	0.012142%
7220300	232	0.003067%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7220400	2,975	0.039366%
7220500	2,296	0.030377%
7220600	77	0.001022%
7220800	5,912	0.078221%
7220900	1,935	0.025605%
7230100	712	0.009415%
7230200	889	0.011759%
7230600	6,611	0.087466%
7231000	580	0.007669%
7231400	6,199	0.082013%
7231800	158	0.002088%
7231900	4,711	0.062330%
7232700	4,093	0.054150%
7232800	393	0.005198%
7233000	193	0.002556%
7233500	831	0.010992%
7234200	1,626	0.021515%
7234700	383	0.005070%
7234900	406	0.005368%
7240300	14,158	0.187330%
7240400	6,707	0.088744%
7240500	528	0.006987%
7240600	531	0.007030%
7240700	728	0.009629%
7240800	609	0.008052%
7240900	8,198	0.108470%
7241000	876	0.011588%
7241300	866	0.011460%
7241500	203	0.002684%
7241600	9,058	0.119845%
7241800	158	0.002088%
7250100	6,624	0.087637%
7250200	786	0.010395%
7250400	77	0.001022%
7250600	924	0.012227%
7250900	631	0.008350%
7251000	258	0.003408%
7251400	580	0.007669%
7252000	431	0.005709%
7260100	81,456	1.077755%
7260200	1,958	0.025903%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7260400	9,795	0.129602%
7260500	77	0.001022%
7260600	1,417	0.018746%
7261100	2,054	0.027181%
7261200	39	0.000511%
7261400	303	0.004005%
7261500	5,577	0.073790%
7261600	3,291	0.043541%
7262100	386	0.005112%
7270100	8,465	0.112006%
7270200	1,771	0.023432%
7270400	1,546	0.020450%
7270500	3,468	0.045885%
7280100	5,484	0.072555%
7280200	12,622	0.167008%
7280300	972	0.012866%
7280600	248	0.003281%
7280900	963	0.012739%
7281000	116	0.001534%
7290100	18,525	0.245101%
7290200	5,458	0.072214%
7290500	3,278	0.043371%
7290700	3,436	0.045459%
7300100	2,399	0.031740%
7300200	12,358	0.163514%
7300300	2,985	0.039494%
7300400	380	0.005027%
7300500	97	0.001278%
7300600	5,535	0.073236%
7301000	1,404	0.018575%
7301100	3,133	0.041454%
7301200	4,189	0.055428%
7301300	116	0.001534%
7310100	4,276	0.056578%
7310200	1,951	0.025818%
7310500	2,399	0.031740%
7320200	7,799	0.103187%
7320300	7,364	0.097435%
7320500	6,266	0.082907%
7320600	2,164	0.028630%
7320700	4,125	0.054576%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7320800	2,505	0.033146%
7320900	628	0.008308%
7321200	193	0.002556%
7321500	277	0.003664%
7321600	943	0.012483%
7321700	1,600	0.021174%
7322200	1,111	0.014698%
7322300	132	0.001747%
7322700	39	0.000511%
7330100	8,040	0.106382%
7330200	232	0.003067%
7330300	1,562	0.020663%
7330800	821	0.010864%
7331000	3,793	0.050188%
7331200	618	0.008180%
7340100	7,206	0.095348%
7340200	4,988	0.065994%
7340500	696	0.009202%
7340600	467	0.006178%
7340700	174	0.002301%
7340800	270	0.003579%
7350100	264	0.003494%
7350200	3,626	0.047972%
7350300	654	0.008649%
7360100	5,764	0.076261%
7360200	7,615	0.100759%
7360400	1,874	0.024796%
7360600	477	0.006305%
7360700	683	0.009032%
7360900	489	0.006476%
7361100	605	0.008010%
7361300	2,376	0.031442%
7361400	683	0.009032%
7370600	77	0.001022%
7370700	2,106	0.027863%
7370800	1,256	0.016616%
7370900	670	0.008862%
7371000	203	0.002684%
7371100	1,085	0.014358%
7371200	4,630	0.061265%
7380300	16,660	0.220433%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7380600	103	0.001363%
7380700	184	0.002428%
7380900	81	0.001065%
7381100	116	0.001534%
7381200	828	0.010949%
7381500	6,186	0.081842%
7390100	5,922	0.078349%
7390700	1,198	0.015849%
7390900	1,517	0.020067%
7391000	48	0.000639%
7391200	39	0.000511%
7391300	396	0.005240%
7391400	39	0.000511%
7391500	303	0.004005%
7391700	283	0.003749%
7400200	5,374	0.071106%
7400500	79,074	1.046228%
7400800	1,716	0.022708%
7400900	5,394	0.071362%
7401000	5,555	0.073492%
7401100	267	0.003536%
7401300	2,679	0.035447%
7401600	39	0.000511%
7401700	1,893	0.025051%
7402100	341	0.004516%
7410100	840	0.011120%
7410200	4,975	0.065823%
7410300	367	0.004857%
7410600	209	0.002769%
7410900	473	0.006263%
7420000	776	0.010268%
7420100	164	0.002173%
7420200	770	0.010182%
7420300	45,212	0.598203%
7420400	486	0.006433%
7421100	541	0.007157%
7421400	673	0.008904%
7421500	499	0.006604%
7421600	1,179	0.015593%
7421700	425	0.005624%
7421800	425	0.005624%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7421900	960	0.012696%
7422200	779	0.010310%
7422400	312	0.004133%
7422800	1,140	0.015082%
7422900	1,217	0.016104%
7423000	14,194	0.187799%
7424300	1,494	0.019768%
7430100	18,811	0.248893%
7430200	18,921	0.250341%
7430500	763	0.010097%
7430700	824	0.010907%
7430900	39	0.000511%
7431100	4,437	0.058708%
7440100	6,562	0.086827%
7440200	4,450	0.058879%
7440600	254	0.003366%
7440700	2,615	0.034594%
7440800	499	0.006604%
7450100	116	0.001534%
7450200	10,381	0.137355%
7450400	39	0.000511%
7450800	1,294	0.017127%
7450900	499	0.006604%
7452600	886	0.011716%
7460200	39,490	0.522496%
7460300	4,276	0.056578%
7460700	818	0.010821%
7460800	39	0.000511%
7461200	7,284	0.096370%
7461300	3,719	0.049208%
7461800	232	0.003067%
7462300	116	0.001534%
7462400	77	0.001022%
7462500	187	0.002471%
7500100	2,141	0.028332%
7500300	39	0.000511%
7500700	1,365	0.018064%
7502100	238	0.003153%
7502200	1,687	0.022325%
7502500	77	0.001022%
7502600	322	0.004260%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7700200	522	0.006902%
7700400	592	0.007839%
7700600	2,386	0.031570%
7700700	232	0.003067%
7701000	9,885	0.130794%
7701200	293	0.003877%
7701300	77	0.001022%
7701400	3,220	0.042604%
7701500	77	0.001022%
7701600	518	0.006859%
7701700	116	0.001534%
7701900	361	0.004772%
7702100	267	0.003536%
7702200	348	0.004601%
7702300	299	0.003962%
7702400	931	0.012313%
7702500	6,273	0.082993%
7702800	1,526	0.020194%
7702900	1,520	0.020109%
7703100	97	0.001278%
7703200	1,736	0.022964%
7703300	77	0.001022%
7703700	1,700	0.022495%
7703800	1,758	0.023262%
7703900	3,584	0.047418%
7704300	61	0.000809%
7704400	39	0.000511%
7704500	193	0.002556%
7704600	1,993	0.026372%
7707000	1,323	0.017510%
7710100	155	0.002045%
7710200	396	0.005240%
7710300	39	0.000511%
7710400	348	0.004601%
7710500	2,048	0.027096%
7710600	316	0.004175%
7710800	309	0.004090%
7711000	705	0.009330%
7711100	68	0.000895%
7711200	155	0.002045%
7711300	39	0.000511%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7711400	119	0.001576%
7711500	1,066	0.014102%
7711600	116	0.001534%
7711800	5,316	0.070339%
7711900	1,378	0.018235%
7712000	2,273	0.030078%
7712100	155	0.002045%
7712300	882	0.011674%
7712500	377	0.004985%
7712700	7,074	0.093601%
7712800	71	0.000937%
7712900	216	0.002854%
7713200	180	0.002386%
7713600	641	0.008478%
7713700	232	0.003067%
7714000	5,284	0.069913%
7714200	39	0.000511%
7714400	225	0.002982%
7714500	119	0.001576%
7714600	325	0.004303%
7720400	15,002	0.198492%
7720700	9,435	0.124830%
7721000	126	0.001662%
7721100	258	0.003408%
7721600	17,668	0.233768%
7721800	618	0.008180%
7722100	2,467	0.032635%
7722300	7,619	0.100801%
7722600	4,872	0.064460%
7722900	564	0.007456%
7723200	309	0.004090%
7723800	496	0.006561%
7723900	345	0.004559%
7724000	39	0.000511%
7724200	1,436	0.019001%
7724400	39	0.000511%
7724600	370	0.004899%
7728100	77	0.001022%
7730200	71	0.000937%
7730400	650	0.008606%
7731200	976	0.012909%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7731300	3,848	0.050912%
7731600	39	0.000511%
7731900	4,862	0.064332%
7732100	138	0.001832%
7732200	460	0.006092%
7732300	142	0.001875%
7732900	299	0.003962%
7733800	122	0.001619%
7734000	39	0.000511%
7734200	3,507	0.046396%
7734300	393	0.005198%
7738100	155	0.002045%
7740200	158	0.002088%
7740400	953	0.012611%
7741000	1,301	0.017212%
7741300	518	0.006859%
7742100	647	0.008563%
7742300	225	0.002982%
7742600	489	0.006476%
7742900	39	0.000511%
7743800	39	0.000511%
7744000	4,411	0.058368%
7744600	225	0.002982%
7750200	4,254	0.056280%
7750400	309	0.004090%
7751000	190	0.002514%
7754000	403	0.005326%
7761000	496	0.006561%
7762100	419	0.005539%
7764200	403	0.005326%
7771000	1,072	0.014187%
7772100	213	0.002812%
7774000	1,951	0.025818%
7774200	155	0.002045%
7782100	422	0.005581%
7784000	1,385	0.018320%
7794000	261	0.003451%
A010000	5,564	0.073620%
A050000	7,503	0.099267%
A150000	1,249	0.016530%
A170000	1,050	0.013889%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
A200000	650	0.008606%
A850000	129	0.001704%
B040000	19,668	0.260226%
C050000	1,204	0.015934%
CS00100	383	0.005070%
CS00200	660	0.008734%
CS00300	760	0.010055%
CS00400	3,452	0.045672%
CS00500	625	0.008265%
CS00600	348	0.004601%
CS00700	1,816	0.024029%
CS00800	4,537	0.060029%
CS00900	283	0.003749%
CS01000	902	0.011929%
CS01100	283	0.003749%
CS01200	444	0.005879%
CS01300	1,546	0.020450%
CS01400	1,797	0.023773%
CS01500	335	0.004431%
CS01600	1,359	0.017979%
CS01700	879	0.011631%
CS01800	1,198	0.015849%
CS01900	573	0.007584%
CS02000	1,716	0.022708%
CS02100	1,169	0.015465%
CS02200	5,877	0.077752%
CS02300	242	0.003195%
CS02400	689	0.009117%
CS02500	2,254	0.029823%
CS02600	2,750	0.036384%
CS02700	1,449	0.019172%
CS02800	1,166	0.015423%
CS02900	167	0.002215%
CS03000	2,460	0.032549%
CS03100	879	0.011631%
CS03200	1,378	0.018235%
CS03300	6,456	0.085421%
CS03400	5,120	0.067740%
CS03500	1,758	0.023262%
CS03600	155	0.002045%
CS03700	4,759	0.062969%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
CS03800	860	0.011375%
CS03900	1,607	0.021259%
CS04000	4,444	0.058794%
CS04100	370	0.004899%
D050000	679	0.008989%
D100000	22,163	0.293244%
D200000	180	0.002386%
D250000	222	0.002940%
D500000	19,307	0.255454%
E080000	1,198	0.015849%
E120000	966	0.012781%
E160000	2,740	0.036256%
E190000	1,639	0.021685%
E200000	8,533	0.112901%
E210000	1,330	0.017595%
E230000	2,260	0.029908%
E240000	12,278	0.162449%
E260000	341	0.004516%
E280000	889	0.011759%
E500000	2,756	0.036469%
E550000	4,247	0.056195%
F270000	2,035	0.026926%
F500000	9,283	0.122827%
F500001	16	0.000213%
G010000	976	0.012909%
G020000	576	0.007626%
G040000	847	0.011205%
G050000	676	0.008947%
G060000	1,092	0.014443%
G070000	1,056	0.013974%
H030000	1,497	0.019811%
H060000	158	0.002088%
H090000	23,248	0.307601%
H120000	188,702	2.496725%
H150000	54,582	0.722181%
H170000	55,223	0.730659%
H180000	18,779	0.248467%
H210000	16,161	0.213830%
H240000	17,485	0.231340%
H270000	271,861	3.597017%
H470000	30,964	0.409680%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
H510000	168,451	2.228788%
H590000	5,175	0.068465%
H590801	22,772	0.301296%
H590802	2,872	0.038003%
H590803	9,583	0.126790%
H590804	24,746	0.327412%
H590805	12,828	0.169735%
H590806	24,565	0.325026%
H590807	6,137	0.081203%
H590808	9,982	0.132073%
H590809	12,159	0.160873%
H590810	8,375	0.110813%
H590811	14,364	0.190057%
H590812	9,918	0.131220%
H590813	4,202	0.055598%
H590814	4,366	0.057771%
H590816	2,679	0.035447%
H590817	2,241	0.029652%
H630000	42,935	0.568082%
H670000	4,814	0.063693%
H710000	2,328	0.030803%
H730000	35,340	0.467579%
H750000	12,938	0.171183%
H790000	1,433	0.018959%
H870000	1,562	0.020663%
H910000	535	0.007072%
H950000	1,388	0.018362%
H960000	232	0.003067%
J020000	45,341	0.599908%
J040000	109,226	1.445172%
J120000	143,503	1.898692%
J160000	54,366	0.719327%
J200000	1,230	0.016275%
J510000	239,439	3.168037%
J520000	5,284	0.069913%
J530000	18,624	0.246422%
J540000	31,717	0.419650%
J550000	9,657	0.127770%
K050000	45,299	0.599354%
L040000	141,822	1.876453%
L060000	1,397	0.018490%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
L080000	5,896	0.078008%
L120000	786	0.010395%
L240000	3,107	0.041113%
L320000	4,234	0.056024%
L360000	1,301	0.017212%
L460000	403	0.005326%
N040000	160,507	2.123684%
N080000	25,329	0.335123%
N120000	39,893	0.527822%
N200000	4,286	0.056706%
P120000	12,004	0.158828%
P160000	5,239	0.069317%
P240000	30,252	0.400265%
P260000	699	0.009245%
P280000	15,826	0.209399%
P320000	3,503	0.046353%
P340000	77	0.001022%
P360000	2,866	0.037918%
P400000	116	0.001534%
P450000	348	0.004601%
R040000	1,317	0.017425%
R060000	2,637	0.034893%
R080000	1,868	0.024710%
R120000	2,618	0.034637%
R140000	84	0.001108%
R200000	2,837	0.037534%
R230000	1,716	0.022708%
R280000	1,443	0.019087%
R360000	13,872	0.183538%
R400000	39,883	0.527694%
R440000	24,012	0.317698%
R520000	515	0.006817%
R600000	19,555	0.258734%
S600000	58	0.000767%
T010000	142	0.001875%
T020000	116	0.001534%
T030000	193	0.002556%
T040000	213	0.002812%
T050000	39	0.000511%
T060000	39	0.000511%
T070000	77	0.001022%

*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, 2020**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
T080000	122	0.001619%
U120000	151,865	2.009335%
U150000	116	0.001534%
U300000	393	0.005198%
X220000	2,125	0.028119%
Y040000	1,034	0.013676%
Y080000	1,497	0.019811%
Y080200	1,121	0.014826%
Y080300	1,005	0.013292%
Y080500	1,011	0.013378%
Y080600	25,879	0.342409%
Y080800	193	0.002556%
Y180000	62,362	0.825113%
Y200000	4,038	0.053425%
Totals <sup>1</sup>	<u>\$ 7,557,968</u>	<u>100.00000%</u>

<sup>1</sup> - Columns may not foot due to rounding.

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Fiscal Year Ended June 30, 2020**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources					OPEB Expense				
	Net OPEB Liability 6/30/2019	Net OPEB Liability 6/30/2020	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience <sup>3</sup>	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	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 <sup>1</sup>	Total Employer OPEB Expense
5016000	\$ 3,766	\$ 566	\$ 2,372	\$ -	\$ 3,828	\$ 2,349	\$ 283	\$ 4,717	\$ 790	\$ 9,595	\$ 15,258	\$ (100)	\$ 15,158
5020100	26,137	3,941	16,516	-	26,654	16,361	1,967	32,849	4,736	66,051	106,253	(607)	105,646
5030100	1,815	266	1,113	-	1,796	1,103	133	2,214	532	4,665	7,160	(67)	7,093
5040000	510	77	324	-	523	321	39	645	76	1,280	2,086	(9)	2,077
5040100	9,227	1,446	6,061	174	9,956	6,005	722	12,055	1,138	23,641	38,995	(131)	38,864
5040200	4,194	651	2,729	35	4,439	2,703	325	5,428	585	10,716	17,556	(72)	17,484
5040300	3,206	482	2,022	-	3,263	2,002	241	4,022	641	8,148	13,008	(82)	12,926
5040400	3,388	517	2,165	-	3,494	2,145	258	4,307	707	8,746	13,931	(91)	13,840
5040500	14,656	2,249	9,424	-	15,209	9,335	1,123	18,743	2,576	37,562	60,626	(335)	60,291
5040600	134	22	94	11	162	93	11	187	18	366	602	(1)	601
5040700	205	33	140	11	237	138	17	278	46	565	899	(5)	894
5050100	1,748	265	1,109	-	1,790	1,098	132	2,205	374	4,490	7,133	(50)	7,083
5050200	1,019	149	624	-	1,007	618	74	1,242	260	2,577	4,015	(33)	3,982
5060000	175	26	109	-	176	108	13	216	29	433	700	(6)	694
5061900	848	117	489	-	789	485	58	974	344	2,161	3,148	(44)	3,104
5062900	1,094	171	716	15	1,171	709	85	1,424	250	2,908	4,608	(31)	4,577
5064500	2,889	428	1,795	-	2,897	1,778	214	3,570	569	7,233	11,549	(72)	11,477
5070000	224	33	139	-	224	137	17	276	39	554	892	(7)	885
5070100	23,998	3,681	15,428	-	24,898	15,283	1,838	30,685	3,786	61,062	99,253	(493)	98,760
5080100	36,108	5,580	23,383	122	37,858	23,164	2,785	46,507	6,306	93,115	150,431	(809)	149,622
5090100	2,343	354	1,482	-	2,391	1,468	176	2,947	487	5,987	9,532	(63)	9,469
5100100	52,412	8,076	33,845	14	54,634	33,527	4,032	67,315	7,521	133,170	217,737	(984)	216,753
5110100	11,037	1,656	6,939	-	11,199	6,874	827	13,802	2,157	27,920	44,644	(275)	44,369
5120100	6,214	911	3,816	-	6,158	3,780	455	7,590	1,453	15,620	24,549	(182)	24,367
5130100	8,553	1,263	5,292	-	8,540	5,243	630	10,526	1,854	21,501	34,047	(233)	33,814
5140100	1,174	181	761	3	1,231	753	91	1,513	164	2,988	4,893	(22)	4,871
5140200	3,482	518	2,170	-	3,502	2,150	259	4,317	576	8,634	13,962	(73)	13,889
5140300	1,473	226	946	-	1,527	937	113	1,880	206	3,717	6,084	(28)	6,056
5150100	7,140	1,085	4,547	-	7,338	4,504	542	9,043	1,439	18,319	29,251	(189)	29,062
5160100	13,301	1,996	8,364	-	13,498	8,285	996	16,635	2,843	33,893	53,807	(363)	53,444
5170000	184	29	121	5	200	120	14	242	39	489	780	(5)	775
5170200	1,710	260	1,090	-	1,759	1,080	130	2,167	300	4,346	7,011	(38)	6,973
5170400	4,770	715	2,996	-	4,835	2,968	357	5,960	926	12,050	19,277	(117)	19,160
5180000	384	62	261	19	440	258	31	519	53	1,021	1,679	(4)	1,675
5180100	3,188	476	1,994	-	3,218	1,975	238	3,965	691	8,093	12,827	(87)	12,740
5180200	24,747	3,787	15,870	-	25,612	15,721	1,890	31,564	4,249	63,166	102,098	(548)	101,550
5190100	4,328	660	2,767	-	4,466	2,741	330	5,504	746	11,020	17,803	(97)	17,706
5200100	4,906	745	3,124	-	5,042	3,095	372	6,213	1,043	12,641	20,099	(134)	19,965
5210100	20,340	3,149	13,196	111	21,407	13,073	1,572	26,247	3,440	52,432	84,897	(439)	84,458
5210200	1,428	217	910	-	1,469	901	108	1,809	266	3,643	5,854	(36)	5,818
5210300	4,256	637	2,670	-	4,309	2,645	318	5,312	1,093	11,007	17,180	(139)	17,041
5210400	637	103	431	32	728	427	71	858	236	1,837	2,776	(26)	2,750
5210500	1,540	231	967	-	1,560	958	115	1,923	335	3,924	6,220	(43)	6,177
5220100	11,479	1,724	7,223	-	11,656	7,155	860	14,366	2,809	29,623	46,466	(356)	46,110
5230100	82,143	12,747	53,498	702	87,010	52,986	6,348	106,352	12,586	211,082	344,015	(1,578)	342,437
5245000	10,976	1,655	6,934	-	11,190	6,869	826	13,792	2,014	27,757	44,610	(257)	44,353
5245100	1,271	197	826	7	1,341	818	98	1,642	216	3,281	5,311	(28)	5,283
5245200	1,472	233	975	42	1,615	966	116	1,940	315	3,935	6,272	(36)	6,236
5250000	3,014	451	1,890	-	3,050	1,873	225	3,760	505	7,523	12,161	(65)	12,096
5250100	1,146	156	654	-	1,056	648	78	1,301	359	2,788	4,211	(44)	4,167
5260100	54,155	8,263	34,629	-	55,885	34,304	4,125	68,874	8,976	137,535	222,780	(1,163)	221,617
5270100	3,228	460	1,929	-	3,113	1,911	230	3,836	859	8,020	12,409	(108)	12,301
5280100	11,321	1,733	7,264	-	11,723	7,196	865	14,448	1,733	28,701	46,734	(227)	46,507
5290100	15,104	2,348	9,838	144	16,021	9,746	1,172	19,566	1,817	38,340	63,291	(225)	63,066
5305500	7,073	1,075	4,505	-	7,270	4,463	537	8,961	1,206	17,932	28,983	(156)	28,827
5305600	3,567	542	2,269	-	3,662	2,248	270	4,513	671	9,095	14,599	(86)	14,513
5310100	2,317	335	1,405	-	2,267	1,392	167	2,794	886	6,101	9,037	(112)	8,925
5320100	33,076	5,110	21,414	103	34,662	21,214	2,551	42,592	4,515	84,017	137,768	(584)	137,184
5320200	10,202	1,537	6,441	-	10,395	6,381	767	12,812	1,940	25,854	41,440	(250)	41,190
5320300	3,037	467	1,956	-	3,157	1,938	233	3,890	452	7,714	12,583	(60)	12,523
5320400	3,974	615	2,577	19	4,178	2,553	307	5,126	624	10,192	16,581	(80)	16,501
5320500	22,487	3,445	14,438	-	23,301	14,303	1,720	28,716	3,617	57,219	92,886	(471)	92,415
5330400	1,175	163	682	-	1,100	675	81	1,356	407	2,937	4,385	(50)	4,335
5340100	6,093	908	3,803	-	6,138	3,768	453	7,565	1,551	15,672	24,469	(196)	24,273

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, 2020**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources					OPEB Expense				
	Net OPEB Liability 6/30/2019	Net OPEB Liability 6/30/2020	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Experience <sup>3</sup>	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	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 <sup>1</sup>	Total Employer OPEB Expense
5350100	5,081	726	3,043	-	4,911	3,015	363	6,053	1,342	12,641	19,580	(168)	19,412
5360100	7,700	1,186	4,971	-	4,971	4,924	592	9,886	1,254	19,707	31,978	(166)	31,812
5370100	13,848	2,104	8,817	-	14,229	8,734	1,050	17,536	2,374	35,106	56,722	(308)	56,414
5381200	17,228	2,459	10,306	-	16,632	10,209	1,228	20,497	4,661	42,921	66,300	(576)	65,724
5390100	17,715	2,693	11,285	-	18,212	11,180	1,344	22,446	3,125	45,022	72,603	(405)	72,198
5400100	35,129	5,198	21,781	-	35,151	21,577	2,595	43,322	8,207	89,071	140,129	(1,032)	139,097
5400200	31,154	4,695	19,673	-	31,749	19,489	2,344	39,129	6,037	79,075	126,567	(770)	125,797
5400500	14,033	30	124	329	529	123	15	247	16,798	17,259	798	(1,772)	(974)
5400700	93	13	54	-	87	53	6	106	25	223	345	(4)	341
5410100	2,906	430	1,801	-	2,906	1,784	214	3,581	613	7,297	11,583	(79)	11,504
5420000	451	72	302	17	504	299	36	600	65	1,185	1,940	(7)	1,933
5420100	5,703	841	3,524	-	5,687	3,491	420	7,008	1,223	14,305	22,669	(155)	22,514
5420200	10,380	1,568	6,570	-	10,603	6,509	783	13,068	1,731	26,124	42,269	(223)	42,046
5420300	4,156	597	2,503	-	4,040	2,480	298	4,978	975	10,268	16,104	(121)	15,983
5420400	2,679	426	1,785	94	2,975	1,769	213	3,551	473	7,102	11,486	(51)	11,435
5420500	9,622	1,522	6,379	279	10,573	6,319	760	12,687	1,369	25,050	41,036	(150)	40,886
5420600	13,400	2,033	8,521	-	13,752	8,441	1,015	16,948	2,161	33,796	54,821	(279)	54,542
5420700	11,621	1,757	7,361	-	11,880	7,292	877	14,640	1,889	29,217	47,357	(243)	47,114
5428000	291	44	185	-	299	183	22	368	71	758	1,191	(10)	1,181
5430100	19,197	2,792	11,702	-	18,885	11,592	1,394	23,274	5,260	48,703	75,281	(660)	74,621
5440100	4,390	626	2,625	-	4,236	2,600	313	5,221	1,193	10,938	16,887	(148)	16,739
5450100	4,672	665	2,786	-	4,496	2,760	332	5,541	1,925	12,268	17,922	(238)	17,684
5460100	6,650	1,005	4,210	-	6,794	4,171	502	8,374	1,170	16,801	27,085	(151)	26,934
5460200	9,815	1,520	6,368	54	10,331	6,309	759	12,666	1,193	24,836	40,970	(153)	40,817
5460300	18,826	2,913	12,208	91	19,793	12,094	1,454	24,281	3,418	48,741	78,541	(434)	78,107
5460400	14,619	2,402	10,065	1,048	17,291	9,970	1,199	20,018	1,255	38,620	64,750	(59)	64,691
7010200	856	122	510	-	823	506	61	1,016	205	2,101	3,284	(26)	3,258
7010400	80	13	54	4	91	54	6	108	13	214	348	(1)	347
7010600	52	8	32	-	52	32	4	65	4	125	209	(3)	206
7011000	1,484	224	938	-	1,514	929	112	1,864	292	3,773	6,032	(38)	5,994
7020200	2,339	354	1,485	-	2,396	1,471	177	2,954	420	5,933	9,553	(56)	9,497
7021100	93	14	58	-	94	58	7	116	9	226	376	(3)	373
7021200	68	10	43	-	69	42	5	85	18	176	275	(3)	272
7021300	146	21	88	-	142	87	11	176	78	406	568	(12)	556
7021400	243	38	160	104	362	159	19	319	-	595	1,031	14	1,045
7021500	101	15	62	-	100	61	7	123	22	251	397	(4)	393
7021600	31	5	19	-	31	19	2	39	1	73	125	(2)	123
7021700	308	48	203	5	334	201	24	403	107	860	1,306	(13)	1,293
7022100	21	3	11	-	18	11	1	23	17	59	73	(3)	70
7022200	10	2	8	3	16	8	1	16	0	30	52	-	52
7022400	10	1	3	-	5	3	-	5	5	15	17	(2)	15
7030100	1,226	167	700	-	1,130	693	83	1,392	356	2,954	4,503	(43)	4,460
7030200	-	160	669	1,120	2,200	663	80	1,331	-	2,485	4,305	120	4,425
7030300	236	36	150	-	242	149	18	298	55	612	965	(9)	956
7030500	176	25	107	-	172	106	13	213	53	450	686	(8)	678
7040100	411	64	270	7	442	267	32	537	82	1,083	1,734	(10)	1,724
7040200	4,978	-	-	-	-	-	-	-	-	-	-	-	-
7040400	456	65	274	-	442	271	33	545	111	1,128	1,762	(14)	1,748
7040500	269	44	185	17	315	183	22	367	80	765	1,188	(8)	1,180
7040600	139	16	67	-	108	66	8	134	70	319	432	(10)	422
7040700	218	28	117	-	189	116	14	234	92	528	756	(14)	742
7041000	52	8	33	-	53	33	4	66	20	143	212	(3)	209
7041100	93	13	54	1	88	54	6	108	9	210	348	(2)	346
7041200	82	12	50	-	81	50	6	100	10	197	324	(3)	321
7041400	62	9	39	-	63	39	5	77	4	149	251	(2)	249
7041500	62	9	39	-	63	39	5	77	3	148	251	(2)	249
7041600	15	3	13	7	28	13	2	26	5	54	84	1	85
7041700	1,447	207	867	-	1,399	859	103	1,724	341	3,559	5,576	(42)	5,534
7042000	397	55	232	-	375	230	28	461	119	981	1,494	(17)	1,477
7042100	72	22	91	118	265	91	11	182	-	340	589	15	604
7042600	-	-	1	0	2	1	-	2	-	4	7	1	8
7050100	828	127	531	-	857	526	63	1,055	186	2,156	3,413	(25)	3,388
7050200	190	26	108	-	174	107	13	214	69	469	693	(10)	683
7050300	267	42	176	63	347	174	21	350	-	653	1,132	8	1,140

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, 2020**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources					OPEB Expense				
	Net OPEB Liability 6/30/2019	Net OPEB Liability 6/30/2020	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Experience <sup>3</sup>	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	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 <sup>1</sup>	Total Employer OPEB Expense
7050400	224	38	161	25	285	159	19	319	19	615	1,034	(1)	1,033
7050500	12	1	5	-	8	5	1	10	5	24	31	(2)	29
7050600	263	53	223	90	450	221	27	444	60	889	1,435	2	1,437
7050700	24	4	17	3	31	17	2	34	14	78	111	(2)	109
7050800	211	32	133	-	215	132	16	265	49	544	857	(8)	849
7060100	207	26	109	-	176	108	13	218	81	487	703	(12)	691
7060200	1,484	218	915	-	1,477	906	109	1,819	272	3,668	5,886	(36)	5,850
7060300	106	15	62	48	148	62	7	124	9	240	400	4	404
7060500	2	-	-	-	-	-	-	-	-	-	-	-	-
7060600	144	21	87	2	142	86	10	174	22	345	561	(3)	558
7060700	962	159	666	73	1,148	660	79	1,324	146	2,618	4,284	(12)	4,272
7060800	163	25	103	-	166	102	12	206	24	407	665	(6)	659
7070400	1,687	261	1,094	7	1,772	1,083	130	2,175	269	4,328	7,035	(34)	7,001
7070500	237	36	149	32	272	147	18	296	15	567	958	1	959
7070600	10	2	6	4	14	6	1	13	-	24	42	2	44
7070700	343	52	220	-	355	218	26	437	44	860	1,414	(8)	1,406
7070800	-	86	361	604	1,187	358	43	718	-	1,341	2,323	65	2,388
7071400	366	59	248	19	420	246	30	494	49	972	1,599	(4)	1,595
7071600	26	25	106	165	336	105	13	210	-	393	679	18	697
7071700	1,237	194	811	21	1,330	803	97	1,613	185	3,196	5,217	(22)	5,195
7080200	1,184	176	736	-	1,188	729	88	1,464	212	2,945	4,736	(27)	4,709
7080400	98	16	66	4	110	65	8	130	17	260	421	(2)	419
7080500	119	18	76	-	123	75	9	150	14	295	488	(3)	485
7080600	734	130	544	115	993	538	65	1,081	85	2,103	3,497	-	3,497
7080800	224	35	147	5	242	146	18	293	45	592	947	(6)	941
7080900	239	33	139	-	224	137	17	276	98	613	892	(13)	879
7081000	1,275	396	1,660	2,190	4,869	1,645	198	3,302	-	6,164	10,681	243	10,924
7081200	336	56	235	30	409	233	28	467	33	905	1,511	(1)	1,510
7081400	2	5	22	35	71	22	3	44	-	83	143	4	147
7090200	253	29	121	-	195	120	14	242	122	572	780	(15)	765
7090300	37	6	26	4	46	26	3	52	5	102	167	(1)	166
7090500	788	115	481	-	776	476	57	956	196	1,980	3,093	(27)	3,066
7100100	23,234	3,554	14,895	-	24,038	14,755	1,774	29,625	3,821	59,118	95,826	(496)	95,330
7101200	461	70	295	-	476	292	35	587	49	1,144	1,898	(8)	1,890
7101400	1,152	171	718	64	1,223	711	86	1,427	122	2,787	4,618	(8)	4,610
7101600	990	144	602	-	972	596	72	1,197	229	2,464	3,873	(31)	3,842
7102400	178	30	127	18	223	125	15	252	29	499	815	(3)	812
7102500	965	141	592	-	956	587	71	1,177	194	2,393	3,810	(24)	3,786
7102600	279	46	191	19	327	189	23	380	39	748	1,229	(4)	1,225
7102700	41	5	20	-	32	20	2	40	12	86	129	(4)	125
7102800	21	3	13	-	21	13	2	26	-	49	84	(1)	83
7103100	120	17	69	-	112	69	8	137	35	292	446	(5)	441
7103200	172	30	125	23	224	123	15	248	58	520	801	(5)	796
7103300	114	18	75	4	125	75	9	150	10	290	484	(2)	482
7103400	83	12	50	-	81	50	6	100	16	203	324	(3)	321
7103900	21	2	6	11	21	6	1	13	10	34	42	-	42
7104000	563	86	359	-	579	356	43	714	92	1,425	2,309	(12)	2,297
7104400	1,066	157	660	-	1,065	654	79	1,313	196	2,647	4,245	(25)	4,220
7110100	821	124	520	0	839	515	62	1,035	79	2,010	3,347	(10)	3,337
7110300	2,596	382	1,602	-	2,586	1,587	191	3,187	546	6,495	10,309	(70)	10,239
7110500	761	227	950	1,239	2,772	941	113	3,527	-	3,527	6,112	138	6,250
7110800	93	13	56	-	91	56	7	112	20	230	362	(3)	359
7111200	570	86	359	-	580	356	43	715	104	1,439	2,312	(15)	2,297
7111500	103	20	82	26	158	81	10	163	15	319	526	-	526
7120200	2,688	412	1,726	-	2,786	1,710	206	3,433	473	6,882	11,106	(62)	11,044
7120600	383	62	261	22	443	258	31	519	82	1,050	1,679	(8)	1,671
7120700	150	24	100	4	165	99	12	198	46	416	641	(7)	634
7121000	52	9	37	4	64	36	4	73	7	143	237	(1)	236
7130100	986	151	632	-	1,020	626	75	1,256	170	2,515	4,064	(23)	4,041
7130200	308	48	199	-	321	197	24	396	51	790	1,282	(6)	1,276
7130300	2,148	314	1,314	-	2,121	1,302	157	2,614	472	5,352	8,456	(61)	8,395
7130500	85	14	58	6	100	58	7	116	17	234	376	(2)	374
7130700	12	2	9	1	15	9	1	18	5	38	56	(1)	55
7130900	2,747	412	1,729	-	2,790	1,712	206	3,438	465	6,882	11,120	(61)	11,059

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, 2020**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources					OPEB Expense				
	Net OPEB Liability 6/30/2019	Net OPEB Liability 6/30/2020	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Experience <sup>3</sup>	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	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 <sup>1</sup>	Total Employer OPEB Expense
7131000	41	5	23	-	37	23	3	45	8	93	146	(3)	143
7131200	154	23	96	-	155	95	11	192	30	387	620	(5)	615
7140100	2,760	431	1,805	40	2,953	1,788	215	3,591	390	7,092	11,615	(48)	11,567
7140200	642	103	433	31	730	429	52	861	100	1,708	2,786	(10)	2,776
7140300	1,487	227	951	19	1,554	942	113	1,890	186	3,715	6,116	(20)	6,096
7140600	119	15	61	4	103	61	7	121	38	265	394	(4)	390
7140700	88	8	34	-	55	34	4	68	69	196	219	(9)	210
7140800	77	11	47	-	76	47	6	94	19	195	303	(5)	298
7150100	3,857	591	2,477	-	3,997	2,453	295	4,926	578	9,772	15,933	(78)	15,855
7150400	1,066	158	663	-	1,070	657	79	1,319	236	2,698	4,266	(32)	4,234
7150500	644	89	375	-	605	371	45	745	138	1,529	2,410	(19)	2,391
7150600	300	42	177	-	286	175	21	352	79	736	1,139	(11)	1,128
7150700	3	15	63	104	206	63	8	126	-	236	407	13	420
7160100	2,927	461	1,930	68	3,183	1,912	230	3,839	518	7,684	12,419	(61)	12,358
7160200	72	10	41	2	68	40	5	81	13	164	261	(1)	260
7160400	495	70	295	-	476	292	35	587	197	1,292	1,898	(26)	1,872
7160500	1,243	190	794	-	1,281	787	95	1,580	205	3,154	5,109	(28)	5,081
7160800	10	2	6	1	11	6	1	13	0	24	42	-	42
7160900	362	56	236	3	384	234	28	469	33	909	1,518	(4)	1,514
7161000	654	97	407	-	657	403	48	810	149	1,660	2,619	(20)	2,599
7161100	93	14	59	-	95	58	7	118	13	232	380	(3)	377
7170100	2,067	310	1,298	-	2,095	1,286	155	2,582	537	5,357	8,351	(70)	8,281
7170500	175	25	106	-	171	105	13	211	40	434	683	(7)	676
7171000	44	5	19	1	32	19	2	39	22	94	125	(2)	123
7171400	10	2	6	1	11	6	1	13	0	24	42	-	42
7180300	7,807	1,222	5,121	136	8,400	5,073	610	10,186	962	19,974	32,946	(113)	32,833
7180800	660	99	414	-	668	410	49	824	106	1,643	2,664	(16)	2,648
7181000	221	34	141	-	228	140	17	281	33	558	909	(6)	903
7181200	41	6	26	-	42	26	3	52	8	105	167	(3)	164
7181500	61	9	38	-	61	38	5	76	16	158	244	(3)	241
7190100	1,437	215	901	-	1,454	893	107	1,793	340	3,686	5,799	(45)	5,754
7190200	31	5	19	-	31	19	2	39	0	72	125	(3)	122
7190400	214	30	127	-	205	126	15	253	39	511	818	(5)	813
7190700	65	10	44	23	94	43	5	87	-	162	282	4	286
7191000	138	21	87	-	140	86	10	172	20	341	557	(4)	553
7200100	801	126	527	16	866	522	63	1,048	152	2,108	3,389	(18)	3,371
7200200	2,624	397	1,664	-	2,685	1,648	198	3,310	537	6,714	10,706	(70)	10,636
7200300	22	3	13	-	21	13	2	26	9	58	84	(3)	81
7200600	161	2	6	-	10	6	1	13	557	581	42	(69)	(27)
7200700	87	16	67	18	126	66	8	134	27	276	432	(1)	431
7201000	29	3	13	-	21	13	2	26	17	66	84	(4)	80
7210100	4,694	713	2,987	-	4,821	2,959	356	5,941	814	11,904	19,217	(106)	19,111
7210200	7,670	1,166	4,885	-	7,883	4,839	582	9,715	1,316	19,450	31,424	(169)	31,255
7210300	21	3	13	10	31	13	2	26	-	49	84	1	85
7210800	108	15	61	-	99	61	7	121	30	257	394	(5)	389
7210900	33	4	16	-	26	16	2	31	11	70	101	(3)	98
7211100	31	5	19	-	31	19	2	39	1	73	125	(3)	122
7211200	510	77	324	-	523	321	39	645	84	1,288	2,086	(11)	2,075
7211300	33	6	26	7	49	26	3	52	12	109	167	(2)	165
7211500	2,215	326	1,367	-	2,206	1,354	163	2,719	377	5,452	8,794	(48)	8,746
7211700	108	19	79	14	142	78	9	157	17	311	508	(1)	507
7212200	159	26	110	11	189	109	13	219	21	430	710	(2)	708
7212300	113	17	69	-	112	69	8	137	18	275	446	(3)	443
7212600	10	2	6	1	11	6	1	13	0	24	42	-	42
7220100	225	37	154	20	269	153	18	307	33	606	993	(2)	991
7220300	55	9	39	6	69	39	5	77	3	148	251	(1)	250
7220400	811	119	500	-	807	496	60	995	152	2,010	3,218	(20)	3,198
7220500	625	92	386	-	623	382	46	768	106	1,539	2,483	(16)	2,467
7220600	27	3	13	9	30	13	2	26	8	57	84	1	85
7220800	1,597	237	994	-	1,604	985	118	1,977	336	4,026	6,394	(43)	6,351
7220900	556	78	325	-	525	322	39	647	160	1,368	2,093	(21)	2,072
7230100	175	29	120	11	204	119	14	238	23	467	770	(3)	767
7230200	216	36	149	18	259	148	18	297	38	593	961	(4)	957
7230600	1,775	265	1,111	-	1,793	1,101	132	2,211	447	4,573	7,150	(58)	7,092

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, 2020**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources					OPEB Expense				
	Net OPEB Liability 6/30/2019	Net OPEB Liability 6/30/2020	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience <sup>3</sup>	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	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 <sup>1</sup>	Total Employer OPEB Expense
7231000	140	23	97	13	170	97	12	194	27	390	627	(3)	624
7231400	1,571	249	1,042	55	1,737	1,032	124	2,072	18	3,886	6,704	4	6,708
7231800	40	6	27	15	58	26	3	53	0	98	171	1	172
7231900	1,187	189	792	43	1,321	785	94	1,575	211	3,151	5,095	(23)	5,072
7232700	1,285	164	688	-	1,110	682	82	1,369	444	2,999	4,426	(53)	4,373
7232800	101	16	66	18	125	65	8	131	8	253	425	3	428
7233000	52	8	32	23	75	32	4	65	-	121	209	3	212
7233500	198	33	140	140	366	138	17	278	-	519	899	17	916
7234200	429	65	273	-	441	271	33	544	33	1,049	1,759	(6)	1,753
7234700	-	15	64	108	212	64	8	128	-	240	414	12	426
7234900	111	16	68	45	155	68	8	136	5	259	439	6	445
7240300	3,861	568	2,380	-	3,841	2,358	284	4,734	1,009	9,846	15,313	(127)	15,186
7240400	1,790	269	1,128	-	1,820	1,117	134	2,243	409	4,595	7,254	(53)	7,201
7240500	132	21	89	6	149	88	11	177	27	357	571	(3)	568
7240600	151	21	89	34	178	88	11	177	29	360	575	-	575
7240700	192	29	122	93	290	121	15	243	0	454	787	11	798
7240800	161	24	102	-	165	101	12	203	16	395	658	(5)	653
7240900	2,392	329	1,378	-	2,224	1,365	164	2,741	739	5,855	8,867	(92)	8,775
7241000	158	35	147	172	409	146	18	293	-	547	947	21	968
7241300	243	35	146	-	235	144	17	290	65	605	937	(10)	927
7241500	59	8	34	-	55	34	4	68	16	143	219	(3)	216
7241600	2,501	363	1,523	-	2,458	1,509	181	3,028	597	6,250	9,797	(77)	9,720
7241800	30	6	27	26	69	26	3	53	-	98	171	5	176
7250100	1,714	266	1,114	10	1,808	1,103	133	2,214	245	4,379	7,164	(30)	7,134
7250200	255	32	132	-	213	131	16	263	99	590	850	(13)	837
7250400	21	3	13	-	21	13	2	26	-	49	84	(1)	83
7250600	237	37	155	5	255	154	19	309	18	595	999	(2)	997
7250900	-	25	106	177	348	105	13	211	-	394	683	19	702
7251000	-	10	43	72	142	43	5	86	-	161	279	8	287
7251400	149	23	97	3	160	97	12	194	22	385	627	(4)	623
7252000	124	17	73	-	118	72	9	144	36	306	467	(5)	462
7260100	21,236	3,268	13,694	-	22,100	13,566	1,631	27,237	3,543	54,383	88,101	(463)	87,638
7260200	574	79	329	-	531	326	39	655	187	1,409	2,117	(24)	2,093
7260400	2,529	393	1,647	23	2,681	1,631	196	3,275	212	6,325	10,594	(28)	10,566
7260500	21	3	13	1	22	13	2	26	-	49	84	0	84
7260600	388	57	238	-	384	236	28	474	75	959	1,532	(11)	1,521
7261100	501	82	345	36	593	342	41	687	66	1,348	2,222	(4)	2,218
7261200	10	2	6	1	11	6	1	13	0	24	42	-	42
7261400	83	12	51	-	82	50	6	101	19	207	327	(3)	324
7261500	1,474	224	938	-	1,514	929	112	1,864	273	3,754	6,032	(37)	5,995
7261600	875	132	553	270	1,163	548	66	1,100	18	2,072	3,559	33	3,592
7262100	103	16	65	-	105	64	8	129	18	259	418	(4)	414
7270100	2,164	340	1,423	43	2,340	1,410	170	2,830	233	5,517	9,156	(27)	9,129
7270200	481	71	298	-	481	295	35	592	90	1,195	1,915	(12)	1,903
7270400	457	62	260	-	420	257	31	516	195	1,159	1,672	(24)	1,648
7270500	904	139	583	-	941	578	69	1,159	74	2,238	3,751	(12)	3,739
7280100	1,416	220	922	13	1,501	913	110	1,834	252	3,675	5,931	(32)	5,899
7280200	3,286	506	2,122	-	3,425	2,102	253	4,220	505	8,383	13,652	(66)	13,586
7280300	266	39	163	-	263	162	19	325	63	669	1,052	(10)	1,042
7280600	62	10	42	1	69	41	5	83	21	176	268	(2)	266
7280900	248	39	162	6	267	160	19	322	21	621	1,041	(2)	1,039
7281000	28	5	19	3	34	19	2	39	4	76	125	(1)	124
7290100	4,800	743	3,114	26	5,052	3,085	371	6,194	577	12,139	20,036	(76)	19,960
7290200	1,443	219	918	-	1,481	909	109	1,825	326	3,732	5,903	(43)	5,860
7290500	833	132	551	24	913	546	66	1,096	111	2,157	3,545	(13)	3,532
7290700	997	138	578	-	933	572	69	1,148	267	2,411	3,716	(33)	3,683
7300100	611	96	403	15	666	400	48	802	59	1,557	2,595	(5)	2,590
7300200	3,258	496	2,078	-	3,353	2,058	247	4,133	638	8,351	13,366	(84)	13,282
7300300	798	120	502	-	810	497	60	998	141	2,004	3,228	(19)	3,209
7300400	104	15	64	38	141	63	8	127	4	241	411	4	415
7300500	21	4	16	5	31	16	2	32	-	60	104	1	105
7300600	1,407	222	931	36	1,538	922	111	1,851	181	3,636	5,987	(20)	5,967
7301000	366	56	236	-	381	234	28	469	50	926	1,518	(8)	1,510
7301100	825	126	527	-	850	522	63	1,048	125	2,081	3,389	(17)	3,372

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, 2020**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources					OPEB Expense				
	Net OPEB Liability 6/30/2019	Net OPEB Liability 6/30/2020	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Experience <sup>3</sup>	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	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 <sup>1</sup>	Total Employer OPEB Expense
7301200	1,066	168	704	28	1,164	698	84	1,401	193	2,808	4,531	(23)	4,508
7301300	31	5	19	12	43	19	2	39	-	72	125	2	127
7310100	1,169	172	719	-	1,160	712	86	1,430	240	2,909	4,625	(32)	4,593
7310200	516	78	328	-	529	325	39	653	81	1,299	2,110	(11)	2,099
7310500	630	96	403	-	651	400	48	802	113	1,611	2,595	(16)	2,579
7320200	2,018	313	1,311	1,260	3,376	1,299	156	2,608	-	4,868	8,435	151	8,586
7320300	1,885	295	1,238	32	2,030	1,226	147	2,462	283	4,878	7,965	(33)	7,932
7320500	1,548	251	1,053	91	1,791	1,044	125	2,095	153	4,064	6,777	(12)	6,765
7320600	572	87	364	-	587	360	43	724	57	1,407	2,340	(7)	2,333
7320700	1,106	165	693	-	1,119	687	83	1,379	255	2,830	4,461	(33)	4,428
7320800	636	101	421	294	974	417	50	837	-	1,563	2,710	37	2,747
7320900	146	25	106	18	189	105	13	210	22	415	679	(2)	677
7321200	46	8	32	5	57	32	4	65	1	122	209	-	209
7321500	89	11	47	-	76	46	6	92	22	195	300	(5)	295
7321600	253	38	159	-	256	157	19	316	41	630	1,020	(6)	1,014
7321700	402	64	269	16	450	267	32	535	66	1,065	1,731	(7)	1,724
7322200	298	45	187	-	302	185	22	371	55	748	1,201	(9)	1,192
7322300	36	5	22	-	36	22	3	44	4	87	143	(3)	140
7322700	10	2	6	1	11	6	1	13	0	24	42	-	42
7330100	2,138	323	1,352	-	2,182	1,339	161	2,688	375	5,393	8,696	(49)	8,647
7330200	61	9	39	-	63	39	5	77	20	165	251	(3)	248
7330300	428	63	263	-	424	260	31	522	133	1,107	1,689	(17)	1,672
7330800	212	33	138	0	223	137	16	274	45	557	888	(5)	883
7331000	1,004	152	638	-	1,029	632	76	1,269	170	2,538	4,103	(24)	4,079
7331200	165	25	104	-	168	103	12	207	31	417	669	(6)	663
7340100	1,717	289	1,212	171	2,127	1,200	144	2,409	223	4,720	7,794	(10)	7,784
7340200	1,359	200	839	-	1,354	831	100	1,668	286	3,400	5,395	(38)	5,357
7340500	177	28	117	5	194	116	14	232	32	466	752	(4)	748
7340600	132	19	78	-	126	78	9	156	39	330	505	(8)	497
7340700	61	7	29	7	54	29	3	58	16	124	188	(1)	187
7340800	72	11	45	-	73	45	5	90	8	176	293	(3)	290
7350100	72	11	44	-	71	44	5	89	9	174	286	(3)	283
7350200	988	145	610	-	984	604	73	1,213	170	2,434	3,921	(23)	3,898
7350300	169	26	110	2	179	109	13	219	29	437	707	(5)	702
7360100	1,550	231	969	-	1,564	960	115	1,927	290	3,887	6,234	(37)	6,197
7360200	2,045	306	1,280	-	2,066	1,268	153	2,546	434	5,187	8,237	(55)	8,182
7360400	480	75	315	9	517	312	38	627	98	1,268	2,027	(12)	2,015
7360600	132	19	80	-	129	79	10	160	20	318	515	(3)	512
7360700	183	27	115	-	185	114	14	229	37	465	738	(6)	732
7360900	150	20	82	-	133	82	10	163	30	336	529	(5)	524
7361100	154	24	102	3	167	101	12	203	23	401	655	(4)	651
7361300	639	95	400	-	645	396	48	795	117	1,601	2,570	(17)	2,553
7361400	163	27	115	16	201	114	14	229	35	462	738	(3)	735
7370600	7	3	13	17	38	13	2	26	-	49	84	3	87
7370700	513	84	354	37	608	351	42	704	105	1,419	2,278	(9)	2,269
7370800	351	50	211	116	457	209	25	420	47	831	1,358	9	1,367
7370900	182	27	113	112	294	112	13	224	8	426	724	13	737
7371000	52	8	34	1	56	34	4	68	5	132	219	-	219
7371100	260	44	182	25	319	181	22	363	27	705	1,174	(3)	1,171
7371200	1,241	186	778	-	1,256	771	93	1,548	279	3,169	5,008	(35)	4,973
7380300	4,447	668	2,801	-	4,520	2,775	334	5,571	908	11,307	18,019	(116)	17,903
7380600	31	4	17	-	28	17	2	34	11	75	111	(3)	108
7380700	52	7	31	-	50	31	4	61	9	124	198	(3)	195
7380900	21	3	14	-	22	13	2	27	8	58	87	(3)	84
7381100	31	5	19	-	31	19	2	39	23	95	125	(4)	121
7381200	216	33	139	-	224	138	17	277	22	539	895	(4)	891
7381500	1,565	248	1,040	50	1,728	1,030	124	2,069	270	4,131	6,690	(30)	6,660
7390100	1,598	238	996	204	1,811	986	119	1,980	189	3,885	6,405	4	6,409
7390700	297	48	201	16	341	199	24	400	48	795	1,296	(6)	1,290
7390900	389	61	255	7	419	253	30	507	65	1,012	1,640	(8)	1,632
7391000	-	2	8	13	26	8	1	16	-	30	52	2	54
7391200	10	2	6	1	11	6	1	13	0	24	42	-	42
7391300	103	16	67	-	108	66	8	132	14	261	428	(2)	426
7391400	10	2	6	1	11	6	1	13	0	24	42	-	42

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, 2020**

Participating Employer	Net OPEB Liability		Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
	6/30/2019	6/30/2020	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Experience <sup>3</sup>	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	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 <sup>1</sup>	Total Employer OPEB Expense
7391500	72	12	51	8	90	50	6	101	6	194	327	(1)	326
7391700	72	11	48	2	79	47	6	95	12	189	306	(1)	305
7400200	-	216	903	1,513	2,971	895	108	1,797	-	3,355	5,813	161	5,974
7400500	10,636	3,172	13,294	17,338	38,792	13,169	1,584	26,440	-	49,353	85,524	1,924	87,448
7400800	455	69	289	-	466	286	34	574	95	1,166	1,856	(12)	1,844
7400900	1,427	216	907	-	1,464	898	108	1,803	274	3,640	5,833	(36)	5,797
7401000	1,338	223	934	118	1,625	925	111	1,857	47	3,513	6,008	7	6,015
7401100	77	11	45	37	110	45	5	89	8	175	289	4	293
7401300	682	107	450	16	742	446	54	896	99	1,771	2,898	(12)	2,886
7401600	10	2	6	1	11	6	1	13	0	24	42	-	42
7401700	450	76	318	46	559	315	38	633	143	1,324	2,048	(13)	2,035
7402100	115	14	57	-	92	57	7	114	28	241	369	(4)	365
7410100	217	34	141	2	230	140	17	281	41	566	909	(6)	903
7410200	1,307	200	836	-	1,349	829	100	1,664	226	3,332	5,381	(31)	5,350
7410300	102	15	62	-	100	61	7	123	24	253	397	(4)	393
7410600	52	8	35	11	68	35	4	70	-	131	226	3	229
7410900	114	19	80	17	146	79	9	158	3	298	512	2	514
7420000	197	31	130	6	216	129	16	260	28	513	839	(3)	836
7420100	46	7	28	-	45	27	3	55	13	115	178	(3)	175
7420200	208	31	129	8	216	128	15	258	8	488	832	1	833
7420300	12,142	1,814	7,601	-	12,267	7,530	905	15,118	2,412	30,631	48,900	(306)	48,594
7420400	67	20	82	106	238	81	10	163	-	304	526	12	538
7421100	139	22	91	2	149	90	11	181	12	350	585	(1)	584
7421400	195	27	113	-	182	112	13	225	60	479	728	(9)	719
7421500	134	20	84	78	214	83	10	166	6	317	540	10	550
7421600	306	47	198	-	320	196	24	394	31	767	1,275	(4)	1,271
7421700	108	17	71	2	117	71	9	142	10	276	460	(1)	459
7421800	101	17	71	10	125	71	9	142	24	290	460	(1)	459
7421900	240	38	161	10	270	160	19	321	17	616	1,038	(2)	1,036
7422200	194	31	131	17	228	130	16	261	11	498	843	1	844
7422400	73	13	53	22	107	52	6	105	5	200	338	2	340
7422800	287	46	192	10	320	190	23	381	51	763	1,233	(6)	1,227
7422900	262	49	205	59	390	203	24	407	31	791	1,316	1	1,317
7423000	3,778	569	2,386	2,336	6,187	2,364	284	4,746	89	8,948	15,352	268	15,620
7424300	107	60	251	371	776	249	30	500	-	933	1,616	41	1,657
7430100	4,990	755	3,163	-	5,104	3,133	377	6,290	951	12,692	20,346	(122)	20,224
7430200	5,010	759	3,181	-	5,134	3,151	379	6,326	1,016	12,825	20,464	(130)	20,334
7430500	190	31	128	10	217	127	15	255	37	513	825	(4)	821
7430700	216	33	139	1	225	137	17	276	11	526	892	(2)	890
7430900	10	2	6	1	11	6	1	13	0	24	42	-	42
7431100	1,226	178	746	-	1,204	739	89	1,484	252	3,022	4,799	(33)	4,766
7440100	1,714	263	1,103	-	1,780	1,093	131	2,195	331	4,427	7,098	(45)	7,053
7440200	1,144	179	748	15	1,222	741	89	1,488	200	2,977	4,813	(25)	4,788
7440600	72	10	43	0	69	42	5	85	6	164	275	(1)	274
7440700	645	105	440	38	748	435	52	874	137	1,768	2,828	(15)	2,813
7440800	139	20	84	-	136	83	10	166	27	338	540	(6)	534
7450100	27	5	19	3	34	19	2	39	9	81	125	(1)	124
7450200	2,760	416	1,745	-	2,816	1,729	208	3,472	531	7,011	11,228	(69)	11,159
7450400	10	2	6	1	11	6	1	13	0	24	42	-	42
7450800	386	52	218	-	352	216	26	432	129	937	1,400	(17)	1,383
7450900	115	20	84	15	151	83	10	166	25	336	540	(2)	538
7452600	231	36	149	-	240	147	18	296	18	570	958	(5)	953
7460200	10,368	1,584	6,639	-	10,714	6,577	791	13,205	1,692	26,340	42,712	(218)	42,494
7460300	980	172	719	590	1,750	712	86	1,430	-	2,669	4,625	73	4,698
7460700	94	33	137	187	408	136	16	274	-	510	885	21	906
7460800	3	2	6	9	19	6	1	13	-	24	42	2	44
7461200	1,939	292	1,225	-	1,977	1,213	146	2,435	250	4,796	7,878	(35)	7,843
7461300	924	149	625	508	1,517	619	74	1,243	-	2,320	4,023	62	4,085
7461800	31	9	39	49	112	39	5	77	-	145	251	7	258
7462300	31	5	19	-	31	19	2	39	0	72	125	(2)	123
7462400	21	3	13	10	31	13	2	26	-	49	84	1	85
7462500	35	7	31	36	86	31	4	63	-	117	202	5	207
7500100	526	86	360	34	615	357	43	716	96	1,433	2,316	(9)	2,307
7500300	10	2	6	1	11	6	1	13	0	24	42	-	42

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, 2020**

Participating Employer	Net OPEB Liability		Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
	6/30/2019	6/30/2020	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Experience <sup>3</sup>	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	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 <sup>1</sup>	Total Employer OPEB Expense
7500700	366	55	230	-	371	227	27	456	77	928	1,477	(12)	1,465
7502100	82	10	40	2	67	40	5	79	21	170	258	(2)	256
7502200	340	68	284	107	565	281	34	564	48	1,101	1,825	5	1,830
7502500	21	3	13	-	21	13	2	26	11	60	84	(3)	81
7502600	86	13	54	0	87	54	6	108	2	203	348	-	348
7700200	137	21	88	-	142	87	10	174	22	347	564	(4)	560
7700400	154	24	100	-	161	99	12	198	17	387	641	(4)	637
7700600	699	96	401	-	647	397	48	798	165	1,654	2,581	(21)	2,560
7700700	62	9	39	-	63	39	5	77	8	153	251	(3)	248
7701000	2,720	397	1,662	-	2,682	1,646	198	3,306	552	6,722	10,692	(69)	10,623
7701200	83	12	49	-	79	49	6	98	17	200	317	(2)	315
7701300	21	3	13	-	21	13	2	26	-	49	84	(1)	83
7701400	940	129	541	-	873	536	64	1,077	298	2,307	3,483	(37)	3,446
7701500	21	3	13	-	21	13	2	26	-	49	84	(1)	83
7701600	130	21	87	4	144	86	10	174	18	341	561	(3)	558
7701700	30	5	19	4	35	19	2	39	-	72	125	2	127
7701900	99	14	61	-	98	60	7	121	19	244	390	(4)	386
7702100	52	11	45	18	91	45	5	89	6	173	289	1	290
7702200	90	14	58	1	95	58	7	116	18	235	376	(2)	374
7702300	72	12	50	7	88	50	6	100	1	188	324	-	324
7702400	213	37	156	32	284	155	19	311	74	655	1,007	(7)	1,000
7702500	1,628	252	1,055	8	1,710	1,045	126	2,098	257	4,173	6,784	(33)	6,751
7702800	427	61	257	-	415	254	31	510	57	1,010	1,651	(8)	1,643
7702900	367	61	256	29	442	253	30	508	38	986	1,644	(2)	1,642
7703100	21	4	16	4	30	16	2	32	6	66	104	(1)	103
7703200	877	70	292	-	471	289	35	580	838	1,921	1,877	(97)	1,780
7703300	21	3	13	-	21	13	2	26	-	49	84	(1)	83
7703700	470	68	286	-	461	283	34	569	91	1,153	1,839	(13)	1,826
7703800	476	71	296	-	477	293	35	588	124	1,221	1,902	(17)	1,885
7703900	951	144	603	-	973	597	72	1,198	188	2,425	3,876	(25)	3,851
7704300	15	2	10	0	16	10	1	21	12	50	66	(1)	65
7704400	10	2	6	1	11	6	1	13	0	24	42	-	42
7704500	52	8	32	-	52	32	4	65	4	125	209	(3)	206
7704600	606	80	335	-	541	332	40	666	178	1,422	2,156	(23)	2,133
7707000	357	53	222	-	359	220	27	442	61	887	1,431	(10)	1,421
7710100	41	6	26	-	42	26	3	52	1	98	167	(2)	165
7710200	114	16	67	-	108	66	8	132	28	275	428	(5)	423
7710300	10	2	6	1	11	6	1	13	0	24	42	-	42
7710400	85	14	58	6	100	58	7	116	7	224	376	(1)	375
7710500	519	82	344	16	571	341	41	685	85	1,363	2,215	(10)	2,205
7710700	31	-	-	-	-	-	-	-	-	-	-	-	-
7710600	62	13	53	21	107	53	6	105	15	212	341	1	342
7710800	75	12	52	4	88	51	6	103	27	219	334	(3)	331
7711000	179	28	119	4	196	117	14	236	25	465	763	(4)	759
7711100	10	3	11	9	27	11	1	23	0	42	73	1	74
7711200	41	6	26	-	42	26	3	52	2	99	167	(3)	164
7711300	10	2	6	1	11	6	1	13	0	24	42	-	42
7711400	31	5	20	-	32	20	2	40	0	74	129	(2)	127
7711500	263	43	179	16	305	178	21	356	78	743	1,153	(9)	1,144
7711600	31	5	19	-	31	19	2	39	0	72	125	(3)	122
7711800	1,662	213	894	-	1,443	885	106	1,777	500	3,817	5,750	(59)	5,691
7711900	346	55	232	13	387	230	28	461	45	906	1,491	(5)	1,486
7712000	593	91	382	-	617	379	46	760	91	1,511	2,459	(13)	2,446
7712100	50	6	26	-	42	26	3	52	13	110	167	(3)	164
7712300	245	35	148	-	239	147	18	295	54	605	954	(8)	946
7712500	95	15	63	4	106	63	8	126	16	252	407	-	407
7712700	1,811	284	1,189	36	1,955	1,178	142	2,366	287	4,703	7,651	(35)	7,616
7712800	31	3	12	-	19	12	1	24	14	58	77	(4)	73
7712900	59	9	36	-	58	36	4	72	12	146	233	(3)	230
7713200	47	7	30	0	49	30	4	60	7	120	195	(1)	194
7713600	163	26	108	3	177	107	13	214	34	434	693	(5)	688
7713700	65	9	39	-	63	39	5	77	31	176	251	(6)	245
7714000	1,382	212	888	-	1,433	880	106	1,767	173	3,471	5,715	(24)	5,691
7714200	10	2	6	1	11	6	1	13	0	24	42	-	42

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, 2020**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources					OPEB Expense				
	Net OPEB Liability 6/30/2019	Net OPEB Liability 6/30/2020	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Experience <sup>3</sup>	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	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 <sup>1</sup>	Total Employer OPEB Expense
7714400	58	9	38	1	62	38	5	76	19	161	244	(3)	241
7714500	41	5	20	-	32	20	2	40	12	86	129	(4)	125
7714600	76	13	55	9	98	54	7	108	2	205	352	1	353
7720400	3,825	602	2,522	87	4,157	2,498	300	5,016	563	9,925	16,226	(66)	16,160
7720700	2,468	378	1,586	-	2,560	1,571	189	3,154	395	6,283	10,204	(52)	10,152
7721000	31	5	21	1	35	21	3	42	0	79	136	(1)	135
7721100	64	10	43	12	82	43	5	86	-	161	279	2	281
7721600	4,235	709	2,970	396	5,189	2,942	354	5,908	335	11,362	19,109	(1)	19,108
7721800	151	25	104	10	178	103	12	207	54	440	669	(6)	663
7721900	591	-	-	-	-	-	-	-	-	-	-	-	-
7722100	598	99	415	47	717	411	49	824	101	1,640	2,668	(9)	2,659
7722300	2,040	306	1,281	-	2,067	1,269	153	2,548	405	5,161	8,240	(52)	8,188
7722600	1,259	195	819	10	1,332	811	98	1,629	163	3,204	5,269	(20)	5,249
7722900	110	23	95	40	193	94	11	189	12	364	609	2	611
7723200	80	12	52	-	84	51	6	103	13	205	334	(3)	331
7723800	151	20	83	-	134	83	10	166	44	354	536	(7)	529
7723900	93	14	58	-	94	57	7	115	17	232	373	(3)	370
7724000	10	2	6	1	11	6	1	13	0	24	42	-	42
7724200	433	58	241	-	389	239	29	480	176	1,072	1,553	(21)	1,532
7724400	10	2	6	1	11	6	1	13	0	24	42	-	42
7724500	28	-	-	-	-	-	-	-	-	-	-	-	-
7724600	114	15	62	-	100	62	7	124	64	295	400	(9)	391
7728100	17	3	13	5	26	13	2	26	-	49	84	2	86
7730200	21	3	12	-	19	12	1	24	2	46	77	(1)	76
7730400	176	26	109	-	176	108	13	218	46	452	703	(7)	696
7731200	273	39	164	-	265	162	20	326	58	667	1,055	(9)	1,046
7731300	991	154	647	16	1,060	641	77	1,287	56	2,458	4,162	(5)	4,157
7731600	10	2	6	1	11	6	1	13	6	30	42	-	42
7731800	21	-	-	-	-	-	-	-	-	-	-	-	-
7731900	1,254	195	817	12	1,331	810	97	1,626	211	3,246	5,259	(27)	5,232
7732100	31	6	23	5	42	23	3	47	0	87	150	(1)	149
7732200	128	18	77	-	125	77	9	153	25	312	498	(5)	493
7732300	52	6	24	-	39	24	3	47	18	107	153	(3)	150
7732900	84	12	50	-	81	50	6	100	20	207	324	(3)	321
7733800	34	5	21	-	34	20	2	41	10	86	132	(2)	130
7734000	10	2	6	1	11	6	1	13	1	25	42	(1)	41
7734200	971	141	590	40	992	584	70	1,172	88	2,276	3,793	(5)	3,788
7734300	114	16	66	-	107	65	8	131	16	261	425	(4)	421
7738100	41	6	26	-	42	26	3	52	0	97	167	(1)	166
7740200	26	6	27	16	59	26	3	53	36	134	171	(4)	167
7740400	236	38	160	13	271	159	19	319	32	627	1,031	(4)	1,027
7741000	291	52	219	52	405	217	26	435	63	875	1,407	(3)	1,404
7741300	127	21	87	8	148	86	10	174	12	335	561	-	561
7742100	161	26	109	8	184	108	13	216	7	411	700	(1)	699
7742300	64	9	38	-	61	38	5	76	6	148	244	(3)	241
7742600	125	20	82	2	135	82	10	163	15	321	529	(2)	527
7742900	10	2	6	1	11	6	1	13	0	24	42	-	42
7743800	10	2	6	1	11	6	1	13	0	24	42	-	42
7744000	1,241	177	742	-	1,197	735	88	1,475	252	3,005	4,771	(32)	4,739
7744600	70	9	38	-	61	38	5	76	14	156	244	(4)	240
7750200	986	171	715	131	1,285	708	85	1,422	38	2,692	4,601	9	4,610
7750400	74	12	52	9	93	51	6	103	29	221	334	(2)	332
7751000	55	8	32	-	52	32	4	63	28	147	206	(5)	201
7754000	108	16	68	-	110	67	8	134	4	255	435	(1)	434
7761000	125	20	83	5	139	83	10	166	0	310	536	2	538
7762100	121	17	70	-	113	70	8	140	24	285	453	(4)	449
7764200	98	16	68	7	117	67	8	134	30	281	435	(3)	432
7771000	331	43	180	-	291	179	21	358	111	780	1,160	(14)	1,146
7772100	50	9	36	5	63	35	4	71	15	147	230	(1)	229
7774000	556	78	328	-	529	325	39	653	232	1,450	2,110	(30)	2,080
7774200	36	6	26	19	61	26	3	52	-	97	167	4	171
7782100	140	17	71	12	127	70	8	141	47	310	456	(6)	450
7784000	385	56	233	-	376	231	28	463	47	912	1,498	(7)	1,491
7794000	72	10	44	-	71	43	5	87	20	182	282	(4)	278

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, 2020**

Participating Employer	Net OPEB Liability		Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
	6/30/2019	6/30/2020	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Experience <sup>3</sup>	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	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 <sup>1</sup>	Total Employer OPEB Expense
A010000	1,416	223	935	36	1,545	927	111	1,861	226	3,699	6,018	(26)	5,992
A050000	1,960	301	1,261	-	2,035	1,249	150	2,509	279	4,961	8,115	(37)	8,078
A150000	338	50	210	-	339	208	25	418	58	838	1,351	(9)	1,342
A170000	296	42	176	-	284	175	21	351	81	736	1,135	(11)	1,124
A200000	186	26	109	-	176	108	13	218	39	445	703	(7)	696
A850000	41	5	22	-	35	21	3	43	11	91	139	(3)	136
B040000	5,312	789	3,307	-	5,337	3,276	394	6,576	1,039	13,315	21,272	(133)	21,139
C050000	338	48	202	-	326	201	24	403	73	825	1,303	(10)	1,293
CS00100	53	15	64	83	187	64	8	128	-	240	414	10	424
CS00200	184	26	111	112	291	110	13	221	12	424	714	12	726
CS00300	185	30	128	127	333	127	15	255	-	475	822	16	838
CS00400	402	138	580	784	1,720	575	69	1,154	-	2,154	3,733	88	3,821
CS00500	179	25	105	108	277	104	13	209	16	406	676	12	688
CS00600	153	14	58	94	188	58	7	116	67	284	376	4	380
CS00700	476	73	305	294	786	302	36	608	2	1,135	1,964	34	1,998
CS00800	1,215	182	763	749	1,980	756	91	1,517	35	2,867	4,907	86	4,993
CS00900	86	11	48	53	130	47	6	95	14	191	306	5	311
CS01000	165	36	152	176	421	150	18	302	-	563	975	21	996
CS01100	-	11	48	79	156	47	6	95	-	177	306	9	315
CS01200	-	18	75	123	244	74	9	148	-	277	481	14	495
CS01300	-	62	260	433	853	257	31	516	-	964	1,672	47	1,719
CS01400	-	72	302	506	993	299	36	601	-	1,121	1,943	54	1,997
CS01500	-	13	56	94	185	56	7	112	-	210	362	11	373
CS01600	-	55	228	383	751	226	27	455	-	848	1,470	41	1,511
CS01700	-	35	148	246	485	146	18	294	-	549	951	27	978
CS01800	-	48	201	336	661	199	24	400	-	747	1,296	36	1,332
CS01900	-	23	96	160	315	95	11	192	-	357	620	18	638
CS02000	-	69	289	482	948	286	34	574	-	1,071	1,856	52	1,908
CS02100	-	47	197	328	646	195	23	390	-	729	1,264	35	1,299
CS02200	-	236	988	1,655	3,249	979	118	1,965	-	3,668	6,356	176	6,532
CS02300	-	10	41	68	134	40	5	81	-	151	261	8	269
CS02400	-	28	116	195	382	115	14	231	-	431	745	21	766
CS02500	-	90	379	632	1,244	375	45	753	-	1,406	2,438	68	2,506
CS02600	-	110	462	773	1,519	458	55	919	-	1,716	2,974	83	3,057
CS02700	-	58	244	406	800	241	29	484	-	904	1,567	44	1,611
CS02800	-	47	196	328	644	194	23	390	-	727	1,261	35	1,296
CS02900	-	7	28	46	91	28	3	56	-	104	181	6	187
CS03000	-	99	414	691	1,359	410	49	822	-	1,535	2,661	74	2,735
CS03100	-	35	148	246	485	146	18	294	-	549	951	27	978
CS03200	-	55	232	387	761	230	28	461	-	861	1,491	42	1,533
CS03300	-	259	1,085	1,817	3,568	1,075	129	2,159	-	4,029	6,983	193	7,176
CS03400	-	205	861	1,441	2,830	853	103	1,712	-	3,196	5,537	154	5,691
CS03500	-	71	296	494	971	293	35	588	-	1,097	1,902	53	1,955
CS03600	-	6	26	44	86	26	3	52	-	97	167	5	172
CS03700	-	191	800	1,339	2,630	793	95	1,591	-	2,970	5,147	143	5,290
CS03800	-	34	145	240	474	143	17	287	-	536	930	26	956
CS03900	-	64	270	452	888	268	32	537	-	1,003	1,738	48	1,786
CS04000	-	178	747	1,250	2,456	740	89	1,485	-	2,773	4,806	133	4,939
CS04100	-	15	62	104	204	62	7	124	-	231	400	12	412
D050000	151	27	114	34	218	113	14	227	14	438	735	3	738
D100000	5,844	889	3,726	-	6,013	3,691	444	7,411	839	14,672	23,971	(110)	23,861
D200000	45	7	30	2	51	30	4	60	1	114	195	-	195
D250000	50	9	37	8	68	37	4	74	-	138	240	-	240
D500000	6,630	775	3,246	-	5,238	3,215	387	6,456	3,152	15,202	20,882	(370)	20,512
E040000	200	-	-	-	-	-	-	-	-	-	-	-	-
E080000	299	48	201	13	338	199	24	400	28	775	1,296	(3)	1,293
E120000	262	39	162	-	262	161	19	323	63	666	1,045	(10)	1,035
E160000	669	110	461	46	790	456	55	916	93	1,803	2,964	(9)	2,955
E190000	424	66	276	2	447	273	33	548	65	1,088	1,773	(8)	1,765
E200000	2,202	342	1,435	49	2,365	1,421	171	2,853	249	5,575	9,229	(25)	9,204
E210000	347	53	224	-	361	221	27	445	61	891	1,438	(10)	1,428
E230000	600	91	380	-	613	376	45	756	129	1,539	2,445	(18)	2,427
E240000	3,094	493	2,064	113	3,444	2,045	246	4,105	368	8,031	13,279	(39)	13,240
E260000	-	14	57	96	188	57	7	114	-	213	369	11	380

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, 2020**

Participating Employer	Net OPEB Liability		Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
	6/30/2019	6/30/2020	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Experience <sup>3</sup>	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	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 <sup>1</sup>	Total Employer OPEB Expense
E280000	218	36	149	15	256	148	18	297	51	606	961	(5)	956
E500000	750	111	463	-	747	459	55	922	161	1,881	2,981	(22)	2,959
E550000	1,121	170	714	-	1,152	707	85	1,420	254	2,904	4,594	(33)	4,561
F270000	536	82	342	-	552	339	41	680	69	1,339	2,201	(10)	2,191
F500000	2,437	372	1,561	-	2,519	1,546	186	3,104	412	6,206	10,041	(54)	9,987
F500001	10	1	3	-	5	3	-	5	5	15	17	(2)	15
G010000	239	39	164	16	281	162	20	326	131	740	1,055	(16)	1,039
G020000	156	23	97	-	156	96	12	193	27	387	623	(6)	617
G040000	237	34	142	-	229	141	17	284	67	596	916	(10)	906
G050000	193	27	114	-	184	113	14	226	28	451	731	(5)	726
G060000	334	44	184	-	297	182	22	365	99	781	1,181	(12)	1,169
G070000	415	42	178	-	287	176	21	353	208	867	1,142	(25)	1,117
H030000	391	60	252	-	407	249	30	500	41	975	1,619	(7)	1,612
H060000	41	6	27	-	43	26	3	53	2	100	171	(2)	169
H090000	6,201	933	3,908	-	6,307	3,872	466	7,774	1,162	15,673	25,145	(149)	24,996
H120000	48,878	7,570	31,724	285	51,482	31,427	3,779	63,098	6,204	123,981	204,095	(791)	203,304
H150000	14,555	2,190	9,176	-	14,809	9,090	1,093	18,251	2,619	36,686	59,035	(337)	58,698
H170000	14,706	2,215	9,284	-	14,983	9,197	1,106	18,465	2,330	36,797	59,728	(300)	59,428
H180000	4,942	753	3,157	-	5,095	3,128	376	6,279	934	12,655	20,311	(121)	20,190
H210000	4,082	648	2,717	135	4,520	2,692	324	5,404	530	10,618	17,480	(55)	17,425
H240000	4,609	701	2,939	-	4,743	2,912	350	5,847	877	11,790	18,911	(115)	18,796
H270000	72,209	10,907	45,705	-	73,760	45,277	5,445	90,904	12,818	182,499	294,039	(1,643)	292,396
H470000	8,230	1,242	5,206	-	8,401	5,157	620	10,354	1,598	20,924	33,489	(203)	33,286
H510000	44,435	6,758	28,320	-	45,704	28,054	3,374	56,326	7,347	112,485	182,193	(950)	181,243
H590000	1,341	208	870	37	1,441	862	104	1,730	41	3,271	5,597	(1)	5,596
H590801	6,178	914	3,828	-	6,178	3,792	456	7,614	1,454	15,666	24,629	(185)	24,444
H590802	703	115	483	47	826	478	58	961	170	1,963	3,107	(16)	3,091
H590803	2,561	384	1,611	-	2,600	1,596	192	3,204	666	6,647	10,364	(85)	10,279
H590804	6,482	993	4,160	-	6,714	4,121	496	8,274	1,351	16,796	26,764	(174)	26,590
H590805	3,379	515	2,157	-	3,481	2,136	257	4,289	608	8,614	13,875	(81)	13,794
H590806	6,541	986	4,130	-	6,665	4,091	492	8,214	1,616	16,948	26,569	(205)	26,364
H590807	1,641	246	1,032	-	1,665	1,022	123	2,053	391	4,222	6,638	(51)	6,587
H590808	2,561	400	1,678	41	2,749	1,662	200	3,338	411	6,641	10,796	(50)	10,746
H590809	3,218	488	2,044	-	3,299	2,025	244	4,065	523	8,112	13,151	(68)	13,083
H590810	2,201	336	1,408	-	2,272	1,395	168	2,801	401	5,629	9,058	(54)	9,004
H590811	3,697	576	2,415	47	3,944	2,392	288	4,803	482	9,447	15,536	(59)	15,477
H590812	2,680	398	1,667	-	2,690	1,652	199	3,317	655	6,846	10,727	(83)	10,644
H590813	1,115	169	706	-	1,140	700	84	1,405	206	2,829	4,545	(27)	4,518
H590814	1,168	175	734	-	1,185	727	87	1,460	242	2,967	4,722	(32)	4,690
H590816	728	107	450	-	726	446	54	896	317	1,989	2,898	(42)	2,856
H590817	617	90	377	-	608	373	45	750	92	1,491	2,424	(12)	2,412
H630000	11,116	1,722	7,218	70	11,719	7,151	860	14,356	1,938	28,736	46,438	(246)	46,192
H670000	1,220	193	809	35	1,341	802	96	1,609	234	3,238	5,207	(26)	5,181
H710000	591	93	391	17	648	388	47	779	124	1,578	2,518	(16)	2,502
H730000	9,857	1,418	5,941	-	9,588	5,886	708	11,817	3,340	25,398	38,222	(411)	37,811
H750000	3,437	519	2,175	-	3,510	2,155	259	4,326	636	8,711	13,993	(82)	13,911
H790000	368	57	241	5	394	239	29	479	66	961	1,550	(9)	1,541
H870000	427	63	263	-	424	260	31	522	80	1,054	1,689	(11)	1,678
H910000	135	21	90	5	150	89	11	179	28	362	578	(4)	574
H950000	396	56	233	-	376	231	28	464	65	931	1,501	(9)	1,492
H960000	52	9	39	9	72	39	5	77	5	150	251	-	251
J020000	11,713	1,819	7,623	102	12,404	7,551	908	15,161	1,283	29,582	49,040	(158)	48,882
J040000	28,971	4,382	18,363	-	29,635	18,191	2,187	36,522	5,568	73,740	118,136	(709)	117,427
J120000	36,573	5,757	24,125	864	39,798	23,899	2,874	47,984	6,120	95,686	155,209	(714)	154,495
J160000	14,109	2,181	9,140	53	14,803	9,054	1,089	18,179	3,073	37,005	58,801	(391)	58,410
J200000	360	49	207	-	334	205	25	411	152	920	1,330	(19)	1,311
J510000	62,015	9,606	40,254	367	65,330	39,877	4,795	80,063	8,153	157,597	258,972	(1,036)	257,936
J520000	484	212	888	1,263	2,696	880	106	1,767	-	3,298	5,715	139	5,854
J530000	1,600	747	3,131	4,501	9,554	3,102	373	6,228	-	11,625	20,144	492	20,636
J540000	2,681	1,272	5,332	7,687	16,292	5,282	635	10,605	-	19,795	34,304	838	35,142
J550000	869	387	1,623	2,314	4,934	1,608	193	3,229	-	6,027	10,445	253	10,698
K050000	12,336	1,817	7,616	-	12,291	7,544	907	15,147	2,521	30,794	48,994	(319)	48,675
L040000	36,649	5,690	23,843	306	38,785	23,619	2,840	47,421	6,241	94,757	153,391	(783)	152,608
L060000	188	56	235	306	685	233	28	467	-	872	1,511	35	1,546

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, 2020**

Participating Employer	Net OPEB Liability		Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
	6/30/2019	6/30/2020	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Experience <sup>3</sup>	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup>	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 <sup>1</sup>	Total Employer OPEB Expense
L080000	-	237	991	1,660	3,259	982	118	1,972	-	3,680	6,377	177	6,554
L120000	206	32	132	-	213	131	16	263	256	747	850	(33)	817
L240000	839	125	522	-	843	518	62	1,039	219	2,159	3,361	(29)	3,332
L320000	1,075	170	712	29	1,178	705	85	1,416	266	2,909	4,580	(31)	4,549
L360000	331	52	219	8	361	217	26	435	41	853	1,407	(6)	1,401
L460000	89	16	68	16	126	67	8	134	7	258	435	-	435
N040000	43,670	6,439	26,984	-	43,548	26,731	3,214	53,670	8,982	109,161	173,601	(1,124)	172,477
N080000	6,423	1,016	4,258	186	7,058	4,218	507	8,469	815	16,623	27,395	(86)	27,309
N120000	11,365	1,600	6,707	-	10,824	6,644	799	13,339	3,282	28,181	43,147	(402)	42,745
N200000	1,121	172	721	-	1,163	714	86	1,433	176	2,851	4,635	(25)	4,610
P120000	3,201	482	2,018	-	3,257	1,999	240	4,014	632	8,124	12,983	(81)	12,902
P160000	1,312	210	881	56	1,478	873	105	1,751	192	3,462	5,666	(20)	5,646
P240000	7,804	1,214	5,086	81	8,289	5,038	606	10,115	1,370	20,251	32,720	(170)	32,550
P260000	169	28	117	13	202	116	14	234	11	447	756	2	758
P280000	4,065	635	2,661	61	4,355	2,636	317	5,292	701	10,579	17,117	(83)	17,034
P320000	1,269	141	589	64	1,015	583	70	1,171	611	2,797	3,789	(62)	3,727
P340000	21	3	13	-	21	13	2	26	-	49	84	(1)	83
P360000	723	115	482	24	802	477	57	958	132	1,920	3,100	(16)	3,084
P400000	5	5	19	28	59	19	2	39	7	79	125	1	126
P450000	93	14	58	-	94	58	7	116	9	226	376	(3)	373
R040000	338	53	221	5	362	219	26	440	73	894	1,424	(8)	1,416
R060000	698	106	443	-	715	439	53	882	119	1,765	2,852	(17)	2,835
R080000	507	75	314	-	507	311	37	624	100	1,265	2,020	(13)	2,007
R120000	580	105	440	111	821	436	52	876	110	1,744	2,831	(4)	2,827
R140000	31	3	14	-	23	14	2	28	18	71	91	(4)	87
R200000	771	114	477	-	770	472	57	948	169	1,939	3,068	(22)	3,046
R230000	428	69	289	19	485	286	34	574	35	1,106	1,856	(2)	1,854
R280000	406	58	243	-	392	240	29	482	71	971	1,560	(11)	1,549
R360000	3,752	557	2,332	-	3,764	2,310	278	4,638	718	9,376	15,003	(90)	14,913
R400000	10,336	1,600	6,705	56	10,877	6,642	799	13,336	1,756	26,649	43,136	(223)	42,913
R440000	6,329	963	4,037	-	6,515	3,999	481	8,029	1,278	16,265	25,970	(165)	25,805
R520000	109	21	87	26	166	86	10	172	5	326	557	1	558
R600000	5,499	785	3,288	-	5,306	3,257	392	6,539	1,877	14,083	21,150	(231)	20,919
S600000	10	2	10	5	21	10	1	19	0	36	63	-	63
T010000	31	6	24	6	45	24	3	47	6	95	153	(1)	152
T020000	31	5	19	-	31	19	2	39	0	72	125	(3)	122
T030000	37	8	32	15	67	32	4	65	5	126	209	1	210
T040000	60	9	36	-	58	35	4	71	9	141	230	(2)	228
T050000	14	2	6	1	11	6	1	13	3	27	42	-	42
T060000	10	2	6	1	11	6	1	13	1	25	42	(1)	41
T070000	21	3	13	-	21	13	2	26	8	57	84	(3)	81
T080000	41	5	21	-	34	20	2	41	11	87	132	(3)	129
U120000	40,461	6,093	25,531	-	41,203	25,292	3,041	50,780	9,903	104,688	164,253	(1,259)	162,994
U150000	31	5	19	-	31	19	2	39	5	77	125	(3)	122
U300000	110	16	66	-	107	65	8	131	26	271	425	(3)	422
X220000	565	85	357	-	576	354	43	711	114	1,441	2,299	(17)	2,282
Y040000	271	41	174	-	281	172	21	345	258	903	1,118	(36)	1,082
Y080000	389	60	252	-	407	249	30	500	55	989	1,619	(8)	1,611
Y080200	259	45	188	36	340	187	22	374	58	757	1,212	(4)	1,208
Y080300	249	40	169	12	285	167	20	336	56	683	1,087	(6)	1,081
Y080500	280	41	170	10	284	168	20	338	30	660	1,094	(4)	1,090
Y080600	6,157	1,038	4,351	694	7,716	4,310	518	8,653	271	16,423	27,990	37	28,027
Y080800	47	8	32	5	57	32	4	65	9	130	209	(1)	208
Y180000	16,845	2,502	10,484	-	16,920	10,386	1,249	20,852	4,372	43,295	67,449	(549)	66,900
Y200000	1,052	162	679	-	1,096	672	81	1,350	196	2,716	4,367	(26)	4,341
Totals <sup>2</sup>	\$ 1,968,255	\$ 303,210	\$ 1,270,635	\$ 80,080	\$ 2,130,672	\$ 1,258,726	\$ 151,363	\$ 2,527,201	\$ 367,311	\$ 5,084,558	\$ 8,174,514	\$ (38,367)	\$ 8,136,147

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

<sup>2</sup> - Columns may not foot due to rounding.

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

**South Carolina OPEB Trusts**  
**Notes to the Schedules of Employer Allocations and**  
**OPEB Amounts by Employer**  
**For the Fiscal Year Ended June 30, 2020**

**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 (SFFA), 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**  
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**For the Fiscal Year Ended June 30, 2020**

**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. Non-employer contributions consist of an annual appropriation by the General Assembly and the statutorily required transfer from PEBA – Insurance Benefits reserves.

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, 2020 was 6.25 percent. The South Carolina Retirement System collects the monthly covered payroll surcharge for all participating employers and remits it directly to the SCRHITF. Other sources of funding for the SCRHITF also include the implicit subsidy, or age-related subsidy inherent in the healthcare premiums structure. The implicit subsidy represents a portion of the health care expenditures paid on behalf of the employer's active employees. For purposes of GASB Statement No. 75, this expenditure on behalf of the active employee is reclassified as a retiree health care expenditure so that the employer's contributions towards the plan reflect the underlying age-adjusted, retiree benefit costs. Non-employer contributions include the mandatory transfer of accumulated PEBA – Insurance Benefits' reserves and the annual appropriation budgeted by the General Assembly. It 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, 2020. The SCLTDITF premium is billed monthly by PEBA – Insurance Benefits and transferred monthly to the SCLTDITF. It is also funded through investment income.

**South Carolina OPEB Trusts**  
**Notes to the Schedules of Employer Allocations and**  
**OPEB Amounts by Employer**  
**For the Fiscal Year Ended June 30, 2020**

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 2019 totaled \$578,838,884. However, the covered payroll contributions total includes prior year covered payroll contribution adjustments and true-ups that net to a total of \$2,724,225.

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](http://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, 2019
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:	2.45% as of June 30, 2020
Demographic Assumptions:	Based on the experience study performed for the South Carolina Retirement Systems for the 5-year period ending June 30, 2015
Mortality:	For healthy retirees, the 2016 Public Retirees of South Carolina Mortality Table for Males and the 2016 Public Retirees of South Carolina Mortality Table for Females are used with fully generational mortality projections based on Scale AA from the year 2016. Multipliers are applied to the base tables based on gender and employment type.
Health Care Trend Rate:	Initial trend starting at 6.40% and gradually decreasing to an ultimate trend rate of 4.00% over a period of 15 years
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 3.13% as of June 30, 2019 to 2.45% as of June 30, 2020; updates were also made to the healthcare trend rate assumption, including an adjustment to reflect the repeal of the “Cadillac Tax”.

**South Carolina OPEB Trusts**  
**Notes to the Schedules of Employer Allocations and**  
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**For the Fiscal Year Ended June 30, 2020**

Additional information as of the latest actuarial valuation for SCLTDITF:

Valuation Date:	June 30, 2019
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:	2.83% as of June 30, 2020
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, 2015
Disability Incidence:	The disability rates used in the valuation are based on 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 92% were assumed to recover after the first two years
Offsets:	40% 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 3.04% as of June 30, 2019 to 2.83% as of June 30, 2020

**Roll Forward Disclosures**

The actuarial valuations were performed as of June 30, 2019. Update procedures were used to roll forward the total OPEB liabilities to June 30, 2020.

**Note 3: Net OPEB Liability**

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

**South Carolina OPEB Trusts**  
**Notes to the Schedules of Employer Allocations and**  
**OPEB Amounts by Employer**  
**For the Fiscal Year Ended June 30, 2020**

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

<b>SOUTH CAROLINA RETIREE HEALTH INSURANCE TRUST FUND</b>				
<b>Fiscal Year</b>		<b>Plan Fiduciary Net</b>	<b>Net OPEB</b>	<b>Plan Fiduciary</b>
<b>Ending</b>	<b>Total OPEB Liability</b>	<b>Position</b>	<b>Liability</b>	<b>Net Position as</b>
				<b>a % of Total</b>
				<b>OPEB Liability</b>
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%

<b>SOUTH CAROLINA LONG-TERM INSURANCE DISABILITY TRUST FUND</b>				
<b>Fiscal Year</b>		<b>Plan Fiduciary Net</b>	<b>Net OPEB</b>	<b>Plan Fiduciary</b>
<b>Ending</b>	<b>Total OPEB Liability</b>	<b>Position</b>	<b>Liability</b>	<b>Net Position as</b>
				<b>a % of Total</b>
				<b>OPEB Liability</b>
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 2.45% was used to measure the total OPEB liability for the SCRHITF. The accounting policy for this plan is to set the Single Discount Rate equal to the prevailing municipal bond rate. Due to the plan's investment and funding policies, the difference between a blended discount rate and the municipal bond rate would be less than several basis points (several hundredths of one percent).

A Single Discount Rate of 2.83% 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 2.45%. 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 2041. As a result, the long-term expected rate of return on plan investments was applied to project benefit

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payments through the year 2041, 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:

<b>SOUTH CAROLINA RETIREE HEALTH INSURANCE TRUST FUND</b>			
<b>Asset Class</b>	<b>Target Asset Allocation</b>	<b>Expected Arithmetic Real Rate of Return</b>	<b>Allocation-Weighted Long-Term Expected Real Rate of Return</b>
U.S. Domestic Fixed Income	80.00%	0.60%	0.48%
Cash equivalents	20.00%	0.35%	0.07%
<b>Total</b>	<b>100.00%</b>		<b>0.55%</b>
Expected Inflation			2.25%
<b>Total Return</b>			<b>2.80%</b>
<b>Investment Return Assumption</b>			<b>2.75%</b>

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

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**Sensitivity Analysis**

The following table presents the SCRHITF's net OPEB liability calculated using a Single Discount Rate of 2.45%, 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:

	<b>1% Decrease</b> <b>1.45%</b>	<b>Current</b> <b>Discount Rate</b> <b>2.45%</b>	<b>1% Increase</b> <b>3.45%</b>
SCRHITF Net OPEB Liability	\$ 21,538,999,118	\$ 18,051,446,487	\$ 15,264,631,112

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:

	<b>1% Decrease</b>	<b>Current Healthcare</b> <b>Cost Trend Rate</b>	<b>1% Increase</b>
SCRHITF Net OPEB Liability	\$ 14,610,913,265	\$ 18,051,446,487	\$ 22,569,856,822

The following table presents the SCLTDITF's net OPEB liability calculated using a Single Discount Rate of 2.83%, 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:

	<b>1% Decrease</b> <b>1.83%</b>	<b>Current</b> <b>Discount Rate</b> <b>2.83%</b>	<b>1% Increase</b> <b>3.83%</b>
SCLTDITF Net OPEB Liability	\$ 1,786,612	\$ 303,210	\$ (1,169,889)

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.

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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, 2020 are presented below.

Description	SCRHITF	SCLTDITF
Service Cost	\$ 636,259,701	\$ 8,410,412
Interest on the Total OPEB Liability	518,306,015	1,246,540
Projected Earnings on Plan Investments	(40,478,153)	(1,156,704)
OPEB Plan Administrative Expense	1,018,962	106,628
Recognition of Outflow (Inflow) of Resources due to Liabilities	261,262,924	(28,096)
Recognition of Outflow (Inflow) of Resources due to Assets	<u>(2,902,734)</u>	<u>(404,266)</u>
<b>Total Aggregate OPEB Expense</b>	<b><u>\$ 1,373,466,715</u></b>	<b><u>\$ 8,174,514</u></b>

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, 2020.

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.

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**SOUTH CAROLINA RETIREE HEALTH INSURANCE TRUST FUND**

**Difference between expected and actual experience**

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>
Initial Balance (Inflow)/Outflow	\$ (3,996,249)	\$ 178,059,332	\$ (487,534,720)	\$ 433,120,608
Remaining amortization period	4.2460	5.2030	6.1330	7.1390
Amortized period ending June 30,				
2020	(941,179)	34,222,435	(79,493,677)	60,669,647
2021	(941,179)	34,222,435	(79,493,677)	60,669,647
2022	(941,179)	34,222,435	(79,493,677)	60,669,647
2023	(941,179)	34,222,435	(79,493,677)	60,669,647
2024	(231,533)	34,222,435	(79,493,677)	60,669,647
2025	-	6,947,157	(79,493,677)	60,669,647
Thereafter	-	-	(10,572,658)	69,102,726

**Assumption changes**

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>
Initial Balance (Inflow)/Outflow	(866,402,944)	(70,004,038)	1,000,603,894	2,149,988,446
Remaining amortization period	4.2460	5.2030	6.1330	7.1390
Amortized period ending June 30,				
2020	(204,051,564)	(13,454,553)	163,150,806	301,161,009
2021	(204,051,564)	(13,454,553)	163,150,806	301,161,009
2022	(204,051,564)	(13,454,553)	163,150,806	301,161,009
2023	(204,051,564)	(13,454,553)	163,150,806	301,161,009
2024	(50,196,688)	(13,454,553)	163,150,806	301,161,009
2025	-	(2,731,273)	163,150,806	301,161,009
Thereafter	-	-	21,699,058	343,022,392

**Difference between projected and actual investment earnings**

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>
Initial Balance (Inflow)/Outflow	11,636,918	27,660,107	(21,608,586)	(62,695,410)
Remaining amortization period	2.0000	3.0000	4.0000	5.0000
Amortized period ending June 30,				
2020	5,818,459	9,220,035	(5,402,146)	(12,539,082)
2021	5,818,459	9,220,035	(5,402,146)	(12,539,082)
2022	-	9,220,037	(5,402,146)	(12,539,082)
2023	-	-	(5,402,148)	(12,539,082)
2024	-	-	-	(12,539,082)
2025	-	-	-	-
Thereafter	-	-	-	-

**South Carolina OPEB Trusts**  
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**SOUTH CAROLINA LONG-TERM DISABILITY INSURANCE TRUST FUND**

**Difference between expected and actual experience**

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>
Initial Balance (Inflow)/Outflow	\$ -	\$ (167,281)	\$ (1,202,381)	\$ (40,459)
Remaining amortization period	6.9570	8.4006	9.4233	10.4152
Amortized period ending June 30,				
2020	-	(19,913)	(127,597)	(3,885)
2021	-	(19,913)	(127,597)	(3,885)
2022	-	(19,913)	(127,597)	(3,885)
2023	-	(19,913)	(127,597)	(3,885)
2024	-	(19,913)	(127,597)	(3,885)
2025	-	(19,913)	(127,597)	(3,885)
Thereafter	-	(47,803)	(436,799)	(17,149)

**Assumption changes**

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>
Initial Balance (Inflow)/Outflow	(127,770)	(47,628)	1,107,162	310,807
Remaining amortization period	6.9570	8.4006	9.4233	10.4152
Amortized period ending June 30,				
2020	(18,366)	(5,669)	117,492	29,842
2021	(18,366)	(5,669)	117,492	29,842
2022	(18,366)	(5,669)	117,492	29,842
2023	(18,366)	(5,669)	117,492	29,842
2024	(18,366)	(5,669)	117,492	29,842
2025	(18,366)	(5,669)	117,492	29,842
Thereafter	(17,574)	(13,614)	402,210	131,755

**Difference between projected and actual investment earnings**

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>
Initial Balance (Inflow)/Outflow	436,758	842,368	(1,226,292)	(2,984,301)
Remaining amortization period	2.0000	3.0000	4.0000	5.0000
Amortized period ending June 30,				
2020	218,380	280,789	(306,574)	(596,861)
2021	318,378	280,789	(306,574)	(596,861)
2022	-	280,790	(306,574)	(596,861)
2023	-	-	(306,570)	(596,861)
2024	-	-	-	(596,857)
2025	-	-	-	-
Thereafter	-	-	-	-

**South Carolina OPEB Trusts**  
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**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, 2020, and the accounting and financial reporting actuarial valuations as of June 30, 2020. Additional financial information supporting the preparation of the Schedules (including the unmodified audit opinion on the financial statements and required supplementary information) is available in the OPEB Trust Funds audited financial statements. Employers are encouraged to review Illustration II in Appendix C of GASB Statement No. 75, which provides a sample footnote disclosure and required supplementary information for a cost-sharing multiple-employer defined benefit OPEB plan.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedules of employer allocations of the South Carolina Retiree Health Insurance Trust Fund and the South Carolina Long-Term Disability Insurance Trust Fund, as of and for the year ended June 30, 2020, and the related notes to the Schedules, and have issued our report thereon dated July 15, 2021.

We have also audited the total for all entities of the columns titled net other post-employment benefit (OPEB) liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense as of and for the year ended June 30, 2020 and the net OPEB liability for the year ended June 30, 2019 (specified column totals), included in the accompanying schedules of OPEB amounts by employer, and the related notes and have issued our report thereon dated July 15, 2021.

### Internal Control Over Financial Reporting

In planning and performing our audit of schedules of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer, we considered the South Carolina Retiree Health Insurance Trust Fund's and the South Carolina Long-Term Disability Insurance Trust Fund'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 schedule of OPEB amounts by employer, but not for the purpose of expressing an opinion on the effectiveness of the South Carolina Retiree Health Insurance Trust Fund's and the South Carolina Long-Term Disability Insurance Trust Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the South Carolina Retiree Health Insurance Trust Fund's and the South Carolina Long-Term Disability Insurance Trust Fund'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 entity's financial statements 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.

Mr. George L. Kennedy, CPA, State Auditor  
Office of the State Auditor and  
Members of the South Carolina Public  
Employees Benefit Authority

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.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the South Carolina Retiree Health Insurance Trust Fund's and the South Carolina Long-Term Disability Insurance Trust Fund's schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the schedule of employer allocations and the specified column totals in the schedule 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.



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
July 15, 2021