

**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, 2017**

**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, 2017, 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, 2017 (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, 2017, and the net OPEB liability for the year ended June 30, 2016 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, 2017, and our report thereon, dated October 16, 2017, 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 August 23, 2018, 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 result 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**

Columbia, South Carolina  
August 23, 2018

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>5.33% Surcharge Contributions (Derived from Payroll)</b>	<b>Employer Allocation Percentage</b>
10001	11,230	0.002498%
10002	48,451	0.010780%
10100	388,495	0.086434%
10200	381,150	0.084800%
10300	1,197,165	0.266350%
10600	138,088	0.030722%
10700	137,729	0.030643%
10900	56,891	0.012657%
12300	30,646	0.006818%
13300	135,720	0.030196%
13600	94,545	0.021035%
13700	25,870	0.005756%
20101	73,870	0.016435%
20102	1,810,040	0.402705%
20108	9,543	0.002123%
20200	79,324	0.017648%
20300	102,680	0.022845%
20400	619,161	0.137753%
20500	232,408	0.051707%
20600	884,045	0.196686%
21100	67,257	0.014964%
21400	2,568,282	0.571402%
21900	14,614	0.003251%
22100	102,734	0.022857%
22200	4,374	0.000973%
30100	28,492,546	6.339136%
30200	2,431,382	0.540944%
30300	18,487,843	4.113249%
30400	2,849,482	0.633964%
30500	14,423,163	3.208923%
30600	1,358,242	0.302187%
30700	117,562	0.026156%
30800	840,323	0.186958%
30900	199,521	0.044390%
31100	484,602	0.107816%
31102	451,462	0.100443%
31104	1,067,057	0.237403%
31105	244,303	0.054354%
31107	473,468	0.105339%

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>5.33% Surcharge Contributions (Derived from Payroll)</b>	<b>Employer Allocation Percentage</b>
31108	2,429,940	0.540623%
31113	219,227	0.048775%
31121	1,054,930	0.234705%
31123	2,379,173	0.529328%
31124	884,641	0.196818%
31126	1,125,541	0.250415%
31138	610,125	0.135743%
31140	2,517,731	0.560155%
31142	970,559	0.215934%
31143	707,655	0.157442%
31146	956,810	0.212875%
31200	163,847	0.036453%
31300	1,689,262	0.375834%
31400	5,312,376	1.181919%
31600	1,146,507	0.255079%
31700	4,775,985	1.062580%
40100	7,896,342	1.756810%
40200	9,632,012	2.142969%
40700	1,477,498	0.328720%
40900	10,677,892	2.375660%
41400	2,967,014	0.660113%
41600	208,910	0.046479%
41700	3,297,762	0.733699%
41800	99,806	0.022205%
42000	95,991	0.021356%
42200	21,288,931	4.736447%
50100	7,781,696	1.731303%
50200	1,777,483	0.395462%
50400	283,527	0.063080%
50501	154,451	0.034363%
51200	283,564	0.063088%
51300	605,012	0.134605%
51400	1,056,481	0.235050%
51500	1,583,271	0.352252%
51600	161,324	0.035892%
51700	10,804,234	2.403769%
51800	2,031,704	0.452022%
51902	127,116	0.028281%
52000	151,051	0.033606%

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>5.33% Surcharge Contributions (Derived from Payroll)</b>	<b>Employer Allocation Percentage</b>
52200	776,860	0.172839%
52600	156,960	0.034921%
53000	211,974	0.047161%
53300	11,513	0.002561%
53900	55,461	0.012339%
54100	142,411	0.031684%
54200	3,429,458	0.763000%
54300	2,140,646	0.476260%
54400	2,132	0.000474%
60100	437,730	0.097388%
60400	3,247,370	0.722488%
60500	132,895	0.029567%
60800	352,432	0.078410%
60900	107,337	0.023881%
61000	3,469,071	0.771813%
61200	90,170	0.020061%
62500	42,949	0.009555%
62700	146,486	0.032591%
63000	393,810	0.087616%
63500	270,895	0.060270%
63700	93,340	0.020767%
63800	10,884	0.002422%
64100	32,497	0.007230%
66600	43,265	0.009626%
67000	9,921	0.002207%
67100	388,818	0.086506%
67200	12,181	0.002710%
67300	275,046	0.061193%
67400	253,142	0.056320%
67500	301,676	0.067118%
67600	45,187	0.010053%
67800	798,120	0.177569%
67900	22,821	0.005077%
68000	30,707	0.006832%
68100	253,124	0.056316%
68200	2,119,275	0.471505%
68300	430,413	0.095760%
68400	14,670	0.003264%
70709	39,105	0.008700%

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>5.33% Surcharge Contributions (Derived from Payroll)</b>	<b>Employer Allocation Percentage</b>
71036	22,118	0.004921%
72110	65,665	0.014609%
72114	12,930	0.002877%
72116	46,327	0.010307%
72210	116,616	0.025945%
72411	4,690	0.001043%
72507	79,485	0.017684%
74306	66,014	0.014687%
74310	65,717	0.014621%
74616	66,452	0.014785%
75005	36,730	0.008172%
75011	85,472	0.019016%
80101	957,815	0.213099%
80103	50,513	0.011238%
80201	6,786,342	1.509853%
80202	93,203	0.020736%
80302	462,517	0.102903%
80401	2,453,310	0.545822%
80402	979,611	0.217948%
80403	770,642	0.171456%
80404	964,533	0.214593%
80405	3,791,996	0.843658%
80406	32,855	0.007310%
80407	138,530	0.030821%
80409	60,834	0.013535%
80502	234,395	0.052149%
80503	495,496	0.110240%
80601	704,702	0.156785%
80602	236,518	0.052621%
80603	314,948	0.070071%
80606	51,937	0.011555%
80701	6,729,849	1.497284%
80702	60,637	0.013491%
80704	177,663	0.039527%
80801	9,680,263	2.153704%
80902	616,457	0.137152%
81001	14,125,291	3.142651%
81002	254,207	0.056557%
81003	147,667	0.032854%



**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>5.33% Surcharge Contributions (Derived from Payroll)</b>	<b>Employer Allocation Percentage</b>
81004	94,914	0.021117%
81102	2,780,080	0.618523%
81201	1,607,677	0.357682%
81301	2,150,550	0.478463%
81401	294,758	0.065579%
81402	781,305	0.173828%
81403	327,670	0.072901%
81501	1,701,477	0.378551%
81601	3,139,465	0.698481%
81701	1,571,287	0.349586%
81802	6,992,954	1.555820%
81805	107,393	0.023893%
81806	862,125	0.191809%
81901	1,131,725	0.251791%
81902	123,279	0.027428%
82001	1,343,071	0.298812%
82101	5,027,984	1.118646%
82106	340,676	0.075795%
82107	1,134,402	0.252386%
82108	204,416	0.045479%
82109	398,268	0.088608%
82201	3,236,371	0.720041%
82301	22,071,872	4.910639%
82306	98,524	0.021920%
82307	117,282	0.026093%
82308	92,315	0.020539%
82309	367,582	0.081781%
82312	89,506	0.019914%
82401	289,401	0.064387%
82402	2,676,076	0.595384%
82406	449,458	0.099997%
82501	263,724	0.058674%
82502	713,891	0.158829%
82601	14,143,372	3.146674%
82602	42,502	0.009456%
82603	64,184	0.014280%
82604	43,330	0.009640%
82701	877,110	0.195143%
82702	194,087	0.043181%

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>5.33% Surcharge Contributions (Derived from Payroll)</b>	<b>Employer Allocation Percentage</b>
82801	3,060,843	0.680989%
82901	3,726,965	0.829190%
83001	1,728,778	0.384625%
83005	922,868	0.205323%
83101	663,556	0.147631%
83202	2,791,932	0.621160%
83203	758,066	0.168658%
83204	974,664	0.216847%
83205	6,356,243	1.414162%
83206	8,795,351	1.956825%
83207	34,922	0.007770%
83301	1,317,431	0.293107%
83402	1,232,915	0.274304%
83501	316,528	0.070422%
83601	1,950,569	0.433970%
83701	3,595,212	0.799877%
83802	2,371,617	0.527647%
83805	988,564	0.219940%
83806	1,110,962	0.247171%
83810	70,821	0.015757%
83811	112,648	0.025062%
83901	4,338,418	0.965229%
84002	10,544,918	2.346076%
84003	9,665,858	2.150499%
84004	44,401	0.009879%
84005	78,021	0.017358%
84006	367,580	0.081781%
84008	29,048	0.006463%
84009	75,735	0.016850%
84010	18,452	0.004105%
84011	41,481	0.009229%
84012	33,736	0.007506%
84101	708,333	0.157593%
84203	3,073,159	0.683729%
84207	3,525,658	0.784403%
84208	799,136	0.177795%
84209	2,580,534	0.574128%
84210	1,102,931	0.245385%
84211	1,554,328	0.345813%

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>5.33% Surcharge Contributions (Derived from Payroll)</b>	<b>Employer Allocation Percentage</b>
84212	2,777,024	0.617843%
84213	136,558	0.030382%
84214	93,301	0.020758%
84215	263,669	0.058662%
84301	5,334,653	1.186875%
84401	1,125,187	0.250336%
84501	1,205,504	0.268205%
84506	119,903	0.026677%
84601	2,608,394	0.580326%
84603	5,448,532	1.212211%
84604	3,902,213	0.868180%
84605	1,670,307	0.371617%
84606	19,668	0.004376%
Totals <sup>1</sup>	\$ 449,470,506	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, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Assumption Changes	Net Differences between Projected and Actual Investment Experience	Total Deferred Outflows of Resources	Assumption Changes	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	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	Total Employer OPEB Expense
10001	361,426	338,350	-	581	581	147	31,837	3	31,987	20,594	(1)	20,593
10002	1,559,718	1,460,133	-	2,509	2,509	634	137,392	22	138,048	88,873	(4)	88,869
10100	12,505,816	11,707,344	-	20,117	20,117	5,081	1,101,607	167	1,106,855	712,581	(27)	712,554
10200	12,269,399	11,486,021	-	19,736	19,736	4,985	1,080,781	166	1,085,932	699,110	(26)	699,084
10300	38,537,198	36,076,671	-	61,990	61,990	15,658	3,394,647	515	3,410,820	2,195,848	(83)	2,195,765
10600	4,445,053	4,161,245	-	7,150	7,150	1,806	391,554	58	393,418	253,279	(9)	253,270
10700	4,433,623	4,150,544	-	7,132	7,132	1,801	390,547	62	392,410	252,628	(10)	252,618
10900	1,831,295	1,714,370	-	2,946	2,946	744	161,314	23	162,081	104,347	(4)	104,343
12300	986,471	923,487	-	1,587	1,587	401	86,896	12	87,309	56,209	(2)	56,207
13300	4,368,948	4,089,999	-	7,028	7,028	1,775	384,850	60	386,685	248,942	(10)	248,932
13600	3,043,477	2,849,156	-	4,896	4,896	1,237	268,092	41	269,370	173,417	(7)	173,410
13700	832,814	779,641	-	1,340	1,340	338	73,361	12	73,711	47,454	(2)	47,452
20101	2,377,919	2,226,094	-	3,825	3,825	966	209,465	32	210,463	135,494	(5)	135,489
20102	58,265,900	54,545,733	-	93,725	93,725	23,673	5,132,500	781	5,156,954	3,319,988	(125)	3,319,863
20108	307,169	287,557	-	494	494	125	27,058	3	27,186	17,502	(1)	17,501
20200	2,553,424	2,390,393	-	4,107	4,107	1,037	224,925	33	225,995	145,494	(5)	145,489
20300	3,305,359	3,094,318	-	5,317	5,317	1,343	291,161	46	292,550	188,339	(7)	188,332
20400	19,930,973	18,658,418	-	32,060	32,060	8,098	1,755,670	265	1,764,033	1,135,666	(43)	1,135,623
20500	7,481,295	7,003,628	-	12,034	12,034	3,040	659,009	100	662,149	426,284	(16)	426,268
20600	28,457,771	26,640,797	-	45,776	45,776	11,562	2,506,775	381	2,518,718	1,621,523	(61)	1,621,462
21100	2,165,086	2,026,849	-	3,483	3,483	880	190,717	31	191,628	123,367	(5)	123,362
21400	82,674,046	77,395,465	-	132,987	132,987	33,590	7,282,553	1,108	7,317,251	4,710,764	(177)	4,710,587
21900	470,375	440,343	-	757	757	191	41,434	5	41,630	26,802	(1)	26,801
22100	3,307,095	3,095,943	-	5,320	5,320	1,344	291,314	46	292,704	188,438	(7)	188,431
22200	140,780	131,791	-	226	226	57	12,401	1	12,459	8,022	(1)	8,021
30100	917,186,333	858,625,715	-	1,475,357	1,475,357	372,648	80,792,687	12,289	81,177,624	52,261,231	(1,968)	52,259,263
30200	78,267,191	73,269,979	-	125,898	125,898	31,800	6,894,364	1,049	6,927,213	4,459,661	(168)	4,459,493
30300	595,130,816	557,132,840	-	957,311	957,311	241,802	52,423,608	7,967	52,673,377	33,910,528	(1,276)	33,909,252
30400	91,725,911	85,869,385	-	147,548	147,548	37,268	8,079,910	1,227	8,118,405	5,226,538	(197)	5,226,341
30500	464,287,225	434,643,364	-	746,839	746,839	188,640	40,897,918	6,217	41,092,775	26,455,066	(995)	26,454,071
30600	43,722,322	40,930,734	-	70,331	70,331	17,764	3,851,392	584	3,869,740	2,491,296	(94)	2,491,202
30700	3,784,415	3,542,787	-	6,088	6,088	1,538	333,360	52	334,950	215,636	(8)	215,628
30800	27,050,263	25,323,155	-	43,512	43,512	10,991	2,382,791	360	2,394,142	1,541,323	(58)	1,541,265
30900	6,422,625	6,012,553	-	10,331	10,331	2,610	565,753	85	568,448	365,961	(14)	365,947
31100	15,599,499	14,603,501	-	25,093	25,093	6,338	1,374,121	208	1,380,667	888,859	(33)	888,826
31102	14,532,727	13,604,840	-	23,377	23,377	5,905	1,280,152	194	1,286,251	828,074	(31)	828,043
31104	34,348,964	32,155,848	-	55,253	55,253	13,956	3,025,716	459	3,040,131	1,957,202	(74)	1,957,128
31105	7,864,280	7,362,160	-	12,650	12,650	3,195	692,745	107	696,047	448,106	(17)	448,089
31107	15,241,111	14,267,995	-	24,516	24,516	6,192	1,342,552	203	1,348,947	868,438	(33)	868,405
31108	78,220,747	73,226,500	-	125,824	125,824	31,781	6,890,273	1,048	6,923,102	4,457,015	(168)	4,456,847
31113	7,057,075	6,606,494	-	11,352	11,352	2,867	621,640	97	624,604	402,112	(15)	402,097
31121	33,958,600	31,790,408	-	54,625	54,625	13,797	2,991,329	454	3,005,580	1,934,960	(73)	1,934,887
31123	76,586,515	71,696,611	-	123,195	123,195	31,117	6,746,318	1,026	6,778,461	4,363,896	(164)	4,363,732
31124	28,476,870	26,658,676	-	45,807	45,807	11,570	2,508,457	379	2,520,406	1,622,611	(61)	1,622,550
31126	36,231,622	33,918,302	-	58,281	58,281	14,721	3,191,554	486	3,206,761	2,064,476	(78)	2,064,398
31138	19,640,154	18,386,167	-	31,593	31,593	7,980	1,730,053	262	1,738,295	1,119,095	(42)	1,119,053
31140	81,046,760	75,872,077	-	130,370	130,370	32,929	7,139,209	1,085	7,173,223	4,618,041	(174)	4,617,867
31142	31,242,693	29,247,907	-	50,256	50,256	12,694	2,752,092	419	2,765,205	1,780,207	(67)	1,780,140
31143	22,779,702	21,325,261	-	36,643	36,643	9,255	2,006,608	305	2,016,168	1,297,986	(49)	1,297,937
31146	30,800,098	28,833,570	-	49,544	49,544	12,514	2,713,105	412	2,726,031	1,754,988	(66)	1,754,922
31200	5,274,250	4,937,499	-	8,484	8,484	2,143	464,596	69	466,808	300,527	(11)	300,516
31300	54,378,034	50,906,100	-	87,471	87,471	22,094	4,790,027	729	4,812,850	3,098,458	(117)	3,098,341
31400	171,007,498	160,088,993	-	275,078	275,078	69,480	15,063,629	2,291	15,135,400	9,744,000	(367)	9,743,633
31600	36,906,439	34,550,033	-	59,367	59,367	14,995	3,250,997	492	3,266,484	2,102,927	(79)	2,102,848
31700	153,740,778	143,924,721	-	247,303	247,303	62,465	13,542,647	2,058	13,607,170	8,760,143	(329)	8,759,814
40100	254,186,355	237,957,037	-	408,877	408,877	103,276	22,390,650	3,405	22,497,331	14,483,527	(545)	14,482,982
40200	310,058,275	290,261,641	-	498,751	498,751	125,977	27,312,270	4,153	27,442,400	17,667,107	(665)	17,666,442
40700	47,561,284	44,524,586	-	76,506	76,506	19,324	4,189,556	638	4,209,518	2,710,040	(102)	2,709,938
40900	343,725,477	321,779,256	-	552,907	552,907	139,656	30,277,931	4,601	30,422,188	19,585,463	(737)	19,584,726

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Fiscal Year Ended June 30, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Assumption Changes	Net Differences between Projected and Actual Investment Experience		Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions		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	
				Investment Experience	Total Deferred Outflows of Resources		Investment Experience	Share of Total Plan Contributions			Total Employer OPEB Expense	Total Employer OPEB Expense
41400	95,509,314	89,411,225	-	153,634	153,634	38,805	8,413,180	1,277	8,453,262	5,442,117	(205)	5,441,912
41600	6,724,875	6,295,504	-	10,817	10,817	2,732	592,378	90	595,200	383,183	(14)	383,169
41700	106,156,200	99,378,328	-	170,760	170,760	43,131	9,351,038	1,421	9,395,590	6,048,776	(227)	6,048,549
41800	3,212,759	3,007,631	-	5,168	5,168	1,305	283,004	42	284,351	183,063	(7)	183,056
42000	3,089,921	2,892,635	-	4,970	4,970	1,255	272,184	40	273,479	176,064	(6)	176,058
42200	685,299,035	641,543,988	-	1,102,353	1,102,353	278,437	60,366,305	9,177	60,653,919	39,048,309	(1,469)	39,046,840
50100	250,495,841	234,502,156	-	402,941	402,941	101,776	22,065,562	3,354	22,170,692	14,273,242	(537)	14,272,705
50200	57,217,937	53,564,680	-	92,039	92,039	23,248	5,040,187	768	5,064,203	3,260,276	(123)	3,260,153
50400	9,126,812	8,544,083	-	14,681	14,681	3,708	803,958	122	807,788	520,045	(19)	520,026
50501	4,971,856	4,654,412	-	7,998	7,998	2,020	437,959	67	440,046	283,296	(11)	283,285
51200	9,127,970	8,545,166	-	14,683	14,683	3,709	804,060	121	807,890	520,111	(19)	520,092
51300	19,475,501	18,232,027	-	31,328	31,328	7,913	1,715,549	259	1,723,721	1,109,713	(41)	1,109,672
51400	34,008,517	31,837,138	-	54,705	54,705	13,818	2,995,727	455	3,010,000	1,937,804	(73)	1,937,731
51500	50,966,042	47,711,956	-	81,983	81,983	20,708	4,489,473	681	4,510,862	2,904,043	(109)	2,903,934
51600	5,193,081	4,861,513	-	8,353	8,353	2,110	457,446	70	459,626	295,902	(11)	295,891
51700	347,792,465	325,586,574	-	559,449	559,449	141,308	30,636,182	4,656	30,782,146	19,817,200	(745)	19,816,455
51800	65,401,395	61,225,640	-	105,203	105,203	26,573	5,761,048	877	5,788,498	3,726,569	(140)	3,726,429
51902	4,091,874	3,830,615	-	6,582	6,582	1,663	360,443	53	362,159	233,155	(9)	233,146
52000	4,862,328	4,551,878	-	7,821	7,821	1,976	428,311	63	430,350	277,055	(10)	277,045
52200	25,007,437	23,410,759	-	40,226	40,226	10,161	2,202,844	334	2,213,339	1,424,923	(54)	1,424,869
52600	5,052,591	4,729,992	-	8,127	8,127	2,053	445,070	67	447,190	287,896	(11)	287,885
53000	6,823,551	6,387,880	-	10,976	10,976	2,772	601,070	92	603,934	388,806	(15)	388,791
53300	370,542	346,883	-	596	596	151	32,640	3	32,794	21,113	(1)	21,112
53900	1,785,284	1,671,297	-	2,872	2,872	725	157,261	23	158,009	101,725	(4)	101,721
54100	4,584,241	4,291,546	-	7,374	7,374	1,863	403,815	60	405,738	261,210	(10)	261,200
54200	110,395,654	103,347,100	-	177,579	177,579	44,854	9,724,481	1,480	9,770,815	6,290,340	(237)	6,290,103
54300	68,908,302	64,508,637	-	110,844	110,844	27,997	6,069,963	924	6,098,884	3,926,392	(148)	3,926,244
54400	68,581	64,203	-	110	110	28	6,041	-	6,069	3,908	-	3,908
60100	14,090,710	13,191,045	-	22,666	22,666	5,725	1,241,216	189	1,247,130	802,888	(30)	802,858
60400	104,534,122	97,859,816	-	168,151	168,151	42,472	9,208,153	1,400	9,252,025	5,956,350	(224)	5,956,126
60500	4,277,940	4,004,802	-	6,881	6,881	1,738	376,833	58	378,629	243,757	(9)	243,748
60800	11,344,854	10,620,506	-	18,249	18,249	4,609	999,340	150	1,004,099	646,429	(24)	646,405
60900	3,455,254	3,234,642	-	5,558	5,558	1,404	304,365	47	305,816	196,880	(8)	196,872
61000	111,670,774	104,540,807	-	179,630	179,630	45,372	9,836,804	1,496	9,883,672	6,362,996	(240)	6,362,756
61200	2,902,552	2,717,230	-	4,669	4,669	1,179	255,679	37	256,895	165,387	(6)	165,381
62500	1,382,478	1,294,209	-	2,224	2,224	562	121,779	16	122,357	78,774	(3)	78,771
62700	4,715,472	4,414,398	-	7,585	7,585	1,916	415,374	64	417,354	268,687	(10)	268,677
63000	12,676,836	11,867,444	-	20,392	20,392	5,151	1,116,671	168	1,121,990	722,326	(27)	722,299
63500	8,720,244	8,163,473	-	14,027	14,027	3,543	768,145	117	771,805	496,879	(19)	496,860
63700	3,004,701	2,812,856	-	4,833	4,833	1,221	264,677	41	265,939	171,208	(7)	171,201
63800	350,430	328,056	-	564	564	142	30,869	7	31,018	19,967	(1)	19,966
64100	1,046,082	979,292	-	1,683	1,683	425	92,147	14	92,586	59,606	(2)	59,604
66600	1,392,750	1,303,826	-	2,240	2,240	566	122,684	20	123,270	79,359	(3)	79,356
67000	319,323	298,935	-	514	514	130	28,128	2	28,260	18,195	(1)	18,194
67100	12,516,234	11,717,096	-	20,133	20,133	5,085	1,102,524	168	1,107,777	713,174	(27)	713,147
67200	392,100	367,065	-	631	631	159	34,539	5	34,703	22,342	(1)	22,341
67300	8,853,789	8,288,492	-	14,242	14,242	3,597	779,909	117	783,623	504,489	(19)	504,470
67400	8,148,733	7,628,452	-	13,108	13,108	3,311	717,802	109	721,222	464,314	(17)	464,297
67500	9,711,056	9,091,023	-	15,621	15,621	3,946	855,423	129	859,498	553,336	(21)	553,315
67600	1,454,531	1,361,662	-	2,340	2,340	591	128,126	18	128,735	82,879	(3)	82,876
67800	25,691,803	24,051,430	-	41,327	41,327	10,439	2,263,128	345	2,273,912	1,463,918	(55)	1,463,863
67900	734,572	687,671	-	1,182	1,182	298	64,707	9	65,014	41,856	(1)	41,855
68000	988,497	925,383	-	1,590	1,590	402	87,074	14	87,490	56,325	(2)	56,323
68100	8,148,154	7,627,910	-	13,107	13,107	3,311	717,751	109	721,171	464,281	(18)	464,263
68200	68,220,318	63,864,580	-	109,737	109,737	27,718	6,009,360	914	6,037,992	3,887,191	(146)	3,887,045
68300	13,855,161	12,970,535	-	22,287	22,287	5,629	1,220,467	185	1,226,281	789,466	(30)	789,436
68400	472,256	442,103	-	760	760	192	41,600	7	41,799	26,909	(1)	26,908
70709	1,258,771	1,178,401	-	2,025	2,025	511	110,882	16	111,409	71,725	(3)	71,722
71036	712,001	666,541	-	1,145	1,145	289	62,718	10	63,017	40,570	(2)	40,568

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Fiscal Year Ended June 30, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
			Assumption Changes	Net Differences between Projected and Actual Investment Experience		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		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	
				Total Deferred Outflows of Resources								Total Employer OPEB Expense	
72110	2,113,722	1,978,765	-	3,400	3,400	859	186,193	27	187,079	120,440	(4)	120,436	
72114	416,263	389,685	-	670	670	169	36,668	6	36,843	23,719	(1)	23,718	
72116	1,491,282	1,396,066	-	2,399	2,399	606	131,363	20	131,989	84,973	(3)	84,970	
72210	3,753,886	3,514,208	-	6,038	6,038	1,525	330,671	49	332,245	213,896	(8)	213,888	
72411	150,908	141,273	-	243	243	61	13,293	-	13,354	8,599	-	8,599	
72507	2,558,633	2,395,269	-	4,116	4,116	1,040	225,384	34	226,458	145,791	(6)	145,785	
74306	2,125,008	1,989,330	-	3,418	3,418	863	187,187	28	188,078	121,083	(5)	121,078	
74310	2,115,459	1,980,391	-	3,403	3,403	860	186,346	28	187,234	120,539	(5)	120,534	
74616	2,139,187	2,002,604	-	3,441	3,441	869	188,436	30	189,335	121,891	(5)	121,886	
75005	1,182,377	1,106,884	-	1,902	1,902	480	104,153	16	104,649	67,372	(3)	67,369	
75011	2,751,355	2,575,686	-	4,426	4,426	1,118	242,360	36	243,514	156,772	(6)	156,766	
80101	30,832,508	28,863,911	-	49,596	49,596	12,527	2,715,960	415	2,728,902	1,756,835	(66)	1,756,769	
80103	1,625,985	1,522,169	-	2,616	2,616	661	143,229	21	143,911	92,649	(3)	92,646	
80201	218,455,058	204,507,116	-	351,401	351,401	88,758	19,243,168	2,926	19,334,852	12,447,560	(469)	12,447,091	
80202	3,000,215	2,808,657	-	4,826	4,826	1,219	264,282	40	265,541	170,952	(6)	170,946	
80302	14,888,655	13,938,043	-	23,949	23,949	6,049	1,311,505	201	1,317,755	848,355	(32)	848,323	
80401	78,972,971	73,930,696	-	127,034	127,034	32,087	6,956,535	1,057	6,989,679	4,499,876	(169)	4,499,707	
80402	31,534,092	29,520,700	-	50,725	50,725	12,812	2,777,760	423	2,790,995	1,796,811	(68)	1,796,743	
80403	24,807,336	23,223,434	-	39,904	39,904	10,079	2,185,217	334	2,195,630	1,413,521	(53)	1,413,468	
80404	31,048,669	29,066,270	-	49,944	49,944	12,615	2,735,001	415	2,748,031	1,769,152	(67)	1,769,085	
80405	122,065,762	114,272,094	-	196,352	196,352	49,595	10,752,472	1,633	10,803,700	6,955,302	(261)	6,955,041	
80406	1,057,657	990,128	-	1,701	1,701	430	93,166	16	93,612	60,265	(2)	60,263	
80407	4,459,377	4,174,654	-	7,173	7,173	1,812	392,816	61	394,689	254,095	(10)	254,085	
80409	1,958,329	1,833,294	-	3,150	3,150	796	172,504	28	173,328	111,586	(4)	111,582	
80502	7,545,246	7,063,497	-	12,137	12,137	3,066	664,642	100	667,808	429,928	(16)	429,912	
80503	15,950,219	14,931,827	-	25,657	25,657	6,481	1,405,015	214	1,411,710	908,843	(34)	908,809	
80601	22,684,643	21,236,271	-	36,490	36,490	9,217	1,998,234	303	2,007,754	1,292,571	(49)	1,292,521	
80602	7,613,538	7,127,428	-	12,247	12,247	3,093	670,658	100	673,851	433,819	(16)	433,803	
80603	10,138,314	9,491,002	-	16,308	16,308	4,119	893,059	136	897,314	577,681	(22)	577,659	
80606	1,671,850	1,565,106	-	2,689	2,689	679	147,269	22	147,970	95,262	(3)	95,259	
80701	216,636,496	202,804,665	-	348,475	348,475	88,019	19,082,975	2,901	19,173,895	12,343,938	(465)	12,343,473	
80702	1,951,963	1,827,334	-	3,140	3,140	793	171,944	28	172,765	111,223	(4)	111,219	
80704	5,719,016	5,353,867	-	9,199	9,199	2,324	503,774	76	506,174	325,869	(12)	325,857	
80801	311,611,483	291,715,679	-	501,250	501,250	126,608	27,449,088	4,173	27,579,869	17,755,609	(668)	17,754,941	
80902	19,844,017	18,577,014	-	31,921	31,921	8,063	1,748,011	266	1,756,340	1,130,711	(43)	1,130,668	
81001	454,698,574	425,666,931	-	731,415	731,415	184,744	40,053,278	6,087	40,244,109	25,908,705	(974)	25,907,731	
81002	8,183,024	7,660,553	-	13,163	13,163	3,325	720,822	109	724,256	466,268	(18)	466,250	
81003	4,753,524	4,450,020	-	7,646	7,646	1,931	418,726	65	420,722	270,856	(10)	270,846	
81004	3,055,341	2,860,263	-	4,915	4,915	1,241	269,137	42	270,420	174,093	(7)	174,086	
81102	89,491,810	83,777,927	-	143,954	143,954	36,361	7,883,113	1,196	7,920,670	5,099,239	(192)	5,099,047	
81201	51,751,688	48,447,441	-	83,246	83,246	21,027	4,558,679	691	4,580,397	2,948,809	(111)	2,948,698	
81301	69,227,046	64,807,030	-	111,357	111,357	28,127	6,098,040	927	6,127,094	3,944,554	(148)	3,944,406	
81401	9,488,383	8,882,568	-	15,263	15,263	3,855	835,808	128	839,791	540,648	(20)	540,628	
81402	25,150,532	23,544,718	-	40,456	40,456	10,219	2,215,448	337	2,226,004	1,433,076	(54)	1,433,022	
81403	10,547,777	9,874,321	-	16,967	16,967	4,286	929,128	141	933,555	601,012	(22)	600,990	
81501	54,771,147	51,274,113	-	88,103	88,103	22,254	4,824,655	732	4,847,641	3,120,858	(117)	3,120,741	
81601	101,060,638	94,608,107	-	162,563	162,563	41,061	8,902,183	1,353	8,944,597	5,758,431	(217)	5,758,214	
81701	50,580,308	47,350,851	-	81,362	81,362	20,551	4,455,495	677	4,476,723	2,882,064	(108)	2,881,956	
81802	225,105,854	210,733,271	-	362,099	362,099	91,461	19,829,020	3,013	19,923,494	12,826,522	(482)	12,826,040	
81805	3,456,990	3,236,268	-	5,561	5,561	1,405	304,518	46	305,969	196,979	(7)	196,972	
81806	27,752,136	25,980,215	-	44,641	44,641	11,276	2,444,617	372	2,456,265	1,581,316	(59)	1,581,257	
81901	36,430,710	34,104,679	-	58,601	58,601	14,802	3,209,092	489	3,224,383	2,075,820	(78)	2,075,742	
81902	3,968,456	3,715,078	-	6,384	6,384	1,612	349,572	54	351,238	226,113	(9)	226,113	
82001	43,234,005	40,473,596	-	69,545	69,545	17,566	3,808,377	579	3,826,522	2,463,472	(93)	2,463,379	
82101	161,852,761	151,518,768	-	260,352	260,352	65,761	14,257,211	2,167	14,325,139	9,222,363	(347)	9,222,016	
82106	10,966,499	10,266,309	-	17,640	17,640	4,456	966,012	147	970,615	624,871	(23)	624,848	
82107	36,516,799	34,185,270	-	58,740	58,740	14,837	3,216,675	488	3,232,000	2,080,726	(78)	2,080,648	
82108	6,580,189	6,160,056	-	10,585	10,585	2,674	579,633	87	582,394	374,939	(14)	374,925	
82109	12,820,364	12,001,808	-	20,622	20,622	5,209	1,129,314	171	1,134,694	730,504	(27)	730,477	

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Fiscal Year Ended June 30, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Assumption Changes	Net Differences between Projected and Actual Investment Experience	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions	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	Total Employer OPEB Expense
82201	104,180,075	97,528,374	-	167,581	167,581	42,328	9,176,966	1,396	9,220,690	5,936,176	(223)	5,935,953
82301	710,502,233	665,138,009	-	1,142,894	1,142,894	288,677	62,586,392	9,516	62,884,585	40,484,386	(1,523)	40,482,863
82306	3,171,524	2,969,028	-	5,102	5,102	1,289	279,372	42	280,703	180,713	(7)	180,706
82307	3,775,300	3,534,254	-	6,073	6,073	1,534	332,557	49	334,140	215,116	(8)	215,108
82308	2,971,712	2,781,974	-	4,780	4,780	1,207	261,771	41	263,019	169,328	(6)	169,322
82309	11,832,591	11,077,103	-	19,034	19,034	4,808	1,042,304	158	1,047,270	674,221	(25)	674,196
82312	2,881,283	2,697,319	-	4,635	4,635	1,171	253,805	41	255,017	164,175	(6)	164,169
82401	9,315,917	8,721,114	-	14,985	14,985	3,785	820,616	124	824,525	530,821	(20)	530,801
82402	86,143,913	80,643,788	-	138,569	138,569	35,000	7,588,205	1,153	7,624,358	4,908,476	(185)	4,908,291
82406	14,468,197	13,544,430	-	23,273	23,273	5,878	1,274,468	193	1,280,539	824,397	(31)	824,366
82501	8,489,325	7,947,297	-	13,656	13,656	3,449	747,804	112	751,365	483,721	(18)	483,703
82502	22,980,382	21,513,128	-	36,966	36,966	9,337	2,024,285	306	2,033,928	1,309,421	(49)	1,309,372
82601	455,280,647	426,211,839	-	732,352	732,352	184,981	40,104,551	6,096	40,295,628	25,941,871	(976)	25,940,895
82602	1,368,154	1,280,800	-	2,201	2,201	556	120,517	18	121,091	77,957	(3)	77,954
82603	2,066,120	1,934,203	-	3,324	3,324	839	181,999	28	182,866	117,727	(5)	117,722
82604	1,394,776	1,305,722	-	2,244	2,244	567	122,862	17	123,446	79,474	(3)	79,471
82701	28,234,520	26,431,800	-	45,417	45,417	11,472	2,487,109	378	2,498,959	1,608,802	(61)	1,608,741
82702	6,247,700	5,848,796	-	10,050	10,050	2,538	550,344	83	552,965	355,994	(13)	355,981
82801	98,529,785	92,238,845	-	158,492	158,492	40,033	8,679,246	1,321	8,720,600	5,614,223	(211)	5,614,012
82901	119,972,441	112,312,427	-	192,984	192,984	48,745	10,568,077	1,606	10,618,428	6,836,024	(257)	6,835,767
83001	55,649,972	52,096,826	-	89,517	89,517	22,611	4,902,069	743	4,925,423	3,170,933	(119)	3,170,814
83005	29,707,427	27,810,664	-	47,787	47,787	12,070	2,616,854	397	2,629,321	1,692,728	(63)	1,692,665
83101	21,360,185	19,996,377	-	34,359	34,359	8,679	1,881,566	287	1,890,532	1,217,102	(46)	1,217,056
83202	89,873,348	84,135,105	-	144,568	144,568	36,516	7,916,722	1,202	7,954,440	5,120,979	(193)	5,120,786
83203	24,402,504	22,844,450	-	39,253	39,253	9,915	2,149,556	328	2,159,799	1,390,454	(53)	1,390,401
83204	31,374,792	29,371,571	-	50,469	50,469	12,748	2,763,728	420	2,776,896	1,787,734	(67)	1,787,667
83205	204,609,880	191,545,927	-	329,130	329,130	83,133	18,023,581	2,738	18,109,452	11,658,662	(438)	11,658,224
83206	283,125,787	265,048,741	-	455,428	455,428	115,034	24,939,853	3,791	25,058,678	16,132,495	(607)	16,131,888
83207	1,124,213	1,052,434	-	1,808	1,808	457	99,029	17	99,503	64,058	(3)	64,055
83301	42,408,570	39,700,863	-	68,217	68,217	17,231	3,735,667	566	3,753,464	2,416,438	(91)	2,416,347
83402	39,688,033	37,154,028	-	63,841	63,841	16,125	3,496,021	532	3,512,678	2,261,422	(85)	2,261,337
83501	10,189,099	9,538,545	-	16,390	16,390	4,140	897,533	134	901,807	580,574	(22)	580,552
83601	62,789,518	58,780,526	-	101,001	101,001	25,511	5,530,974	839	5,557,324	3,577,744	(134)	3,577,610
83701	115,731,251	108,342,030	-	186,162	186,162	47,022	10,194,481	1,549	10,243,052	6,594,362	(248)	6,594,114
83802	76,343,297	71,468,922	-	122,804	122,804	31,018	6,724,893	1,023	6,756,934	4,350,038	(164)	4,349,874
83805	31,822,307	29,790,513	-	51,188	51,188	12,929	2,803,149	428	2,816,506	1,813,234	(68)	1,813,166
83806	35,762,260	33,478,907	-	57,526	57,526	14,530	3,150,209	478	3,165,217	2,037,732	(76)	2,037,656
83810	2,279,822	2,134,260	-	3,667	3,667	926	200,824	32	201,782	129,904	(5)	129,899
83811	3,626,128	3,394,607	-	5,833	5,833	1,473	319,417	47	320,937	206,617	(8)	206,609
83901	139,655,422	130,738,687	-	224,646	224,646	56,742	12,301,902	1,871	12,360,515	7,957,560	(300)	7,957,260
84002	339,445,077	317,772,152	-	546,022	546,022	137,917	29,900,881	4,547	30,043,345	19,341,566	(728)	19,340,838
84003	311,147,763	291,281,567	-	500,504	500,504	126,419	27,408,240	4,167	27,538,826	17,729,186	(667)	17,728,519
84004	1,429,356	1,338,094	-	2,299	2,299	581	125,908	22	126,511	81,445	(3)	81,442
84005	2,511,465	2,351,113	-	4,040	4,040	1,020	221,229	32	222,281	143,103	(5)	143,098
84006	11,832,591	11,077,103	-	19,034	19,034	4,808	1,042,304	159	1,047,271	674,221	(26)	674,195
84008	935,108	875,403	-	1,504	1,504	380	82,371	14	82,765	53,282	(2)	53,280
84009	2,437,964	2,282,305	-	3,922	3,922	991	214,754	34	215,779	138,915	(5)	138,910
84010	593,937	556,016	-	955	955	241	52,318	7	52,566	33,843	(1)	33,842
84011	1,335,310	1,250,053	-	2,148	2,148	543	117,624	18	118,185	76,086	(3)	76,083
84012	1,086,015	1,016,675	-	1,747	1,747	441	95,664	16	96,121	61,881	(2)	61,879
84101	22,801,550	21,345,714	-	36,678	36,678	9,264	2,008,532	307	2,018,103	1,299,231	(49)	1,299,182
84203	98,926,225	92,609,973	-	159,130	159,130	40,194	8,714,168	1,326	8,755,688	5,636,812	(212)	5,636,600
84207	113,492,375	106,246,102	-	182,561	182,561	46,112	9,997,264	1,521	10,044,897	6,466,791	(244)	6,466,547
84208	25,724,502	24,082,042	-	41,380	41,380	10,452	2,266,008	344	2,276,804	1,465,781	(55)	1,465,726
84209	83,068,461	77,764,697	-	133,622	133,622	33,751	7,317,296	1,114	7,352,161	4,733,237	(178)	4,733,059
84210	35,503,850	33,236,996	-	57,111	57,111	14,425	3,127,447	477	3,142,349	2,023,008	(76)	2,022,932
84211	50,034,407	46,839,804	-	80,484	80,484	20,329	4,407,408	670	4,428,407	2,850,958	(107)	2,850,851
84212	89,393,423	83,685,822	-	143,796	143,796	36,321	7,874,447	1,196	7,911,964	5,093,633	(191)	5,093,442
84213	4,395,859	4,115,192	-	7,071	7,071	1,786	387,220	59	389,065	250,476	(10)	250,466

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)  
Schedule of OPEB Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2017

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Assumption Changes	Net Differences between Projected and Actual Investment Experience		Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions		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	
				Investment Experience	Total Deferred Outflows of Resources		Investment Experience	Share of Total Plan Contributions			Total Employer OPEB Expense	Total Employer OPEB Expense
84214	3,003,398	2,811,637	-	4,831	4,831	1,220	264,562	40	265,822	171,134	(6)	171,128
84215	8,487,588	7,945,672	-	13,653	13,653	3,449	747,651	114	751,214	483,622	(18)	483,604
84301	171,724,563	160,760,275	-	276,231	276,231	69,772	15,126,794	2,299	15,198,865	9,784,858	(368)	9,784,490
84401	36,220,192	33,907,601	-	58,263	58,263	14,716	3,190,548	484	3,205,748	2,063,825	(78)	2,063,747
84501	38,805,592	36,327,928	-	62,422	62,422	15,767	3,418,289	518	3,434,574	2,211,141	(83)	2,211,058
84506	3,859,797	3,613,356	-	6,209	6,209	1,568	340,000	54	341,622	219,931	(9)	219,922
84601	83,965,227	78,604,206	-	135,064	135,064	34,115	7,396,290	1,124	7,431,529	4,784,335	(180)	4,784,155
84603	175,390,336	164,191,994	-	282,128	282,128	71,261	15,449,703	2,347	15,523,311	9,993,734	(376)	9,993,358
84604	125,613,760	117,593,559	-	202,059	202,059	51,037	11,065,007	1,682	11,117,726	7,157,467	(269)	7,157,198
84605	53,767,892	50,334,914	-	86,490	86,490	21,846	4,736,281	721	4,758,848	3,063,692	(116)	3,063,576
84606	633,147	592,722	-	1,018	1,018	257	55,772	9	56,038	36,077	(1)	36,076
Totals <sup>1</sup>	14,468,630,916	13,544,836,210	-	23,273,836	23,273,836	5,878,607	1,274,506,072	193,723	1,280,578,402	824,421,960	(31,020)	824,390,940

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



**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
5016000	14,419.16	0.199199%
5020100	97,118.42	1.341680%
5030100	7,554.12	0.104359%
5040000	1,803.20	0.024911%
5040100	32,328.80	0.446619%
5040200	14,940.80	0.206405%
5040300	12,107.20	0.167260%
5040400	13,398.42	0.185098%
5040500	55,509.58	0.766858%
5040600	492.66	0.006806%
5040700	895.16	0.012367%
5050100	6,865.04	0.094840%
5050200	4,082.96	0.056406%
5060000	640.78	0.008852%
5061900	3,773.84	0.052135%
5062900	4,459.70	0.061610%
5064500	10,722.60	0.148131%
5070000	792.12	0.010943%
5070100	87,522.82	1.209118%
5080100	136,560.20	1.886563%
5090100	9,057.86	0.125133%
5100100	188,312.04	2.601509%
5110100	41,119.40	0.568060%
5120100	23,786.14	0.328603%
5130100	32,164.58	0.444350%
5140100	4,272.94	0.059030%
5140200	12,113.64	0.167349%
5140300	5,222.84	0.072153%
5150100	28,210.42	0.389724%
5160100	51,423.40	0.710408%
5170000	734.16	0.010142%
5170200	6,295.10	0.086966%
5170400	17,874.22	0.246930%
5180000	1,362.06	0.018817%
5180100	12,158.72	0.167971%
5180200	91,322.42	1.261609%
5190100	15,987.30	0.220863%
5200100	19,194.42	0.265169%
5210100	76,842.08	1.061564%
5210200	5,428.92	0.075000%

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
5210300	17,619.84	0.243416%
5210400	3,220.00	0.044484%
5210500	5,902.26	0.081539%
5220100	46,210.22	0.638389%
5230100	301,910.42	4.170857%
5245000	40,481.84	0.559252%
5245100	4,894.40	0.067616%
5245200	5,934.46	0.081984%
5250000	10,815.98	0.149422%
5250100	4,488.68	0.062011%
5260100	199,182.76	2.751687%
5270100	12,425.98	0.171663%
5280100	41,038.90	0.566948%
5290100	52,428.04	0.724287%
5305500	26,104.54	0.360631%
5305600	13,527.22	0.186877%
5310100	10,700.06	0.147820%
5320100	118,167.56	1.632471%
5320200	38,324.44	0.529448%
5320300	11,002.74	0.152002%
5320400	14,605.92	0.201779%
5320500	82,467.42	1.139278%
5330400	4,749.50	0.065614%
5340100	24,690.96	0.341103%
5350100	19,803.00	0.273576%
5360100	28,880.18	0.398976%
5370100	51,259.18	0.708140%
5380300	15,404.48	0.212811%
5380400	18,321.80	0.253114%
5380500	33,149.90	0.457962%
5390100	66,261.16	0.915390%
5400100	136,302.60	1.883005%
5400200	117,150.04	1.618414%
5400500	42,491.12	0.587010%
5400700	367.08	0.005071%
5410100	10,912.58	0.150756%
5420000	1,655.08	0.022865%
5420100	21,496.72	0.296975%
5420200	37,622.48	0.519750%
5420300	15,423.80	0.213078%

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
5420400	10,217.06	0.141147%
5420500	34,421.80	0.475533%
5420600	48,322.54	0.667570%
5420700	41,724.76	0.576423%
5428000	1,194.62	0.016504%
5430100	78,587.32	1.085675%
5440100	17,017.70	0.235098%
5450100	22,127.84	0.305694%
5460100	24,175.76	0.333985%
5460200	34,106.24	0.471174%
5460300	71,812.44	0.992081%
5460400	47,633.46	0.658051%
7010200	3,165.26	0.043728%
7010400	302.68	0.004181%
7010600	193.20	0.002669%
7011000	5,644.66	0.077980%
7020200	8,768.06	0.121130%
7021100	315.56	0.004359%
7021200	322.00	0.004448%
7021300	866.18	0.011966%
7021500	386.40	0.005338%
7021600	115.92	0.001601%
7021700	1,481.20	0.020463%
7022100	167.44	0.002313%
7022200	38.64	0.000534%
7022400	25.76	0.000356%
7030100	4,482.24	0.061922%
7030300	966.00	0.013345%
7030500	740.60	0.010231%
7040100	1,622.88	0.022420%
7040200	35,780.64	0.494305%
7040400	1,684.06	0.023265%
7040500	1,181.74	0.016326%
7040600	573.16	0.007918%
7040700	933.80	0.012900%
7041000	270.48	0.003737%
7041100	257.60	0.003559%
7041200	280.14	0.003870%
7041400	206.08	0.002847%
7041500	193.20	0.002669%

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7041600	80.50	0.001112%
7041700	5,216.40	0.072064%
7042000	1,571.36	0.021708%
7050100	3,477.60	0.048043%
7050200	805.00	0.011121%
7050300	350.98	0.004849%
7050400	753.48	0.010409%
7050500	38.64	0.000534%
7050600	1,107.68	0.015302%
7050700	154.56	0.002135%
7050800	917.70	0.012678%
7060100	856.52	0.011833%
7060200	5,290.46	0.073087%
7060500	38.64	0.000534%
7060600	473.34	0.006539%
7060700	3,484.04	0.048132%
7060800	618.24	0.008541%
7070400	6,134.10	0.084742%
7070500	396.06	0.005472%
7070700	1,204.28	0.016637%
7071400	1,329.86	0.018372%
7071700	4,501.56	0.062189%
7080200	4,269.72	0.058986%
7080400	389.62	0.005383%
7080500	425.04	0.005872%
7080600	2,518.04	0.034786%
7080800	953.12	0.013167%
7080900	1,069.04	0.014769%
7081200	1,136.66	0.015703%
7090200	1,017.52	0.014057%
7090300	144.90	0.002002%
7090500	3,165.26	0.043728%
7100100	85,542.52	1.181760%
7101200	1,574.58	0.021753%
7101400	3,442.18	0.047553%
7101600	3,715.88	0.051334%
7102400	689.08	0.009520%
7102500	3,381.00	0.046708%
7102600	1,007.86	0.013923%
7102700	154.56	0.002135%

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7102800	77.28	0.001068%
7103100	457.24	0.006317%
7103200	801.78	0.011076%
7103300	379.96	0.005249%
7103400	309.12	0.004270%
7104000	2,086.56	0.028826%
7104400	3,854.34	0.053247%
7110100	2,698.36	0.037278%
7110300	9,727.62	0.134386%
7110800	357.42	0.004938%
7111200	2,083.34	0.028781%
7111500	386.40	0.005338%
7120200	10,049.62	0.138834%
7120600	1,516.62	0.020952%
7120700	682.64	0.009431%
7121000	206.08	0.002847%
7130100	3,735.20	0.051601%
7130200	1,172.08	0.016192%
7130300	7,972.72	0.110142%
7130500	373.52	0.005160%
7130700	86.94	0.001201%
7130900	10,020.64	0.138434%
7131000	154.56	0.002135%
7131200	579.60	0.008007%
7140100	9,940.14	0.137322%
7140200	2,386.02	0.032963%
7140300	4,533.76	0.062633%
7140600	418.60	0.005783%
7140700	447.58	0.006183%
7140800	312.34	0.004315%
7150100	13,878.20	0.191726%
7150400	4,034.66	0.055738%
7150500	2,176.72	0.030071%
7150600	1,107.68	0.015302%
7160100	11,302.20	0.156139%
7160200	177.10	0.002447%
7160400	2,247.56	0.031050%
7160500	4,556.30	0.062945%
7160800	38.64	0.000534%
7160900	1,226.82	0.016948%

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7161000	2,659.72	0.036744%
7161100	341.32	0.004715%
7170100	8,533.00	0.117882%
7170500	679.42	0.009386%
7171000	135.24	0.001868%
7171400	38.64	0.000534%
7180300	26,822.60	0.370551%
7180800	2,324.84	0.032117%
7181000	808.22	0.011165%
7181200	189.98	0.002625%
7181500	273.70	0.003781%
7190100	5,647.88	0.078025%
7190200	115.92	0.001601%
7190400	721.28	0.009964%
7191000	466.90	0.006450%
7200100	3,155.60	0.043594%
7200200	10,143.00	0.140124%
7200300	115.92	0.001601%
7200600	2,778.86	0.038390%
7200700	396.06	0.005472%
7201000	151.34	0.002091%
7210100	17,371.90	0.239991%
7210200	28,097.72	0.388167%
7210800	396.06	0.005472%
7210900	115.92	0.001601%
7211100	122.36	0.001690%
7211200	1,799.98	0.024867%
7211300	183.54	0.002536%
7211500	7,834.26	0.108229%
7211700	376.74	0.005205%
7212200	595.70	0.008230%
7212300	389.62	0.005383%
7212600	38.64	0.000534%
7220100	869.40	0.012011%
7220200	19,159.00	0.264679%
7220300	193.20	0.002669%
7220400	2,878.68	0.039769%
7220500	2,266.88	0.031317%
7220600	6.44	0.000089%
7220800	6,024.62	0.083229%

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7220900	2,154.18	0.029760%
7230100	656.88	0.009075%
7230200	869.40	0.012011%
7230600	7,306.18	0.100934%
7231000	582.82	0.008052%
7231400	4,247.18	0.058674%
7231900	4,530.54	0.062589%
7232100	6,027.84	0.083274%
7232700	4,681.88	0.064680%
7232800	128.80	0.001779%
7234200	1,374.94	0.018995%
7240100	505.54	0.006984%
7240300	15,407.70	0.212856%
7240400	7,045.36	0.097331%
7240500	524.86	0.007251%
7240600	180.32	0.002491%
7240800	573.16	0.007918%
7240900	9,441.04	0.130427%
7241300	943.46	0.013034%
7241500	231.84	0.003203%
7241600	9,705.08	0.134075%
7250100	6,082.58	0.084030%
7250200	991.76	0.013701%
7250400	77.28	0.001068%
7250600	769.58	0.010632%
7251400	582.82	0.008052%
7252000	483.00	0.006673%
7260100	79,601.62	1.099687%
7260200	2,202.48	0.030427%
7260400	8,378.44	0.115747%
7260500	38.64	0.000534%
7260600	1,384.60	0.019128%
7261100	1,725.92	0.023843%
7261200	38.64	0.000534%
7261400	328.44	0.004537%
7261500	5,741.26	0.079315%
7262100	396.06	0.005472%
7270100	7,389.90	0.102091%
7270200	1,735.58	0.023977%
7270400	1,957.76	0.027046%

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7270500	2,946.30	0.040703%
7280100	5,393.50	0.074511%
7280200	12,007.38	0.165881%
7280300	1,036.84	0.014324%
7280600	325.22	0.004493%
7280900	843.64	0.011655%
7281000	115.92	0.001601%
7290100	16,737.56	0.231227%
7290200	5,815.32	0.080338%
7290500	2,952.74	0.040792%
7290700	3,674.02	0.050756%
7300100	1,989.96	0.027491%
7300200	12,805.94	0.176913%
7300300	2,907.66	0.040169%
7300500	77.28	0.001068%
7300600	4,923.38	0.068016%
7301000	1,300.88	0.017972%
7301100	2,991.38	0.041326%
7301200	3,973.48	0.054893%
7310100	4,289.04	0.059253%
7310200	1,880.48	0.025979%
7310500	2,353.82	0.032518%
7320300	6,771.66	0.093550%
7320500	5,158.44	0.071263%
7320600	1,880.48	0.025979%
7320700	4,433.94	0.061254%
7320900	569.94	0.007874%
7321200	154.56	0.002135%
7321500	293.02	0.004048%
7321600	901.60	0.012455%
7321700	1,484.42	0.020507%
7322200	1,059.38	0.014635%
7322300	132.02	0.001824%
7322700	28.98	0.000400%
7330100	7,766.64	0.107295%
7330200	296.24	0.004093%
7330300	1,867.60	0.025801%
7330800	840.42	0.011610%
7331000	3,741.64	0.051690%
7331200	634.34	0.008763%



**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7340100	6,150.20	0.084964%
7340200	5,139.12	0.070996%
7340500	692.30	0.009564%
7340600	595.70	0.008230%
7340700	125.58	0.001735%
7340800	247.94	0.003425%
7350100	254.38	0.003514%
7350200	3,445.40	0.047598%
7350300	656.88	0.009075%
7360100	5,702.62	0.078781%
7360200	7,760.20	0.107206%
7360300	9.66	0.000133%
7360400	1,912.68	0.026423%
7360600	431.48	0.005961%
7360700	679.42	0.009386%
7360900	476.56	0.006584%
7361100	589.26	0.008141%
7361300	2,357.04	0.032562%
7361400	718.06	0.009920%
7370700	1,964.20	0.027135%
7371000	189.98	0.002625%
7371100	920.92	0.012722%
7371200	4,733.40	0.065391%
7380300	16,879.24	0.233185%
7380600	144.90	0.002002%
7380700	202.86	0.002802%
7380900	90.16	0.001246%
7381100	228.62	0.003158%
7381200	724.50	0.010009%
7381500	5,876.50	0.081183%
7390100	2,991.38	0.041326%
7390700	1,107.68	0.015302%
7390900	1,420.02	0.019617%
7391200	38.64	0.000534%
7391300	376.74	0.005205%
7391400	38.64	0.000534%
7391500	231.84	0.003203%
7391700	270.48	0.003737%
7400800	1,761.34	0.024333%
7400900	5,531.96	0.076423%

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7401000	3,918.74	0.054137%
7401300	2,511.60	0.034697%
7401600	19.32	0.000267%
7401700	2,009.28	0.027758%
7402100	325.22	0.004493%
7410100	859.74	0.011877%
7410200	4,875.08	0.067349%
7410300	376.74	0.005205%
7410500	-	0.000000%
7410600	96.60	0.001335%
7410900	309.12	0.004270%
7420000	734.16	0.010142%
7420100	193.20	0.002669%
7420200	499.10	0.006895%
7420300	45,063.90	0.622553%
7421100	463.68	0.006406%
7421400	776.02	0.010721%
7421600	1,033.62	0.014279%
7421700	402.50	0.005560%
7421800	418.60	0.005783%
7421900	792.12	0.010943%
7422200	598.92	0.008274%
7422400	193.20	0.002669%
7422800	1,085.14	0.014991%
7422900	949.90	0.013123%
7430100	18,862.76	0.260587%
7430200	19,268.48	0.266192%
7430500	753.48	0.010409%
7430700	660.10	0.009119%
7430900	38.64	0.000534%
7431100	4,633.58	0.064012%
7440100	6,745.90	0.093194%
7440200	4,395.30	0.060721%
7440600	202.86	0.002802%
7440700	2,588.88	0.035765%
7440800	515.20	0.007117%
7450100	148.12	0.002046%
7450200	10,378.06	0.143372%
7450400	38.64	0.000534%
7450800	1,529.50	0.021130%

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7450900	470.12	0.006495%
7452600	759.92	0.010498%
7460200	37,612.82	0.519617%
7461200	6,562.36	0.090658%
7462100	3.22	0.000044%
7462300	109.48	0.001512%
7500100	2,031.82	0.028069%
7500300	38.64	0.000534%
7500700	1,429.68	0.019751%
7502100	225.40	0.003114%
7502200	1,239.70	0.017126%
7502500	135.24	0.001868%
7502600	238.28	0.003292%
7700200	550.62	0.007607%
7700400	540.96	0.007473%
7700600	2,402.12	0.033185%
7700700	244.72	0.003381%
7701000	9,640.68	0.133185%
7701200	312.34	0.004315%
7701300	77.28	0.001068%
7701400	3,645.04	0.050356%
7701500	77.28	0.001068%
7701600	499.10	0.006895%
7701700	77.28	0.001068%
7701900	360.64	0.004982%
7702100	202.86	0.002802%
7702200	363.86	0.005027%
7702300	212.52	0.002936%
7702400	1,059.38	0.014635%
7702500	5,982.76	0.082651%
7702800	1,297.66	0.017927%
7702900	1,265.46	0.017482%
7703100	112.70	0.001557%
7703200	4,363.10	0.060276%
7703300	77.28	0.001068%
7703700	1,655.08	0.022865%
7703800	1,996.40	0.027580%
7703900	3,532.34	0.048799%
7704300	135.24	0.001868%
7704400	38.64	0.000534%

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7704500	193.20	0.002669%
7704600	2,186.38	0.030205%
7707000	1,278.34	0.017660%
7710100	141.68	0.001957%
7710200	428.26	0.005916%
7710300	38.64	0.000534%
7710400	293.02	0.004048%
7710500	1,886.92	0.026068%
7710600	273.70	0.003781%
7710700	164.22	0.002269%
7710800	396.06	0.005472%
7711000	669.76	0.009253%
7711100	38.64	0.000534%
7711200	154.56	0.002135%
7711300	38.64	0.000534%
7711400	83.72	0.001157%
7711500	1,184.96	0.016370%
7711600	115.92	0.001601%
7711800	5,622.12	0.077669%
7711900	1,259.02	0.017393%
7712000	2,134.86	0.029493%
7712100	167.44	0.002313%
7712300	924.14	0.012767%
7712500	389.62	0.005383%
7712700	6,758.78	0.093372%
7712800	115.92	0.001601%
7712900	231.84	0.003203%
7713200	173.88	0.002402%
7713600	705.18	0.009742%
7713700	360.64	0.004982%
7714000	4,865.42	0.067215%
7714200	38.64	0.000534%
7714400	270.48	0.003737%
7714500	151.34	0.002091%
7714600	193.20	0.002669%
7720400	14,058.52	0.194217%
7720700	9,016.00	0.124555%
7721000	115.92	0.001601%
7721100	148.12	0.002046%
7721600	13,301.82	0.183763%

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7721800	753.48	0.010409%
7721900	4,356.66	0.060187%
7722100	2,234.68	0.030872%
7722300	7,682.92	0.106139%
7722600	4,411.40	0.060943%
7722900	386.40	0.005338%
7723200	302.68	0.004181%
7723800	553.84	0.007651%
7723900	347.76	0.004804%
7724000	38.64	0.000534%
7724200	1,816.08	0.025089%
7724400	38.64	0.000534%
7724500	231.84	0.003203%
7724600	618.24	0.008541%
7728100	38.64	0.000534%
7730200	77.28	0.001068%
7730400	734.16	0.010142%
7731000	38.64	0.000534%
7731200	978.88	0.013523%
7731300	3,065.44	0.042349%
7731600	35.42	0.000489%
7731800	77.28	0.001068%
7731900	4,820.34	0.066592%
7732100	115.92	0.001601%
7732200	454.02	0.006272%
7732300	167.44	0.002313%
7732900	325.22	0.004493%
7733800	122.36	0.001690%
7734000	61.18	0.000845%
7734200	2,595.32	0.035854%
7734300	360.64	0.004982%
7738100	115.92	0.001601%
7740200	299.46	0.004137%
7740400	846.86	0.011699%
7741000	1,194.62	0.016504%
7741300	450.80	0.006228%
7742100	502.32	0.006939%
7742300	212.52	0.002936%
7742600	405.72	0.005605%
7742900	38.64	0.000534%

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
7743800	38.64	0.000534%
7744000	4,266.50	0.058941%
7744600	228.62	0.003158%
7750200	2,843.26	0.039279%
7750400	450.80	0.006228%
7751000	293.02	0.004048%
7751600	38.64	0.000534%
7752100	38.64	0.000534%
7754000	305.90	0.004226%
7761000	328.44	0.004537%
7762100	421.82	0.005827%
7764200	428.26	0.005916%
7771000	1,175.30	0.016237%
7772100	247.94	0.003425%
7774000	2,543.80	0.035142%
7782100	357.42	0.004938%
7784000	1,226.82	0.016948%
7794000	299.46	0.004137%
A010000	5,238.94	0.072375%
A050000	7,051.80	0.097420%
A150000	1,178.52	0.016281%
A170000	1,149.54	0.015881%
A200000	660.10	0.009119%
A850000	154.56	0.002135%
B040000	19,841.64	0.274110%
C050000	1,217.16	0.016815%
D050000	502.32	0.006939%
D100000	20,810.86	0.287500%
D200000	141.68	0.001957%
D250000	161.00	0.002224%
D500000	26,993.26	0.372909%
E040000	1,581.02	0.021842%
E080000	1,004.64	0.013879%
E120000	1,049.72	0.014502%
E160000	2,450.42	0.033852%
E190000	1,497.30	0.020685%
E200000	6,716.92	0.092793%
E210000	1,345.96	0.018594%
E230000	2,337.72	0.032295%
E240000	10,819.20	0.149466%

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
E280000	888.72	0.012278%
E500000	2,827.16	0.039057%
E550000	4,446.82	0.061432%
F270000	1,841.84	0.025445%
f500000	9,025.66	0.124688%
F500001	38.64	0.000534%
G010000	1,555.26	0.021486%
G020000	589.26	0.008141%
G040000	930.58	0.012856%
G050000	608.58	0.008407%
G060000	1,201.06	0.016593%
G070000	1,490.86	0.020596%
H030000	1,288.00	0.017794%
H060000	138.46	0.001913%
H090000	23,026.22	0.318105%
H120000	172,121.88	2.377844%
H150000	54,047.70	0.746663%
H170000	52,514.98	0.725488%
H180000	18,704.98	0.258407%
H210000	14,367.64	0.198487%
H240000	17,684.24	0.244306%
H270000	266,403.48	3.680333%
H470000	30,940.98	0.427446%
H510000	162,780.66	2.248796%
H590000	3,757.74	0.051913%
H590801	24,072.72	0.332562%
H590802	2,984.94	0.041237%
H590803	10,555.16	0.145818%
H590804	25,363.94	0.350400%
H590805	12,809.16	0.176957%
H590806	26,461.96	0.365569%
H590807	6,639.64	0.091726%
H590808	9,618.14	0.132873%
H590809	11,601.66	0.160276%
H590810	8,394.54	0.115970%
H590811	13,012.02	0.179760%
H590812	10,613.12	0.146619%
H590813	4,205.32	0.058096%
H590814	4,411.40	0.060943%
H590816	3,847.90	0.053158%

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
H590817	1,999.62	0.027625%
H630000	42,217.42	0.583229%
H670000	4,697.98	0.064902%
H710000	2,434.32	0.033630%
H730000	42,124.04	0.581939%
H750000	12,619.18	0.174333%
H790000	1,397.48	0.019306%
H870000	1,506.96	0.020818%
H910000	557.06	0.007696%
H950000	1,255.80	0.017349%
H960000	193.20	0.002669%
J020000	39,177.74	0.541236%
J040000	108,233.86	1.495238%
J120000	138,959.10	1.919704%
J160000	56,775.04	0.784341%
J200000	1,545.60	0.021352%
J510000	219,504.18	3.032425%
K050000	45,978.38	0.635186%
L040000	138,563.04	1.914232%
L120000	1,957.76	0.027046%
L240000	3,442.18	0.047553%
L320000	4,517.66	0.062411%
L360000	1,178.52	0.016281%
L460000	286.58	0.003959%
N040000	161,022.54	2.224508%
N080000	22,108.52	0.305427%
N120000	44,197.72	0.610586%
N200000	4,137.70	0.057162%
P120000	12,120.08	0.167437%
P160000	4,797.80	0.066281%
P240000	29,575.70	0.408585%
P260000	550.62	0.007607%
P280000	15,008.42	0.207340%
P320000	3,815.70	0.052713%
P340000	77.28	0.001068%
P360000	2,840.04	0.039235%
P400000	77.28	0.001068%
P450000	315.56	0.004359%
R040000	1,358.84	0.018772%
R060000	2,576.00	0.035587%



**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2017**

<b>Employer Code</b>	<b>Employer Contributions</b>	<b>Proportionate Share</b>
R080000	1,867.60	0.025801%
R120000	2,250.78	0.031094%
R140000	148.12	0.002046%
R200000	2,917.32	0.040302%
R230000	1,413.58	0.019528%
R280000	1,378.16	0.019039%
R360000	13,469.26	0.186076%
R400000	38,875.06	0.537054%
R440000	24,513.86	0.338656%
R520000	354.20	0.004893%
R600000	23,419.06	0.323532%
S600000	38.64	0.000534%
T010000	154.56	0.002135%
T020000	115.92	0.001601%
T030000	141.68	0.001957%
T040000	193.20	0.002669%
T050000	38.64	0.000534%
T060000	61.18	0.000845%
T070000	115.92	0.001601%
T080000	115.92	0.001601%
U120000	164,574.20	2.273573%
U150000	144.90	0.002002%
U300000	418.60	0.005783%
X220000	2,241.12	0.030961%
Y040000	2,885.12	0.039858%
Y080000	1,410.36	0.019484%
Y080200	1,056.16	0.014591%
Y080300	1,033.62	0.014279%
Y080500	821.10	0.011343%
Y080600	18,257.40	0.252224%
Y080800	193.20	0.002669%
Y081000	77.28	0.001068%
Y180000	67,752.02	0.935986%
Y200000	4,050.76	0.055961%
Totals <sup>1</sup>	\$ 7,238,569.66	100.000000%

<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, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			OPEB Expense		
			Assumption Changes	Net Differences between Projected and Actual Investment Experience	Total Deferred Outflows of Resources	Assumption Changes	Oustanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	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	Total Employer OPEB Expense
5016000	1,383	3,611	-	1,740	1,740	328	90	418	16,132	(10)	16,122
5020100	9,313	24,324	-	11,720	11,720	2,207	604	2,811	108,654	(67)	108,587
5030100	724	1,892	-	912	912	172	47	219	8,451	(5)	8,446
5040000	173	452	-	218	218	41	12	53	2,017	(1)	2,016
5040100	3,100	8,097	-	3,901	3,901	735	201	936	36,169	(22)	36,147
5040200	1,433	3,742	-	1,803	1,803	340	93	433	16,715	(10)	16,705
5040300	1,161	3,032	-	1,461	1,461	275	76	351	13,545	(8)	13,537
5040400	1,285	3,356	-	1,617	1,617	304	84	388	14,990	(9)	14,981
5040500	5,323	13,903	-	6,699	6,699	1,261	345	1,606	62,103	(38)	62,065
5040600	47	123	-	59	59	11	2	13	551	(1)	550
5040700	86	224	-	108	108	20	5	25	1,001	(1)	1,000
5050100	658	1,719	-	828	828	156	42	198	7,680	(5)	7,675
5050200	392	1,023	-	493	493	93	25	118	4,568	(3)	4,565
5060000	61	160	-	77	77	15	3	18	717	(1)	716
5061900	362	945	-	455	455	86	23	109	4,222	(3)	4,219
5062900	428	1,117	-	538	538	101	28	129	4,989	(3)	4,986
5064500	1,028	2,686	-	1,294	1,294	244	67	311	11,996	(7)	11,989
5070000	76	198	-	96	96	18	5	23	886	(1)	885
5070100	8,393	21,921	-	10,562	10,562	1,989	543	2,532	97,919	(61)	97,858
5080100	13,096	34,203	-	16,479	16,479	3,103	848	3,951	152,781	(95)	152,686
5090100	869	2,269	-	1,093	1,093	206	56	262	10,134	(6)	10,128
5100100	18,058	47,165	-	22,725	22,725	4,280	1,170	5,450	210,680	(131)	210,549
5110100	3,943	10,299	-	4,962	4,962	934	255	1,189	46,004	(29)	45,975
5120100	2,281	5,957	-	2,870	2,870	541	148	689	26,611	(16)	26,595
5130100	3,084	8,056	-	3,881	3,881	731	200	931	35,985	(22)	35,963
5140100	410	1,070	-	516	516	97	26	123	4,780	(3)	4,777
5140200	1,162	3,034	-	1,462	1,462	275	75	350	13,553	(8)	13,545
5140300	501	1,308	-	630	630	119	32	151	5,843	(4)	5,839
5150100	2,705	7,066	-	3,404	3,404	641	175	816	31,561	(20)	31,541
5160100	4,931	12,880	-	6,206	6,206	1,169	320	1,489	57,532	(36)	57,496
5170000	70	184	-	89	89	17	4	21	821	(1)	820
5170200	604	1,577	-	760	760	143	40	183	7,043	(4)	7,039
5170400	1,714	4,477	-	2,157	2,157	406	112	518	19,997	(12)	19,985
5180000	131	341	-	164	164	31	8	39	1,524	(1)	1,523
5180100	1,166	3,045	-	1,467	1,467	276	76	352	13,603	(8)	13,595
5180200	8,758	22,873	-	11,020	11,020	2,075	568	2,643	102,170	(63)	102,107
5190100	1,533	4,004	-	1,929	1,929	363	100	463	17,886	(11)	17,875
5200100	1,841	4,807	-	2,316	2,316	436	120	556	21,474	(13)	21,461
5210100	7,369	19,246	-	9,273	9,273	1,746	478	2,224	85,969	(53)	85,916
5210200	521	1,360	-	655	655	123	33	156	6,074	(4)	6,070
5210300	1,690	4,413	-	2,126	2,126	400	110	510	19,713	(12)	19,701
5210400	309	806	-	389	389	73	20	93	3,602	(2)	3,600
5210500	566	1,478	-	712	712	134	37	171	6,603	(4)	6,599
5220100	4,431	11,574	-	5,576	5,576	1,050	287	1,337	51,699	(32)	51,667
5230100	28,952	75,604	-	36,430	36,430	6,860	1,874	8,734	337,782	(209)	337,573
5245000	3,882	10,139	-	4,885	4,885	920	251	1,171	45,290	(28)	45,262
5245100	469	1,226	-	591	591	111	31	142	5,476	(3)	5,473
5245200	569	1,486	-	716	716	135	37	172	6,639	(4)	6,635
5250000	1,037	2,709	-	1,305	1,305	246	67	313	12,101	(8)	12,093
5250100	430	1,124	-	542	542	102	28	130	5,022	(3)	5,019

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, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			OPEB Expense		
			Assumption Changes	Net Differences between Projected and Actual Investment Experience	Total Deferred Outflows of Resources	Assumption Changes	Oustanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	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	Total Employer OPEB Expense
5260100	19,101	49,888	-	24,036	24,036	4,527	1,238	5,765	222,842	(138)	222,704
5270100	1,192	3,112	-	1,500	1,500	282	77	359	13,902	(9)	13,893
5280100	3,935	10,279	-	4,952	4,952	933	255	1,188	45,914	(28)	45,886
5290100	5,028	13,131	-	6,327	6,327	1,191	326	1,517	58,656	(36)	58,620
5305500	2,503	6,538	-	3,150	3,150	593	162	755	29,205	(18)	29,187
5305600	1,297	3,388	-	1,632	1,632	307	85	392	15,134	(9)	15,125
5310100	1,026	2,680	-	1,291	1,291	243	67	310	11,971	(7)	11,964
5320100	11,332	29,596	-	14,260	14,260	2,685	734	3,419	132,204	(82)	132,122
5320200	3,675	9,599	-	4,625	4,625	871	238	1,109	42,877	(27)	42,850
5320300	1,055	2,756	-	1,328	1,328	250	68	318	12,310	(8)	12,302
5320400	1,401	3,658	-	1,763	1,763	332	91	423	16,341	(10)	16,331
5320500	7,908	20,655	-	9,952	9,952	1,874	513	2,387	92,263	(57)	92,206
5330400	455	1,190	-	573	573	108	30	138	5,314	(3)	5,311
5340100	2,368	6,184	-	2,980	2,980	561	153	714	27,624	(17)	27,607
5350100	1,899	4,960	-	2,390	2,390	450	123	573	22,155	(14)	22,141
5360100	2,770	7,233	-	3,485	3,485	656	180	836	32,311	(20)	32,291
5370100	4,916	12,838	-	6,186	6,186	1,165	318	1,483	57,348	(36)	57,312
5380300	1,477	3,858	-	1,859	1,859	350	96	446	17,234	(11)	17,223
5380400	1,757	4,589	-	2,211	2,211	416	113	529	20,498	(13)	20,485
5380500	3,179	8,303	-	4,000	4,000	753	206	959	37,087	(23)	37,064
5390100	6,354	16,596	-	7,996	7,996	1,506	412	1,918	74,132	(46)	74,086
5400100	13,071	34,138	-	16,448	16,448	3,098	846	3,944	152,493	(95)	152,398
5400200	11,234	29,342	-	14,137	14,137	2,662	728	3,390	131,065	(81)	130,984
5400500	4,075	10,642	-	5,128	5,128	966	264	1,230	47,538	(30)	47,508
5400700	35	92	-	44	44	8	2	10	411	(1)	410
5410100	1,046	2,733	-	1,317	1,317	248	67	315	12,209	(8)	12,201
5420000	159	415	-	200	200	38	11	49	1,852	(1)	1,851
5420100	2,061	5,384	-	2,594	2,594	489	133	622	24,050	(15)	24,035
5420200	3,608	9,423	-	4,540	4,540	855	234	1,089	42,091	(26)	42,065
5420300	1,479	3,863	-	1,861	1,861	351	95	446	17,256	(11)	17,245
5420400	980	2,559	-	1,233	1,233	232	64	296	11,431	(7)	11,424
5420500	3,301	8,621	-	4,154	4,154	782	214	996	38,510	(24)	38,486
5420600	4,634	12,103	-	5,831	5,831	1,098	300	1,398	54,062	(33)	54,029
5420700	4,001	10,450	-	5,035	5,035	948	259	1,207	46,681	(29)	46,652
5428000	115	299	-	144	144	27	7	34	1,337	(1)	1,336
5430100	7,536	19,683	-	9,484	9,484	1,786	488	2,274	87,922	(55)	87,867
5440100	1,632	4,262	-	2,054	2,054	387	105	492	19,039	(12)	19,027
5450100	2,122	5,542	-	2,670	2,670	503	138	641	24,756	(15)	24,741
5460100	2,318	6,055	-	2,917	2,917	549	150	699	27,047	(17)	27,030
5460200	3,271	8,542	-	4,116	4,116	775	212	987	38,157	(24)	38,133
5460300	6,887	17,986	-	8,666	8,666	1,632	446	2,078	80,342	(50)	80,292
5460400	4,568	11,930	-	5,748	5,748	1,083	296	1,379	53,291	(33)	53,258
7010200	304	793	-	382	382	72	20	92	3,541	(2)	3,539
7010400	29	76	-	37	37	7	1	8	339	(1)	338
7010600	19	48	-	23	23	4	1	5	216	(1)	215
7011000	541	1,414	-	681	681	128	35	163	6,315	(4)	6,311
7020200	841	2,196	-	1,058	1,058	199	55	254	9,810	(6)	9,804
7021100	30	79	-	38	38	7	1	8	353	(1)	352
7021200	31	81	-	39	39	7	1	8	360	(1)	359

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, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			OPEB Expense		
			Assumption Changes	Net Differences between Projected and Actual Investment Experience	Total Deferred Outflows of Resources	Assumption Changes	Oustanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	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	Total Employer OPEB Expense
7021300	83	217	-	105	105	20	5	25	969	(1)	968
7021500	37	97	-	47	47	9	2	11	432	(1)	431
7021600	11	29	-	14	14	3	-	3	130	(1)	129
7021700	142	371	-	179	179	34	9	43	1,657	(1)	1,656
7022100	16	42	-	20	20	4	1	5	187	(1)	186
7022200	4	10	-	5	5	1	-	1	43	-	43
7022400	2	6	-	3	3	1	-	1	29	-	29
7030100	430	1,123	-	541	541	102	28	130	5,015	(3)	5,012
7030300	93	242	-	117	117	22	6	28	1,081	(1)	1,080
7030500	71	185	-	89	89	17	4	21	829	(1)	828
7040100	156	406	-	196	196	37	10	47	1,816	(1)	1,815
7040200	3,431	8,962	-	4,318	4,318	813	222	1,035	40,031	(25)	40,006
7040400	161	422	-	203	203	38	11	49	1,884	(1)	1,883
7040500	113	296	-	143	143	27	7	34	1,322	(1)	1,321
7040600	55	144	-	69	69	13	3	16	641	(1)	640
7040700	90	234	-	113	113	21	5	26	1,045	(1)	1,044
7041000	26	68	-	33	33	6	1	7	303	(1)	302
7041100	25	65	-	31	31	6	-	6	288	(1)	287
7041200	27	70	-	34	34	6	1	7	313	(1)	312
7041400	20	52	-	25	25	5	1	6	231	(1)	230
7041500	19	48	-	23	23	4	1	5	216	(1)	215
7041600	8	20	-	10	10	2	-	2	90	(1)	89
7041700	500	1,307	-	629	629	119	32	151	5,836	(4)	5,832
7042000	151	394	-	190	190	36	10	46	1,758	(1)	1,757
7050100	333	871	-	420	420	79	22	101	3,891	(2)	3,889
7050200	77	202	-	97	97	18	5	23	901	(1)	900
7050300	34	88	-	42	42	8	1	9	393	(1)	392
7050400	72	189	-	91	91	17	5	22	843	(1)	842
7050500	4	10	-	5	5	1	-	1	43	-	43
7050600	106	277	-	134	134	25	6	31	1,239	(1)	1,238
7050700	15	39	-	19	19	4	-	4	173	(1)	172
7050800	88	230	-	111	111	21	5	26	1,027	(1)	1,026
7060100	82	215	-	103	103	19	4	23	958	(1)	957
7060200	507	1,325	-	638	638	120	33	153	5,919	(4)	5,915
7060500	4	10	-	5	5	1	-	1	43	-	43
7060600	45	119	-	57	57	11	3	14	530	(1)	529
7060700	334	873	-	420	420	79	22	101	3,898	(2)	3,896
7060800	59	155	-	75	75	14	4	18	692	(1)	691
7070400	588	1,536	-	740	740	139	38	177	6,863	(4)	6,859
7070500	38	99	-	48	48	9	2	11	443	(1)	442
7070700	115	302	-	145	145	27	8	35	1,347	(1)	1,346
7071400	128	333	-	160	160	30	8	38	1,488	(1)	1,487
7071700	432	1,127	-	543	543	102	28	130	5,036	(3)	5,033
7080200	409	1,069	-	515	515	97	26	123	4,777	(3)	4,774
7080400	37	98	-	47	47	9	1	10	436	(1)	435
7080500	41	106	-	51	51	10	2	12	476	(1)	475
7080600	241	631	-	304	304	57	15	72	2,817	(2)	2,815
7080800	91	239	-	115	115	22	6	28	1,066	(1)	1,065
7080900	103	268	-	129	129	24	6	30	1,196	(1)	1,195

**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, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			OPEB Expense		
			Assumption Changes	Net Differences between Projected and Actual Investment Experience	Total Deferred Outflows of Resources	Assumption Changes	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	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	Total Employer OPEB Expense
7081200	109	285	-	137	137	26	7	33	1,272	(1)	1,271
7090200	98	255	-	123	123	23	6	29	1,138	(1)	1,137
7090300	14	36	-	17	17	3	-	3	162	(1)	161
7090500	304	793	-	382	382	72	20	92	3,541	(2)	3,539
7100100	8,203	21,425	-	10,323	10,323	1,944	531	2,475	95,703	(59)	95,644
7101200	151	394	-	190	190	36	9	45	1,762	(1)	1,761
7101400	330	862	-	415	415	78	22	100	3,851	(2)	3,849
7101600	356	931	-	448	448	84	23	107	4,157	(3)	4,154
7102400	66	173	-	83	83	16	4	20	771	(1)	770
7102500	324	847	-	408	408	77	21	98	3,783	(2)	3,781
7102600	97	252	-	122	122	23	6	29	1,128	(1)	1,127
7102700	15	39	-	19	19	4	-	4	173	(1)	172
7102800	7	19	-	9	9	2	-	2	86	(1)	85
7103100	44	115	-	55	55	10	2	12	512	(1)	511
7103200	77	201	-	97	97	18	4	22	897	(1)	896
7103300	36	95	-	46	46	9	2	11	425	(1)	424
7103400	30	77	-	37	37	7	1	8	346	(1)	345
7104000	200	523	-	252	252	47	13	60	2,334	(1)	2,333
7104400	370	965	-	465	465	88	24	112	4,312	(3)	4,309
7110100	259	676	-	326	326	61	17	78	3,019	(2)	3,017
7110300	933	2,436	-	1,174	1,174	221	60	281	10,883	(7)	10,876
7110800	34	90	-	43	43	8	2	10	400	(1)	399
7111200	200	522	-	251	251	47	13	60	2,331	(2)	2,329
7111500	37	97	-	47	47	9	2	11	432	(1)	431
7120200	964	2,517	-	1,213	1,213	228	62	290	11,243	(7)	11,236
7120600	145	380	-	183	183	34	9	43	1,697	(1)	1,696
7120700	65	171	-	82	82	16	3	19	764	(1)	763
7121000	20	52	-	25	25	5	1	6	231	(1)	230
7130100	358	936	-	451	451	85	23	108	4,179	(3)	4,176
7130200	112	294	-	141	141	27	7	34	1,311	(1)	1,310
7130300	765	1,997	-	962	962	181	49	230	8,920	(6)	8,914
7130500	36	94	-	45	45	8	1	9	418	(1)	417
7130700	8	22	-	10	10	2	-	2	97	(1)	96
7130900	961	2,510	-	1,209	1,209	228	62	290	11,211	(7)	11,204
7131000	15	39	-	19	19	4	-	4	173	(1)	172
7131200	56	145	-	70	70	13	3	16	648	(1)	647
7140100	953	2,490	-	1,200	1,200	226	62	288	11,121	(7)	11,114
7140200	229	598	-	288	288	54	15	69	2,669	(2)	2,667
7140300	435	1,136	-	547	547	103	28	131	5,072	(3)	5,069
7140600	40	105	-	51	51	10	1	11	468	(1)	467
7140700	43	112	-	54	54	10	2	12	501	(1)	500
7140800	30	78	-	38	38	7	1	8	349	(1)	348
7150100	1,331	3,476	-	1,675	1,675	315	86	401	15,527	(10)	15,517
7150400	387	1,011	-	487	487	92	25	117	4,514	(3)	4,511
7150500	209	545	-	263	263	49	13	62	2,435	(2)	2,433
7150600	106	277	-	134	134	25	6	31	1,239	(1)	1,238
7160100	1,084	2,831	-	1,364	1,364	257	70	327	12,645	(8)	12,637
7160200	17	44	-	21	21	4	-	4	198	(1)	197
7160400	216	563	-	271	271	51	13	64	2,515	(2)	2,513

**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, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			OPEB Expense		
			Assumption Changes	Net Differences between Projected and Actual Investment Experience	Total Deferred Outflows of Resources	Assumption Changes	Oustanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	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	Total Employer OPEB Expense
7160500	437	1,141	-	550	550	104	29	133	5,098	(3)	5,095
7160800	4	10	-	5	5	1	-	1	43	-	43
7160900	118	307	-	148	148	28	7	35	1,373	(1)	1,372
7161000	255	666	-	321	321	60	16	76	2,976	(2)	2,974
7161100	33	85	-	41	41	8	2	10	382	(1)	381
7170100	818	2,137	-	1,030	1,030	194	53	247	9,547	(6)	9,541
7170500	65	170	-	82	82	15	4	19	760	(1)	759
7171000	13	34	-	16	16	3	-	3	151	(1)	150
7171400	4	10	-	5	5	1	-	1	43	-	43
7180300	2,572	6,718	-	3,237	3,237	610	166	776	30,009	(19)	29,990
7180800	223	582	-	281	281	53	14	67	2,601	(2)	2,599
7181000	78	202	-	98	98	18	5	23	904	(1)	903
7181200	18	48	-	23	23	4	-	4	213	(1)	212
7181500	26	69	-	33	33	6	1	7	306	(1)	305
7190100	542	1,415	-	682	682	128	35	163	6,319	(4)	6,315
7190200	11	29	-	14	14	3	-	3	130	(1)	129
7190400	69	181	-	87	87	16	4	20	807	(1)	806
7191000	45	117	-	56	56	11	2	13	522	(1)	521
7200100	303	790	-	381	381	72	19	91	3,530	(2)	3,528
7200200	973	2,540	-	1,224	1,224	231	63	294	11,348	(7)	11,341
7200300	11	29	-	14	14	3	-	3	130	(1)	129
7200600	266	696	-	335	335	63	17	80	3,109	(2)	3,107
7200700	38	99	-	48	48	9	2	11	443	(1)	442
7201000	15	38	-	18	18	3	-	3	169	(1)	168
7210100	1,666	4,351	-	2,096	2,096	395	108	503	19,435	(12)	19,423
7210200	2,694	7,037	-	3,391	3,391	639	175	814	31,435	(19)	31,416
7210800	38	99	-	48	48	9	2	11	443	(1)	442
7210900	11	29	-	14	14	3	-	3	130	(1)	129
7211100	12	31	-	15	15	3	-	3	137	(1)	136
7211200	173	451	-	217	217	41	11	52	2,014	(1)	2,013
7211300	18	46	-	22	22	4	-	4	205	(1)	204
7211500	751	1,962	-	945	945	178	49	227	8,765	(5)	8,760
7211700	36	94	-	45	45	9	1	10	421	(1)	420
7212200	57	149	-	72	72	14	3	17	666	(1)	665
7212300	37	98	-	47	47	9	1	10	436	(1)	435
7212600	4	10	-	5	5	1	-	1	43	-	43
7220100	83	218	-	105	105	20	5	25	973	(1)	972
7220200	1,837	4,799	-	2,312	2,312	435	119	554	21,435	(13)	21,422
7220300	19	48	-	23	23	4	1	5	216	(1)	215
7220400	276	721	-	347	347	65	18	83	3,221	(2)	3,219
7220500	217	568	-	274	274	52	14	66	2,536	(2)	2,534
7220600	1	2	-	1	1	-	-	-	7	-	7
7220800	578	1,509	-	727	727	137	37	174	6,740	(4)	6,736
7220900	207	540	-	260	260	49	13	62	2,410	(2)	2,408
7230100	63	165	-	79	79	15	3	18	735	(1)	734
7230200	83	218	-	105	105	20	5	25	973	(1)	972
7230600	701	1,830	-	882	882	166	46	212	8,174	(5)	8,169
7231000	56	146	-	70	70	13	3	16	652	(1)	651
7231400	407	1,064	-	513	513	97	27	124	4,752	(3)	4,749

**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, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			OPEB Expense		
			Assumption Changes	Net Differences between Projected and Actual Investment Experience	Total Deferred Outflows of Resources	Assumption Changes	Oustanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	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	Total Employer OPEB Expense
7231900	434	1,135	-	547	547	103	28	131	5,069	(3)	5,066
7232100	578	1,510	-	727	727	137	37	174	6,744	(4)	6,740
7232700	449	1,173	-	565	565	106	29	135	5,238	(3)	5,235
7232800	12	32	-	16	16	3	-	3	144	(1)	143
7234200	132	344	-	166	166	31	8	39	1,538	(1)	1,537
7240100	48	127	-	61	61	11	2	13	566	(1)	565
7240300	1,478	3,859	-	1,859	1,859	350	95	445	17,238	(11)	17,227
7240400	676	1,765	-	850	850	160	44	204	7,882	(5)	7,877
7240500	50	131	-	63	63	12	2	14	587	(1)	586
7240600	17	45	-	22	22	4	1	5	202	(1)	201
7240800	55	144	-	69	69	13	3	16	641	(1)	640
7240900	905	2,365	-	1,139	1,139	215	58	273	10,562	(7)	10,555
7241300	90	236	-	114	114	21	6	27	1,056	(1)	1,055
7241500	22	58	-	28	28	5	-	5	259	(1)	258
7241600	931	2,431	-	1,171	1,171	221	60	281	10,858	(7)	10,851
7250100	583	1,523	-	734	734	138	38	176	6,805	(4)	6,801
7250200	95	248	-	120	120	23	6	29	1,110	(1)	1,109
7250400	7	19	-	9	9	2	-	2	86	(1)	85
7250600	74	193	-	93	93	17	4	21	861	(1)	860
7251400	56	146	-	70	70	13	3	16	652	(1)	651
7252000	46	121	-	58	58	11	2	13	540	(1)	539
7260100	7,634	19,937	-	9,606	9,606	1,809	494	2,303	89,057	(55)	89,002
7260200	211	552	-	266	266	50	14	64	2,464	(2)	2,462
7260400	803	2,098	-	1,011	1,011	190	52	242	9,374	(6)	9,368
7260500	4	10	-	5	5	1	-	1	43	-	43
7260600	133	347	-	167	167	31	8	39	1,549	(1)	1,548
7261100	166	432	-	208	208	39	11	50	1,931	(1)	1,930
7261200	4	10	-	5	5	1	-	1	43	-	43
7261400	31	82	-	40	40	7	2	9	367	(1)	366
7261500	551	1,438	-	693	693	130	36	166	6,423	(4)	6,419
7262100	38	99	-	48	48	9	2	11	443	(1)	442
7270100	709	1,851	-	892	892	168	46	214	8,268	(5)	8,263
7270200	166	435	-	209	209	39	11	50	1,942	(1)	1,941
7270400	188	490	-	236	236	44	12	56	2,190	(1)	2,189
7270500	283	738	-	356	356	67	19	86	3,296	(2)	3,294
7280100	517	1,351	-	651	651	123	34	157	6,034	(4)	6,030
7280200	1,151	3,007	-	1,449	1,449	273	75	348	13,434	(8)	13,426
7280300	99	260	-	125	125	24	6	30	1,160	(1)	1,159
7280600	31	81	-	39	39	7	1	8	364	(1)	363
7280900	81	211	-	102	102	19	4	23	944	(1)	943
7281000	11	29	-	14	14	3	-	3	130	(1)	129
7290100	1,605	4,192	-	2,020	2,020	380	103	483	18,726	(12)	18,714
7290200	558	1,457	-	702	702	132	36	168	6,506	(4)	6,502
7290500	283	740	-	356	356	67	18	85	3,303	(2)	3,301
7290700	352	920	-	443	443	83	22	105	4,110	(3)	4,107
7300100	191	498	-	240	240	45	13	58	2,226	(1)	2,225
7300200	1,228	3,207	-	1,545	1,545	291	79	370	14,327	(9)	14,318
7300300	279	728	-	351	351	66	18	84	3,253	(2)	3,251
7300500	7	19	-	9	9	2	-	2	86	(1)	85

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, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			OPEB Expense		
			Net Differences between Projected and Actual Investment Experience		Total Deferred Outflows of Resources	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions		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	Total Employer OPEB Expense
			Assumption Changes	Investment Experience		Assumption Changes					
7300600	472	1,233	-	594	594	112	31	143	5,508	(3)	5,505
7301000	125	326	-	157	157	30	8	38	1,455	(1)	1,454
7301100	287	749	-	361	361	68	19	87	3,347	(2)	3,345
7301200	381	995	-	480	480	90	25	115	4,445	(3)	4,442
7310100	411	1,074	-	518	518	97	27	124	4,798	(3)	4,795
7310200	180	471	-	227	227	43	12	55	2,104	(1)	2,103
7310500	226	590	-	284	284	53	14	67	2,633	(2)	2,631
7320300	649	1,696	-	817	817	154	41	195	7,576	(5)	7,571
7320500	495	1,292	-	622	622	117	32	149	5,771	(4)	5,767
7320600	180	471	-	227	227	43	12	55	2,104	(1)	2,103
7320700	425	1,111	-	535	535	101	28	129	4,961	(3)	4,958
7320900	55	143	-	69	69	13	3	16	638	(1)	637
7321200	15	39	-	19	19	4	-	4	173	(1)	172
7321500	28	73	-	35	35	7	1	8	328	(1)	327
7321600	86	226	-	109	109	20	5	25	1,009	(1)	1,008
7321700	142	372	-	179	179	34	10	44	1,661	(1)	1,660
7322200	102	265	-	128	128	24	7	31	1,185	(1)	1,184
7322300	13	33	-	16	16	3	-	3	148	(1)	147
7322700	3	7	-	3	3	1	-	1	32	-	32
7330100	745	1,945	-	937	937	177	48	225	8,689	(5)	8,684
7330200	28	74	-	36	36	7	1	8	331	(1)	330
7330300	179	468	-	225	225	42	11	53	2,089	(1)	2,088
7330800	81	210	-	101	101	19	5	24	940	(1)	939
7331000	359	937	-	452	452	85	22	107	4,186	(3)	4,183
7331200	61	159	-	77	77	14	4	18	710	(1)	709
7340100	590	1,540	-	742	742	140	39	179	6,881	(4)	6,877
7340200	493	1,287	-	620	620	117	32	149	5,750	(4)	5,746
7340500	66	173	-	84	84	16	4	20	775	(1)	774
7340600	57	149	-	72	72	14	3	17	666	(1)	665
7340700	12	31	-	15	15	3	-	3	140	-	140
7340800	24	62	-	30	30	6	1	7	277	(1)	276
7350100	24	64	-	31	31	6	1	7	285	(1)	284
7350200	330	863	-	416	416	78	22	100	3,855	(2)	3,853
7350300	63	165	-	79	79	15	3	18	735	(1)	734
7360100	547	1,428	-	688	688	130	35	165	6,380	(4)	6,376
7360200	744	1,944	-	936	936	176	49	225	8,682	(5)	8,677
7360300	1	2	-	1	1	-	-	-	11	-	11
7360400	183	479	-	231	231	43	12	55	2,140	(1)	2,139
7360600	41	108	-	52	52	10	2	12	483	(1)	482
7360700	65	170	-	82	82	15	4	19	760	(1)	759
7360900	46	119	-	58	58	11	2	13	533	(1)	532
7361100	57	148	-	71	71	13	3	16	659	(1)	658
7361300	226	590	-	284	284	54	14	68	2,637	(2)	2,635
7361400	69	180	-	87	87	16	4	20	803	(1)	802
7370700	188	492	-	237	237	45	13	58	2,198	(1)	2,197
7371000	18	48	-	23	23	4	-	4	213	(1)	212
7371100	88	231	-	111	111	21	5	26	1,030	(1)	1,029
7371200	454	1,186	-	571	571	108	30	138	5,296	(3)	5,293
7380300	1,619	4,228	-	2,037	2,037	384	105	489	18,884	(12)	18,872



**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, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			OPEB Expense		
			Assumption Changes	Net Differences between Projected and Actual Investment Experience	Total Deferred Outflows of Resources	Assumption Changes	Oustanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	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	Total Employer OPEB Expense
7380600	14	36	-	17	17	3	-	3	162	(1)	161
7380700	19	51	-	24	24	5	-	5	227	(1)	226
7380900	9	23	-	11	11	2	-	2	101	(1)	100
7381100	22	57	-	28	28	5	-	5	256	(1)	255
7381200	69	181	-	87	87	16	5	21	811	(1)	810
7381500	564	1,472	-	709	709	134	37	171	6,575	(4)	6,571
7390100	287	749	-	361	361	68	19	87	3,347	(2)	3,345
7390700	106	277	-	134	134	25	6	31	1,239	(1)	1,238
7390900	136	356	-	171	171	32	9	41	1,589	(1)	1,588
7391200	4	10	-	5	5	1	-	1	43	-	43
7391300	36	94	-	45	45	9	1	10	421	(1)	420
7391400	4	10	-	5	5	1	-	1	43	-	43
7391500	22	58	-	28	28	5	-	5	259	(1)	258
7391700	26	68	-	33	33	6	1	7	303	(1)	302
7400800	169	441	-	213	213	40	12	52	1,971	(1)	1,970
7400900	530	1,386	-	668	668	126	34	160	6,189	(4)	6,185
7401000	376	981	-	473	473	89	24	113	4,384	(3)	4,381
7401300	241	629	-	303	303	57	15	72	2,810	(2)	2,808
7401600	2	5	-	2	2	-	-	-	22	-	22
7401700	193	503	-	242	242	46	13	59	2,248	(1)	2,247
7402100	31	81	-	39	39	7	1	8	364	(1)	363
7410100	82	215	-	104	104	20	5	25	962	(1)	961
7410200	468	1,221	-	588	588	111	31	142	5,454	(3)	5,451
7410300	36	94	-	45	45	9	1	10	421	(1)	420
7410500	-	-	-	-	-	-	-	-	-	-	-
7410600	9	24	-	12	12	2	-	2	108	-	108
7410900	30	77	-	37	37	7	1	8	346	(1)	345
7420000	70	184	-	89	89	17	4	21	821	(1)	820
7420100	19	48	-	23	23	4	1	5	216	(1)	215
7420200	48	125	-	60	60	11	3	14	558	(1)	557
7420300	4,321	11,287	-	5,438	5,438	1,024	280	1,304	50,417	(31)	50,386
7421100	44	116	-	56	56	11	2	13	519	(1)	518
7421400	74	194	-	94	94	18	4	22	868	(1)	867
7421600	99	259	-	125	125	23	6	29	1,156	(1)	1,155
7421700	39	101	-	49	49	9	2	11	450	(1)	449
7421800	40	105	-	51	51	10	1	11	468	(1)	467
7421900	76	198	-	96	96	18	5	23	886	(1)	885
7422200	57	150	-	72	72	14	3	17	670	(1)	669
7422400	19	48	-	23	23	4	1	5	216	(1)	215
7422800	104	272	-	131	131	25	7	32	1,214	(1)	1,213
7422900	91	238	-	115	115	22	5	27	1,063	(1)	1,062
7430100	1,809	4,724	-	2,276	2,276	429	117	546	21,103	(13)	21,090
7430200	1,848	4,826	-	2,325	2,325	438	121	559	21,557	(13)	21,544
7430500	72	189	-	91	91	17	5	22	843	(1)	842
7430700	63	165	-	80	80	15	4	19	739	(1)	738
7430900	4	10	-	5	5	1	-	1	43	-	43
7431100	444	1,161	-	559	559	105	29	134	5,184	(3)	5,181
7440100	647	1,690	-	814	814	153	41	194	7,547	(5)	7,542
7440200	421	1,101	-	530	530	100	28	128	4,917	(3)	4,914

**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, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			OPEB Expense		
			Assumption Changes	Net Differences between Projected and Actual Investment Experience	Total Deferred Outflows of Resources	Assumption Changes	Oustanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	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	Total Employer OPEB Expense
7440600	19	51	-	24	24	5	-	5	227	(1)	226
7440700	248	648	-	312	312	59	16	75	2,896	(2)	2,894
7440800	49	129	-	62	62	12	3	15	576	(1)	575
7450100	14	37	-	18	18	3	-	3	166	(1)	165
7450200	995	2,599	-	1,252	1,252	236	65	301	11,611	(7)	11,604
7450400	4	10	-	5	5	1	-	1	43	-	43
7450800	147	383	-	185	185	35	10	45	1,711	(1)	1,710
7450900	45	118	-	57	57	11	2	13	526	(1)	525
7452600	73	190	-	92	92	17	4	21	850	(1)	849
7460200	3,607	9,421	-	4,539	4,539	855	234	1,089	42,081	(26)	42,055
7461200	629	1,644	-	792	792	149	41	190	7,342	(5)	7,337
7462100	0	1	-	-	-	-	-	-	4	-	4
7462300	10	27	-	13	13	2	-	2	122	(1)	121
7500100	195	509	-	245	245	46	13	59	2,273	(1)	2,272
7500300	4	10	-	5	5	1	-	1	43	-	43
7500700	137	358	-	173	173	32	9	41	1,599	(1)	1,598
7502100	22	56	-	27	27	5	1	6	252	(1)	251
7502200	119	310	-	150	150	28	7	35	1,387	(1)	1,386
7502500	13	34	-	16	16	3	-	3	151	(1)	150
7502600	23	60	-	29	29	5	1	6	267	(1)	266
7700200	53	138	-	66	66	13	2	15	616	(1)	615
7700400	52	135	-	65	65	12	3	15	605	(1)	604
7700600	230	602	-	290	290	55	15	70	2,687	(2)	2,685
7700700	23	61	-	30	30	6	-	6	274	(1)	273
7701000	925	2,415	-	1,163	1,163	219	59	278	10,786	(7)	10,779
7701200	30	78	-	38	38	7	1	8	349	(1)	348
7701300	7	19	-	9	9	2	-	2	86	(1)	85
7701400	350	913	-	440	440	83	22	105	4,078	(3)	4,075
7701500	7	19	-	9	9	2	-	2	86	(1)	85
7701600	48	125	-	60	60	11	3	14	558	(1)	557
7701700	7	19	-	9	9	2	-	2	86	(1)	85
7701900	35	90	-	44	44	8	1	9	403	(1)	402
7702100	19	51	-	24	24	5	-	5	227	(1)	226
7702200	35	91	-	44	44	8	1	9	407	(1)	406
7702300	20	53	-	26	26	5	-	5	238	(1)	237
7702400	102	265	-	128	128	24	7	31	1,185	(1)	1,184
7702500	574	1,498	-	722	722	136	37	173	6,693	(4)	6,689
7702800	124	325	-	157	157	29	8	37	1,452	(1)	1,451
7702900	121	317	-	153	153	29	8	37	1,416	(1)	1,415
7703100	11	28	-	14	14	3	-	3	126	-	126
7703200	418	1,093	-	527	527	99	27	126	4,881	(3)	4,878
7703300	7	19	-	9	9	2	-	2	86	(1)	85
7703700	159	415	-	200	200	38	11	49	1,852	(1)	1,851
7703800	191	500	-	241	241	45	13	58	2,234	(1)	2,233
7703900	339	885	-	426	426	80	22	102	3,952	(3)	3,949
7704300	13	34	-	16	16	3	-	3	151	(1)	150
7704400	4	10	-	5	5	1	-	1	43	-	43
7704500	19	48	-	23	23	4	1	5	216	(1)	215
7704600	210	548	-	264	264	50	13	63	2,446	(2)	2,444

**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, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			OPEB Expense		
			Assumption Changes	Net Differences between Projected and Actual Investment Experience	Total Deferred Outflows of Resources	Assumption Changes	Oustanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	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	Total Employer OPEB Expense
7707000	123	320	-	154	154	29	8	37	1,430	(1)	1,429
7710100	14	35	-	17	17	3	-	3	159	(1)	158
7710200	41	107	-	52	52	10	2	12	479	(1)	478
7710300	4	10	-	5	5	1	-	1	43	-	43
7710400	28	73	-	35	35	7	1	8	328	(1)	327
7710500	181	473	-	228	228	43	12	55	2,111	(1)	2,110
7710600	26	69	-	33	33	6	1	7	306	(1)	305
7710700	16	41	-	20	20	4	-	4	184	(1)	183
7710800	38	99	-	48	48	9	2	11	443	(1)	442
7711000	64	168	-	81	81	15	3	18	749	(1)	748
7711100	4	10	-	5	5	1	-	1	43	-	43
7711200	15	39	-	19	19	4	-	4	173	(1)	172
7711300	4	10	-	5	5	1	-	1	43	-	43
7711400	8	21	-	10	10	2	-	2	94	-	94
7711500	114	297	-	143	143	27	7	34	1,326	(1)	1,325
7711600	11	29	-	14	14	3	-	3	130	(1)	129
7711800	539	1,408	-	678	678	128	35	163	6,290	(4)	6,286
7711900	121	315	-	152	152	29	8	37	1,409	(1)	1,408
7712000	205	535	-	258	258	49	13	62	2,388	(2)	2,386
7712100	16	42	-	20	20	4	1	5	187	(1)	186
7712300	89	231	-	112	112	21	6	27	1,034	(1)	1,033
7712500	37	98	-	47	47	9	1	10	436	(1)	435
7712700	648	1,693	-	816	816	154	41	195	7,562	(5)	7,557
7712800	11	29	-	14	14	3	-	3	130	(1)	129
7712900	22	58	-	28	28	5	-	5	259	(1)	258
7713200	17	44	-	21	21	4	-	4	195	(1)	194
7713600	68	177	-	85	85	16	4	20	789	(1)	788
7713700	35	90	-	44	44	8	1	9	403	(1)	402
7714000	467	1,219	-	587	587	111	31	142	5,443	(3)	5,440
7714200	4	10	-	5	5	1	-	1	43	-	43
7714400	26	68	-	33	33	6	1	7	303	(1)	302
7714500	15	38	-	18	18	3	-	3	169	(1)	168
7714600	19	48	-	23	23	4	1	5	216	(1)	215
7720400	1,348	3,521	-	1,697	1,697	319	87	406	15,728	(10)	15,718
7720700	865	2,258	-	1,088	1,088	205	56	261	10,087	(6)	10,081
7721000	11	29	-	14	14	3	-	3	130	(1)	129
7721100	14	37	-	18	18	3	-	3	166	(1)	165
7721600	1,276	3,332	-	1,605	1,605	302	83	385	14,882	(9)	14,873
7721800	72	189	-	91	91	17	5	22	843	(1)	842
7721900	418	1,091	-	526	526	99	27	126	4,874	(3)	4,871
7722100	214	560	-	270	270	51	13	64	2,500	(2)	2,498
7722300	737	1,924	-	927	927	175	48	223	8,596	(5)	8,591
7722600	423	1,105	-	532	532	100	28	128	4,935	(3)	4,932
7722900	37	97	-	47	47	9	2	11	432	(1)	431
7723200	29	76	-	37	37	7	1	8	339	(1)	338
7723800	53	139	-	67	67	13	3	16	620	(1)	619
7723900	33	87	-	42	42	8	1	9	389	(1)	388
7724000	4	10	-	5	5	1	-	1	43	-	43
7724200	174	455	-	219	219	41	12	53	2,032	(1)	2,031

**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, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			OPEB Expense		
			Assumption Changes	Net Differences between Projected and Actual Investment Experience	Total Deferred Outflows of Resources	Assumption Changes	Oustanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	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	Total Employer OPEB Expense
7724400	4	10	-	5	5	1	-	1	43	-	43
7724500	22	58	-	28	28	5	-	5	259	(1)	258
7724600	59	155	-	75	75	14	4	18	692	(1)	691
7728100	4	10	-	5	5	1	-	1	43	-	43
7730200	7	19	-	9	9	2	-	2	86	(1)	85
7730400	70	184	-	89	89	17	4	21	821	(1)	820
7731000	4	10	-	5	5	1	-	1	43	-	43
7731200	94	245	-	118	118	22	6	28	1,095	(1)	1,094
7731300	294	768	-	370	370	70	20	90	3,430	(2)	3,428
7731600	3	9	-	4	4	1	-	1	40	(1)	39
7731800	7	19	-	9	9	2	-	2	86	(1)	85
7731900	462	1,207	-	582	582	110	31	141	5,393	(3)	5,390
7732100	11	29	-	14	14	3	-	3	130	(1)	129
7732200	44	114	-	55	55	10	2	12	508	(1)	507
7732300	16	42	-	20	20	4	1	5	187	(1)	186
7732900	31	81	-	39	39	7	1	8	364	(1)	363
7733800	12	31	-	15	15	3	-	3	137	(1)	136
7734000	6	15	-	7	7	1	-	1	68	(1)	67
7734200	249	650	-	313	313	59	16	75	2,904	(2)	2,902
7734300	35	90	-	44	44	8	1	9	403	(1)	402
7738100	11	29	-	14	14	3	-	3	130	(1)	129
7740200	29	75	-	36	36	7	2	9	335	(1)	334
7740400	81	212	-	102	102	19	5	24	947	(1)	946
7741000	115	299	-	144	144	27	7	34	1,337	(1)	1,336
7741300	43	113	-	54	54	10	2	12	504	(1)	503
7742100	48	126	-	61	61	11	3	14	562	(1)	561
7742300	20	53	-	26	26	5	-	5	238	(1)	237
7742600	39	102	-	49	49	9	2	11	454	(1)	453
7742900	4	10	-	5	5	1	-	1	43	-	43
7743800	4	10	-	5	5	1	-	1	43	-	43
7744000	409	1,069	-	515	515	97	27	124	4,773	(3)	4,770
7744600	22	57	-	28	28	5	-	5	256	(1)	255
7750200	273	712	-	343	343	65	18	83	3,181	(2)	3,179
7750400	43	113	-	54	54	10	2	12	504	(1)	503
7751000	28	73	-	35	35	7	1	8	328	(1)	327
7751600	4	10	-	5	5	1	-	1	43	-	43
7752100	4	10	-	5	5	1	-	1	43	-	43
7754000	29	77	-	37	37	7	1	8	342	(1)	341
7761000	31	82	-	40	40	7	2	9	367	(1)	366
7762100	40	106	-	51	51	10	2	12	472	(1)	471
7764200	41	107	-	52	52	10	2	12	479	(1)	478
7771000	113	294	-	142	142	27	7	34	1,315	(1)	1,314
7772100	24	62	-	30	30	6	1	7	277	(1)	276
7774000	244	637	-	307	307	58	15	73	2,846	(2)	2,844
7782100	34	90	-	43	43	8	2	10	400	(1)	399
7784000	118	307	-	148	148	28	7	35	1,373	(1)	1,372
7794000	29	75	-	36	36	7	2	9	335	(1)	334
A010000	502	1,312	-	632	632	119	32	151	5,861	(4)	5,857
A050000	676	1,766	-	851	851	160	44	204	7,889	(5)	7,884

**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, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			OPEB Expense		
			Net Differences between Projected and Actual Investment Experience		Total Deferred Outflows of Resources	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions		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	Total Employer OPEB Expense
			Assumption Changes	Investment Experience		Assumption Changes					
A150000	113	295	-	142	142	27	7	34	1,319	(1)	1,318
A170000	110	288	-	139	139	26	6	32	1,286	(1)	1,285
A200000	63	165	-	80	80	15	4	19	739	(1)	738
A850000	15	39	-	19	19	4	-	4	173	(1)	172
B040000	1,903	4,970	-	2,394	2,394	451	123	574	22,198	(14)	22,184
C050000	117	305	-	147	147	28	8	36	1,362	(1)	1,361
D050000	48	126	-	61	61	11	3	14	562	(1)	561
D100000	1,996	5,212	-	2,511	2,511	473	130	603	23,283	(14)	23,269
D200000	14	35	-	17	17	3	-	3	159	(1)	158
D250000	15	40	-	19	19	4	-	4	180	(1)	179
D500000	2,589	6,761	-	3,257	3,257	613	168	781	30,200	(19)	30,181
E040000	152	396	-	191	191	36	10	46	1,769	(1)	1,768
E080000	96	252	-	121	121	23	6	29	1,124	(1)	1,123
E120000	101	263	-	127	127	24	6	30	1,174	(1)	1,173
E160000	235	614	-	296	296	56	15	71	2,741	(2)	2,739
E190000	144	375	-	181	181	34	10	44	1,675	(1)	1,674
E200000	644	1,682	-	811	811	153	41	194	7,515	(5)	7,510
E210000	129	337	-	162	162	31	8	39	1,506	(1)	1,505
E230000	224	586	-	282	282	53	14	67	2,615	(2)	2,613
E240000	1,038	2,710	-	1,306	1,306	246	67	313	12,104	(8)	12,096
E280000	85	223	-	107	107	20	5	25	994	(1)	993
E500000	271	708	-	341	341	64	18	82	3,163	(2)	3,161
E550000	426	1,114	-	537	537	101	28	129	4,975	(3)	4,972
F270000	177	461	-	222	222	42	12	54	2,061	(1)	2,060
f500000	866	2,261	-	1,089	1,089	205	56	261	10,098	(6)	10,092
F500001	4	10	-	5	5	1	-	1	43	-	43
G010000	149	390	-	188	188	35	10	45	1,740	(1)	1,739
G020000	57	148	-	71	71	13	3	16	659	(1)	658
G040000	89	233	-	112	112	21	5	26	1,041	(1)	1,040
G050000	58	152	-	73	73	14	3	17	681	(1)	680
G060000	115	301	-	145	145	27	7	34	1,344	(1)	1,343
G070000	143	373	-	180	180	34	9	43	1,668	(1)	1,667
H030000	124	323	-	155	155	29	8	37	1,441	(1)	1,440
H060000	13	35	-	17	17	3	-	3	155	(1)	154
H090000	2,208	5,767	-	2,779	2,779	523	143	666	25,761	(16)	25,745
H120000	16,506	43,110	-	20,771	20,771	3,912	1,070	4,982	192,567	(119)	192,448
H150000	5,183	13,537	-	6,522	6,522	1,228	336	1,564	60,468	(37)	60,431
H170000	5,036	13,153	-	6,337	6,337	1,193	327	1,520	58,753	(36)	58,717
H180000	1,794	4,685	-	2,257	2,257	425	116	541	20,927	(13)	20,914
H210000	1,378	3,599	-	1,734	1,734	327	89	416	16,074	(10)	16,064
H240000	1,696	4,429	-	2,134	2,134	402	110	512	19,785	(12)	19,773
H270000	25,547	66,724	-	32,148	32,148	6,054	1,656	7,710	298,047	(185)	297,862
H470000	2,967	7,750	-	3,734	3,734	703	193	896	34,616	(21)	34,595
H510000	15,610	40,770	-	19,644	19,644	3,699	1,011	4,710	182,116	(113)	182,003
H590000	360	941	-	453	453	85	23	108	4,204	(3)	4,201
H590801	2,308	6,029	-	2,905	2,905	547	149	696	26,932	(17)	26,915
H590802	286	748	-	360	360	68	19	87	3,339	(2)	3,337
H590803	1,012	2,644	-	1,274	1,274	240	66	306	11,809	(7)	11,802
H590804	2,432	6,353	-	3,061	3,061	576	157	733	28,377	(18)	28,359

**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, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			OPEB Expense		
			Net Differences between Projected and Actual Investment Experience		Total Deferred Outflows of Resources	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions		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	Total Employer OPEB Expense
			Assumption Changes	Investment Experience		Assumption Changes					
H590805	1,228	3,208	-	1,546	1,546	291	80	371	14,331	(9)	14,322
H590806	2,538	6,628	-	3,193	3,193	601	165	766	29,605	(18)	29,587
H590807	637	1,663	-	801	801	151	40	191	7,428	(5)	7,423
H590808	922	2,409	-	1,161	1,161	219	60	279	10,761	(7)	10,754
H590809	1,113	2,906	-	1,400	1,400	264	72	336	12,980	(8)	12,972
H590810	805	2,103	-	1,013	1,013	191	52	243	9,392	(6)	9,386
H590811	1,248	3,259	-	1,570	1,570	296	81	377	14,558	(9)	14,549
H590812	1,018	2,658	-	1,281	1,281	241	66	307	11,874	(7)	11,867
H590813	403	1,053	-	507	507	96	26	122	4,705	(3)	4,702
H590814	423	1,105	-	532	532	100	28	128	4,935	(3)	4,932
H590816	369	964	-	464	464	87	23	110	4,305	(3)	4,302
H590817	192	501	-	241	241	45	12	57	2,237	(1)	2,236
H630000	4,049	10,574	-	5,095	5,095	959	263	1,222	47,232	(29)	47,203
H670000	451	1,177	-	567	567	107	29	136	5,256	(3)	5,253
H710000	233	610	-	294	294	55	15	70	2,723	(2)	2,721
H730000	4,040	10,550	-	5,083	5,083	957	262	1,219	47,128	(29)	47,099
H750000	1,210	3,161	-	1,523	1,523	287	78	365	14,118	(9)	14,109
H790000	134	350	-	169	169	32	9	41	1,563	(1)	1,562
H870000	145	377	-	182	182	34	9	43	1,686	(1)	1,685
H910000	53	140	-	67	67	13	3	16	623	(1)	622
H950000	120	315	-	152	152	29	7	36	1,405	(1)	1,404
H960000	19	48	-	23	23	4	1	5	216	(1)	215
J020000	3,757	9,812	-	4,728	4,728	890	243	1,133	43,831	(27)	43,804
J040000	10,379	27,108	-	13,061	13,061	2,460	672	3,132	121,090	(75)	121,015
J120000	13,326	34,804	-	16,769	16,769	3,158	864	4,022	155,465	(96)	155,369
J160000	5,445	14,220	-	6,851	6,851	1,290	353	1,643	63,519	(39)	63,480
J200000	148	387	-	187	187	35	9	44	1,729	(1)	1,728
J510000	21,050	54,977	-	26,489	26,489	4,988	1,364	6,352	245,577	(152)	245,425
K050000	4,409	11,516	-	5,548	5,548	1,045	286	1,331	51,440	(32)	51,408
L040000	13,288	34,705	-	16,721	16,721	3,149	861	4,010	155,022	(96)	154,926
L120000	188	490	-	236	236	44	12	56	2,190	(1)	2,189
L240000	330	862	-	415	415	78	22	100	3,851	(2)	3,849
L320000	433	1,131	-	545	545	103	28	131	5,054	(3)	5,051
L360000	113	295	-	142	142	27	7	34	1,319	(1)	1,318
L460000	27	72	-	35	35	7	1	8	321	(1)	320
N040000	15,442	40,330	-	19,431	19,431	3,659	1,000	4,659	180,149	(112)	180,037
N080000	2,120	5,537	-	2,668	2,668	502	137	639	24,735	(15)	24,720
N120000	4,238	11,070	-	5,334	5,334	1,004	274	1,278	49,448	(31)	49,417
N200000	397	1,036	-	499	499	94	25	119	4,629	(3)	4,626
P120000	1,162	3,036	-	1,463	1,463	275	76	351	13,560	(8)	13,552
P160000	460	1,202	-	579	579	109	30	139	5,368	(3)	5,365
P240000	2,836	7,408	-	3,569	3,569	672	184	856	33,089	(20)	33,069
P260000	53	138	-	66	66	13	2	15	616	(1)	615
P280000	1,439	3,759	-	1,811	1,811	341	94	435	16,791	(10)	16,781
P320000	366	956	-	460	460	87	23	110	4,269	(3)	4,266
P340000	7	19	-	9	9	2	-	2	86	(1)	85
P360000	272	711	-	343	343	65	18	83	3,177	(2)	3,175
P400000	7	19	-	9	9	2	-	2	86	(1)	85
P450000	30	79	-	38	38	7	1	8	353	(1)	352

**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, 2017**

Participating Employer	Net OPEB Liability 6/30/2016	Net OPEB Liability 6/30/2017	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources			OPEB Expense		
			Assumption Changes	Net Differences between Projected and Actual Investment Experience	Total Deferred Outflows of Resources	Assumption Changes	Oustanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	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	Total Employer OPEB Expense
R040000	130	340	-	164	164	31	8	39	1,520	(1)	1,519
R060000	247	645	-	311	311	59	16	75	2,882	(2)	2,880
R080000	179	468	-	225	225	42	11	53	2,089	(1)	2,088
R120000	216	564	-	272	272	51	13	64	2,518	(2)	2,516
R140000	14	37	-	18	18	3	-	3	166	(1)	165
R200000	280	731	-	352	352	66	18	84	3,264	(2)	3,262
R230000	136	354	-	171	171	32	8	40	1,581	(1)	1,580
R280000	132	345	-	166	166	31	9	40	1,542	(1)	1,541
R360000	1,292	3,374	-	1,625	1,625	306	84	390	15,069	(9)	15,060
R400000	3,728	9,737	-	4,691	4,691	883	242	1,125	43,493	(27)	43,466
R440000	2,351	6,140	-	2,958	2,958	557	152	709	27,426	(17)	27,409
R520000	34	89	-	43	43	8	2	10	396	(1)	395
R600000	2,246	5,866	-	2,826	2,826	532	146	678	26,201	(16)	26,185
S600000	4	10	-	5	5	1	-	1	43	-	43
T010000	15	39	-	19	19	4	-	4	173	(1)	172
T020000	11	29	-	14	14	3	-	3	130	(1)	129
T030000	14	35	-	17	17	3	-	3	159	(1)	158
T040000	19	48	-	23	23	4	1	5	216	(1)	215
T050000	4	10	-	5	5	1	-	1	43	-	43
T060000	6	15	-	7	7	1	-	1	68	(1)	67
T070000	11	29	-	14	14	3	-	3	130	(1)	129
T080000	11	29	-	14	14	3	-	3	130	(1)	129
U120000	15,782	41,219	-	19,860	19,860	3,740	1,023	4,763	184,123	(114)	184,009
U150000	14	36	-	17	17	3	-	3	162	(1)	161
U300000	40	105	-	51	51	10	1	11	468	(1)	467
X220000	215	561	-	270	270	51	14	65	2,507	(2)	2,505
Y040000	277	723	-	348	348	66	18	84	3,228	(2)	3,226
Y080000	135	353	-	170	170	32	9	41	1,578	(1)	1,577
Y080200	101	265	-	127	127	24	6	30	1,182	(1)	1,181
Y080300	99	259	-	125	125	23	6	29	1,156	(1)	1,155
Y080500	79	206	-	99	99	19	5	24	919	(1)	918
Y080600	1,751	4,573	-	2,203	2,203	415	114	529	20,426	(13)	20,413
Y080800	19	48	-	23	23	4	1	5	216	(1)	215
Y081000	7	19	-	9	9	2	-	2	86	(1)	85
Y180000	6,497	16,969	-	8,176	8,176	1,540	421	1,961	75,800	(47)	75,753
Y200000	388	1,015	-	489	489	92	25	117	4,532	(3)	4,529
Totals <sup>1</sup>	694,154	1,812,979	-	873,518	873,518	164,502	44,786	209,288	8,098,376	(5,210)	8,093,166

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

**South Carolina OPEB Trusts**  
**Notes to the Schedules of Employer Allocations and**  
**OPEB Amounts by Employer**  
**For the Fiscal Year Ended June 30, 2017**

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



**South Carolina OPEB Trusts**  
**Notes to the Schedules of Employer Allocations and**  
**OPEB Amounts by Employer**  
**For the Fiscal Year Ended June 30, 2017**

**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 these postemployment and long-term disability benefits to be funded through annual appropriations by the General Assembly for active employees to the PEBA, Insurance Benefits and participating retirees to PEBA, except for the portion funded through the pension surcharge and provided from the other applicable sources of the PEBA, Insurance Benefits. For active employees who are not funded by State General Fund appropriations, participating employers are mandated by State statute to contribute at a rate assessed each year by the Department of Administration Executive Budget Office. The covered payroll surcharge for the year ended June 30, 2017 was 5.33 percent. The South Carolina Retirement System collects the monthly surcharge for all participating employers and remits it directly to the SCRHITF. Other sources of funding for the SCRHITF include mandatory transfers of accumulated PEBA, Insurance Benefits' reserves and income generated from investments. Employer contributions 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.

BLTD benefits are funded through a person's premium 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, 2017. 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**  
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**For the Fiscal Year Ended June 30, 2017**

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 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. The schedules of funding progress, presented as required supplementary information following the notes to the financial statements, present multi-year trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**South Carolina OPEB Trusts**  
**Notes to the Schedules of Employer Allocations and**  
**OPEB Amounts by Employer**  
**For the Fiscal Year Ended June 30, 2017**

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. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Additional information as of the latest actuarial valuation for SCRHITF:

Valuation Date:	June 30, 2016
Actuarial Cost Method:	Entry Age Normal
Inflation:	2.25%
Investment Rate of Return:	4.00, net of OPEB Plan investment expense; including inflation
Single Discount Rate:	3.56% as of June 30, 2017
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 7.00% and gradually decreasing to an ultimate trend rate of 4.15% over a period of 15 years
Aging Factors:	Based on plan specific experience
Retiree Participation:	79% for retirees who are eligible for funded premiums
Notes:	There were no benefit changes during the year; the discount rate changed from 2.92% as of June 30, 2016 to 3.56% as of June 30, 2017

**South Carolina OPEB Trusts**  
**Notes to the Schedules of Employer Allocations and**  
**OPEB Amounts by Employer**  
**For the Fiscal Year Ended June 30, 2017**

Additional information as of the latest actuarial valuation for SCLTDITF:

Valuation Date:	June 30, 2016
Actuarial Cost Method:	Entry Age Normal
Inflation:	2.25%
Investment Rate of Return:	4.00, net of Plan investment expense; including inflation
Single Discount Rate:	3.87% as of June 30, 2017
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 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
Notes:	There were no benefit changes during the year. The discount rate changed from 3.74% as of June 30, 2016 to 3.87% as of June 30, 2017

**Roll Forward Disclosure**

The actuarial valuation was performed as of June 30, 2016. Update procedures were used to roll forward the total OPEB liability to June 30, 2017.

**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, 2017**

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

<b>OPEB Trust</b>	<b>Total OPEB Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net OPEB Liability</b>	<b>Plan Fiduciary Net Position as a % of Total OPEB Liability</b>
SCRHITF	\$ 14,659,610,970	\$ 1,114,774,760	\$ 13,544,836,210	7.60%
SCLTDITF	\$ 38,510,568	\$ 36,697,589	\$ 1,812,979	95.29%

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

**Single Discount Rate**

The Single Discount Rate of 3.56% was used to measure the total OPEB liability for the SCRHITF. The accounting policy for this plan is to set the Single Discount Rate equal to the prevailing municipal bond rate. Due to the plan's investment and funding policies, the difference between a blended discount rate and the municipal bond rate would be less than several basis points (several hundredths of one percent).

A Single Discount Rate of 3.87% 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 4.00% and a municipal bond rate of 3.56%. The projection of cash flows to determine this Single Discount Rate assumed that employer contributions will remain \$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 2037. As a result, the long-term expected rate of return on plan investments was applied to project benefit payments through the year 2037, 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 returns represent 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 2017 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation. This information is summarized in the following table:

**South Carolina OPEB Trusts**  
**Notes to the Schedules of Employer Allocations and**  
**OPEB Amounts by Employer**  
**For the Fiscal Year Ended June 30, 2017**

<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%	2.09%	1.67%
Cash	20.00%	0.84%	0.17%
<b>Total</b>	<b>100.00%</b>		<b>1.84%</b>
Expected Inflation			2.25%
<b>Total Return</b>			<b>4.09%</b>
<b>Investment Return Assumption</b>			<b>4.00%</b>

**Sensitivity Analysis**

The following table presents the SCRHITF's net OPEB liability calculated using a Single Discount Rate of 3.56%, 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 2.56%</b>	<b>Current Discount Rate 3.56%</b>	<b>1% Increase 4.56%</b>
SCRHITF Net OPEB Liability	\$ 15,951,988,645	\$ 13,544,836,210	\$ 11,604,082,103

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 Cost Trend Rate</b>	<b>1% Increase</b>
SCRHITF Net OPEB Liability	\$ 11,107,326,981	\$ 13,544,836,210	\$ 16,700,824,804

**South Carolina OPEB Trusts**  
**Notes to the Schedules of Employer Allocations and**  
**OPEB Amounts by Employer**  
**For the Fiscal Year Ended June 30, 2017**

The following table presents the SCLTDITF's net OPEB liability calculated using a Single Discount Rate of 3.87%, 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 2.87%</b>	<b>Current Discount Rate 3.87%</b>	<b>1% Increase 4.87%</b>
SCLTDITF Net OPEB Liability	\$ 3,225,261	\$ 1,812,979	\$ 426,690

**Note 4: OPEB Expense**

Components of collective OPEB expense reported in the Allocation of the OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB for the fiscal year ended June 30, 2017 are presented below.

<b>Description</b>	<b>SCRHITF</b>	<b>SCLTDITF</b>
Service Cost	\$ 610,843,077	\$ 7,952,412
Interest on the Total OPEB Liability	455,295,633	1,399,527
Current-Period Benefit Changes	-	-
Employee Contributions	-	-
Projected Earnings on Plan Investments	(42,552,466)	(1,463,577)
OPEB Plan Administrative Expense	10,000	10,000
Other Changes in Plan Fiduciary Net Position	-	-
Recognition of Outflow (Inflow) of Resources due to Liabilities	(204,992,743)	(18,366)
Recognition of Outflow (Inflow) of Resources due to Assets	5,818,459	218,380
<b>Total Aggregate OPEB Expense</b>	<b><u>\$ 824,421,960</u></b>	<b><u>\$ 8,098,376</u></b>

Additional items included in Total Aggregate 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.

**South Carolina OPEB Trusts**  
**Notes to the Schedules of Employer Allocations and**  
**OPEB Amounts by Employer**  
**For the Fiscal Year Ended June 30, 2017**

**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 page reflects the amortization of collective deferred outflows/(inflows) of resources related to OPEB outstanding at June 30, 2017. As a reminder, in addition to recognizing a proportionate share of the deferred outflows and inflows shown on the following page, employers will also need to establish:

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



**South Carolina OPEB Trusts**  
**Notes to the Schedules of Employer Allocations and**  
**OPEB Amounts by Employer**  
**For the Fiscal Year Ended June 30, 2017**

**Difference between expected and actual experience**

	<b>SCRHITF</b>	<b>SCLTDITF</b>
	<b><u>June 30, 2017</u></b>	<b><u>June 30, 2017</u></b>
Initial Balance (Inflow)/Outflow	(6,819,786)	-
Amortization period	7.2460	9.9570
Amortized period ending June 30,		
2017	941,179	-
2018	941,179	-
2019	941,179	-
2020	941,179	-
2021	941,179	-
2022	941,179	-
Thereafter	1,172,712	-

**Assumption changes**

	<b>SCRHITF</b>	<b>SCLTDITF</b>
	<b><u>June 30, 2017</u></b>	<b><u>June 30, 2017</u></b>
Initial Balance (Inflow)/Outflow	(1,478,557,636)	(182,868)
Amortization period	7.2460	9.9570
Amortized period ending June 30,		
2017	204,051,564	18,366
2018	204,051,564	18,366
2019	204,051,564	18,366
2020	204,051,564	18,366
2021	204,051,564	18,366
2022	204,051,564	18,366
Thereafter	254,248,252	72,672

**Difference between projected and actual investment earnings**

	<b>SCRHITF</b>	<b>SCLTDITF</b>
	<b><u>June 30, 2017</u></b>	<b><u>June 30, 2017</u></b>
Initial Balance (Inflow)/Outflow	29,092,295	1,091,898
Amortization period	5.0000	5.0000
Amortized period ending June 30,		
2017	(5,818,459)	(218,380)
2018	(5,818,459)	(218,380)
2019	(5,818,459)	(218,380)
2020	(5,818,459)	(218,380)
2021	(5,818,459)	(218,378)

**South Carolina OPEB Trusts**  
**Notes to the Schedules of Employer Allocations and**  
**OPEB Amounts by Employer**  
**For the Fiscal Year Ended June 30, 2017**

**Note 6: Additional Financial and Actuarial Information**

Information contained in these Notes to the Schedules of Employer Allocation of the Net OPEB Liability, Contributions from Non-employer Contributing Entities, and Implicit Subsidy and the Schedules of Employer Allocation of the OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB (the Schedules) were compiled from the OPEB Trust Funds audited financial statements for the fiscal year ended June 30, 2017, and the accounting and financial reporting actuarial valuation as of June 30, 2017. 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 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, 2017, and the related notes to the Schedules, and have issued our report thereon dated August 23, 2018.

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, 2017 (specified column totals), included in the accompanying schedules of OPEB amounts by employer, and the related notes August 23, 2018.

We have issued our report thereon dated August 23, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the schedules of employer allocations and the specified column totals included in the 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) to determine the 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.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings at 2017-001 that we consider to be a significant deficiency.

### **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 determination of 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 result 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**

Columbia, South Carolina  
August 23, 2018

**South Carolina Retiree Health Insurance Trust Fund and the South Carolina Long-Term  
Disability Insurance Trust Fund Schedule of Findings  
June 30, 2017**

**Finding 2017-001:**

**Participant Census Data**

Criteria: The South Carolina Retiree Health Insurance Trust Fund and the South Carolina Long-Term Disability Insurance Trust Fund should be reviewing the participant census data used by the actuary in preparing the OPEB valuations in conjunction with the review and approval of the actuary reports to review for omissions or errors in the participant census data.

Condition: Approximately 1,300 plan participants were erroneously omitted from the participant census data of the South Carolina Retiree Health Insurance Trust Fund (the Plan) by the plan's actuary during the completion of the Plan's OPEB valuation report. Management did not have controls in place to prevent or detect the error.

Cause: Management relies on their third-party actuary to convert the Plan's participant data into a format that is can be used in the completion of the Plan's actuarial valuation report. An error was made by the actuary in their formatting of the data, and management of the Plan did not detect the error.

Effect: The valuation of the Plan's net OPEB liability was understated.

Recommendation: Management of the Plan should develop policies and procedures to review the participant census data prepared by their actuary to review for omissions or errors.

Management Response: PEBA – Insurance Benefits has implemented policies and procedures to ensure completeness of the actuarial file before it is sent to the external auditors for the annual independent audit.