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, 2018

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, 2018, 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, 2018 and the net OPEB liability 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, 2018, and the net OPEB liability for the year ended June 30, 2017 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, 2018, and our report thereon, dated October 23, 2018, 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 8, 2019, 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

CliftonLarsonAllen LLP

Columbia, South Carolina
August 8, 2019

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	5.50% Surcharge Contributions (Derived from Payroll)	Employer Allocation Percentage
10001	$ 13,600	0.002867%
10002	58,061	0.012241%
10100	408,551	0.086137%
10200	415,955	0.087698%
10300	1,214,250	0.256007%
10600	144,473	0.030460%
10700	149,492	0.031518%
10900	60,486	0.012753%
12300	30,711	0.006475%
13300	146,231	0.030831%
13600	92,033	0.019404%
13700	31,842	0.006713%
20101	70,986	0.014966%
20102	1,877,161	0.395771%
20108	9,026	0.001903%
20200	88,381	0.018634%
20300	107,002	0.022560%
20400	778,219	0.164076%
20500	253,607	0.053469%
20600	930,318	0.196144%
21100	73,709	0.015540%
21400	2,827,088	0.596049%
21900	13,955	0.002942%
22100	106,442	0.022442%
22200	4,678	0.000986%
30100	30,624,446	6.456708%
30200	2,626,429	0.553743%
30300	19,683,955	4.150069%
30400	2,861,661	0.603339%
30500	15,240,056	3.213139%
30600	1,527,670	0.322086%
30700	108,166	0.022805%
30800	900,974	0.189957%
30900	202,079	0.042605%
31100	581,243	0.122546%
31102	455,445	0.096024%
31104	1,135,533	0.239410%
31105	204,829	0.043185%
31107	498,072	0.105011%

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	5.50% Surcharge Contributions (Derived from Payroll)	Employer Allocation Percentage
31108	2,449,030	0.516341%
31113	222,811	0.046976%
31121	1,049,301	0.221229%
31123	2,484,538	0.523828%
31124	902,921	0.190367%
31126	1,191,874	0.251289%
31138	608,192	0.128228%
31140	2,534,936	0.534453%
31142	1,051,480	0.221689%
31143	733,859	0.154723%
31146	1,015,645	0.214134%
31200	176,341	0.037179%
31300	1,751,205	0.369215%
31400	5,485,584	1.156554%
31600	1,207,217	0.254524%
31700	5,099,242	1.075099%
40100	8,104,541	1.708722%
40200	10,028,924	2.114449%
40700	1,649,760	0.347827%
40900	11,637,417	2.453576%
41400	3,186,840	0.671898%
41600	210,285	0.044335%
41700	3,520,805	0.742309%
41800	104,792	0.022094%
42000	104,754	0.022086%
42200	22,641,916	4.773711%
50100	8,348,670	1.760193%
50200	1,875,560	0.395434%
50400	296,629	0.062540%
50501	183,065	0.038597%
51200	309,725	0.065301%
51300	645,658	0.136127%
51400	1,169,210	0.246511%
51500	1,648,290	0.347517%
51600	169,511	0.035739%
51700	10,860,821	2.289842%
51800	2,145,781	0.452406%
51902	134,495	0.028356%
52000	164,188	0.034617%

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	5.50% Surcharge Contributions (Derived from Payroll)	Employer Allocation Percentage
52200	837,771	0.176632%
52600	160,654	0.033872%
53000	212,925	0.044892%
53300	14,987	0.003160%
53900	58,478	0.012329%
54100	146,861	0.030963%
54200	3,502,492	0.738448%
54300	2,293,462	0.483542%
54400	2,200	0.000464%
60100	573,478	0.120909%
60400	3,298,236	0.695384%
60500	141,394	0.029811%
60800	380,748	0.080275%
60900	116,774	0.024620%
61000	3,627,427	0.764789%
61200	96,364	0.020317%
62500	43,997	0.009276%
62700	158,693	0.033458%
63000	403,717	0.085118%
63500	285,746	0.060245%
63700	106,864	0.022531%
63800	12,620	0.002661%
64100	37,234	0.007850%
66600	41,412	0.008731%
67000	11,137	0.002348%
67100	406,402	0.085684%
67200	9,130	0.001925%
67300	276,434	0.058282%
67400	281,012	0.059247%
67500	324,411	0.068397%
67600	46,769	0.009861%
67800	834,993	0.176046%
67900	25,037	0.005279%
68000	36,325	0.007659%
68100	263,573	0.055570%
68200	2,117,599	0.446464%
68300	460,703	0.097132%
68400	15,370	0.003241%
70709	65,691	0.013850%

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	5.50% Surcharge Contributions (Derived from Payroll)	Employer Allocation Percentage
71036	22,250	0.004691%
72110	71,752	0.015128%
72114	18,813	0.003966%
72116	48,113	0.010144%
72210	126,073	0.026581%
72411	4,840	0.001020%
72507	82,583	0.017411%
74306	69,184	0.014586%
74310	65,634	0.013838%
74616	73,827	0.015565%
75005	36,542	0.007704%
75011	86,119	0.018157%
80101	997,176	0.210240%
80103	55,037	0.011604%
80201	7,006,100	1.477132%
80202	121,458	0.025608%
80302	480,733	0.101355%
80401	2,632,258	0.554972%
80402	1,037,824	0.218810%
80403	820,075	0.172901%
80404	998,206	0.210457%
80405	3,959,438	0.834789%
80406	34,965	0.007372%
80407	150,065	0.031639%
80409	61,737	0.013016%
80502	241,579	0.050933%
80503	507,981	0.107100%
80601	720,802	0.151970%
80602	246,931	0.052062%
80603	322,005	0.067890%
80606	53,438	0.011267%
80701	7,069,934	1.490590%
80702	66,326	0.013984%
80704	192,898	0.040670%
80801	10,397,854	2.192233%
80902	646,524	0.136310%
81001	15,621,220	3.293502%
81002	375,677	0.079206%
81003	156,642	0.033026%

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	5.50% Surcharge Contributions (Derived from Payroll)	Employer Allocation Percentage
81004	109,614	0.023110%
81102	2,914,773	0.614536%
81201	1,683,619	0.354966%
81301	2,219,901	0.468033%
81401	304,988	0.064302%
81402	871,866	0.183820%
81403	353,944	0.074624%
81501	1,721,271	0.362904%
81601	3,326,443	0.701331%
81701	1,658,856	0.349745%
81802	7,440,346	1.568686%
81805	115,029	0.024252%
81806	896,766	0.189070%
81901	1,189,291	0.250744%
81902	139,276	0.029364%
82001	1,387,944	0.292627%
82101	4,852,387	1.023054%
82106	354,786	0.074801%
82107	1,110,565	0.234146%
82108	232,445	0.049008%
82109	409,848	0.086410%
82201	3,317,100	0.699361%
82301	23,697,699	4.996307%
82306	113,399	0.023908%
82307	125,589	0.026479%
82308	97,020	0.020455%
82309	421,045	0.088771%
82312	97,281	0.020510%
82401	293,986	0.061983%
82402	2,819,065	0.594358%
82406	467,675	0.098602%
82501	269,564	0.056834%
82502	732,143	0.154361%
82601	15,057,409	3.174630%
82602	37,119	0.007826%
82603	62,262	0.013127%
82604	38,991	0.008221%
82701	896,361	0.188984%
82702	171,007	0.036054%

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	5.50% Surcharge Contributions (Derived from Payroll)	Employer Allocation Percentage
82801	3,211,638	0.677126%
82901	3,987,308	0.840664%
83001	1,808,035	0.381197%
83005	962,215	0.202869%
83101	666,458	0.140513%
83202	2,956,388	0.623310%
83203	799,284	0.168517%
83204	1,066,201	0.224793%
83205	6,688,383	1.410146%
83206	9,330,701	1.967239%
83207	31,508	0.006643%
83301	1,451,008	0.305923%
83402	1,274,258	0.268658%
83501	395,439	0.083372%
83601	2,006,212	0.422980%
83701	3,798,317	0.800819%
83802	2,483,142	0.523534%
83805	953,466	0.201024%
83806	1,291,742	0.272345%
83810	69,180	0.014586%
83811	107,264	0.022615%
83901	4,592,702	0.968303%
84002	10,893,693	2.296773%
84003	10,094,472	2.128269%
84004	39,566	0.008342%
84005	91,080	0.019203%
84006	389,182	0.082053%
84008	7,592	0.001601%
84009	53,919	0.011368%
84010	21,781	0.004592%
84011	37,341	0.007873%
84012	40,543	0.008548%
84101	709,980	0.149689%
84203	3,257,792	0.686857%
84207	3,735,598	0.787595%
84208	847,163	0.178612%
84209	2,747,576	0.579285%
84210	1,156,382	0.243806%
84211	1,620,168	0.341588%

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

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	5.50% Surcharge Contributions (Derived from Payroll)	Employer Allocation Percentage
84212	2,905,550	0.612592%
84213	141,354	0.029802%
84214	97,072	0.020466%
84215	256,003	0.053974%
84301	5,136,157	1.082882%
84401	1,164,395	0.245495%
84501	1,106,747	0.233341%
84506	109,516	0.023090%
84601	2,764,659	0.582887%
84603	5,693,794	1.200452%
84604	4,390,867	0.925749%
84605	1,763,158	0.371736%
84606	19,335	0.004076%
Totals[1]	$ 474,304,318	100.000000%

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

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

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Net Differences between Projected and Actual Experience	Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Collective Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions[1]	Total Employer OPEB Expense
10001	$ 338,350	$ 406,271	$ 6,086	$ 1,558	$ 47,050	$ 54,694	$ 142	$ 33,083	$ 2	$ 33,227	$ 23,747	$ 7,585	$ 31,332
10002	1,460,133	1,734,621	25,985	6,651	186,288	218,924	604	141,251	18	141,873	101,392	30,029	131,421
10100	11,707,344	12,206,117	182,853	46,803	-	229,656	4,253	993,946	37,620	1,035,819	713,471	(6,070)	707,401
10200	11,486,021	12,427,320	186,167	47,651	369,792	603,610	4,330	1,011,959	138	1,016,427	726,400	59,589	785,989
10300	36,076,671	36,277,689	543,456	139,103	-	682,559	12,640	2,954,098	1,317,727	4,284,465	2,120,499	(212,448)	1,908,051
10600	4,161,245	4,316,360	64,661	16,551	-	81,212	1,504	351,482	33,311	386,297	252,299	(5,373)	246,926
10700	4,150,544	4,466,285	66,907	17,125	111,675	195,707	1,556	363,690	52	365,298	261,063	17,994	279,057
10900	1,714,370	1,807,175	27,072	6,929	12,293	46,294	630	147,159	19	147,808	105,633	1,978	107,611
12300	923,487	917,545	13,745	3,518	-	17,263	320	74,716	43,703	118,739	53,632	(7,046)	46,586
13300	4,089,999	4,368,933	65,449	16,752	81,077	163,278	1,522	355,763	50	357,335	255,372	13,061	268,433
13600	2,849,156	2,749,660	41,191	10,543	-	51,734	958	223,905	207,853	432,716	160,723	(33,510)	127,213
13700	779,641	951,271	14,250	3,648	122,018	139,916	331	77,462	10	77,803	55,604	19,669	75,273
20101	2,226,094	2,120,770	31,770	8,132	-	39,902	739	172,695	187,211	360,645	123,963	(30,183)	93,780
20102	54,545,733	56,083,066	840,150	215,044	-	1,055,194	19,541	4,566,853	882,786	5,469,180	3,278,161	(142,337)	3,135,824
20108	287,557	269,666	4,040	1,034	-	5,074	94	21,959	28,037	50,090	15,762	(4,521)	11,241
20200	2,390,393	2,640,547	39,557	10,125	125,765	175,447	920	215,020	26	215,966	154,345	20,269	174,614
20300	3,094,318	3,196,884	47,891	12,258	-	60,149	1,114	260,323	36,268	297,705	186,864	(5,849)	181,015
20400	18,658,418	23,250,529	348,303	89,152	3,356,108	3,793,563	8,101	1,893,294	222	1,901,617	1,359,037	541,003	1,900,040
20500	7,003,628	7,576,870	113,505	29,053	224,836	367,394	2,640	616,986	82	619,708	442,882	36,230	479,112
20600	26,640,797	27,794,752	416,378	106,576	-	522,954	9,684	2,263,331	68,548	2,341,563	1,624,656	(11,061)	1,613,595
21100	2,026,849	2,202,109	32,989	8,444	73,493	114,926	767	179,318	26	180,111	128,717	11,843	140,560
21400	77,395,465	84,463,630	1,265,303	323,866	3,144,372	4,733,541	29,429	6,877,887	929	6,908,245	4,937,058	506,734	5,443,792
21900	440,343	416,899	6,245	1,599	-	7,844	145	33,948	39,379	73,472	24,369	(6,349)	18,020
22100	3,095,943	3,180,163	47,640	12,194	-	59,834	1,108	258,961	52,840	312,909	185,887	(8,521)	177,366
22200	131,791	139,722	2,093	536	1,663	4,292	49	11,378	-	11,427	8,167	268	8,435
30100	858,625,715	914,953,998	13,706,427	3,508,282	15,015,813	32,230,522	318,800	74,504,860	10,321	74,833,981	53,480,781	2,418,767	55,899,548
30200	73,269,979	78,468,622	1,175,495	300,879	1,633,925	3,110,299	27,341	6,389,713	881	6,417,935	4,586,639	263,241	4,849,880
30300	557,132,840	588,089,053	8,809,840	2,254,962	4,711,703	15,776,505	204,907	47,888,190	6,691	48,099,788	34,374,914	758,309	35,133,223
30400	85,869,385	85,496,666	1,280,779	327,827	-	1,608,606	29,789	6,962,008	3,902,136	10,893,933	4,997,441	(629,104)	4,368,337
30500	434,643,364	455,320,591	6,820,908	1,745,876	551,553	9,118,337	158,646	37,076,832	5,220	37,240,698	26,614,347	87,922	26,702,269
30600	40,930,734	45,641,470	683,730	175,007	2,537,941	3,396,678	15,903	3,716,593	490	3,732,986	2,667,830	409,054	3,076,884
30700	3,542,787	3,231,602	48,411	12,391	-	60,802	1,126	263,150	427,092	691,368	188,893	(68,855)	120,038
30800	25,323,155	26,918,018	403,244	103,214	383,117	889,575	9,379	2,191,939	302	2,201,620	1,573,409	61,706	1,635,115
30900	6,012,553	6,037,378	90,443	23,150	-	113,593	2,104	491,625	227,416	721,145	352,896	(36,665)	316,231
31100	14,603,501	17,365,485	260,143	66,586	1,878,169	2,204,898	6,051	1,414,074	173	1,420,298	1,015,045	302,751	1,317,796
31102	13,604,840	13,607,162	203,841	52,175	-	256,016	4,741	1,108,034	563,028	1,675,803	795,364	(90,774)	704,590
31104	32,155,848	33,925,797	508,224	130,085	256,884	895,193	11,821	2,762,583	385	2,774,789	1,983,027	41,340	2,024,367
31105	7,362,160	6,119,567	91,674	23,465	-	115,139	2,132	498,317	1,423,608	1,924,057	357,700	(229,507)	128,193
31107	14,267,995	14,880,673	222,919	57,058	-	279,977	5,185	1,211,736	41,516	1,258,437	869,803	(6,699)	863,104
31108	73,226,500	73,168,540	1,096,098	280,557	-	1,376,655	25,494	5,958,126	3,093,826	9,077,446	4,276,839	(498,790)	3,778,049
31113	6,606,494	6,656,774	99,721	25,525	-	125,246	2,319	542,062	229,190	773,571	389,101	(36,952)	352,149
31121	31,790,408	31,349,443	469,629	120,206	-	589,835	10,923	2,552,790	1,717,187	4,280,900	1,832,434	(276,844)	1,555,590
31123	71,696,611	74,229,492	1,111,991	284,625	-	1,396,616	25,864	6,044,520	699,640	6,770,024	4,338,854	(112,817)	4,226,037
31124	26,658,676	26,976,117	404,114	103,437	-	507,551	9,399	2,196,670	821,786	3,027,855	1,576,805	(132,492)	1,444,313
31126	33,918,302	35,609,121	533,441	136,539	112,513	782,493	12,407	2,899,657	408	2,912,472	2,081,420	18,061	2,099,481
31138	18,386,167	18,170,658	272,205	69,673	-	341,878	6,331	1,479,640	957,589	2,443,560	1,062,109	(154,382)	907,727
31140	75,872,077	75,735,116	1,134,546	290,398	-	1,424,944	26,388	6,167,123	3,274,783	9,468,294	4,426,860	(527,963)	3,898,897
31142	29,247,907	31,414,628	470,605	120,456	734,562	1,325,623	10,946	2,558,098	350	2,569,394	1,836,244	118,353	1,954,597
31143	21,325,261	21,925,154	328,449	84,070	-	412,519	7,639	1,785,369	346,165	2,139,173	1,281,567	(55,814)	1,225,753
31146	28,833,570	30,344,040	454,567	116,351	161,426	732,344	10,573	2,470,920	346	2,481,839	1,773,666	25,958	1,799,624
31200	4,937,499	5,268,482	78,924	20,201	92,704	191,829	1,836	429,013	56	430,905	307,953	14,934	322,887
31300	50,906,100	52,319,925	783,776	200,615	-	984,391	18,230	4,260,420	842,706	5,121,356	3,058,198	(135,874)	2,922,324
31400	160,088,467	163,890,467	2,455,153	628,420	-	3,083,573	57,104	13,345,628	3,230,105	16,632,837	9,579,707	(520,790)	9,058,917
31600	34,550,033	36,067,540	540,308	138,297	-	678,605	12,567	2,936,986	70,038	3,019,591	2,108,216	(11,304)	2,096,912
31700	143,924,721	152,347,817	2,282,239	584,161	1,600,524	4,466,924	53,082	12,405,708	1,727	12,460,517	8,905,017	257,695	9,162,712
40100	237,957,037	242,135,903	3,627,305	928,443	-	4,555,748	84,367	19,717,167	6,125,104	25,926,638	14,153,300	(987,528)	13,165,772
40200	290,261,641	299,629,792	4,488,590	1,148,897	-	5,637,487	104,399	24,398,904	3,629,618	28,132,921	17,513,926	(585,242)	16,928,684
40700	44,524,586	49,289,121	738,373	188,994	2,437,096	3,364,463	17,174	4,013,621	534	4,031,329	2,881,042	392,788	3,273,830
40900	321,779,256	347,686,071	5,208,494	1,333,163	9,942,734	16,484,391	121,144	28,312,135	3,864	28,437,143	20,322,906	1,602,155	21,925,061
41400	89,411,225	95,211,877	1,426,317	365,079	1,505,188	3,296,584	33,174	7,753,119	1,072	7,787,365	5,565,314	242,450	5,807,764
41600	6,295,504	6,282,529	94,115	24,090	-	118,205	2,189	511,587	273,173	786,949	367,226	(44,042)	323,184
41700	99,378,328	105,189,527	1,575,787	403,337	1,100,783	3,079,907	36,651	8,565,601	1,192	8,603,444	6,148,526	177,232	6,325,758
41800	3,007,631	3,130,849	46,902	12,005	-	58,907	1,091	254,946	14,087	270,124	183,004	(2,273)	180,731
42000	2,892,635	3,129,715	46,885	12,001	93,146	152,032	1,090	254,853	32	255,975	182,938	15,010	197,948
42200	641,543,988	676,462,772	10,133,718	2,593,821	4,771,044	17,498,583	235,699	55,084,477	7,706	55,327,882	39,540,524	767,682	40,308,206
50100	234,502,156	249,429,644	3,736,569	956,410	3,690,348	8,383,327	86,908	20,311,098	2,817	20,400,823	14,579,633	594,393	15,174,026
50200	53,564,680	56,035,311	839,434	214,861	-	1,054,295	19,524	4,562,965	2,474	4,584,963	3,275,370	(418)	3,274,952
50400	8,544,083	8,862,284	132,761	33,981	-	166,742	3,088	721,657	68,660	793,405	518,017	(11,073)	506,944
50501	4,654,412	5,469,421	81,934	20,972	539,876	642,782	1,906	445,376	56	447,338	319,698	87,024	406,722
51200	8,545,166	9,253,534	138,622	35,482	282,378	456,482	3,224	753,517	100	756,841	540,886	45,503	586,389
51300	18,232,027	19,289,992	288,973	73,965	194,608	557,546	6,721	1,570,787	216	1,577,724	1,127,536	31,332	1,158,868
51400	31,837,138	34,932,051	523,298	133,943	1,462,013	2,119,254	12,171	2,844,523	382	2,857,076	2,041,844	235,622	2,277,466

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

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Net Differences between Projected and Actual Experience	Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Collective Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions[1]	Total Employer OPEB Expense
51500	47,711,956	49,245,192	737,715	188,825	-	926,540	17,158	4,010,044	602,608	4,629,810	2,878,474	(97,166)	2,781,308
51600	4,861,513	5,064,425	75,867	19,419	-	95,286	1,765	412,397	19,404	433,566	296,025	(3,132)	292,893
51700	325,586,574	324,484,006	4,860,917	1,244,198	-	6,105,115	113,059	26,422,787	14,516,078	41,051,924	18,966,702	(2,340,287)	16,626,415
51800	61,225,640	64,108,577	960,375	245,817	50,938	1,257,130	22,337	5,220,372	735	5,243,444	3,747,267	8,071	3,755,338
51902	3,830,615	4,018,211	60,195	15,407	9,685	85,287	1,400	327,204	44	328,648	234,872	1,553	236,425
52000	4,551,878	4,905,431	73,486	18,809	129,019	221,314	1,709	399,450	51	401,210	286,732	20,789	307,521
52200	23,410,759	25,029,788	374,958	95,974	484,268	955,200	8,721	2,038,180	280	2,047,181	1,463,038	78,016	1,541,054
52600	4,729,992	4,799,861	71,904	18,405	-	90,309	1,672	390,853	133,625	526,150	280,561	(21,544)	259,017
53000	6,387,880	6,361,459	95,298	24,392	-	119,690	2,217	518,015	289,107	809,339	371,839	(46,611)	325,228
53300	346,883	447,790	6,708	1,717	76,367	84,792	156	36,464	2	36,622	26,174	12,311	38,485
53900	1,671,297	1,747,091	26,172	6,699	-	32,871	609	142,266	1,237	144,112	102,121	(201)	101,920
54100	4,291,546	4,387,638	65,729	16,824	-	82,553	1,529	357,286	91,818	450,633	256,466	(14,805)	241,661
54200	103,347,100	104,642,401	1,567,590	401,240	-	1,968,830	36,460	8,521,048	3,127,630	11,685,138	6,116,546	(504,250)	5,612,296
54300	64,508,637	68,520,730	1,026,472	262,735	930,363	2,219,570	23,875	5,579,654	776	5,604,305	4,005,166	149,839	4,155,005
54400	64,203	65,752	985	252	-	1,237	23	5,354	1,273	6,650	3,843	(206)	3,637
60100	13,191,045	17,133,513	256,668	65,697	2,998,749	3,321,114	5,970	1,395,185	157	1,401,312	1,001,486	483,405	1,484,891
60400	97,859,816	98,539,980	1,476,173	377,841	-	1,854,014	34,334	8,024,127	3,453,055	11,511,516	5,759,848	(556,711)	5,203,137
60500	4,004,802	4,224,393	63,283	16,198	31,231	110,712	1,472	343,993	47	345,512	246,924	5,025	251,949
60800	10,620,506	11,375,437	170,409	43,618	238,084	452,111	3,964	926,304	124	930,392	664,916	38,358	703,274
60900	3,234,642	3,488,798	52,264	13,377	94,309	159,950	1,216	284,093	39	285,348	203,927	15,196	219,123
61000	104,540,807	108,375,075	1,623,508	415,552	-	2,039,060	37,761	8,825,000	893,238	9,755,999	6,334,727	(144,039)	6,190,688
61200	2,717,230	2,879,038	43,129	11,039	32,722	86,890	1,003	234,441	31	235,475	168,285	5,270	173,555
62500	1,294,209	1,314,463	19,691	5,040	-	24,731	458	107,037	35,535	143,030	76,833	(5,730)	71,103
62700	4,414,398	4,741,194	71,025	18,180	110,661	199,866	1,652	386,076	52	387,780	277,132	17,830	294,962
63000	11,867,444	12,061,718	180,690	46,249	-	226,939	4,203	982,188	318,186	1,304,577	705,030	(51,300)	653,730
63500	8,163,473	8,537,069	127,889	32,734	-	160,623	2,975	695,175	3,018	701,168	499,008	(490)	498,518
63700	2,812,856	3,192,774	47,829	12,242	224,953	285,024	1,112	259,988	34	261,134	186,624	36,259	222,883
63800	328,056	377,079	5,649	1,446	30,475	37,570	131	30,706	4	30,841	22,041	4,911	26,952
64100	979,292	1,112,391	16,664	4,265	79,066	99,995	388	90,582	10	90,980	65,021	12,744	77,765
66600	1,303,826	1,237,234	18,534	4,744	-	23,278	431	100,748	114,063	215,242	72,319	(18,390)	53,929
67000	298,935	332,725	4,984	1,276	17,983	24,243	116	27,094	1	27,211	19,448	2,899	22,347
67100	11,717,096	12,141,924	181,892	46,557	-	228,449	4,231	988,719	104,543	1,097,493	709,718	(16,859)	692,859
67200	367,065	272,784	4,086	1,046	-	5,132	95	22,213	100,058	122,366	15,945	(16,131)	(186)
67300	8,288,492	8,258,500	123,722	31,668	-	155,390	2,878	672,524	370,906	1,046,308	482,748	(59,798)	422,950
67400	7,628,452	8,395,646	125,771	32,192	373,364	531,327	2,925	683,659	90	686,674	490,741	60,173	550,914
67500	9,091,023	9,692,255	145,194	37,164	163,336	345,694	3,377	789,242	108	792,727	566,531	26,311	592,842
67600	1,361,662	1,397,361	20,933	5,358	-	26,291	487	113,787	24,447	138,721	81,678	(3,942)	77,736
67800	24,051,430	24,946,748	373,714	95,656	-	469,370	8,692	2,031,418	193,652	2,233,762	1,458,184	(31,229)	1,426,955
67900	687,671	748,065	11,206	2,868	25,771	39,845	261	60,915	6	61,182	43,726	4,153	47,879
68000	925,383	1,085,325	16,259	4,162	105,447	125,868	378	88,378	10	88,766	63,439	16,997	80,436
68100	7,627,910	7,874,594	117,965	30,194	-	148,159	2,744	641,230	94,936	738,910	460,285	(15,309)	444,976
68200	63,864,580	63,266,560	947,762	242,580	-	1,190,351	22,044	5,151,807	3,190,772	8,364,623	3,698,050	(514,416)	3,183,634
68300	12,970,535	13,764,173	206,194	52,777	175,317	434,288	4,796	1,120,819	155	1,125,770	804,542	28,234	832,776
68400	442,103	459,269	6,880	1,761	-	8,641	160	37,398	2,924	40,482	26,845	(473)	26,372
70709	1,178,401	1,962,626	29,401	7,525	656,531	693,457	684	159,817	13	160,514	114,719	105,838	220,557
71036	666,541	664,742	9,958	2,549	-	12,507	232	54,130	29,304	83,666	38,855	(4,725)	34,130
72110	1,978,765	2,143,726	32,114	8,220	66,221	106,555	747	174,564	21	175,332	125,305	10,671	135,976
72114	389,685	562,005	8,419	2,155	138,834	149,408	196	45,764	5	45,965	32,850	22,381	55,231
72116	1,396,066	1,437,464	21,534	5,512	-	27,046	501	117,053	20,748	138,302	84,022	(3,347)	80,675
72210	3,514,208	3,766,683	56,427	14,443	81,184	152,054	1,312	306,722	41	308,075	220,170	13,081	233,251
72411	141,273	144,540	2,165	554	-	2,719	50	11,770	2,925	14,745	8,449	(472)	7,977
72507	2,395,269	2,467,241	36,960	9,460	-	46,420	860	200,908	34,747	236,515	144,215	(5,604)	138,611
74306	1,989,330	2,066,922	30,963	7,925	-	38,888	720	168,310	12,829	181,859	120,815	(2,070)	118,745
74310	1,980,391	1,960,926	29,376	7,519	-	36,895	683	159,678	99,773	260,134	114,620	(16,086)	98,534
74616	2,002,604	2,205,652	33,042	8,457	99,497	140,996	769	179,607	25	180,401	128,924	16,036	144,960
75005	1,106,884	1,091,702	16,354	4,186	-	20,540	380	88,897	59,634	148,911	63,812	(9,615)	54,197
75011	2,575,686	2,572,953	38,544	9,866	-	48,410	896	209,516	109,447	319,859	150,394	(17,646)	132,748
80101	28,863,911	29,792,238	446,301	114,235	-	560,536	10,380	2,425,987	363,860	2,800,227	1,741,412	(58,670)	1,682,742
80103	1,522,169	1,644,355	24,633	6,305	46,702	77,640	573	133,900	16	134,489	96,116	7,526	103,642
80201	204,507,116	209,318,245	3,135,682	802,607	-	3,938,289	72,932	17,044,820	4,166,893	21,284,645	12,235,046	(671,828)	11,563,218
80202	2,808,657	3,628,803	54,361	13,914	621,142	689,417	1,264	295,494	32	296,790	212,110	100,129	312,239
80302	13,938,043	14,362,596	215,158	55,072	-	270,230	5,004	1,169,549	197,044	1,371,597	839,521	(31,772)	807,749
80401	73,930,696	78,642,779	1,178,104	301,547	1,168,791	2,648,442	27,401	6,403,895	886	6,432,182	4,596,819	188,254	4,785,073
80402	29,520,700	31,006,657	464,494	118,892	110,840	694,226	10,804	2,524,877	355	2,536,036	1,812,398	17,801	1,830,199
80403	23,223,434	24,501,083	367,037	93,947	184,952	645,936	8,537	1,995,127	279	2,003,943	1,432,134	29,763	1,461,897
80404	29,066,270	29,822,988	446,762	114,353	-	561,115	10,391	2,428,491	526,637	2,965,519	1,743,210	(84,912)	1,658,298
80405	114,272,094	118,294,484	1,772,105	453,587	-	2,225,692	41,217	9,632,740	1,128,226	10,802,183	6,914,536	(181,926)	6,732,610
80406	990,128	1,044,656	15,649	4,006	7,933	27,588	364	85,066	12	85,442	61,062	1,276	62,338
80407	4,174,654	4,483,431	67,164	17,191	104,408	188,763	1,562	365,087	51	366,700	262,065	16,822	278,887
80409	1,833,294	1,844,443	27,631	7,072	-	34,703	643	150,193	66,121	216,957	107,811	(10,662)	97,149
80502	7,063,497	7,217,504	108,121	27,675	-	135,796	2,515	587,723	154,860	745,098	421,877	(24,970)	396,907
80503	14,931,827	15,176,696	227,354	58,193	-	285,547	5,288	1,235,841	399,961	1,641,090	887,107	(64,486)	822,621

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

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Net Differences between Projected and Actual Experience	Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Collective Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions[1]	Total Employer OPEB Expense
80601	21,236,271	21,535,038	322,605	82,574	-	405,179	7,503	1,753,602	613,351	2,374,456	1,258,764	(98,888)	1,159,876
80602	7,127,428	7,377,490	110,518	28,288	-	138,806	2,571	600,750	71,108	674,429	431,228	(11,468)	419,760
80603	9,491,002	9,620,410	144,118	36,888	-	181,006	3,352	783,392	277,826	1,064,570	562,331	(44,793)	517,538
80606	1,565,106	1,596,600	23,918	6,122	-	30,040	556	130,011	36,681	167,248	93,324	(5,915)	87,409
80701	202,804,665	211,225,322	3,164,251	809,920	-	3,974,171	73,597	17,200,113	849,155	18,122,865	12,346,518	(136,967)	12,209,551
80702	1,827,334	1,981,615	29,685	7,598	62,903	100,186	690	161,363	22	162,075	115,829	10,136	125,965
80704	5,353,867	5,763,177	86,335	22,098	145,874	254,307	2,008	469,296	62	471,366	336,869	23,504	360,373
80801	291,715,679	310,652,240	4,653,711	1,191,161	4,920,932	10,765,804	108,240	25,296,464	3,503	25,408,207	18,158,209	792,646	18,950,855
80902	18,577,014	19,315,924	289,361	74,065	-	363,426	6,730	1,572,899	106,953	1,686,582	1,129,052	(17,250)	1,111,802
81001	425,666,931	466,708,499	6,991,504	1,789,541	19,243,436	28,024,481	162,614	38,004,151	5,111	38,171,876	27,279,991	3,101,305	30,381,296
81002	7,660,553	11,223,954	168,140	43,037	2,887,411	3,098,588	3,911	913,968	91	917,970	656,061	465,469	1,121,530
81003	4,450,020	4,679,977	70,108	17,945	22,068	110,121	1,631	381,091	53	382,775	273,553	3,547	277,100
81004	2,860,263	3,274,822	49,058	12,557	254,151	315,766	1,141	266,669	35	267,845	191,420	40,966	232,386
81102	83,777,927	87,083,346	1,304,548	333,911	-	1,638,459	30,342	7,091,211	506,519	7,628,072	5,090,186	(81,688)	5,008,498
81201	48,447,441	50,300,759	753,528	192,873	-	946,401	17,526	4,095,999	345,225	4,458,750	2,940,174	(55,673)	2,884,501
81301	64,807,030	66,323,014	993,549	254,308	-	1,247,857	23,109	5,400,694	1,328,226	6,752,029	3,876,705	(214,151)	3,662,554
81401	8,882,568	9,111,970	136,501	34,939	-	171,440	3,175	741,989	162,600	907,764	532,612	(26,218)	506,394
81402	23,544,718	26,048,369	390,216	99,880	1,274,486	1,764,582	9,076	2,121,123	283	2,130,482	1,522,576	205,409	1,727,985
81403	9,874,321	10,574,657	158,413	40,547	219,956	418,916	3,685	861,096	117	864,898	618,109	35,437	653,546
81501	51,274,113	51,425,620	770,379	197,186	-	967,565	17,918	4,187,597	1,993,534	6,199,049	3,005,924	(321,402)	2,684,522
81601	94,608,107	99,382,705	1,488,798	381,072	366,375	2,236,245	34,628	8,092,750	1,136	8,128,514	5,809,106	58,848	5,867,954
81701	47,350,851	49,560,912	742,445	190,036	21,804	954,285	17,268	4,035,753	567	4,053,588	2,896,929	3,407	2,900,336
81802	210,733,271	222,291,982	3,330,034	852,354	1,646,930	5,829,318	77,453	18,101,273	2,529	18,181,255	12,993,385	265,023	13,258,408
81805	3,236,268	3,436,650	51,483	13,177	45,866	110,526	1,197	279,847	37	281,081	200,879	7,387	208,266
81806	25,980,215	26,792,325	401,361	102,732	-	504,093	9,335	2,181,703	348,621	2,539,659	1,566,062	(56,212)	1,509,850
81901	34,104,679	35,531,892	532,284	136,243	-	668,527	12,380	2,893,368	132,767	3,038,515	2,076,906	(21,417)	2,055,489
81902	3,715,078	4,161,051	62,334	15,955	246,912	325,201	1,450	338,835	45	340,330	243,221	39,797	283,018
82001	40,473,546	41,466,958	621,194	159,000	-	780,194	14,448	3,376,661	787,597	4,178,706	2,423,822	(126,985)	2,296,837
82101	151,518,768	144,972,736	2,171,757	555,882	-	2,727,639	50,513	11,805,154	12,182,409	24,038,076	8,473,930	(1,964,008)	6,509,922
82106	10,266,309	10,599,739	158,789	40,644	-	199,433	3,693	863,139	126,498	993,330	619,575	(20,398)	599,177
82107	34,185,270	33,179,858	497,049	127,224	-	624,273	11,561	2,701,841	2,324,425	5,037,827	1,939,425	(374,740)	1,564,685
82108	6,160,056	6,944,720	104,035	26,629	450,053	580,717	2,420	565,510	73	568,003	405,932	72,541	478,473
82109	12,001,808	12,244,802	183,433	46,951	-	230,384	4,266	997,096	279,940	1,281,302	715,732	(45,136)	670,596
82201	97,528,374	99,103,545	1,484,616	380,001	-	1,864,617	34,530	8,070,018	2,634,167	10,738,715	5,792,789	(424,696)	5,368,093
82301	665,138,009	708,005,928	10,606,249	2,714,769	10,942,072	24,263,090	246,689	57,653,041	7,991	57,907,721	41,384,281	1,762,473	43,146,754
82306	2,969,028	3,387,903	50,752	12,991	253,516	317,259	1,180	275,878	35	277,093	198,029	40,864	238,893
82307	3,534,254	3,752,229	56,210	14,388	49,317	119,915	1,307	305,545	41	306,893	219,325	7,943	227,268
82308	2,781,974	2,898,593	43,422	11,114	-	54,536	1,010	236,033	10,650	247,693	169,428	(1,719)	167,709
82309	11,077,103	12,579,370	188,445	48,234	891,402	1,128,081	4,383	1,024,340	131	1,028,854	735,288	143,680	878,968
82312	2,697,319	2,906,387	43,539	11,144	76,062	130,745	1,013	236,668	33	237,714	169,884	12,256	182,140
82401	8,721,114	8,783,354	131,579	33,679	-	165,258	3,060	715,230	306,271	1,024,561	513,404	(49,378)	464,026
82402	80,643,788	84,224,005	1,261,714	322,948	-	1,584,662	29,346	6,858,375	129,136	7,016,857	4,923,052	(20,848)	4,902,204
82406	13,544,430	13,972,480	209,314	53,576	-	262,890	4,868	1,137,781	177,547	1,320,196	816,718	(28,628)	788,090
82501	7,947,297	8,053,710	120,648	30,881	-	151,529	2,806	655,815	234,390	893,011	470,755	(37,790)	432,965
82502	21,513,128	21,873,857	327,680	83,873	-	411,553	7,621	1,781,192	569,109	2,357,922	1,278,568	(91,756)	1,186,812
82601	426,211,839	449,863,641	6,739,161	1,724,952	3,577,519	12,041,632	156,745	36,632,471	5,120	36,794,336	26,295,378	575,765	26,871,143
82602	1,280,800	1,108,990	16,613	4,252	-	20,865	386	90,305	207,756	298,447	64,823	(33,494)	31,329
82603	1,934,203	1,860,173	27,866	7,133	-	34,999	648	151,474	146,937	299,059	108,731	(23,690)	85,041
82604	1,305,722	1,164,964	17,452	4,467	-	21,919	406	94,863	180,858	276,127	68,094	(29,158)	38,936
82701	26,431,800	26,780,138	401,179	102,685	-	503,864	9,331	2,180,711	784,570	2,974,612	1,565,350	(126,493)	1,438,857
82702	5,848,796	5,109,063	76,536	19,590	-	96,126	1,780	416,032	908,385	1,326,197	298,634	(146,446)	152,188
82801	92,238,845	95,952,715	1,437,415	367,920	-	1,805,335	33,433	7,813,446	490,543	8,337,422	5,608,617	(79,116)	5,529,501
82901	112,312,487	119,127,006	1,784,576	456,779	1,466,289	3,707,644	41,507	9,700,532	1,347	9,743,386	6,963,198	236,126	7,199,324
83001	52,096,826	54,017,845	809,212	207,125	-	1,016,337	18,821	4,398,682	435,912	4,853,415	3,157,445	(70,293)	3,087,152
83005	27,810,664	28,747,724	430,654	110,230	-	540,884	10,017	2,340,932	312,250	2,663,199	1,680,359	(50,350)	1,630,009
83101	19,996,377	19,911,514	298,283	76,348	-	374,631	6,938	1,621,398	906,952	2,535,288	1,163,866	(146,220)	1,017,646
83202	84,135,105	88,326,673	1,323,173	338,679	276,803	1,938,655	30,775	7,192,456	1,009	7,224,240	5,162,861	44,432	5,207,293
83203	22,844,450	23,879,845	357,731	91,565	-	449,296	8,320	1,944,540	17,506	1,970,366	1,395,822	(2,831)	1,392,991
83204	29,371,571	31,854,483	477,195	122,142	1,013,861	1,613,198	11,099	2,593,916	351	2,605,366	1,861,955	163,379	2,025,334
83205	191,545,927	199,825,937	2,993,483	766,210	-	3,759,693	69,625	16,271,859	508,010	16,849,494	11,680,203	(81,967)	11,598,236
83206	265,048,741	278,769,274	4,176,090	1,068,910	1,336,131	6,581,131	97,131	22,700,229	3,184	22,800,544	16,294,589	214,794	16,509,383
83207	1,052,434	941,352	14,102	3,610	-	17,712	328	76,654	143,644	220,626	55,024	(23,159)	31,865
83301	39,700,863	43,351,079	649,419	166,225	1,635,000	2,450,644	15,105	3,530,086	475	3,545,666	2,533,952	263,492	2,797,444
83402	37,154,028	38,070,410	570,312	145,977	-	716,289	13,265	3,100,080	718,956	3,832,301	2,225,287	(115,919)	2,109,368
83501	9,538,545	11,814,300	176,984	45,301	1,651,100	1,873,385	4,116	962,040	112	966,268	690,568	266,156	956,724
83601	58,780,526	59,938,740	897,909	229,828	-	1,127,737	20,884	4,880,822	1,399,733	6,301,439	3,503,532	(225,677)	3,277,855
83701	108,342,030	113,480,737	1,699,993	435,129	123,598	2,258,720	39,540	9,240,755	1,301	9,281,596	6,633,163	19,678	6,652,841
83802	71,468,922	74,187,830	1,111,367	284,465	-	1,395,832	25,849	6,041,127	522,840	6,589,816	4,336,419	(84,314)	4,252,105
83805	29,790,513	28,486,277	426,737	109,227	-	535,964	9,925	2,319,642	2,410,692	4,740,259	1,665,077	(388,645)	1,276,432
83806	33,478,907	38,592,880	578,139	147,980	3,210,120	3,936,239	13,447	3,142,625	400	3,156,472	2,255,827	517,435	2,773,262
83810	2,134,260	2,066,922	30,963	7,925	-	38,888	720	168,310	149,228	318,258	120,815	(24,060)	96,755
83811	3,394,607	3,204,678	48,008	12,288	-	60,296	1,117	260,957	311,857	573,931	187,319	(50,278)	137,041

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

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Net Differences between Projected and Actual Experience	Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Collective Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions[1]	Total Employer OPEB Expense
83901	130,738,687	137,214,199	2,055,531	526,132	396,103	2,977,766	47,809	11,173,375	1,571	11,222,755	8,020,429	63,557	8,083,986
84002	317,772,152	325,466,169	4,875,630	1,247,964	-	6,123,594	113,402	26,502,765	6,278,351	32,894,518	19,024,111	(1,012,260)	18,011,851
84003	291,281,567	301,588,167	4,517,927	1,156,406	-	5,674,333	105,082	24,558,375	2,827,781	27,491,238	17,628,397	(455,978)	17,172,419
84004	1,338,094	1,182,110	17,709	4,533	-	22,242	412	96,259	195,903	292,574	69,097	(31,584)	37,513
84005	2,351,113	2,721,177	40,764	10,434	235,264	286,462	948	221,586	25	222,559	159,058	37,922	196,980
84006	11,077,103	11,627,390	174,184	44,584	35,032	253,800	4,051	946,820	133	951,004	679,643	5,622	685,265
84008	875,403	226,871	3,399	870	-	4,269	79	18,474	619,764	638,317	13,261	(99,915)	(86,654)
84009	2,282,305	1,610,912	24,132	6,177	-	30,309	561	131,177	698,767	830,505	94,161	(112,652)	(18,491)
84010	556,016	650,713	9,748	2,495	62,098	74,341	227	52,988	4	53,219	38,035	10,010	48,045
84011	1,250,053	1,115,650	16,713	4,278	-	20,991	389	90,848	172,830	264,067	65,212	(27,863)	37,349
84012	1,016,675	1,211,302	18,146	4,645	132,860	155,651	422	98,636	12	99,070	70,803	21,416	92,219
84101	21,345,714	21,211,807	317,762	81,334	-	399,096	7,391	1,727,281	1,007,119	2,741,791	1,239,870	(162,369)	1,077,501
84203	92,609,973	97,331,655	1,458,072	373,207	401,748	2,233,027	33,913	7,925,733	1,112	7,960,758	5,689,219	64,554	5,753,773
84207	106,246,102	111,606,819	1,671,921	427,944	410,351	2,510,216	38,887	9,088,162	1,277	9,128,326	6,523,629	65,910	6,589,539
84208	24,082,042	25,310,365	379,161	97,050	104,925	581,136	8,819	2,061,027	287	2,070,133	1,479,439	16,860	1,496,299
84209	77,764,697	82,088,073	1,229,716	314,758	659,912	2,204,386	28,602	6,684,445	934	6,713,981	4,798,203	106,208	4,904,411
84210	33,236,996	34,548,736	517,556	132,473	-	650,029	12,038	2,813,909	200,601	3,025,948	2,019,439	(32,353)	1,987,086
84211	46,839,804	48,405,018	725,129	185,604	-	910,733	16,866	3,941,629	537,616	4,496,111	2,829,365	(86,689)	2,742,676
84212	83,685,822	86,807,870	1,300,421	332,855	-	1,633,276	30,246	7,068,779	667,651	7,766,676	5,074,084	(107,665)	4,966,419
84213	4,115,192	4,223,118	63,264	16,193	-	79,457	1,471	343,889	73,847	419,207	246,849	(11,908)	234,941
84214	2,811,637	2,900,152	43,446	11,120	-	54,566	1,010	236,160	37,163	274,333	169,519	(5,993)	163,526
84215	7,945,672	7,648,432	114,577	29,327	-	143,904	2,665	622,813	597,434	1,222,912	447,065	(96,318)	350,747
84301	160,760,275	153,450,714	2,298,761	588,390	-	2,887,151	53,467	12,495,517	13,253,126	25,802,110	8,969,483	(2,136,626)	6,832,857
84401	33,907,601	34,788,078	521,141	133,391	-	654,532	12,121	2,832,799	616,404	3,461,324	2,033,429	(99,385)	1,934,044
84501	36,327,928	33,065,785	495,340	126,787	-	622,127	11,521	2,692,552	4,443,513	7,147,586	1,932,757	(716,362)	1,216,395
84506	3,613,356	3,271,988	49,016	12,546	-	61,562	1,140	266,439	457,178	724,757	191,254	(73,705)	117,549
84601	78,604,206	82,598,497	1,237,363	316,715	329,015	1,883,093	28,780	6,726,009	944	6,755,733	4,828,038	52,862	4,880,900
84603	164,191,994	170,111,070	2,548,341	652,272	-	3,200,613	59,271	13,852,173	1,495,605	15,407,049	9,943,313	(241,169)	9,702,144
84604	117,593,559	131,184,048	1,965,196	503,011	7,342,379	9,810,586	45,708	10,682,339	1,411	10,729,458	7,667,955	1,183,413	8,851,368
84605	50,334,914	52,677,166	789,128	201,985	16,803	1,007,916	18,354	4,289,510	605	4,308,469	3,079,080	2,593	3,081,673
84606	592,722	577,593	8,653	2,215	-	10,868	201	47,033	38,228	85,462	33,761	(6,165)	27,596
Totals[2]	$ 13,544,836,210	$ 14,170,584,948	$ 212,281,767	$ 54,335,519	$ 141,654,058	$ 408,271,344	$ 4,937,428	$ 1,153,913,099	$ 141,376,443	$ 1,300,226,970	$ 828,297,399	$ 39,805	$ 828,337,204

[1] - Deferred amounts from changes in actual employer contributions and allocated proportionate share of employer contributions.

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

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

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
5016000	14,393.40	0.197665%
5020100	96,709.48	1.328117%
5030100	7,312.62	0.100425%
5040000	1,838.62	0.025250%
5040100	33,075.84	0.454232%
5040200	15,452.78	0.212214%
5040300	12,181.26	0.167286%
5040400	12,983.04	0.178297%
5040500	54,994.38	0.755241%
5040600	502.32	0.006898%
5040700	766.36	0.010524%
5050100	6,745.90	0.092642%
5050200	3,880.10	0.053286%
5060000	653.66	0.008977%
5061900	3,635.38	0.049925%
5062900	4,401.74	0.060449%
5064500	10,629.22	0.145972%
5070000	837.20	0.011497%
5070100	89,509.56	1.229240%
5080100	136,978.80	1.881137%
5090100	8,929.06	0.122623%
5100100	193,464.04	2.656852%
5110100	41,782.72	0.573804%
5120100	23,670.22	0.325064%
5130100	32,428.62	0.445344%
5140100	4,250.40	0.058371%
5140200	12,796.28	0.175732%
5140300	5,393.50	0.074069%
5150100	26,610.08	0.365438%
5160100	50,682.80	0.696030%
5170000	734.16	0.010082%
5170200	6,423.90	0.088220%
5170400	17,780.84	0.244185%
5180000	1,410.36	0.019369%
5180100	12,213.46	0.167728%
5180200	93,914.52	1.289733%
5190100	16,312.52	0.224021%
5200100	19,014.10	0.261122%
5210100	76,069.28	1.044664%
5210200	5,364.52	0.073671%

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
5210300	16,640.96	0.228531%
5210400	2,756.32	0.037853%
5210500	5,963.44	0.081896%
5220100	45,353.70	0.622845%
5230100	303,269.26	4.164792%
5245000	41,219.22	0.566066%
5245100	4,652.90	0.063899%
5245200	5,763.80	0.079155%
5250000	10,964.10	0.150571%
5250100	4,318.02	0.059300%
5260100	201,214.58	2.763291%
5270100	12,419.54	0.170558%
5280100	41,718.32	0.572920%
5290100	54,279.54	0.745424%
5305500	26,236.56	0.360308%
5305600	13,379.10	0.183736%
5310100	9,962.68	0.136818%
5320100	120,476.30	1.654508%
5320200	38,160.22	0.524056%
5320300	11,208.82	0.153931%
5320400	14,860.30	0.204077%
5320500	83,742.54	1.150041%
5330400	4,858.98	0.066729%
5340100	23,998.66	0.329575%
5350100	19,239.50	0.264217%
5360100	28,542.08	0.391970%
5370100	51,262.40	0.703989%
5380300	14,989.10	0.205846%
5380400	17,945.06	0.246440%
5380500	33,413.94	0.458875%
5390100	65,787.82	0.903468%
5400100	135,169.16	1.856285%
5400200	117,539.66	1.614178%
5400500	55,821.92	0.766605%
5400700	328.44	0.004510%
5410100	10,925.46	0.150040%
5420000	1,642.20	0.022552%
5420100	21,342.16	0.293093%
5420200	38,185.98	0.524410%
5420300	15,581.58	0.213983%

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
5420400	10,117.24	0.138941%
5420500	35,593.88	0.488813%
5420600	49,481.74	0.679535%
5420700	42,774.48	0.587424%
5428000	1,172.08	0.016096%
5430100	73,602.76	1.010791%
5440100	16,985.50	0.233263%
5450100	19,989.76	0.274520%
5460100	25,067.70	0.344256%
5460200	35,365.26	0.485673%
5460300	72,037.84	0.989300%
5460400	50,979.04	0.700098%
7010200	3,197.46	0.043911%
7010400	309.12	0.004245%
7010600	193.20	0.002653%
7011000	5,583.48	0.076678%
7020200	8,687.56	0.119307%
7021100	347.76	0.004776%
7021200	215.74	0.002963%
7021300	663.32	0.009109%
7021400	528.08	0.007252%
7021500	386.40	0.005306%
7021600	109.48	0.001503%
7021700	1,358.84	0.018661%
7022100	112.70	0.001548%
7022200	38.64	0.000531%
7022400	38.64	0.000531%
7030100	4,710.86	0.064694%
7030300	940.24	0.012912%
7030500	708.40	0.009728%
7040100	1,597.12	0.021933%
7040200	36,778.84	0.505086%
7040400	1,742.02	0.023923%
7040500	1,162.42	0.015964%
7040600	579.60	0.007960%
7040700	908.04	0.012470%
7041000	247.94	0.003405%
7041100	299.46	0.004113%
7041200	305.90	0.004201%
7041400	215.74	0.002963%

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
7041500	231.84	0.003184%
7041600	25.76	0.000354%
7041700	5,531.96	0.075971%
7042000	1,548.82	0.021270%
7050100	3,091.20	0.042452%
7050200	753.48	0.010348%
7050300	721.28	0.009905%
7050400	782.46	0.010746%
7050500	57.96	0.000796%
7050600	1,004.64	0.013797%
7050700	154.56	0.002123%
7050800	776.02	0.010657%
7060100	795.34	0.010922%
7060200	5,406.38	0.074246%
7060300	177.10	0.002432%
7060500	38.64	0.000531%
7060600	460.46	0.006324%
7060700	3,632.16	0.049881%
7060800	598.92	0.008225%
7070400	6,420.68	0.088176%
7070500	840.42	0.011542%
7070600	9.66	0.000133%
7070700	1,249.36	0.017158%
7071400	1,313.76	0.018042%
7071700	4,588.50	0.063014%
7080200	4,301.92	0.059078%
7080400	383.18	0.005262%
7080500	418.60	0.005749%
7080600	2,688.70	0.036924%
7080800	805.00	0.011055%
7080900	1,046.50	0.014372%
7081200	1,159.20	0.015919%
7090200	978.88	0.013443%
7090300	154.56	0.002123%
7090500	2,904.44	0.039887%
7100100	86,582.58	1.189043%
7101200	1,597.12	0.021933%
7101400	3,496.92	0.048023%
7101600	3,767.40	0.051738%
7102400	663.32	0.009109%

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
7102500	3,709.44	0.050942%
7102600	1,040.06	0.014283%
7102700	154.56	0.002123%
7102800	77.28	0.001061%
7103100	460.46	0.006324%
7103200	779.24	0.010701%
7103300	425.04	0.005837%
7103400	309.12	0.004245%
7103900	6.44	0.000088%
7104000	2,038.26	0.027992%
7104400	3,880.10	0.053286%
7110100	2,730.56	0.037499%
7110300	9,627.80	0.132219%
7110800	347.76	0.004776%
7111200	2,189.60	0.030070%
7111500	386.40	0.005306%
7120200	10,220.28	0.140356%
7120600	1,535.94	0.021093%
7120700	682.64	0.009375%
7121000	212.52	0.002919%
7130100	3,645.04	0.050058%
7130200	1,149.54	0.015787%
7130300	8,143.38	0.111833%
7130500	328.44	0.004510%
7130700	57.96	0.000796%
7130900	9,927.26	0.136332%
7131000	154.56	0.002123%
7131200	589.26	0.008092%
7140100	10,123.68	0.139029%
7140200	2,357.04	0.032369%
7140300	5,779.90	0.079376%
7140600	373.52	0.005130%
7140700	386.40	0.005306%
7140800	347.76	0.004776%
7150100	14,280.70	0.196118%
7150400	4,147.36	0.056956%
7150500	2,340.94	0.032148%
7150600	1,172.08	0.016096%
7160100	10,935.12	0.150173%
7160200	257.60	0.003538%

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
7160400	2,183.16	0.029981%
7160500	4,649.68	0.063854%
7160800	38.64	0.000531%
7160900	1,242.92	0.017069%
7161000	2,360.26	0.032414%
7161100	347.76	0.004776%
7170100	8,243.20	0.113204%
7170500	653.66	0.008977%
7171000	193.20	0.002653%
7171400	38.64	0.000531%
7180300	28,654.78	0.393518%
7180800	2,437.54	0.033475%
7181000	830.76	0.011409%
7181200	154.56	0.002123%
7181500	225.40	0.003095%
7190100	5,712.28	0.078447%
7190200	115.92	0.001592%
7190400	756.70	0.010392%
7190700	180.32	0.002476%
7191000	544.18	0.007473%
7200100	3,020.36	0.041479%
7200200	9,988.44	0.137172%
7200300	115.92	0.001592%
7200600	1,909.46	0.026223%
7200700	370.30	0.005085%
7201000	119.14	0.001636%
7210100	17,458.84	0.239763%
7210200	28,748.16	0.394800%
7210300	9.66	0.000133%
7210800	415.38	0.005704%
7210900	128.80	0.001769%
7211100	125.58	0.001725%
7211200	1,960.98	0.026930%
7211300	161.00	0.002211%
7211500	7,818.16	0.107367%
7211700	460.46	0.006324%
7212200	573.16	0.007871%
7212300	415.38	0.005704%
7212600	38.64	0.000531%
7220100	714.84	0.009817%

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
7220200	9,479.68	0.000000%
7220300	193.20	0.002653%
7220400	3,010.70	0.041346%
7220500	2,189.60	0.030070%
7220600	77.28	0.001061%
7220800	6,024.62	0.082736%
7220900	2,154.18	0.029583%
7230100	640.78	0.008800%
7230200	779.24	0.010701%
7230600	6,874.70	0.094411%
7231000	528.08	0.007252%
7231400	5,190.64	0.071283%
7231800	106.26	0.001459%
7231900	4,508.00	0.061909%
7232700	4,916.94	0.067525%
7232800	383.18	0.005262%
7233000	80.50	0.001106%
7234200	1,468.32	0.020165%
7234900	231.84	0.003184%
7240100	489.44	0.006722%
7240300	15,262.80	0.209605%
7240400	6,997.06	0.096091%
7240500	531.30	0.007296%
7240600	589.26	0.008092%
7240700	244.72	0.003361%
7240800	563.50	0.007739%
7240900	9,102.94	0.125011%
7241300	959.56	0.013178%
7241500	225.40	0.003095%
7241600	9,305.80	0.127797%
7250100	6,407.80	0.087999%
7250200	975.66	0.013399%
7250400	77.28	0.001061%
7250600	830.76	0.011409%
7251400	547.40	0.007517%
7252000	489.44	0.006722%
7260100	79,411.64	1.090564%
7260200	2,347.38	0.032237%
7260400	8,629.60	0.118511%
7260500	57.96	0.000796%

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
7260600	1,477.98	0.020297%
7261100	1,848.28	0.025383%
7261200	38.64	0.000531%
7261400	309.12	0.004245%
7261500	5,338.76	0.073317%
7261600	2,798.18	0.038428%
7262100	399.28	0.005483%
7270100	7,663.60	0.105245%
7270200	1,758.12	0.024144%
7270400	2,028.60	0.027859%
7270500	3,126.62	0.042938%
7280100	5,399.94	0.074158%
7280200	12,236.00	0.168038%
7280300	1,036.84	0.014239%
7280600	273.70	0.003759%
7280900	801.78	0.011011%
7281000	119.14	0.001636%
7290100	17,214.12	0.236402%
7290200	5,602.80	0.076944%
7290500	3,049.34	0.041877%
7290700	3,728.76	0.051207%
7300100	2,167.06	0.029760%
7300200	12,091.10	0.166048%
7300300	2,939.86	0.040373%
7300400	276.92	0.003803%
7300500	77.28	0.001061%
7300600	5,145.56	0.070664%
7301000	1,349.18	0.018528%
7301100	2,988.16	0.041037%
7301200	4,186.00	0.057487%
7301300	57.96	0.000796%
7310100	4,375.98	0.060096%
7310200	1,867.60	0.025648%
7310500	2,431.10	0.033386%
7320200	3.22	0.000044%
7320300	7,106.54	0.097594%
7320500	5,499.76	0.075529%
7320600	1,938.44	0.026621%
7320700	4,189.22	0.057531%
7320800	1,191.40	0.016362%

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
7320900	550.62	0.007562%
7321200	154.56	0.002123%
7321500	318.78	0.004378%
7321600	933.80	0.012824%
7321700	1,523.06	0.020916%
7322200	1,162.42	0.015964%
7322300	138.46	0.001901%
7322700	38.64	0.000531%
7330100	8,014.58	0.110065%
7330200	260.82	0.003582%
7330300	1,680.84	0.023083%
7330800	840.42	0.011542%
7331000	3,674.02	0.050456%
7331200	624.68	0.008579%
7340100	6,079.36	0.083488%
7340200	5,016.76	0.068895%
7340500	644.00	0.008844%
7340600	502.32	0.006898%
7340700	161.00	0.002211%
7340800	257.60	0.003538%
7350100	276.92	0.003803%
7350200	3,587.08	0.049262%
7350300	647.22	0.008888%
7360100	5,715.50	0.078491%
7360200	7,805.28	0.107190%
7360400	1,848.28	0.025383%
7360600	515.20	0.007075%
7360700	734.16	0.010082%
7360900	505.54	0.006943%
7361100	569.94	0.007827%
7361300	2,379.58	0.032679%
7361400	589.26	0.008092%
7370700	2,080.12	0.028566%
7370800	1,291.22	0.017732%
7371000	173.88	0.002388%
7371100	914.48	0.012559%
7371200	4,907.28	0.067392%
7380300	16,972.62	0.233086%
7380600	128.80	0.001769%
7380700	189.98	0.002609%

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
7380900	115.92	0.001592%
7381100	180.32	0.002476%
7381200	769.58	0.010569%
7381500	5,960.22	0.081852%
7390100	5,963.44	0.081896%
7390700	1,136.66	0.015610%
7390900	1,503.74	0.020651%
7391200	38.64	0.000531%
7391300	379.96	0.005218%
7391400	38.64	0.000531%
7391500	267.26	0.003670%
7391700	270.48	0.003715%
7400800	1,735.58	0.023835%
7400900	5,242.16	0.071991%
7401000	4,450.04	0.061113%
7401100	103.04	0.001415%
7401300	2,485.84	0.034138%
7401600	38.64	0.000531%
7401700	1,999.62	0.027461%
7402100	389.62	0.005351%
7410100	833.98	0.011453%
7410200	4,920.16	0.067569%
7410300	421.82	0.005793%
7410600	119.14	0.001636%
7410900	328.44	0.004510%
7420000	701.96	0.009640%
7420100	193.20	0.002653%
7420200	650.44	0.008933%
7420300	45,981.60	0.631468%
7421100	489.44	0.006722%
7421400	776.02	0.010657%
7421500	22.54	0.000310%
7421600	1,085.14	0.014902%
7421700	367.08	0.005041%
7421800	425.04	0.005837%
7421900	814.66	0.011188%
7422200	598.92	0.008225%
7422400	170.66	0.002344%
7422800	1,114.12	0.015300%
7422900	924.14	0.012691%

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
7430100	18,740.40	0.257363%
7430200	19,133.24	0.262758%
7430500	737.38	0.010126%
7430700	711.62	0.009773%
7430900	38.64	0.000531%
7431100	4,266.50	0.058592%
7440100	6,510.84	0.089414%
7440200	4,285.82	0.058857%
7440600	222.18	0.003051%
7440700	2,540.58	0.034890%
7440800	502.32	0.006898%
7450100	128.80	0.001769%
7450200	10,423.14	0.143142%
7450400	38.64	0.000531%
7450800	1,487.64	0.020430%
7450900	483.00	0.006633%
7452600	811.44	0.011144%
7460200	39,013.52	0.535775%
7460300	1,626.10	0.022331%
7461200	6,887.58	0.094588%
7461300	1,127.00	0.015477%
7462300	115.92	0.001592%
7462400	12.88	0.000177%
7500100	1,993.18	0.027372%
7500300	38.64	0.000531%
7500700	1,374.94	0.018882%
7502100	257.60	0.003538%
7502200	1,230.04	0.016892%
7502500	103.04	0.001415%
7502600	283.36	0.003891%
7700200	483.00	0.006633%
7700400	560.28	0.007694%
7700600	2,511.60	0.034492%
7700700	231.84	0.003184%
7701000	10,271.80	0.141063%
7701200	270.48	0.003715%
7701300	77.28	0.001061%
7701400	3,719.10	0.051075%
7701500	77.28	0.001061%
7701600	470.12	0.006456%

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
7701700	77.28	0.001061%
7701900	389.62	0.005351%
7702100	202.86	0.002786%
7702200	350.98	0.004820%
7702300	247.94	0.003405%
7702400	917.70	0.012603%
7702500	6,089.02	0.083621%
7702800	1,471.54	0.020209%
7702900	1,271.90	0.017467%
7703100	90.16	0.001238%
7703200	4,462.92	0.061290%
7703300	77.28	0.001061%
7703700	1,725.92	0.023702%
7703800	1,806.42	0.024808%
7703900	3,715.88	0.051030%
7704300	77.28	0.001061%
7704400	38.64	0.000531%
7704500	193.20	0.002653%
7704600	2,221.80	0.030512%
7707000	1,333.08	0.018307%
7710100	154.56	0.002123%
7710200	425.04	0.005837%
7710300	38.64	0.000531%
7710400	309.12	0.004245%
7710500	2,009.28	0.027594%
7710600	251.16	0.003449%
7710700	115.92	0.001592%
7710800	328.44	0.004510%
7711000	650.44	0.008933%
7711100	38.64	0.000531%
7711200	154.56	0.002123%
7711300	38.64	0.000531%
7711400	115.92	0.001592%
7711500	1,120.56	0.015389%
7711600	115.92	0.001592%
7711800	6,146.98	0.084417%
7711900	1,226.82	0.016848%
7712000	2,247.56	0.030866%
7712100	189.98	0.002609%
7712300	908.04	0.012470%

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
7712500	309.12	0.004245%
7712700	6,697.60	0.091979%
7712800	115.92	0.001592%
7712900	225.40	0.003095%
7713200	189.98	0.002609%
7713600	611.80	0.008402%
7713700	309.12	0.004245%
7714000	4,904.06	0.067348%
7714200	38.64	0.000531%
7714400	293.02	0.004024%
7714500	154.56	0.002123%
7714600	270.48	0.003715%
7720400	13,907.18	0.190988%
7720700	9,222.08	0.126647%
7721000	119.14	0.001636%
7721100	154.56	0.002123%
7721600	15,021.30	0.206288%
7721800	669.76	0.009198%
7721900	4,218.20	0.057929%
7722100	2,292.64	0.031485%
7722300	7,650.72	0.105068%
7722600	4,604.60	0.063235%
7722900	421.82	0.005793%
7723200	309.12	0.004245%
7723800	576.38	0.007915%
7723900	347.76	0.004776%
7724000	38.64	0.000531%
7724200	1,816.08	0.024940%
7724400	38.64	0.000531%
7724500	235.06	0.003228%
7724600	518.42	0.007119%
7728100	38.64	0.000531%
7730200	77.28	0.001061%
7730400	701.96	0.009640%
7731000	9.66	0.000133%
7731200	1,017.52	0.013974%
7731300	3,277.96	0.045016%
7731600	61.18	0.000840%
7731800	77.28	0.001061%
7731900	4,607.82	0.063279%

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
7732100	115.92	0.001592%
7732200	489.44	0.006722%
7732300	189.98	0.002609%
7732900	322.00	0.004422%
7733800	151.34	0.002078%
7734000	45.08	0.000619%
7734200	3,017.14	0.041435%
7734300	386.40	0.005306%
7738100	148.12	0.002034%
7740200	218.96	0.003007%
7740400	891.94	0.012249%
7741000	1,146.32	0.015742%
7741300	444.36	0.006102%
7742100	534.52	0.007341%
7742300	231.84	0.003184%
7742600	508.76	0.006987%
7742900	38.64	0.000531%
7743800	38.64	0.000531%
7744000	4,556.30	0.062572%
7744600	257.60	0.003538%
7750200	3,371.34	0.046299%
7750400	222.18	0.003051%
7751000	276.92	0.003803%
7752100	19.32	0.000265%
7754000	354.20	0.004864%
7761000	421.82	0.005793%
7762100	431.48	0.005926%
7764200	457.24	0.006279%
7771000	1,320.20	0.018130%
7772100	196.42	0.002697%
7774000	2,498.72	0.034315%
7774200	57.96	0.000796%
7782100	560.28	0.007694%
7784000	1,281.56	0.017600%
7794000	283.36	0.003891%
A010000	5,296.90	0.072743%
A050000	7,125.86	0.097860%
A150000	1,278.34	0.017556%
A170000	1,159.20	0.015919%
A200000	685.86	0.009419%

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
A850000	154.56	0.002123%
B040000	19,490.66	0.267666%
C050000	1,233.26	0.016936%
D050000	450.80	0.006191%
D100000	20,981.52	0.288140%
D200000	144.90	0.001990%
D250000	170.66	0.002344%
D500000	25,653.74	0.352304%
E040000	1,574.58	0.021624%
E080000	1,059.38	0.014549%
E120000	1,023.96	0.014062%
E160000	2,431.10	0.033386%
E190000	1,648.64	0.022641%
E200000	8,561.98	0.117582%
E210000	1,297.66	0.017821%
E230000	2,340.94	0.032148%
E240000	11,022.06	0.151367%
E280000	908.04	0.012470%
E500000	2,833.60	0.038914%
E550000	4,453.26	0.061157%
F270000	1,941.66	0.026665%
f500000	9,102.94	0.125011%
F500001	38.64	0.000531%
G010000	1,078.70	0.014814%
G020000	586.04	0.008048%
G040000	991.76	0.013620%
G050000	672.98	0.009242%
G060000	1,191.40	0.016362%
G070000	1,513.40	0.020784%
H030000	1,416.80	0.019457%
H060000	154.56	0.002123%
H090000	23,235.52	0.319095%
H120000	176,082.48	2.418150%
H150000	53,358.62	0.732777%
H170000	53,294.22	0.731892%
H180000	18,907.84	0.259662%
H210000	14,853.86	0.203989%
H240000	17,352.58	0.238304%
H270000	268,068.22	3.681395%
H470000	31,221.12	0.428761%

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
H510000	164,071.88	2.253208%
H590000	4,311.58	0.059211%
H590801	23,763.60	0.326347%
H590802	2,778.86	0.038162%
H590803	10,236.38	0.140577%
H590804	25,457.32	0.349607%
H590805	12,551.56	0.172371%
H590806	26,104.54	0.358495%
H590807	6,359.50	0.087335%
H590808	9,431.38	0.129522%
H590809	11,891.46	0.163306%
H590810	8,265.74	0.113514%
H590811	13,482.14	0.185151%
H590812	10,465.00	0.143716%
H590813	4,131.26	0.056735%
H590814	4,504.78	0.061864%
H590816	3,139.50	0.043115%
H590817	2,199.26	0.030203%
H630000	41,921.18	0.575706%
H670000	4,746.28	0.065181%
H710000	2,270.10	0.031175%
H730000	41,164.48	0.565314%
H750000	13,111.84	0.180066%
H790000	1,420.02	0.019501%
H870000	1,587.46	0.021801%
H910000	531.30	0.007296%
H950000	1,400.70	0.019236%
H960000	173.88	0.002388%
J020000	42,504.00	0.583710%
J040000	110,829.18	1.522023%
J120000	135,185.26	1.856506%
J160000	55,815.48	0.766517%
J200000	1,629.32	0.022376%
J510000	225,020.04	3.090212%
K050000	45,369.80	0.623066%
L040000	137,410.28	1.887063%
L120000	1,684.06	0.023127%
L240000	3,316.60	0.045547%
L320000	4,369.54	0.060007%
L360000	1,204.28	0.016538%

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

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
L460000	347.76	0.004776%
N040000	163,566.34	2.246265%
N080000	23,721.74	0.325772%
N120000	44,226.70	0.607368%
N200000	4,147.36	0.056956%
P120000	12,036.36	0.165296%
P160000	4,791.36	0.065800%
P240000	29,588.58	0.406342%
P260000	563.50	0.007739%
P280000	15,729.70	0.216017%
P320000	5,387.06	0.073981%
P340000	77.28	0.001061%
P360000	2,695.14	0.037013%
P400000	25.76	0.000354%
P450000	347.76	0.004776%
R040000	1,304.10	0.017909%
R060000	2,592.10	0.035597%
R080000	1,870.82	0.025692%
R120000	2,263.66	0.031087%
R140000	154.56	0.002123%
R200000	2,917.32	0.040064%
R230000	1,468.32	0.020165%
R280000	1,397.48	0.019192%
R360000	14,177.66	0.194703%
R400000	38,929.80	0.534625%
R440000	24,291.68	0.333599%
R520000	370.30	0.005085%
R600000	22,746.08	0.312373%
S600000	38.64	0.000531%
T010000	122.36	0.001680%
T020000	115.92	0.001592%
T030000	154.56	0.002123%
T040000	231.84	0.003184%
T050000	38.64	0.000531%
T060000	38.64	0.000531%
T070000	112.70	0.001548%
T080000	157.78	0.002167%
U120000	159,138.84	2.185462%
U150000	115.92	0.001592%
U300000	405.72	0.005572%

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of Employer Allocations
For the Fiscal Year Ended June 30, 2018

Employer Code	Employer Contributions	Proportionate Share
X220000	2,093.00	0.028743%
Y040000	1,023.96	0.014062%
Y080000	1,410.36	0.019369%
Y080200	1,040.06	0.014283%
Y080300	991.76	0.013620%
Y080500	875.84	0.012028%
Y080600	20,179.74	0.277129%
Y080800	177.10	0.002432%
Y081000	70.84	0.000973%
Y180000	67,223.94	0.923190%
Y200000	4,031.44	0.055364%
7232100	-	0.000000%
7360300	-	0.000000%
7410500	-	0.000000%
7462100	-	0.000000%
7751600	-	0.000000%
Totals[1]	7,291,181.24	100.000000%

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

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Investment Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
5016000	$ 3,611	$ 6,051	$ 3,515	$ -	$ 3,515	$ 370	$ 394	$ 450	$ 1,214	$ 15,903	$ (49)	$ 15,854
5020100	24,324	40,657	23,618	-	23,618	2,486	2,649	3,052	8,187	106,853	(334)	106,519
5030100	1,892	3,074	1,786	-	1,786	188	200	261	649	8,080	(28)	8,052
5040000	452	773	449	-	449	47	50	53	150	2,031	(5)	2,026
5040100	8,097	13,905	8,078	-	8,078	850	906	917	2,673	36,545	(100)	36,445
5040200	3,742	6,496	3,774	-	3,774	397	423	405	1,225	17,074	(44)	17,030
5040300	3,032	5,121	2,975	-	2,975	313	334	368	1,015	13,459	(40)	13,419
5040400	3,356	5,458	3,171	-	3,171	334	356	462	1,152	14,345	(50)	14,295
5040500	13,903	23,120	13,430	-	13,430	1,414	1,506	1,776	4,696	60,762	(194)	60,568
5040600	123	211	123	-	123	13	14	13	40	555	(2)	553
5040700	224	322	187	-	187	20	21	41	82	847	(5)	842
5050100	1,719	2,836	1,647	-	1,647	173	185	224	582	7,453	(25)	7,428
5050200	1,023	1,631	948	-	948	100	106	149	355	4,287	(16)	4,271
5060000	160	275	160	-	160	17	18	16	51	722	(3)	719
5061900	945	1,528	888	-	888	93	100	131	324	4,017	(15)	4,002
5062900	1,117	1,850	1,075	-	1,075	113	121	144	378	4,863	(16)	4,847
5064500	2,686	4,469	2,596	-	2,596	273	291	343	907	11,744	(37)	11,707
5070000	198	352	204	-	204	22	23	19	64	925	(3)	922
5070100	21,921	37,630	21,860	-	21,860	2,301	2,452	2,482	7,235	98,898	(274)	98,624
5080100	34,203	57,586	33,452	-	33,452	3,521	3,752	4,176	11,449	151,346	(459)	150,887
5090100	2,269	3,754	2,181	-	2,181	230	245	295	770	9,866	(32)	9,834
5100100	47,165	81,332	47,247	-	47,247	4,973	5,299	5,245	15,517	213,755	(578)	213,177
5110100	10,299	17,565	10,204	-	10,204	1,074	1,144	1,197	3,415	46,165	(132)	46,033
5120100	5,957	9,951	5,781	-	5,781	609	648	749	2,006	26,153	(82)	26,071
5130100	8,056	13,633	7,920	-	7,920	834	888	965	2,687	35,830	(106)	35,724
5140100	1,070	1,787	1,038	-	1,038	109	116	134	359	4,696	(15)	4,681
5140200	3,034	5,380	3,125	-	3,125	329	350	297	976	14,138	(33)	14,105
5140300	1,308	2,267	1,317	-	1,317	139	148	141	428	5,959	(16)	5,943
5150100	7,066	11,187	6,499	-	6,499	684	729	1,052	2,465	29,401	(115)	29,286
5160100	12,880	21,307	12,377	-	12,377	1,303	1,388	1,674	4,365	55,999	(184)	55,815
5170000	184	309	179	-	179	19	20	22	61	811	(3)	808
5170200	1,577	2,701	1,569	-	1,569	165	176	182	523	7,098	(19)	7,079
5170400	4,477	7,475	4,342	-	4,342	457	487	565	1,509	19,646	(61)	19,585
5180000	341	593	344	-	344	36	39	37	112	1,558	(4)	1,554
5180100	3,045	5,135	2,983	-	2,983	314	335	372	1,021	13,494	(40)	13,454
5180200	22,873	39,482	22,935	-	22,935	2,414	2,572	2,534	7,520	103,765	(279)	103,486
5190100	4,004	6,858	3,984	-	3,984	419	447	458	1,324	18,023	(50)	17,973
5200100	4,807	7,994	4,644	-	4,644	489	521	616	1,626	21,008	(67)	20,941
5210100	19,246	31,980	18,577	-	18,577	1,956	2,083	2,465	6,504	84,048	(270)	83,778
5210200	1,360	2,255	1,310	-	1,310	138	147	174	459	5,927	(19)	5,908
5210300	4,413	6,996	4,064	-	4,064	428	456	656	1,540	18,386	(71)	18,315
5210400	806	1,159	673	-	673	71	75	152	298	3,045	(16)	3,029
5210500	1,478	2,507	1,456	-	1,456	153	163	177	493	6,589	(19)	6,570
5220100	11,574	19,067	11,076	-	11,076	1,166	1,242	1,526	3,934	50,111	(167)	49,944
5230100	75,604	127,509	74,070	-	74,070	7,796	8,307	9,192	25,295	335,067	(1,010)	334,057
5245000	10,139	17,329	10,066	-	10,066	1,060	1,129	1,169	3,358	45,542	(129)	45,413
5245100	1,226	1,956	1,136	-	1,136	120	127	180	427	5,141	(19)	5,122
5245200	1,486	2,423	1,408	-	1,408	148	158	203	509	6,368	(22)	6,346
5250000	2,709	4,609	2,678	-	2,678	282	300	317	899	12,114	(35)	12,079
5250100	1,124	1,815	1,055	-	1,055	111	118	159	388	4,771	(17)	4,754
5260100	49,888	84,591	49,139	-	49,139	5,173	5,511	5,933	16,617	222,319	(652)	221,667
5270100	3,112	5,221	3,033	-	3,033	319	340	383	1,042	13,722	(43)	13,679
5280100	10,279	17,538	10,188	-	10,188	1,072	1,143	1,194	3,409	46,094	(131)	45,963

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, 2018

			Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Investment Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
5290100	13,131	22,819	13,256	-	13,256	1,395	1,487	1,414	4,296	59,973	(156)	59,817
5305500	6,538	11,030	6,407	-	6,407	674	719	792	2,185	28,988	(87)	28,901
5305600	3,388	5,625	3,267	-	3,267	344	366	437	1,147	14,782	(47)	14,735
5310100	2,680	4,188	2,433	-	2,433	256	273	414	943	11,008	(45)	10,963
5320100	29,596	50,648	29,422	-	29,422	3,097	3,300	3,396	9,793	133,112	(374)	132,738
5320200	9,599	16,043	9,319	-	9,319	981	1,045	1,204	3,230	42,163	(133)	42,030
5320300	2,756	4,712	2,737	-	2,737	288	307	317	912	12,384	(35)	12,349
5320400	3,658	6,247	3,629	-	3,629	382	407	424	1,213	16,419	(47)	16,372
5320500	20,655	35,205	20,451	-	20,451	2,153	2,294	2,407	6,854	92,526	(265)	92,261
5330100	1,190	2,043	1,187	-	1,187	125	133	135	393	5,369	(15)	5,354
5340100	6,184	10,089	5,861	-	5,861	617	657	841	2,115	26,516	(92)	26,424
5350100	4,960	8,088	4,699	-	4,699	495	527	675	1,697	21,257	(74)	21,183
5360100	7,233	11,999	6,970	-	6,970	734	782	932	2,448	31,536	(102)	31,434
5370100	12,838	21,551	12,519	-	12,519	1,318	1,404	1,584	4,306	56,639	(175)	56,464
5380300	3,858	6,301	3,661	-	3,661	385	411	523	1,319	16,561	(58)	16,503
5380400	4,589	7,544	4,382	-	4,382	461	491	608	1,560	19,827	(67)	19,760
5380500	8,303	14,047	8,160	-	8,160	859	915	996	2,770	36,919	(109)	36,810
5390100	16,596	27,657	16,066	-	16,066	1,691	1,802	2,103	5,596	72,688	(231)	72,457
5400100	34,138	56,825	33,010	-	33,010	3,475	3,702	4,342	11,519	149,346	(477)	148,869
5400200	29,342	49,414	28,705	-	28,705	3,022	3,219	3,580	9,821	129,868	(393)	129,475
5400500	10,642	23,468	13,632	419	14,051	1,435	1,529	234	3,198	61,677	15	61,692
5400700	92	138	80	-	80	8	9	15	32	363	(2)	361
5410100	2,733	4,593	2,668	-	2,668	281	299	336	916	12,071	(37)	12,034
5420000	415	690	401	-	401	42	45	53	140	1,814	(6)	1,808
5420100	5,384	8,972	5,212	-	5,212	549	585	682	1,816	23,581	(75)	23,506
5420200	9,423	16,053	9,326	-	9,326	982	1,046	1,101	3,129	42,191	(121)	42,070
5420300	3,863	6,551	3,805	-	3,805	401	427	458	1,286	17,216	(51)	17,165
5420400	2,559	4,253	2,471	-	2,471	260	277	328	865	11,178	(36)	11,142
5420500	8,621	14,964	8,693	-	8,693	915	975	932	2,822	39,327	(103)	39,224
5420600	12,103	20,802	12,084	-	12,084	1,272	1,355	1,364	3,991	54,672	(150)	54,522
5420700	10,450	17,982	10,446	-	10,446	1,100	1,172	1,173	3,445	47,261	(129)	47,132
5428000	299	493	286	-	286	30	32	39	101	1,295	(4)	1,291
5430100	19,683	30,943	17,975	-	17,975	1,892	2,016	2,991	6,899	81,323	(327)	80,996
5440100	4,262	7,141	4,148	-	4,148	437	465	529	1,431	18,767	(58)	18,709
5450100	5,542	8,404	4,882	-	4,882	514	547	926	1,987	22,086	(100)	21,986
5460100	6,055	10,538	6,122	-	6,122	644	687	647	1,978	27,697	(72)	27,625
5460200	8,542	14,868	8,637	-	8,637	909	969	914	2,792	39,075	(101)	38,974
5460300	17,986	30,285	17,593	-	17,593	1,852	1,973	2,196	6,021	79,594	(241)	79,353
5460400	11,930	21,432	12,450	-	12,450	1,311	1,396	1,097	3,804	56,326	(122)	56,204
7010200	793	1,344	781	-	781	82	88	95	265	3,533	(10)	3,523
7010400	76	130	75	-	75	8	8	7	23	342	(2)	340
7010600	48	81	47	-	47	5	5	4	14	213	(2)	211
7011000	1,414	2,347	1,364	-	1,364	144	153	181	478	6,169	(20)	6,149
7020200	2,196	3,652	2,122	-	2,122	223	238	280	741	9,599	(31)	9,568
7021100	79	146	85	-	85	9	10	3	22	384	(2)	382
7021200	81	91	53	-	53	6	6	20	32	238	(3)	235
7021300	217	279	162	-	162	17	18	49	84	733	(6)	727
7021400	-	222	129	60	189	14	14	-	28	583	6	589
7021500	97	162	94	-	94	10	11	11	32	427	(2)	425
7021600	29	46	27	-	27	3	3	3	9	121	(1)	120
7021700	371	571	332	-	332	35	37	60	132	1,501	(6)	1,495
7022100	42	47	28	-	28	3	3	10	16	125	(2)	123
7022200	10	16	9	-	9	1	1	-	2	43	(1)	42

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

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Investment Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7022400	6	16	9	-	9	1	1	-	2	43	1	44
7030100	1,123	1,980	1,150	-	1,150	121	129	113	363	5,205	(12)	5,193
7030300	242	395	230	-	230	24	26	33	83	1,039	(4)	1,035
7030500	185	298	173	-	173	18	19	27	64	783	(3)	780
7040100	406	671	390	-	390	41	44	53	138	1,765	(6)	1,759
7040200	8,962	15,462	8,982	-	8,982	945	1,007	994	2,946	40,636	(110)	40,526
7040400	422	732	425	-	425	45	48	46	139	1,925	(5)	1,920
7040500	296	489	284	-	284	30	32	39	101	1,284	(4)	1,280
7040600	144	244	142	-	142	15	16	16	47	640	(2)	638
7040700	234	382	222	-	222	23	25	31	79	1,003	(4)	999
7041000	68	104	61	-	61	6	7	10	23	274	(2)	272
7041100	65	126	73	-	73	8	8	2	18	331	(1)	330
7041200	70	129	75	-	75	8	8	3	19	338	(2)	336
7041400	52	91	53	-	53	6	6	4	16	238	(2)	236
7041500	48	97	57	-	57	6	6	-	12	256	(1)	255
7041600	20	11	6	-	6	1	1	7	9	28	(1)	27
7041700	1,307	2,326	1,351	-	1,351	142	152	126	420	6,112	(14)	6,098
7042000	394	651	378	-	378	40	42	51	133	1,711	(6)	1,705
7050100	871	1,300	755	-	755	79	85	152	316	3,415	(16)	3,399
7050200	202	317	184	-	184	19	21	31	71	833	(4)	829
7050300	88	303	176	33	209	19	20	-	39	797	2	799
7050400	189	329	191	-	191	20	21	20	61	865	(3)	862
7050500	10	24	14	-	14	1	2	-	3	64	1	65
7050600	277	422	245	-	245	26	28	45	99	1,110	(5)	1,105
7050700	39	65	38	-	38	4	4	3	11	171	(1)	170
7050800	230	326	190	-	190	20	21	43	84	857	(5)	852
7060100	215	334	194	-	194	20	22	32	74	879	(4)	875
7060200	1,325	2,273	1,320	-	1,320	139	148	150	437	5,973	(17)	5,956
7060300	-	74	43	20	63	5	5	-	10	196	2	198
7060500	10	16	9	-	9	1	1	-	2	43	(1)	42
7060600	119	194	112	-	112	12	13	16	41	509	(2)	507
7060700	873	1,527	887	-	887	93	99	92	284	4,013	(10)	4,003
7060800	155	252	146	-	146	15	16	20	51	662	(3)	659
7070400	1,536	2,699	1,568	-	1,568	165	176	157	498	7,094	(17)	7,077
7070500	99	353	205	40	245	22	23	1	46	929	3	932
7070600	-	4	2	-	2	-	-	-	-	11	1	12
7070700	302	525	305	-	305	32	34	32	98	1,380	(4)	1,376
7071400	333	552	321	-	321	34	36	43	113	1,452	(5)	1,447
7071700	1,127	1,929	1,121	-	1,121	118	126	129	373	5,070	(14)	5,056
7080200	1,069	1,809	1,051	-	1,051	111	118	128	357	4,753	(14)	4,739
7080400	98	161	94	-	94	10	10	11	31	423	(2)	421
7080500	106	176	102	-	102	11	11	12	34	463	(2)	461
7080600	631	1,130	657	-	657	69	74	57	200	2,971	(7)	2,964
7080800	239	338	197	-	197	21	22	46	89	889	(5)	884
7080900	268	440	256	-	256	27	29	34	90	1,156	(4)	1,152
7081200	285	487	283	-	283	30	32	33	95	1,281	(4)	1,277
7090200	255	412	239	-	239	25	27	36	88	1,082	(4)	1,078
7090300	36	65	38	-	38	4	4	2	10	171	(1)	170
7090500	793	1,221	709	-	709	75	80	127	282	3,209	(14)	3,195
7100100	21,425	36,399	21,145	-	21,145	2,226	2,371	2,529	7,126	95,664	(278)	95,386
7101200	394	671	390	-	390	41	44	46	131	1,765	(5)	1,760
7101400	862	1,470	854	-	854	90	96	101	287	3,864	(11)	3,853
7101600	931	1,584	920	-	920	97	103	109	309	4,163	(13)	4,150

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, 2018

Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Investment Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7102400	173	279	162	-	162	17	18	24	59	733	(3)	730
7102500	847	1,559	906	-	906	95	102	68	265	4,099	(7)	4,092
7102600	252	437	254	-	254	27	28	27	82	1,149	(3)	1,146
7102700	39	65	38	-	38	4	4	3	11	171	(1)	170
7102800	19	32	19	-	19	2	2	1	5	85	(1)	84
7103100	115	194	112	-	112	12	13	13	38	509	(2)	507
7103200	201	328	190	-	190	20	21	26	67	861	(3)	858
7103300	95	179	104	-	104	11	12	6	29	470	(2)	468
7103400	77	130	75	-	75	8	8	8	24	342	(2)	340
7103900	-	3	2	-	2	-	-	-	-	7	-	7
7104000	523	857	498	-	498	52	56	71	179	2,252	(7)	2,245
7104400	965	1,631	948	-	948	100	106	117	323	4,287	(13)	4,274
7110100	676	1,148	667	-	667	70	75	80	225	3,017	(9)	3,008
7110300	2,436	4,048	2,351	-	2,351	248	264	312	824	10,638	(34)	10,604
7110800	90	146	85	-	85	9	10	11	30	384	(2)	382
7111200	522	921	535	-	535	56	60	52	168	2,419	(6)	2,413
7111500	97	162	94	-	94	10	11	11	32	427	(2)	425
7120200	2,517	4,297	2,496	-	2,496	263	280	291	834	11,292	(32)	11,260
7120600	380	646	375	-	375	39	42	44	125	1,697	(5)	1,692
7120700	171	287	167	-	167	18	19	19	56	754	(3)	751
7121000	52	89	52	-	52	5	6	3	14	235	(2)	233
7130100	936	1,532	890	-	890	94	100	125	319	4,027	(14)	4,013
7130200	294	483	281	-	281	30	31	38	99	1,270	(4)	1,266
7130300	1,997	3,423	1,989	-	1,989	209	223	226	658	8,997	(26)	8,971
7130500	94	138	80	-	80	8	9	14	31	363	(3)	360
7130700	22	24	14	-	14	1	2	5	8	64	(1)	63
7130900	2,510	4,173	2,424	-	2,424	255	272	320	847	10,969	(35)	10,934
7131000	39	65	38	-	38	4	4	3	11	171	(1)	170
7131200	145	248	144	-	144	15	16	16	47	651	(2)	649
7140100	2,490	4,256	2,472	-	2,472	260	277	286	823	11,185	(32)	11,153
7140200	598	991	576	-	576	61	65	77	203	2,604	(9)	2,595
7140300	1,136	2,430	1,412	25	1,437	149	158	25	332	6,386	-	6,386
7140600	105	157	91	-	91	10	10	15	35	413	(3)	410
7140700	112	162	94	-	94	10	11	20	41	427	(3)	424
7140800	78	146	85	-	85	9	10	3	22	384	(2)	382
7150100	3,476	6,004	3,488	-	3,488	367	391	383	1,141	15,779	(43)	15,736
7150400	1,011	1,744	1,013	-	1,013	107	114	112	333	4,582	(13)	4,569
7150500	545	984	572	-	572	60	64	48	172	2,586	(6)	2,580
7150600	277	493	286	-	286	30	32	26	88	1,295	(3)	1,292
7160100	2,831	4,597	2,671	-	2,671	281	299	391	971	12,082	(43)	12,039
7160200	44	108	63	4	67	7	7	-	14	285	1	286
7160400	563	918	533	-	533	56	60	76	192	2,412	(9)	2,403
7160500	1,141	1,955	1,136	-	1,136	120	127	131	378	5,137	(14)	5,123
7160800	10	16	9	-	9	1	1	-	2	43	(1)	42
7160900	307	523	304	-	304	32	34	36	102	1,373	(4)	1,369
7161000	666	992	576	-	576	61	65	116	242	2,608	(13)	2,595
7161100	85	146	85	-	85	9	10	8	27	384	(2)	382
7170100	2,137	3,465	2,013	-	2,013	212	226	296	734	9,108	(33)	9,075
7170500	170	275	160	-	160	17	18	23	58	722	(3)	719
7171000	34	81	47	3	50	5	5	-	10	213	1	214
7171400	10	16	9	-	9	1	1	-	2	43	(1)	42
7180300	6,718	12,046	6,998	-	6,998	737	785	622	2,144	31,660	(70)	31,590
7180800	582	1,025	595	-	595	63	67	58	188	2,693	(7)	2,686

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, 2018

			Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Investment Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7181000	202	349	203	-	203	21	23	21	65	918	(3)	915
7181200	48	65	38	-	38	4	4	9	17	171	(1)	170
7181500	69	95	55	-	55	6	6	14	26	249	(2)	247
7190100	1,415	2,401	1,395	-	1,395	147	156	167	470	6,311	(19)	6,292
7190200	29	49	28	-	28	3	3	2	8	128	(1)	127
7190400	181	318	185	-	185	19	21	17	57	836	(2)	834
7190700	-	76	44	20	64	5	5	-	10	199	2	201
7191000	117	229	133	-	133	14	15	4	33	601	(2)	599
7200100	790	1,270	738	-	738	78	83	113	274	3,337	(12)	3,325
7200200	2,540	4,199	2,439	-	2,439	257	274	332	863	11,036	(36)	11,000
7200300	29	49	28	-	28	3	3	2	8	128	(1)	127
7200600	696	803	466	-	466	49	52	183	284	2,110	(20)	2,090
7200700	99	156	90	-	90	10	10	14	34	409	(2)	407
7201000	38	50	29	-	29	3	3	7	13	132	(1)	131
7210100	4,351	7,340	4,264	-	4,264	449	478	528	1,455	19,290	(58)	19,232
7210200	7,037	12,086	7,021	-	7,021	739	787	797	2,323	31,763	(87)	31,676
7210300	-	4	2	-	2	-	-	-	-	11	1	12
7210800	99	175	101	-	101	11	11	9	31	459	(2)	457
7210900	29	54	31	-	31	3	4	-	7	142	(1)	141
7211100	31	53	31	-	31	3	3	2	8	139	(1)	138
7211200	451	824	479	-	479	50	54	37	141	2,167	(4)	2,163
7211300	46	68	39	-	39	4	4	7	15	178	(1)	177
7211500	1,962	3,287	1,909	-	1,909	201	214	246	661	8,638	(26)	8,612
7211700	94	194	112	-	112	12	13	-	25	509	(2)	507
7212200	149	241	140	-	140	15	16	20	51	633	(3)	630
7212300	98	175	101	-	101	11	11	7	29	459	(2)	457
7212600	10	16	9	-	9	1	1	-	2	43	(1)	42
7220100	218	301	175	-	175	18	20	43	81	790	(5)	785
7220200	4,799	-	-	5,927	5,927	-	-	106	106	-	618	618
7220300	48	81	47	-	47	5	5	4	14	213	(2)	211
7220400	721	1,266	735	-	735	77	82	75	234	3,326	(8)	3,318
7220500	568	921	535	-	535	56	60	78	194	2,419	(9)	2,410
7220600	2	32	19	8	27	2	2	-	4	85	1	86
7220800	1,509	2,533	1,471	-	1,471	155	165	186	506	6,656	(20)	6,636
7220900	540	906	526	-	526	55	59	66	180	2,380	(8)	2,372
7230100	165	269	156	-	156	16	18	20	54	708	(3)	705
7230200	218	328	190	-	190	20	21	36	77	861	(4)	857
7230600	1,830	2,890	1,679	-	1,679	177	188	275	640	7,596	(30)	7,566
7231000	146	222	129	-	129	14	14	23	51	583	(3)	580
7231400	1,064	2,182	1,268	-	1,268	133	142	25	300	5,735	(4)	5,731
7231800	-	45	26	12	38	3	3	-	6	117	1	118
7231900	1,135	1,895	1,101	-	1,101	116	123	143	382	4,981	(16)	4,965
7232700	1,173	2,067	1,201	-	1,201	126	135	119	380	5,433	(13)	5,420
7232800	32	161	94	24	118	10	10	-	20	423	3	426
7233000	-	34	20	9	29	2	2	-	4	89	1	90
7234200	344	617	359	-	359	38	40	31	109	1,622	(4)	1,618
7234900	-	97	57	26	83	6	6	-	12	256	3	259
7240100	127	206	120	-	120	13	13	16	42	541	(3)	538
7240300	3,859	6,416	3,727	-	3,727	392	418	492	1,302	16,864	(54)	16,810
7240400	1,765	2,942	1,709	-	1,709	180	192	223	595	7,731	(25)	7,706
7240500	131	223	130	-	130	14	15	15	44	587	(2)	585
7240600	45	248	144	42	186	15	16	-	31	651	3	654
7240700	-	103	60	28	88	6	7	-	13	270	3	273

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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, 2018

Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Investment Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7240800	144	237	138	-	138	14	15	17	46	623	(3)	620
7240900	2,365	3,827	2,223	-	2,223	234	249	329	812	10,058	(37)	10,021
7241300	236	403	234	-	234	25	26	27	78	1,060	(3)	1,057
7241500	58	95	55	-	55	6	6	7	19	249	(1)	248
7241600	2,431	3,912	2,273	-	2,273	239	255	344	838	10,282	(38)	10,244
7250100	1,523	2,694	1,565	-	1,565	165	175	152	492	7,080	(16)	7,064
7250200	248	410	238	-	238	25	27	31	83	1,078	(4)	1,074
7250400	19	32	19	-	19	2	2	1	5	85	(1)	84
7250600	193	349	203	-	203	21	23	15	59	918	(2)	916
7251400	146	230	134	-	134	14	15	21	50	605	(3)	602
7252000	121	206	120	-	120	13	13	13	39	541	(2)	539
7260100	19,937	33,385	19,393	-	19,393	2,041	2,175	2,483	6,699	87,741	(272)	87,469
7260200	552	987	573	-	573	60	64	52	176	2,594	(6)	2,588
7260400	2,098	3,628	2,107	-	2,107	222	236	229	687	9,535	(26)	9,509
7260500	10	24	14	-	14	1	2	-	3	64	1	65
7260600	347	621	361	-	361	38	40	31	109	1,633	(4)	1,629
7261100	432	777	451	-	451	48	51	41	140	2,042	(4)	2,038
7261200	10	16	9	-	9	1	1	-	2	43	(1)	42
7261400	82	130	75	-	75	8	8	12	28	342	(2)	340
7261500	1,438	2,244	1,304	-	1,304	137	146	223	506	5,899	(24)	5,875
7261600	-	1,176	683	315	998	72	77	-	149	3,092	33	3,125
7262100	99	168	98	-	98	10	11	11	32	441	(2)	439
7270100	1,851	3,222	1,872	-	1,872	197	210	197	604	8,467	(22)	8,445
7270200	435	739	429	-	429	45	48	52	145	1,942	(5)	1,937
7270400	490	853	495	-	495	52	56	53	161	2,241	(5)	2,236
7270500	738	1,314	764	-	764	80	86	71	237	3,455	(8)	3,447
7280100	1,351	2,270	1,319	-	1,319	139	148	166	453	5,966	(19)	5,947
7280200	3,007	5,144	2,988	-	2,988	315	335	346	996	13,519	(38)	13,481
7280300	260	436	253	-	253	27	28	31	86	1,146	(4)	1,142
7280600	81	115	67	-	67	7	7	14	28	302	(2)	300
7280900	211	337	196	-	196	21	22	29	72	886	(4)	882
7281000	29	50	29	-	29	3	3	2	8	132	(1)	131
7290100	4,192	7,237	4,204	-	4,204	443	471	462	1,376	19,020	(52)	18,968
7290200	1,457	2,355	1,368	-	1,368	144	153	203	500	6,190	(22)	6,168
7290500	740	1,282	745	-	745	78	84	80	242	3,369	(9)	3,360
7290700	920	1,568	911	-	911	96	102	106	304	4,120	(12)	4,108
7300100	498	911	529	-	529	56	59	43	158	2,394	(4)	2,390
7300200	3,207	5,083	2,953	-	2,953	311	331	476	1,118	13,359	(52)	13,307
7300300	728	1,236	718	-	718	76	81	87	244	3,248	(9)	3,239
7300400	-	116	68	32	100	7	8	-	15	306	3	309
7300500	19	32	19	-	19	2	2	1	5	85	(1)	84
7300600	1,233	2,163	1,257	-	1,257	132	141	128	401	5,685	(14)	5,671
7301000	326	567	329	-	329	35	37	35	107	1,491	(4)	1,487
7301100	749	1,256	730	-	730	77	82	94	253	3,302	(10)	3,292
7301200	995	1,760	1,022	-	1,022	108	115	99	322	4,625	(11)	4,614
7301300	-	24	14	6	20	1	2	-	3	64	1	65
7310100	1,074	1,840	1,069	-	1,069	112	120	123	355	4,835	(14)	4,821
7310200	471	785	456	-	456	48	51	60	159	2,063	(6)	2,057
7310500	590	1,022	594	-	594	62	67	63	192	2,686	(7)	2,679
7320200	-	1	1	-	1	-	-	-	-	4	-	4
7320300	1,696	2,988	1,736	-	1,736	183	195	170	548	7,852	(19)	7,833
7320500	1,292	2,312	1,343	-	1,343	141	151	120	412	6,077	(14)	6,063
7320600	471	815	473	-	473	50	53	53	156	2,142	(5)	2,137

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, 2018

Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Investment Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7320700	1,111	1,761	1,023	-	1,023	108	115	165	388	4,629	(18)	4,611
7320800	-	501	291	134	425	31	33	-	64	1,316	14	1,330
7320900	143	231	134	-	134	14	15	18	47	608	(3)	605
7321200	39	65	38	-	38	4	4	3	11	171	(1)	170
7321500	73	134	78	-	78	8	9	3	20	352	(2)	350
7321600	226	393	228	-	228	24	26	23	73	1,032	(3)	1,029
7321700	372	640	372	-	372	39	42	42	123	1,683	(4)	1,679
7322200	265	489	284	-	284	30	32	21	83	1,284	(3)	1,281
7322300	33	58	34	-	34	4	4	2	10	153	(1)	152
7322700	7	16	9	-	9	1	1	-	2	43	-	43
7330100	1,945	3,369	1,957	-	1,957	206	220	212	638	8,855	(23)	8,832
7330200	74	110	64	-	64	7	7	12	26	288	(2)	286
7330300	468	707	410	-	410	43	46	79	168	1,857	(8)	1,849
7330800	210	353	205	-	205	22	23	26	71	929	(3)	926
7331000	937	1,545	897	-	897	94	101	122	317	4,059	(14)	4,045
7331200	159	263	153	-	153	16	17	20	53	690	(3)	687
7340100	1,540	2,556	1,485	-	1,485	156	167	200	523	6,717	(21)	6,696
7340200	1,287	2,109	1,225	-	1,225	129	137	172	438	5,543	(19)	5,524
7340500	173	271	157	-	157	17	18	27	62	712	(3)	709
7340600	149	211	123	-	123	13	14	28	55	555	(4)	551
7340700	31	68	39	-	39	4	4	-	8	178	1	179
7340800	62	108	63	-	63	7	7	5	19	285	(2)	283
7350100	64	116	68	-	68	7	8	3	18	306	(2)	304
7350200	863	1,508	876	-	876	92	98	92	282	3,963	(10)	3,953
7350300	165	272	158	-	158	17	18	20	55	715	(3)	712
7360100	1,428	2,403	1,396	-	1,396	147	157	174	478	6,315	(19)	6,296
7360200	1,944	3,281	1,906	-	1,906	201	214	237	652	8,624	(25)	8,599
7360400	479	777	451	-	451	48	51	67	166	2,042	(7)	2,035
7360600	108	217	126	-	126	13	14	2	29	569	(2)	567
7360700	170	309	179	-	179	19	20	14	53	811	(2)	809
7360900	119	213	123	-	123	13	14	9	36	559	(2)	557
7361100	148	240	139	-	139	15	16	18	49	630	(3)	627
7361300	590	1,000	581	-	581	61	65	69	195	2,629	(8)	2,621
7361400	180	248	144	-	144	15	16	36	67	651	(4)	647
7370700	492	874	508	-	508	53	57	49	159	2,298	(5)	2,293
7370800	-	543	315	146	461	33	35	-	68	1,427	15	1,442
7371000	48	73	42	-	42	4	5	7	16	192	(1)	191
7371100	231	384	223	-	223	24	25	28	77	1,010	(4)	1,006
7371200	1,186	2,063	1,198	-	1,198	126	134	128	388	5,422	(14)	5,408
7380300	4,228	7,135	4,145	-	4,145	436	465	511	1,412	18,753	(56)	18,697
7380600	36	54	31	-	31	3	4	5	12	142	(1)	141
7380700	51	80	46	-	46	5	5	6	16	210	(1)	209
7380900	23	49	28	-	28	3	3	-	6	128	1	129
7381100	57	76	44	-	44	5	5	12	22	199	(1)	198
7381200	181	324	188	-	188	20	21	18	59	850	(2)	848
7381500	1,472	2,506	1,456	-	1,456	153	163	173	489	6,585	(19)	6,566
7390100	749	2,507	1,456	258	1,714	153	163	17	333	6,589	25	6,614
7390700	277	478	278	-	278	29	31	30	90	1,256	(4)	1,252
7390900	356	632	367	-	367	39	41	35	115	1,661	(4)	1,657
7391200	10	16	9	-	9	1	1	-	2	43	(1)	42
7391300	94	160	93	-	93	10	10	9	29	420	(2)	418
7391400	10	16	9	-	9	1	1	-	2	43	(1)	42
7391500	58	112	65	-	65	7	7	2	16	295	(1)	294

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, 2018

Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Investment Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7391700	68	114	66	-	66	7	7	7	21	299	(2)	297
7400800	441	730	424	-	424	45	48	58	151	1,918	(6)	1,912
7400900	1,386	2,204	1,280	-	1,280	135	144	204	483	5,792	(22)	5,770
7401000	981	1,871	1,087	-	1,087	114	122	61	297	4,917	(7)	4,910
7401100	-	43	25	12	37	3	3	-	6	114	1	115
7401300	629	1,045	607	-	607	64	68	79	211	2,747	(9)	2,738
7401600	5	16	9	1	10	1	1	-	2	43	1	44
7401700	503	841	488	-	488	51	55	64	170	2,209	(6)	2,203
7402100	81	164	95	-	95	10	11	-	21	431	(2)	429
7410100	215	351	204	-	204	21	23	29	73	921	(4)	917
7410200	1,221	2,068	1,202	-	1,202	126	135	147	408	5,436	(16)	5,420
7410300	94	177	103	-	103	11	12	4	27	466	(2)	464
7410600	24	50	29	-	29	3	3	-	6	132	-	132
7410900	77	138	80	-	80	8	9	5	22	363	(2)	361
7420000	184	295	171	-	171	18	19	26	63	776	(3)	773
7420100	48	81	47	-	47	5	5	4	14	213	(2)	211
7420200	125	273	159	3	162	17	18	2	37	719	-	719
7420300	11,287	19,331	11,229	-	11,229	1,182	1,259	1,291	3,732	50,804	(142)	50,662
7421100	116	206	120	-	120	13	13	11	37	541	(2)	539
7421400	194	326	190	-	190	20	21	23	64	857	(3)	854
7421500	-	9	6	2	8	1	1	-	2	25	1	26
7421600	259	456	265	-	265	28	30	26	84	1,199	(3)	1,196
7421700	101	154	90	-	90	9	10	15	34	406	(3)	403
7421800	105	179	104	-	104	11	12	10	33	470	(2)	468
7421900	198	342	199	-	199	21	22	21	64	900	(3)	897
7422200	150	252	146	-	146	15	16	17	48	662	(3)	659
7422400	48	72	42	-	42	4	5	7	16	189	(2)	187
7422800	272	468	272	-	272	29	31	30	90	1,231	(4)	1,227
7422900	238	389	226	-	226	24	25	31	80	1,021	(4)	1,017
7430100	4,724	7,878	4,577	-	4,577	482	513	598	1,593	20,706	(65)	20,641
7430200	4,826	8,044	4,673	-	4,673	492	524	613	1,629	21,140	(67)	21,073
7430500	189	310	180	-	180	19	20	25	64	815	(3)	812
7430700	165	299	174	-	174	18	19	14	51	786	(2)	784
7430900	10	16	9	-	9	1	1	-	2	43	(1)	42
7431100	1,161	1,794	1,042	-	1,042	110	117	185	412	4,714	(20)	4,694
7440100	1,690	2,737	1,590	-	1,590	167	178	234	579	7,194	(26)	7,168
7440200	1,101	1,802	1,047	-	1,047	110	117	149	376	4,735	(16)	4,719
7440600	51	93	54	-	54	6	6	2	14	245	(1)	244
7440700	648	1,068	620	-	620	65	70	85	220	2,807	(10)	2,797
7440800	129	211	123	-	123	13	14	16	43	555	(3)	552
7450100	37	54	31	-	31	3	4	5	12	142	(1)	141
7450200	2,599	4,382	2,545	-	2,545	268	285	317	870	11,516	(35)	11,481
7450400	10	16	9	-	9	1	1	-	2	43	(1)	42
7450800	383	625	363	-	363	38	41	52	131	1,644	(6)	1,638
7450900	118	203	118	-	118	12	13	11	36	534	(2)	532
7452600	190	341	198	-	198	21	22	17	60	897	(3)	894
7460200	9,421	16,401	9,528	-	9,528	1,003	1,069	1,006	3,078	43,105	(111)	42,994
7460300	-	684	397	183	580	42	45	-	87	1,797	20	1,817
7461200	1,644	2,896	1,682	-	1,682	177	189	166	532	7,610	(19)	7,591
7461300	-	474	275	127	402	29	31	-	60	1,245	13	1,258
7462300	27	49	28	-	28	3	3	1	7	128	(1)	127
7462400	-	5	3	1	4	-	-	-	-	14	1	15
7500100	509	838	487	-	487	51	55	68	174	2,202	(7)	2,195

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, 2018

Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Investment Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7500300	10	16	9	-	9	1	1	-	2	43	(1)	42
7500700	358	578	336	-	336	35	38	50	123	1,519	(6)	1,513
7502100	56	108	63	-	63	7	7	1	15	285	(2)	283
7502200	310	517	300	-	300	32	34	39	105	1,359	(4)	1,355
7502500	34	43	25	-	25	3	3	7	13	114	(1)	113
7502600	60	119	69	-	69	7	8	-	15	313	(2)	311
7700200	138	203	118	-	118	12	13	23	48	534	(3)	531
7700400	135	236	137	-	137	14	15	14	43	619	(2)	617
7700600	602	1,056	613	-	613	65	69	62	196	2,775	(7)	2,768
7700700	61	97	57	-	57	6	6	7	19	256	(1)	255
7701000	2,415	4,318	2,509	-	2,509	264	281	226	771	11,349	(25)	11,324
7701200	78	114	66	-	66	7	7	14	28	299	(2)	297
7701300	19	32	19	-	19	2	2	1	5	85	(1)	84
7701400	913	1,564	908	-	908	96	102	103	301	4,109	(12)	4,097
7701500	19	32	19	-	19	2	2	1	5	85	(1)	84
7701600	125	198	115	-	115	12	13	18	43	519	(3)	516
7701700	19	32	19	-	19	2	2	1	5	85	(1)	84
7701900	90	164	95	-	95	10	11	5	26	431	(2)	429
7702100	51	85	50	-	50	5	6	4	15	224	(1)	223
7702200	91	148	86	-	86	9	10	11	30	388	(2)	386
7702300	53	104	61	-	61	6	7	1	14	274	(1)	273
7702400	265	386	224	-	224	24	25	48	97	1,014	(6)	1,008
7702500	1,498	2,560	1,487	-	1,487	157	167	173	497	6,728	(19)	6,709
7702800	325	619	359	-	359	38	40	21	99	1,626	(2)	1,624
7702900	317	535	311	-	311	33	35	39	107	1,405	(4)	1,401
7703100	28	38	22	-	22	2	2	6	10	100	(1)	99
7703200	1,093	1,876	1,090	-	1,090	115	122	123	360	4,931	(14)	4,917
7703300	19	32	19	-	19	2	2	1	5	85	(1)	84
7703700	415	726	421	-	421	44	47	44	135	1,907	(5)	1,902
7703800	500	759	441	-	441	46	49	85	180	1,996	(9)	1,987
7703900	885	1,562	907	-	907	96	102	88	286	4,106	(10)	4,096
7704300	34	32	19	-	19	2	2	10	14	85	(1)	84
7704400	10	16	9	-	9	1	1	-	2	43	(1)	42
7704500	48	81	47	-	47	5	5	4	14	213	(2)	211
7704600	548	934	543	-	543	57	61	63	181	2,455	(7)	2,448
7707000	320	560	326	-	326	34	37	33	104	1,473	(4)	1,469
7710100	35	65	38	-	38	4	4	1	9	171	(1)	170
7710200	107	179	104	-	104	11	12	13	36	470	(2)	468
7710300	10	16	9	-	9	1	1	-	2	43	(1)	42
7710400	73	130	75	-	75	8	8	6	22	342	(2)	340
7710500	473	845	491	-	491	52	55	45	152	2,220	(5)	2,215
7710600	69	106	61	-	61	6	7	10	23	277	(2)	275
7710700	41	49	28	-	28	3	3	9	15	128	(1)	127
7710800	99	138	80	-	80	8	9	19	36	363	(3)	360
7711000	168	273	159	-	159	17	18	22	57	719	(3)	716
7711100	10	16	9	-	9	1	1	-	2	43	(1)	42
7711200	39	65	38	-	38	4	4	3	11	171	(1)	170
7711300	10	16	9	-	9	1	1	-	2	43	(1)	42
7711400	21	49	28	1	29	3	3	-	6	128	1	129
7711500	297	471	274	-	274	29	31	43	103	1,238	(5)	1,233
7711600	29	49	28	-	28	3	3	2	8	128	(1)	127
7711800	1,408	2,584	1,501	-	1,501	158	168	115	441	6,792	(13)	6,779
7711900	315	516	300	-	300	32	34	42	108	1,355	(5)	1,350

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, 2018

Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Investment Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7712000	535	945	549	-	549	58	62	53	173	2,483	(6)	2,477
7712100	42	80	46	-	46	5	5	1	11	210	(2)	208
7712300	231	382	222	-	222	23	25	30	78	1,003	(4)	999
7712500	98	130	75	-	75	8	8	20	36	342	(3)	339
7712700	1,693	2,816	1,636	-	1,636	172	183	214	569	7,400	(24)	7,376
7712800	29	49	28	-	28	3	3	2	8	128	(1)	127
7712900	58	95	55	-	55	6	6	7	19	249	(1)	248
7713200	44	80	46	-	46	5	5	2	12	210	(1)	209
7713600	177	257	149	-	149	16	17	31	64	676	(4)	672
7713700	90	130	75	-	75	8	8	15	31	342	(3)	339
7714000	1,219	2,062	1,198	-	1,198	126	134	148	408	5,418	(16)	5,402
7714200	10	16	9	-	9	1	1	-	2	43	(1)	42
7714400	68	123	72	-	72	8	8	4	20	324	(2)	322
7714500	38	65	38	-	38	4	4	3	11	171	(1)	170
7714600	48	114	66	3	69	7	7	-	14	299	-	299
7720400	3,521	5,847	3,396	-	3,396	358	381	452	1,191	15,366	(50)	15,316
7720700	2,258	3,877	2,252	-	2,252	237	253	256	746	10,189	(28)	10,161
7721000	29	50	29	-	29	3	3	2	8	132	(1)	131
7721100	37	65	38	-	38	4	4	2	10	171	(1)	170
7721600	3,332	6,315	3,668	-	3,668	386	411	219	1,016	16,597	(24)	16,573
7721800	189	282	164	-	164	17	18	32	67	740	(4)	736
7721900	1,091	1,773	1,030	-	1,030	108	116	151	375	4,661	(16)	4,645
7722100	560	964	560	-	560	59	63	61	183	2,533	(7)	2,526
7722300	1,924	3,216	1,868	-	1,868	197	210	242	649	8,453	(26)	8,427
7722600	1,105	1,936	1,125	-	1,125	118	126	115	359	5,088	(13)	5,075
7722900	97	177	103	-	103	11	12	6	29	466	(2)	464
7723200	76	130	75	-	75	8	8	7	23	342	(2)	340
7723800	139	242	141	-	141	15	16	14	45	637	(2)	635
7723900	87	146	85	-	85	9	10	8	27	384	(2)	382
7724000	10	16	9	-	9	1	1	-	2	43	(1)	42
7724200	455	763	444	-	444	47	50	57	154	2,007	(6)	2,001
7724400	10	16	9	-	9	1	1	-	2	43	(1)	42
7724500	58	99	57	-	57	6	6	5	17	260	(1)	259
7724600	155	218	127	-	127	13	14	30	57	573	(4)	569
7728100	10	16	9	-	9	1	1	-	2	43	(1)	42
7730200	19	32	19	-	19	2	2	1	5	85	(1)	84
7730400	184	295	171	-	171	18	19	26	63	776	(3)	773
7731000	10	4	2	-	2	-	-	3	3	11	(1)	10
7731200	245	428	248	-	248	26	28	25	79	1,124	(3)	1,121
7731300	768	1,378	801	-	801	84	90	72	246	3,622	(8)	3,614
7731600	9	26	15	1	16	2	2	-	4	68	1	69
7731800	19	32	19	-	19	2	2	1	5	85	(1)	84
7731900	1,207	1,937	1,125	-	1,125	118	126	174	418	5,091	(19)	5,072
7732100	29	49	28	-	28	3	3	2	8	128	(1)	127
7732200	114	206	120	-	120	13	13	9	35	541	(2)	539
7732300	42	80	46	-	46	5	5	1	11	210	(2)	208
7732900	81	135	79	-	79	8	9	9	26	356	(2)	354
7733800	31	64	37	-	37	4	4	-	8	167	-	167
7734000	15	19	11	-	11	1	1	2	4	50	(1)	49
7734200	650	1,268	737	-	737	78	83	32	193	3,334	(4)	3,330
7734300	90	162	94	-	94	10	11	6	27	427	(2)	425
7738100	29	62	36	-	36	4	4	-	8	164	1	165
7740200	75	92	53	-	53	6	6	17	29	242	(3)	239

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, 2018

Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Investment Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
7740400	212	375	218	-	218	23	24	20	67	985	(3)	982
7741000	299	482	280	-	280	29	31	41	101	1,267	(5)	1,262
7741300	113	187	109	-	109	11	12	13	36	491	(2)	489
7742100	126	225	131	-	131	14	15	11	40	591	(2)	589
7742300	53	97	57	-	57	6	6	2	14	256	(1)	255
7742600	102	214	124	-	124	13	14	1	28	562	-	562
7742900	10	16	9	-	9	1	1	-	2	43	(1)	42
7743800	10	16	9	-	9	1	1	-	2	43	(1)	42
7744000	1,069	1,915	1,113	-	1,113	117	125	100	342	5,034	(11)	5,023
7744600	57	108	63	-	63	7	7	2	16	285	(1)	284
7750200	712	1,417	823	-	823	87	92	30	209	3,725	(3)	3,722
7750400	113	93	54	-	54	6	6	38	50	245	(5)	240
7751000	73	116	68	-	68	7	8	9	24	306	(2)	304
7752100	10	8	5	-	5	-	1	3	4	21	(1)	20
7754000	77	149	86	-	86	9	10	2	21	391	(2)	389
7761000	82	177	103	2	105	11	12	1	24	466	-	466
7762100	106	181	105	-	105	11	12	11	34	477	(2)	475
7764200	107	192	112	-	112	12	13	9	34	505	(2)	503
7771000	294	555	322	-	322	34	36	20	90	1,459	(2)	1,457
7772100	62	83	48	-	48	5	5	13	23	217	(2)	215
7774000	637	1,050	610	-	610	64	68	83	215	2,761	(9)	2,752
7774200	-	24	14	6	20	1	2	-	3	64	1	65
7782100	90	236	137	14	151	14	15	1	30	619	-	619
7784000	307	539	313	-	313	33	35	30	98	1,416	(4)	1,412
7794000	75	119	69	-	69	7	8	11	26	313	(2)	311
A010000	1,312	2,227	1,294	-	1,294	136	145	155	436	5,852	(17)	5,835
A050000	1,766	2,996	1,740	-	1,740	183	195	210	588	7,873	(23)	7,850
A150000	295	537	312	-	312	33	35	25	93	1,412	(3)	1,409
A170000	288	487	283	-	283	30	32	34	96	1,281	(4)	1,277
A200000	165	288	167	-	167	18	19	17	54	758	(3)	755
A850000	39	65	38	-	38	4	4	3	11	171	(1)	170
B040000	4,970	8,194	4,760	-	4,760	501	534	652	1,687	21,535	(72)	21,463
C050000	305	518	301	-	301	32	34	37	103	1,363	(4)	1,359
D050000	126	190	110	-	110	12	12	20	44	498	(3)	495
D100000	5,212	8,821	5,124	-	5,124	539	575	625	1,739	23,182	(68)	23,114
D200000	35	61	35	-	35	4	4	3	11	160	(1)	159
D250000	40	72	42	-	42	4	5	2	11	189	(1)	188
D500000	6,761	10,785	6,265	-	6,265	659	703	985	2,347	28,344	(108)	28,236
E040000	396	662	385	-	385	40	43	49	132	1,740	(5)	1,735
E080000	252	445	259	-	259	27	29	25	81	1,171	(3)	1,168
E120000	263	430	250	-	250	26	28	35	89	1,131	(4)	1,127
E160000	614	1,022	594	-	594	62	67	77	206	2,686	(9)	2,677
E190000	375	693	403	-	403	42	45	30	117	1,822	(3)	1,819
E200000	1,682	3,599	2,091	37	2,128	220	234	36	490	9,460	(1)	9,459
E210000	337	546	317	-	317	33	36	47	116	1,434	(5)	1,429
E230000	586	984	572	-	572	60	64	72	196	2,586	(8)	2,578
E240000	2,710	4,634	2,692	-	2,692	283	302	311	896	12,178	(35)	12,143
E280000	223	382	222	-	222	23	25	25	73	1,003	(3)	1,000
E500000	708	1,191	692	-	692	73	78	87	238	3,131	(10)	3,121
E550000	1,114	1,872	1,088	-	1,088	114	122	137	373	4,920	(15)	4,905
F270000	461	816	474	-	474	50	53	46	149	2,145	(5)	2,140
f500000	2,261	3,827	2,223	-	2,223	234	249	271	754	10,058	(29)	10,029
F500001	10	16	9	-	9	1	1	-	2	43	(1)	42

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

South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)
Schedule of OPEB Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Investment Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
G010000	390	453	263	-	263	28	30	102	160	1,192	(11)	1,181
G020000	148	246	143	-	143	15	16	17	48	647	(3)	644
G040000	233	417	242	-	242	25	27	21	73	1,096	(3)	1,093
G050000	152	283	164	-	164	17	18	10	45	744	(2)	742
G060000	301	501	291	-	291	31	33	39	103	1,316	(4)	1,312
G070000	373	636	370	-	370	39	41	44	124	1,672	(5)	1,667
H030000	323	596	346	-	346	36	39	25	100	1,565	(3)	1,562
H060000	35	65	38	-	38	4	4	1	9	171	(1)	170
H090000	5,767	9,768	5,674	-	5,674	597	636	688	1,921	25,673	(76)	25,597
H120000	43,110	74,025	43,002	-	43,002	4,527	4,823	4,880	14,230	194,551	(537)	194,014
H150000	13,537	22,432	13,031	-	13,031	1,372	1,461	1,750	4,583	58,955	(191)	58,764
H170000	13,153	22,405	13,015	-	13,015	1,370	1,460	1,537	4,367	58,884	(169)	58,715
H180000	4,685	7,949	4,618	-	4,618	486	518	555	1,559	20,891	(61)	20,830
H210000	3,599	6,245	3,628	-	3,628	382	407	389	1,178	16,412	(43)	16,369
H240000	4,429	7,295	4,238	-	4,238	446	475	584	1,505	19,173	(64)	19,109
H270000	66,724	112,696	65,466	-	65,466	6,891	7,342	8,053	22,286	296,184	(885)	295,299
H470000	7,750	13,125	7,625	-	7,625	803	855	927	2,585	34,496	(101)	34,395
H510000	40,770	68,976	40,069	-	40,069	4,218	4,494	4,889	13,601	181,280	(537)	180,743
H590000	941	1,813	1,053	-	1,053	111	118	53	282	4,764	(6)	4,758
H590801	6,029	9,990	5,803	-	5,803	611	651	778	2,040	26,256	(86)	26,170
H590802	748	1,168	679	-	679	71	76	116	263	3,070	(12)	3,058
H590803	2,644	4,303	2,500	-	2,500	263	280	364	907	11,310	(39)	11,271
H590804	6,353	10,702	6,217	-	6,217	654	697	774	2,125	28,127	(85)	28,042
H590805	3,208	5,277	3,065	-	3,065	323	344	425	1,092	13,868	(47)	13,821
H590806	6,628	10,974	6,375	-	6,375	671	715	859	2,245	28,842	(94)	28,748
H590807	1,663	2,674	1,553	-	1,553	163	174	235	572	7,026	(26)	7,000
H590808	2,409	3,965	2,303	-	2,303	242	258	319	819	10,421	(35)	10,386
H590809	2,906	4,999	2,904	-	2,904	306	326	327	959	13,139	(36)	13,103
H590810	2,103	3,475	2,019	-	2,019	212	226	274	712	9,133	(30)	9,103
H590811	3,259	5,668	3,293	-	3,293	347	369	349	1,065	14,896	(39)	14,857
H590812	2,658	4,399	2,556	-	2,556	269	287	346	902	11,563	(37)	11,526
H590813	1,053	1,737	1,009	-	1,009	106	113	139	358	4,565	(15)	4,550
H590814	1,105	1,894	1,100	-	1,100	116	123	126	365	4,977	(14)	4,963
H590816	964	1,320	767	-	767	81	86	197	364	3,469	(22)	3,447
H590817	501	925	537	-	537	57	60	40	157	2,430	(4)	2,426
H630000	10,574	17,624	10,238	-	10,238	1,078	1,148	1,340	3,566	46,318	(147)	46,171
H670000	1,177	1,995	1,159	-	1,159	122	130	140	392	5,244	(15)	5,229
H710000	610	954	554	-	554	58	62	93	213	2,508	(11)	2,497
H730000	10,550	17,306	10,053	-	10,053	1,058	1,127	1,413	3,598	45,482	(154)	45,328
H750000	3,161	5,512	3,202	-	3,202	337	359	335	1,031	14,487	(37)	14,450
H790000	350	597	347	-	347	37	39	41	117	1,569	(5)	1,564
H870000	377	667	388	-	388	41	43	38	122	1,754	(4)	1,750
H910000	140	223	130	-	130	14	15	19	48	587	(3)	584
H950000	315	589	342	-	342	36	38	21	95	1,548	(3)	1,545
H960000	48	73	42	-	42	4	5	7	16	192	(2)	190
J020000	9,812	17,869	10,380	-	10,380	1,093	1,164	838	3,095	46,962	(93)	46,869
J040000	27,108	46,593	27,066	-	27,066	2,849	3,035	3,055	8,939	122,453	(337)	122,116
J120000	34,804	56,832	33,014	-	33,014	3,475	3,702	4,724	11,901	149,364	(517)	148,847
J160000	14,220	23,465	13,631	-	13,631	1,435	1,529	1,865	4,829	61,670	(204)	61,466
J200000	387	685	398	-	398	42	45	39	126	1,800	(4)	1,796
J510000	54,977	94,598	54,953	-	54,953	5,785	6,163	6,170	18,118	248,621	(679)	247,942
K050000	11,516	19,073	11,080	-	11,080	1,166	1,243	1,490	3,899	50,128	(164)	49,964
L040000	34,705	57,767	33,558	-	33,558	3,532	3,763	4,416	11,711	151,822	(484)	151,338

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, 2018

Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Investment Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
L120000	490	708	411	-	411	43	46	91	180	1,861	(10)	1,851
L240000	862	1,394	810	-	810	85	91	121	297	3,664	(13)	3,651
L320000	1,131	1,837	1,067	-	1,067	112	120	156	388	4,828	(17)	4,811
L360000	295	506	294	-	294	31	33	33	97	1,331	(4)	1,327
L460000	72	146	85	-	85	9	10	-	19	384	(1)	383
N040000	40,330	68,763	39,945	-	39,945	4,205	4,480	4,694	13,379	180,722	(517)	180,205
N080000	5,537	9,973	5,793	-	5,793	610	650	502	1,762	26,210	(55)	26,155
N120000	11,070	18,593	10,801	-	10,801	1,137	1,211	1,363	3,711	48,865	(150)	48,715
N200000	1,036	1,744	1,013	-	1,013	107	114	126	347	4,582	(14)	4,568
P120000	3,036	5,060	2,939	-	2,939	309	330	386	1,025	13,299	(42)	13,257
P160000	1,202	2,014	1,170	-	1,170	123	131	150	404	5,294	(16)	5,278
P240000	7,408	12,439	7,226	-	7,226	761	810	914	2,485	32,692	(100)	32,592
P260000	138	237	138	-	138	14	15	14	43	623	(2)	621
P280000	3,759	6,613	3,841	-	3,841	404	431	384	1,219	17,380	(42)	17,338
P320000	956	2,265	1,316	80	1,396	138	148	20	306	5,952	5	5,957
P340000	19	32	19	-	19	2	2	1	5	85	(1)	84
P360000	711	1,133	658	-	658	69	74	105	248	2,978	(12)	2,966
P400000	19	11	6	-	6	1	1	7	9	28	(1)	27
P450000	79	146	85	-	85	9	10	3	22	384	(2)	382
R040000	340	548	318	-	318	34	36	49	119	1,441	(5)	1,436
R060000	645	1,090	633	-	633	67	71	78	216	2,864	(9)	2,855
R080000	468	786	457	-	457	48	51	57	156	2,067	(6)	2,061
R120000	564	952	553	-	553	58	62	66	186	2,501	(8)	2,493
R140000	37	65	38	-	38	4	4	2	10	171	(1)	170
R200000	731	1,226	712	-	712	75	80	91	246	3,223	(10)	3,213
R230000	354	617	359	-	359	38	40	37	115	1,622	(4)	1,618
R280000	345	588	341	-	341	36	38	41	115	1,544	(5)	1,539
R360000	3,374	5,960	3,462	-	3,462	364	388	337	1,089	15,665	(37)	15,628
R400000	9,737	16,366	9,507	-	9,507	1,001	1,066	1,197	3,264	43,013	(131)	42,882
R440000	6,140	10,212	5,932	-	5,932	624	665	783	2,072	26,840	(86)	26,754
R520000	89	156	90	-	90	10	10	8	28	409	(2)	407
R600000	5,866	9,562	5,555	-	5,555	585	623	801	2,009	25,132	(87)	25,045
S600000	10	16	9	-	9	1	1	-	2	43	(1)	42
T010000	39	51	30	-	30	3	3	8	14	135	(1)	134
T020000	29	49	28	-	28	3	3	2	8	128	(1)	127
T030000	35	65	38	-	38	4	4	1	9	171	(1)	170
T040000	48	97	57	-	57	6	6	-	12	256	(1)	255
T050000	10	16	9	-	9	1	1	-	2	43	(1)	42
T060000	15	16	9	-	9	1	1	3	5	43	(1)	42
T070000	29	47	28	-	28	3	3	3	9	125	(1)	124
T080000	29	66	39	1	40	4	4	-	8	174	1	175
U120000	41,219	66,902	38,864	-	38,864	4,091	4,359	5,702	14,152	175,830	(624)	175,206
U150000	36	49	28	-	28	3	3	7	13	128	(1)	127
U300000	105	171	99	-	99	10	11	12	33	448	(2)	446
X220000	561	880	511	-	511	54	57	85	196	2,313	(10)	2,303
Y040000	723	430	250	-	250	26	28	299	353	1,131	(32)	1,099
Y080000	353	593	344	-	344	36	39	44	119	1,558	(5)	1,553
Y080200	265	437	254	-	254	27	28	33	88	1,149	(4)	1,145
Y080300	259	417	242	-	242	25	27	36	88	1,096	(4)	1,092
Y080500	206	368	214	-	214	23	24	18	65	968	(3)	965
Y080600	4,573	8,484	4,928	-	4,928	519	553	349	1,421	22,296	(39)	22,257
Y080800	48	74	43	-	43	5	5	7	17	196	(2)	194
Y081000	19	30	17	-	17	2	2	2	6	78	(1)	77

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, 2018

Participating Employer	Net OPEB Liability 6/30/2017	Net OPEB Liability 6/30/2018	Outstanding Balance of Deferred Outflows of Resources			Outstanding Balance of Deferred Inflows of Resources				OPEB Expense		
			Net Differences between Projected and Actual Investment Experience	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Investment Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Deferred Inflows of Resources	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions[1]	Total Employer OPEB Expense
Y180000	16,969	28,261	16,417	-	16,417	1,728	1,841	2,155	5,724	74,275	(236)	74,039
Y200000	1,015	1,695	985	-	985	104	110	128	342	4,454	(14)	4,440
7232100	1,510	-	-	-	-	-	-	864	864	-	(92)	(92)
7360300	2	-	-	-	-	-	-	-	-	-	(1)	(1)
7410500	-	-	-	-	-	-	-	-	-	-	-	-
7462100	1	-	-	-	-	-	-	-	-	-	-	-
7751600	10	-	-	-	-	-	-	5	5	-	(1)	(1)
Totals[2]	$ 1,812,979	$ 3,061,228	$ 1,778,295	$ 8,065	$ 1,786,360	$ 187,194	$ 199,433	$ 218,189	$ 604,816	$ 8,045,438	$ (23,334)	$ 8,022,104

[1] - Deferred amounts from changes in actual employer contributions and allocated proportionate share of employer contributions.

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

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

Note 1: Description of the Entity and Summary of Significant Accounting Policies

The South Carolina Public Employee Benefit Authority (PEBA) was created by the South Carolina General Assembly as part of Act No. 278 effective July 1, 2012. PEBA – Insurance Benefits is a state agency responsible for the administration and management of the state's employee insurance programs, other post-employment benefits trusts and retirement systems and is part of the State of South Carolina primary government.

The governing board of PEBA is a board of 11 members. The membership composition is three members appointed by the Governor, two members appointed by the President Pro Tempore of the Senate, two members appointed by the Chairman of the Senate Finance Committee, two members appointed by the Speaker of the House of Representatives and two members appointed by the Chairman of the House Ways and Means Committee. Individuals appointed to the PEBA board must possess certain qualifications. Members of the PEBA board serve for terms of two years and until their successors are appointed and qualify. Terms commence on July first of even numbered years. The PEBA board appoints the Executive Director. The laws of the State and the policies and procedures specified by the State for State agencies are applicable to all activities of PEBA. By law, the State Fiscal Accountability Authority (SFFA), which consists of five elected officials, also reviews certain PEBA Board decisions in administering the State Health Plan and other post-employment benefits (OPEB).

Plan Descriptions
The Other Post-Employment Benefits Trust Funds (OPEB Trusts), collectively refers to the South Carolina Retiree Health Insurance Trust Fund (SCRHITF) and the South Carolina Long-Term Disability Insurance Trust Fund (SCLTDITF), were established by the State of South Carolina as Act 195, which became effective in May, 2008. The SCRHITF was created to fund and account for the employer costs of the State's retiree health and dental plans. The SCLTDITF was created to fund and account for the employer costs of the State's Basic Long-Term Disability Income Benefit Plan.

In accordance with Act 195, the OPEB Trusts are administered by the PEBA – Insurance Benefits and the State Treasurer is the custodian of the funds held in trust. The Board of Directors of PEBA has been designated as the Trustee.

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

Benefits

The SCRHITF is a healthcare plan that covers retired employees of the State of South Carolina, including all agencies, and public school districts. The SCRHITF provides health and dental insurance benefits to eligible retirees. Generally, retirees are eligible for the health and dental benefits if they have established at least ten years of retirement service credit. For new hires beginning employment May 2, 2008 and after, retirees are eligible for benefits if they have established 25 years of service for 100% employer funding and 15-24 years of service for 50% employer funding.

The SCLTDITF is a long-term disability plan that covers employees of the State of South Carolina, including all agencies and public school districts and all participating local governmental entities. The SCLTDITF provides disability payments to eligible employees that have been approved for disability.

Contributions and Funding Policies

Section 1-11-710 of the South Carolina Code of Laws of 1976, as amended, requires the postemployment and long-term disability benefits to be funded through non-employer and employer contributions for active employees and retirees to the PEBA – Insurance Benefits. Non-employer contributions consist of an annual appropriation by the General Assembly and the statutorily required transfer from PEBA – Insurance Benefits reserves.

The SCRHITF is funded through participating employers that are mandated by State statute to contribute at a rate assessed each year by the Department of Administration Executive Budget Office on active employee covered payroll. The covered payroll surcharge for the year ended June 30, 2018 was 5.50 percent. The South Carolina Retirement System collects the monthly covered payroll surcharge for all participating employers and remits it directly to the SCRHITF. Other sources of funding for the SCRHITF also include the implicit subsidy, or age-related subsidy inherent in the healthcare premiums structure. The implicit subsidy represents a portion of the health care expenditures paid on behalf of the employer's active employees. For purposes of GASB Statement No. 75, this expenditure on behalf of the active employee is reclassified as a retiree health care expenditure so that the employer's contributions towards the plan reflect the underlying age-adjusted, retiree benefit costs. Non-employer contributions include the mandatory transfer of accumulated PEBA – Insurance Benefits' reserves and the annual appropriation budgeted by the General Assembly. It is also funded through investment income.

The SCLTDITF is funded through employer contributions for active employees that elect health insurance coverage. For this group of active employees, PEBA – Insurance Benefits bills and collects premiums charged to State agencies, public school districts and other participating local governments. The monthly premium per active employee was $3.22 for the fiscal year ended June 30, 2018. The SCLTDITF premium is billed monthly by PEBA – Insurance Benefits and transferred monthly to the SCLTDITF. It is also funded through investment income.

The allocation percentage of the OPEB amounts are calculated differently for each OPEB Trust. For the SCRHITF, the allocation percentage is based on the covered payroll surcharge contribution for each employer. Please note that actual covered payroll contributions received from SCRS for the fiscal year 2018 totaled $474,304,318. However, the covered payroll contributions total includes prior year covered payroll contribution adjustments and true-ups that net to a total of negative $511,143.

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

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

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

Note 2: Actuarial Assumptions and Methods
Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

South Carolina OPEB Trusts
Notes to the Schedules of Employer Allocations and
OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2018

Projections of benefits for financial reporting purposes are based on the substantive plans (as understood by the employer and plan participants) and include the types of benefits provided at the time the valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point.

Additional information as of the latest actuarial valuation for SCRHITF:

Valuation Date:	June 30, 2017
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:	3.62% as of June 30, 2018
Demographic Assumptions:	Based on the experience study performed for the South Carolina Retirement Systems for the 5-year period ending June 30, 2015
Mortality:	For healthy retirees, the 2016 Public Retirees of South Carolina Mortality Table for Males and the 2016 Public Retirees of South Carolina Mortality Table for Females are used with fully generational mortality projections based on Scale AA from the year 2016. Multipliers are applied to the base tables based on gender and employment type.
Health Care Trend Rate:	Initial trend starting at 6.75% and gradually decreasing to an ultimate trend rate of 4.15% over a period of 14 years
Retiree Participation:	79% for retirees who are eligible for funded premiums
	59% participation for retirees who are eligible for Partial Funded Premiums
	20% participation for retirees who are eligible for Non-Funded Premiums
Notes:	There were no benefit changes during the current year; the discount rate changed from 3.56% as of June 30, 2017 to 3.62% as of June 30, 2018

Additional information as of the latest actuarial valuation for SCLTDITF:

Valuation Date:	June 30, 2017
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:	3.91% as of June 30, 2018
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
Expenses:	Third party administrative expenses were included in the benefit projections
Notes:	The discount rate changed from 3.87% as of June 30, 2017 to 3.91% as of June 30, 2018

Roll Forward Disclosures

The actuarial valuation were performed as of June 30, 2017. Update procedures were used to roll forward the total OPEB liability to June 30, 2018.

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, 2018

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

SOUTH CAROLINA RETIREE HEALTH INSURANCE TRUST FUND

Fiscal Year Ending	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Plan Fiduciary Net Position as a % of Total OPEB Liability
June 30, 2017	$ 14,659,610,970	$ 1,114,774,760	$ 13,544,836,210	7.60%
June 30, 2018	$ 15,387,115,010	$ 1,216,530,062	$ 14,170,584,948	7.91%

SOUTH CAROLINA LONG-TERM INSURANCE DISABILITY TRUST FUND

Fiscal Year Ending	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Plan Fiduciary Net Position as a % of Total OPEB Liability
June 30, 2017	$ 38,510,568	$ 36,697,589	$ 1,812,979	95.29%
June 30, 2018	$ 39,261,091	$ 36,199,863	$ 3,061,228	92.20%

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 3.62% 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 3.91% 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 3.62%. The projection of cash flows to determine this Single Discount Rate assumed that employer contributions will remain at $38.64 per year for each covered active employee. Based on these assumptions, the plan's Fiduciary Net Position and future contributions were sufficient to finance the benefit payments through the year 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 return represents assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market based inputs. The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 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:

Asset Class	Target Asset Allocation	Expected Arithmetic Real Rate of Return	Allocation-Weighted Long-Term Expected Real Rate of Return
U.S. Domestic Fixed Income	80.00%	2.09%	1.67%
Cash equivalents	20.00%	0.84%	0.17%
Total	100.00%		1.84%
Expected Inflation			2.25%
Total Return			4.09%
Investment Return Assumption			**4.00%**

Sensitivity Analysis

The following table presents the SCRHITF's net OPEB liability calculated using a Single Discount Rate of 3.62%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

	1% Decrease 2.62%	Current Discount Rate 3.62%	1% Increase 4.62%
SCRHITF Net OPEB Liability	$ 16,694,310,371	$ 14,170,584,948	$ 12,136,262,451

Regarding the sensitivity of the SCRHITF's net OPEB liability to changes in the healthcare cost trend rates, the following table presents the plan's net OPEB liability, calculated using the assumed trend rates as well as what the plan's net OPEB liability would be if were calculated using a trend rate that is one percent lower or one percent higher:

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
SCRHITF Net OPEB Liability	$ 11,660,103,553	$ 14,170,584,948	$ 17,416,172,438

The following table presents the SCLTDITF's net OPEB liability calculated using a Single Discount Rate of 3.91%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

	1% Decrease 2.91%	Current Discount Rate 3.91%	1% Increase 4.91%
SCLTDITF Net OPEB Liability	$ 4,574,989	$ 3,061,228	$ 1,583,837

Note 4: OPEB Expense

Components of collective OPEB expense reported in the Schedule of OPEB Amounts by Employer for the fiscal year ended June 30, 2018 are presented below.

Description	SCRHITF	SCLTDITF
Service Cost	$ 521,172,493	$ 7,555,741
Interest on the Total OPEB Liability	522,862,057	1,481,366
Projected Earnings on Plan Investments	(46,615,784)	(1,456,890)
OPEB Plan Administrative Expense	65,000	10,000
Recognition of Outflow (Inflow) of Resources due to Liabilities	(184,224,861)	(43,948)
Recognition of Outflow (Inflow) of Resources due to Assets	15,038,494	499,169
Total Aggregate OPEB Expense	**$ 828,297,399**	**$ 8,045,438**

Additional items included in Total Employer OPEB Expense are the current period amortized portions of deferred outflows and/or inflows of resources related to changes in employers' proportionate share of the collective NOL and differences between actual employer contributions and proportionate share of total plan employer contributions.

Note 5: Deferred Outflows and Inflows of Resources

As discussed in paragraph 86 of GASB Statement No. 75, differences between expected and actual experience and changes in assumptions are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided OPEB through the OPEB plan (active and inactive members) determined as of the beginning of the measurement period.

Additionally, differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense as a level dollar amount over the closed period identified above.

The schedules on the following pages reflects the amortization of collective deferred outflows/(inflows) of resources related to OPEB outstanding at June 30, 2018.

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, 2018

SOUTH CAROLINA RETIREE HEALTH INSURANCE TRUST FUND

Difference between expected and actual experience

	June 30, 2017	June 30, 2018
Initial Balance (Inflow)/Outflow	$ (5,878,607)	$ 246,504,202
Amortization period	6.2460	7.2030
Amortized period ending June 30,		
2018	(941,179)	34,222,435
2019	(941,179)	34,222,435
2020	(941,179)	34,222,435
2021	(941,179)	34,222,435
2022	(941,179)	34,222,435
2023	(941,179)	34,222,435
Thereafter	(231,533)	41,169,592

Assumption changes

	June 30, 2017	June 30, 2018
Initial Balance (Inflow)/Outflow	(1,274,506,072)	(96,913,144)
Amortization period	6.2460	7.2030
Amortized period ending June 30,		
2018	(204,051,564)	(13,454,553)
2019	(204,051,564)	(13,454,553)
2020	(204,051,564)	(13,454,553)
2021	(204,051,564)	(13,454,553)
2022	(204,051,564)	(13,454,553)
2023	(204,051,564)	(13,454,553)
Thereafter	(50,196,688)	(16,185,826)

Difference between projected and actual investment earnings

	June 30, 2017	June 30, 2018
Initial Balance (Inflow)/Outflow	23,273,836	46,100,177
Amortization period	4.0000	5.0000
Amortized period ending June 30,		
2018	5,818,459	9,220,035
2019	5,818,459	9,220,035
2020	5,818,459	9,220,035
2021	5,818,459	9,220,035
2022	-	9,220,037
2023	-	-
Thereafter	-	-

SOUTH CAROLINA LONG-TERM DISABILITY INSURANCE TRUST FUND

Difference between expected and actual experience

	June 30, 2017	June 30, 2018
Initial Balance (Inflow)/Outflow	$ -	$ (207,107)
Amortization period	8.9570	10.4006
Amortized period ending June 30,		
2018	-	(19,913)
2019	-	(19,913)
2020	-	(19,913)
2021	-	(19,913)
2022	-	(19,913)
2023	-	(19,913)
Thereafter	-	(87,629)

Assumption Changes

	June 30, 2017	June 30, 2018
Initial Balance (Inflow)/Outflow	(164,502)	(58,966)
Amortization period	8.9570	10.4006
Amortized period ending June 30,		
2018	(18,366)	(5,669)
2019	(18,366)	(5,669)
2020	(18,366)	(5,669)
2021	(18,366)	(5,669)
2022	(18,366)	(5,669)
2023	(18,366)	(5,669)
Thereafter	(54,306)	(24,952)

Difference between projected and actual investment earnings

	June 30, 2017	June 30, 2018
Initial Balance (Inflow)/Outflow	873,518	1,403,946
Amortization period	4.0000	5.0000
Amortized period ending June 30,		
2018	218,380	280,789
2019	218,380	280,789
2020	218,380	280,789
2021	218,378	280,789
2022	-	280,790
2023	-	-
Thereafter	-	-

Note 6: Additional Financial and Actuarial Information

Information contained in these Notes to the Schedules of OPEB Amounts by Employer (the Schedules) were compiled from the OPEB Trust Funds audited financial statements for the fiscal year ended June 30, 2018, and the accounting and financial reporting actuarial valuations as of June 30, 2018. Additional financial information supporting the preparation of the Schedules (including the unmodified audit opinion on the financial statements and required supplementary information) is available in the OPEB Trust Funds audited financial statements. Employers are encouraged to review Illustration II in Appendix C of GASB Statement No. 75, which provides a sample footnote disclosure and required supplementary information for a cost-sharing multiple-employer defined benefit OPEB plan.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedules of employer allocations of the South Carolina Retiree Health Insurance Trust Fund and the South Carolina Long-Term Disability Insurance Trust Fund, as of and for the year ended June 30, 2018, and the related notes to the Schedules, and have issued our report thereon dated August 8, 2019.

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, 2018 and the net OPEB liability for the year ended June 30, 2017 (specified column totals), included in the accompanying schedules of OPEB amounts by employer, and the related notes and have issued our report thereon dated August 8, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of schedules of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer, we considered the South Carolina Retiree Health Insurance Trust Fund's and the South Carolina Long-Term Disability Insurance Trust Fund's internal control over financial reporting (internal control) 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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the South Carolina Retiree Health Insurance Trust Fund's and the South Carolina Long-Term Disability Insurance Trust Fund's schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Columbia, South Carolina
August 8, 2019