

**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, 2021**

**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 the 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, 2021, and the related notes to the schedules.

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, 2021 (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.

### ***Auditor's 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 auditor's 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, 2021 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, 2021, and our report thereon, dated October 15, 2021, expressed an unmodified opinion on those statements.

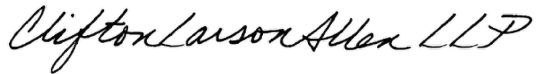
### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 15, 2022, on our consideration of the South Carolina Retiree Health Insurance Trust Fund's and the South Carolina Long-Term Disability Insurance Trust Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the South Carolina Retiree Health Insurance Trust Fund's and the South Carolina Long-Term Disability Insurance Trust Fund's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the South Carolina Retiree Health Insurance Trust Fund and the South Carolina Long-Term Disability Insurance Trust Fund's internal control over financial reporting and compliance.

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

***Restriction on Use***

Our report is intended solely for the information and use of the management of the South Carolina Retiree Health Insurance Trust Fund and the South Carolina Long-Term Disability Insurance Trust Fund, the Board of Directors of the South Carolina Public Employee Benefit Authority, South Carolina Retiree Health Insurance Trust Fund and the South Carolina Long-Term Disability Insurance Trust Fund employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Baltimore, Maryland  
August 15, 2022

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2021**

| <b>Employer<br/>Code</b> | <b>6.25% Surcharge<br/>Contributions<br/>(Derived from Payroll)</b> | <b>Employer Allocation<br/>Percentage</b> |
|--------------------------|---------------------------------------------------------------------|-------------------------------------------|
| 10001                    | \$ 19,667                                                           | 0.003374%                                 |
| 10002                    | 97,244                                                              | 0.016684%                                 |
| 10100                    | 540,777                                                             | 0.092780%                                 |
| 10200                    | 500,520                                                             | 0.085873%                                 |
| 10300                    | 1,491,376                                                           | 0.255871%                                 |
| 10600                    | 164,171                                                             | 0.028166%                                 |
| 10900                    | 71,617                                                              | 0.012287%                                 |
| 12300                    | 34,476                                                              | 0.005915%                                 |
| 13300                    | 163,971                                                             | 0.028132%                                 |
| 13600                    | 102,322                                                             | 0.017555%                                 |
| 13700                    | 47,399                                                              | 0.008132%                                 |
| 20101                    | 111,826                                                             | 0.019186%                                 |
| 20102                    | 2,333,356                                                           | 0.400327%                                 |
| 20108                    | 12,181                                                              | 0.002090%                                 |
| 20200                    | 117,769                                                             | 0.020205%                                 |
| 20300                    | 110,907                                                             | 0.019028%                                 |
| 20400                    | 971,760                                                             | 0.166722%                                 |
| 20500                    | 343,502                                                             | 0.058934%                                 |
| 20600                    | 1,213,724                                                           | 0.208235%                                 |
| 21100                    | 82,515                                                              | 0.014157%                                 |
| 21400                    | 3,307,746                                                           | 0.567501%                                 |
| 22100                    | 123,166                                                             | 0.021131%                                 |
| 22200                    | 5,338                                                               | 0.000916%                                 |
| 30100                    | 35,467,717                                                          | 6.085095%                                 |
| 30200                    | 3,091,455                                                           | 0.530392%                                 |
| 30300                    | 24,857,580                                                          | 4.264744%                                 |
| 30400                    | 3,045,813                                                           | 0.522561%                                 |
| 30500                    | 18,693,188                                                          | 3.207137%                                 |
| 30600                    | 1,817,638                                                           | 0.311847%                                 |
| 30700                    | 144,530                                                             | 0.024797%                                 |
| 30800                    | 1,047,224                                                           | 0.179669%                                 |
| 30900                    | 244,102                                                             | 0.041880%                                 |
| 31100                    | 751,880                                                             | 0.128998%                                 |
| 31102                    | 520,997                                                             | 0.089386%                                 |
| 31104                    | 1,436,206                                                           | 0.246406%                                 |
| 31105                    | 215,640                                                             | 0.036997%                                 |
| 31107                    | 552,058                                                             | 0.094715%                                 |
| 31108                    | 2,653,287                                                           | 0.455217%                                 |
| 31113                    | 310,749                                                             | 0.053314%                                 |
| 31121                    | 1,000,840                                                           | 0.171711%                                 |
| 31123                    | 2,769,880                                                           | 0.475220%                                 |

*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, 2021**

| <b>Employer<br/>Code</b> | <b>6.25% Surcharge<br/>Contributions<br/>(Derived from Payroll)</b> | <b>Employer Allocation<br/>Percentage</b> |
|--------------------------|---------------------------------------------------------------------|-------------------------------------------|
| 31124                    | 1,135,100                                                           | 0.194746%                                 |
| 31126                    | 1,457,317                                                           | 0.250028%                                 |
| 31138                    | 664,771                                                             | 0.114053%                                 |
| 31140                    | 2,687,895                                                           | 0.461154%                                 |
| 31142                    | 1,295,136                                                           | 0.222203%                                 |
| 31143                    | 824,107                                                             | 0.141390%                                 |
| 31146                    | 1,104,292                                                           | 0.189460%                                 |
| 31200                    | 219,127                                                             | 0.037595%                                 |
| 31300                    | 2,012,517                                                           | 0.345282%                                 |
| 31400                    | 6,317,450                                                           | 1.083867%                                 |
| 31600                    | 1,663,713                                                           | 0.285438%                                 |
| 31700                    | 5,350,689                                                           | 0.918002%                                 |
| 40100                    | 10,029,001                                                          | 1.720647%                                 |
| 40200                    | 12,572,700                                                          | 2.157062%                                 |
| 40700                    | 2,002,140                                                           | 0.343501%                                 |
| 40900                    | 12,816,997                                                          | 2.198976%                                 |
| 41400                    | 3,249,334                                                           | 0.557479%                                 |
| 41600                    | 248,533                                                             | 0.042640%                                 |
| 41700                    | 3,942,226                                                           | 0.676356%                                 |
| 41800                    | 128,905                                                             | 0.022116%                                 |
| 42000                    | 130,433                                                             | 0.022378%                                 |
| 42200                    | 37,162,520                                                          | 6.375867%                                 |
| 50100                    | 10,866,988                                                          | 1.864418%                                 |
| 50200                    | 2,286,232                                                           | 0.392242%                                 |
| 50400                    | 340,736                                                             | 0.058459%                                 |
| 50501                    | 227,036                                                             | 0.038952%                                 |
| 51200                    | 408,848                                                             | 0.070145%                                 |
| 51300                    | 803,779                                                             | 0.137902%                                 |
| 51400                    | 1,363,523                                                           | 0.233936%                                 |
| 51500                    | 1,769,258                                                           | 0.303547%                                 |
| 51600                    | 211,036                                                             | 0.036207%                                 |
| 51700                    | 11,812,466                                                          | 2.026631%                                 |
| 51800                    | 2,659,789                                                           | 0.456332%                                 |
| 51902                    | 181,641                                                             | 0.031164%                                 |
| 52000                    | 189,141                                                             | 0.032450%                                 |
| 52200                    | 1,045,555                                                           | 0.179383%                                 |
| 52600                    | 237,963                                                             | 0.040827%                                 |
| 53000                    | 218,523                                                             | 0.037491%                                 |
| 53300                    | 19,810                                                              | 0.003399%                                 |
| 53900                    | 73,639                                                              | 0.012634%                                 |
| 54100                    | 170,896                                                             | 0.029320%                                 |

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2021**

| <b>Employer<br/>Code</b> | <b>6.25% Surcharge<br/>Contributions<br/>(Derived from Payroll)</b> | <b>Employer Allocation<br/>Percentage</b> |
|--------------------------|---------------------------------------------------------------------|-------------------------------------------|
| 54200                    | 4,103,626                                                           | 0.704047%                                 |
| 54300                    | 2,665,318                                                           | 0.457281%                                 |
| 54400                    | 2,818                                                               | 0.000483%                                 |
| 60100                    | 495,072                                                             | 0.084938%                                 |
| 60400                    | 3,150,220                                                           | 0.540474%                                 |
| 60500                    | 150,730                                                             | 0.025860%                                 |
| 60800                    | 482,255                                                             | 0.082739%                                 |
| 60900                    | 138,644                                                             | 0.023787%                                 |
| 61000                    | 4,586,168                                                           | 0.786836%                                 |
| 61200                    | 114,173                                                             | 0.019588%                                 |
| 62200                    | 162,600                                                             | 0.027897%                                 |
| 62500                    | 56,380                                                              | 0.009673%                                 |
| 62700                    | 178,222                                                             | 0.030577%                                 |
| 63000                    | 458,623                                                             | 0.078685%                                 |
| 63500                    | 343,373                                                             | 0.058912%                                 |
| 63700                    | 111,356                                                             | 0.019105%                                 |
| 63800                    | 13,920                                                              | 0.002388%                                 |
| 64100                    | 62,289                                                              | 0.010687%                                 |
| 66600                    | 59,634                                                              | 0.010231%                                 |
| 67000                    | 17,623                                                              | 0.003024%                                 |
| 67100                    | 505,097                                                             | 0.086658%                                 |
| 67200                    | 13,946                                                              | 0.002393%                                 |
| 67300                    | 354,419                                                             | 0.060807%                                 |
| 67400                    | 327,786                                                             | 0.056237%                                 |
| 67500                    | 405,689                                                             | 0.069603%                                 |
| 67600                    | 51,208                                                              | 0.008786%                                 |
| 67800                    | 989,497                                                             | 0.169765%                                 |
| 67900                    | 32,401                                                              | 0.005559%                                 |
| 68000                    | 47,233                                                              | 0.008104%                                 |
| 68100                    | 305,336                                                             | 0.052386%                                 |
| 68200                    | 2,043,083                                                           | 0.350526%                                 |
| 68300                    | 517,695                                                             | 0.088819%                                 |
| 68400                    | 16,979                                                              | 0.002913%                                 |
| 68500                    | 456,352                                                             | 0.078295%                                 |
| 68600                    | 77,705                                                              | 0.013332%                                 |
| 68700                    | 41,045                                                              | 0.007042%                                 |
| 70709                    | 102,965                                                             | 0.017665%                                 |
| 71036                    | 29,272                                                              | 0.005022%                                 |
| 72110                    | 113,770                                                             | 0.019519%                                 |
| 72114                    | 22,903                                                              | 0.003929%                                 |
| 72116                    | 56,904                                                              | 0.009763%                                 |

*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, 2021**

| <b>Employer<br/>Code</b> | <b>6.25% Surcharge<br/>Contributions<br/>(Derived from Payroll)</b> | <b>Employer Allocation<br/>Percentage</b> |
|--------------------------|---------------------------------------------------------------------|-------------------------------------------|
| 72210                    | 129,263                                                             | 0.022177%                                 |
| 72411                    | 5,500                                                               | 0.000944%                                 |
| 72507                    | 98,154                                                              | 0.016840%                                 |
| 74306                    | 85,779                                                              | 0.014717%                                 |
| 74310                    | 82,696                                                              | 0.014188%                                 |
| 74616                    | 82,774                                                              | 0.014201%                                 |
| 75005                    | 40,612                                                              | 0.006968%                                 |
| 75011                    | 108,254                                                             | 0.018573%                                 |
| 80101                    | 1,183,729                                                           | 0.203089%                                 |
| 80103                    | 50,000                                                              | 0.008578%                                 |
| 80201                    | 9,100,659                                                           | 1.561374%                                 |
| 80202                    | 206,017                                                             | 0.035346%                                 |
| 80302                    | 555,298                                                             | 0.095271%                                 |
| 80401                    | 3,697,486                                                           | 0.634367%                                 |
| 80402                    | 1,295,576                                                           | 0.222278%                                 |
| 80403                    | 1,001,432                                                           | 0.171813%                                 |
| 80404                    | 1,207,476                                                           | 0.207163%                                 |
| 80405                    | 4,858,448                                                           | 0.833550%                                 |
| 80406                    | 43,202                                                              | 0.007412%                                 |
| 80407                    | 192,309                                                             | 0.032994%                                 |
| 80409                    | 68,448                                                              | 0.011743%                                 |
| 80502                    | 228,657                                                             | 0.039230%                                 |
| 80503                    | 587,932                                                             | 0.100870%                                 |
| 80601                    | 841,605                                                             | 0.144392%                                 |
| 80602                    | 227,238                                                             | 0.038987%                                 |
| 80603                    | 333,351                                                             | 0.057192%                                 |
| 80606                    | 61,482                                                              | 0.010548%                                 |
| 80701                    | 8,930,585                                                           | 1.532195%                                 |
| 80702                    | 83,134                                                              | 0.014263%                                 |
| 80704                    | 250,534                                                             | 0.042983%                                 |
| 80801                    | 13,673,268                                                          | 2.345883%                                 |
| 80902                    | 807,621                                                             | 0.138561%                                 |
| 81001                    | 20,646,589                                                          | 3.542276%                                 |
| 81002                    | 411,935                                                             | 0.070675%                                 |
| 81003                    | 214,627                                                             | 0.036823%                                 |
| 81004                    | 168,074                                                             | 0.028836%                                 |
| 81102                    | 3,262,868                                                           | 0.559801%                                 |
| 81201                    | 1,936,330                                                           | 0.332211%                                 |
| 81301                    | 2,676,310                                                           | 0.459167%                                 |
| 81401                    | 563,505                                                             | 0.096679%                                 |
| 81402                    | 975,356                                                             | 0.167339%                                 |

*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, 2021**

| <b>Employer<br/>Code</b> | <b>6.25% Surcharge<br/>Contributions<br/>(Derived from Payroll)</b> | <b>Employer Allocation<br/>Percentage</b> |
|--------------------------|---------------------------------------------------------------------|-------------------------------------------|
| 81403                    | 470,096                                                             | 0.080653%                                 |
| 81501                    | 2,013,772                                                           | 0.345497%                                 |
| 81601                    | 4,038,051                                                           | 0.692797%                                 |
| 81701                    | 1,956,168                                                           | 0.335614%                                 |
| 81802                    | 8,577,543                                                           | 1.471625%                                 |
| 81805                    | 152,499                                                             | 0.026164%                                 |
| 81806                    | 1,072,696                                                           | 0.184039%                                 |
| 81901                    | 1,432,006                                                           | 0.245685%                                 |
| 81902                    | 200,432                                                             | 0.034388%                                 |
| 82001                    | 1,600,582                                                           | 0.274607%                                 |
| 82101                    | 6,423,094                                                           | 1.101992%                                 |
| 82106                    | 452,733                                                             | 0.077674%                                 |
| 82107                    | 1,292,034                                                           | 0.221671%                                 |
| 82108                    | 204,725                                                             | 0.035124%                                 |
| 82109                    | 477,698                                                             | 0.081957%                                 |
| 82110                    | 7,126                                                               | 0.001223%                                 |
| 82201                    | 3,845,122                                                           | 0.659697%                                 |
| 82301                    | 29,816,370                                                          | 5.115509%                                 |
| 82306                    | 138,040                                                             | 0.023683%                                 |
| 82307                    | 156,580                                                             | 0.026864%                                 |
| 82308                    | 152,887                                                             | 0.026230%                                 |
| 82309                    | 34,443                                                              | 0.005909%                                 |
| 82312                    | 125,231                                                             | 0.021486%                                 |
| 82313                    | 478,130                                                             | 0.082031%                                 |
| 82401                    | 374,918                                                             | 0.064324%                                 |
| 82402                    | 3,544,422                                                           | 0.608106%                                 |
| 82406                    | 538,455                                                             | 0.092381%                                 |
| 82501                    | 302,337                                                             | 0.051871%                                 |
| 82502                    | 960,917                                                             | 0.164862%                                 |
| 82601                    | 18,480,007                                                          | 3.170562%                                 |
| 82602                    | 46,377                                                              | 0.007957%                                 |
| 82603                    | 71,823                                                              | 0.012322%                                 |
| 82604                    | 47,963                                                              | 0.008229%                                 |
| 82701                    | 1,165,601                                                           | 0.199979%                                 |
| 82702                    | 254,752                                                             | 0.043707%                                 |
| 82801                    | 4,053,731                                                           | 0.695487%                                 |
| 82901                    | 5,171,640                                                           | 0.887283%                                 |
| 83001                    | 2,221,547                                                           | 0.381144%                                 |
| 83005                    | 1,192,421                                                           | 0.204580%                                 |
| 83101                    | 618,971                                                             | 0.106195%                                 |
| 83202                    | 3,653,347                                                           | 0.626794%                                 |

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2021**

| <b>Employer<br/>Code</b> | <b>6.25% Surcharge<br/>Contributions<br/>(Derived from Payroll)</b> | <b>Employer Allocation<br/>Percentage</b> |
|--------------------------|---------------------------------------------------------------------|-------------------------------------------|
| 83203                    | 966,668                                                             | 0.165848%                                 |
| 83204                    | 1,298,554                                                           | 0.222789%                                 |
| 83205                    | 8,161,409                                                           | 1.400230%                                 |
| 83206                    | 11,682,826                                                          | 2.004389%                                 |
| 83207                    | 44,633                                                              | 0.007658%                                 |
| 83301                    | 1,562,696                                                           | 0.268107%                                 |
| 83402                    | 1,274,213                                                           | 0.218613%                                 |
| 83501                    | 356,211                                                             | 0.061114%                                 |
| 83601                    | 2,418,399                                                           | 0.414918%                                 |
| 83701                    | 4,679,837                                                           | 0.802906%                                 |
| 83810                    | 89,268                                                              | 0.015315%                                 |
| 83811                    | 145,119                                                             | 0.024898%                                 |
| 83812                    | 5,269,027                                                           | 0.903992%                                 |
| 83901                    | 5,586,692                                                           | 0.958493%                                 |
| 84002                    | 12,147,640                                                          | 2.084136%                                 |
| 84003                    | 11,742,101                                                          | 2.014559%                                 |
| 84004                    | 47,343                                                              | 0.008123%                                 |
| 84005                    | 105,119                                                             | 0.018035%                                 |
| 84006                    | 556,955                                                             | 0.095555%                                 |
| 84009                    | 41,611                                                              | 0.007139%                                 |
| 84010                    | 27,618                                                              | 0.004738%                                 |
| 84011                    | 35,229                                                              | 0.006044%                                 |
| 84101                    | 881,591                                                             | 0.151252%                                 |
| 84203                    | 3,909,071                                                           | 0.670668%                                 |
| 84207                    | 4,664,561                                                           | 0.800285%                                 |
| 84208                    | 1,027,869                                                           | 0.176349%                                 |
| 84209                    | 3,691,634                                                           | 0.633363%                                 |
| 84210                    | 1,287,686                                                           | 0.220925%                                 |
| 84211                    | 1,881,495                                                           | 0.322803%                                 |
| 84212                    | 3,599,193                                                           | 0.617503%                                 |
| 84213                    | 216,226                                                             | 0.037097%                                 |
| 84214                    | 108,457                                                             | 0.018608%                                 |
| 84215                    | 381,460                                                             | 0.065446%                                 |
| 84301                    | 5,686,899                                                           | 0.975685%                                 |
| 84401                    | 1,296,148                                                           | 0.222376%                                 |
| 84501                    | 1,235,888                                                           | 0.212038%                                 |
| 84601                    | 3,648,725                                                           | 0.626001%                                 |
| 84603                    | 6,970,946                                                           | 1.195985%                                 |
| 84604                    | 6,795,043                                                           | 1.165806%                                 |
| 84605                    | 2,153,270                                                           | 0.369430%                                 |
| 84606                    | 21,673                                                              | 0.003718%                                 |

*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, 2021**

| <b>Employer<br/>Code</b> | <b>6.25% Surcharge<br/>Contributions<br/>(Derived from Payroll)</b> | <b>Employer Allocation<br/>Percentage</b> |
|--------------------------|---------------------------------------------------------------------|-------------------------------------------|
| 92121                    | 13,968                                                              | 0.002396%                                 |
| 94608                    | 5,623                                                               | 0.000965%                                 |
|                          | <b>\$ 582,862,199</b>                                               | <b>100.000000%</b>                        |

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

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Fiscal Year Ended June 30, 2021**

| Participating Employer | Outstanding Balance of Deferred Outflows of Resources |                              |                                                         |                                                |                                                |                                                                                                                                                                    |                                                |                                                |                                                |                                                |                                                |                                                         | Outstanding Balance of Deferred Inflows of Resources |                                                                                 |                                                |                                                |                                                                                                                                                                    |                                                |                                                |                                                |                                                |                                                |                                                     |                                                                                                                                                                    | OPEB Expense                                   |                                                |                             |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                    |
|------------------------|-------------------------------------------------------|------------------------------|---------------------------------------------------------|------------------------------------------------|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------|-----------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------------------|------------------------------------|
|                        | Net OPEB Liability 6/30/2020                          | Net OPEB Liability 6/30/2021 | Net Differences between Projected and Actual Experience |                                                |                                                | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>1</sup> |                                                |                                                | Total Deferred Outflows of Resources           |                                                |                                                | Net Differences between Projected and Actual Experience | Assumption Changes                                   | Net Differences between Projected and Actual Investment Experience <sup>3</sup> |                                                |                                                | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>1</sup> |                                                |                                                | Total Deferred Inflows of Resources            |                                                |                                                | Proportionate Share of Collective Plan OPEB Expense | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>1</sup> |                                                |                                                | Total Employer OPEB Expense |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                                |                                    |
|                        |                                                       |                              | Assumption Changes                                      | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup>                                                                                                                     | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> |                                                         |                                                      | Share of Total Plan Contributions <sup>1</sup>                                  | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup>                                                                                                                     | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> |                                                     | Share of Total Plan Contributions <sup>1</sup>                                                                                                                     | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> |                             | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions <sup>1</sup> | Share of Total Plan Contributions< |

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Fiscal Year Ended June 30, 2021**

| Participating Employer | Net OPEB Liability<br>6/30/2020 | Net OPEB Liability<br>6/30/2021 | Outstanding Balance of Deferred Outflows of Resources   |            |                                                                                                                                                                    |                                      | Outstanding Balance of Deferred Inflows of Resources    |            |                                                                                 |                                                                                                                                                                    | OPEB Expense                        |                                                     |                                                                                                                                                                    |                             |
|------------------------|---------------------------------|---------------------------------|---------------------------------------------------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|------------|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                        |                                 |                                 | Net Differences between Projected and Actual Experience | Assumption | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>1</sup> | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption | Net Differences between Projected and Actual Investment Experience <sup>2</sup> | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>1</sup> | Total Deferred Inflows of Resources | Proportionate Share of Collective Plan OPEB Expense | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>1</sup> | Total Employer OPEB Expense |
|                        |                                 |                                 |                                                         |            |                                                                                                                                                                    |                                      |                                                         |            |                                                                                 |                                                                                                                                                                    |                                     |                                                     |                                                                                                                                                                    |                             |
| 52600                  | 5,593,782                       | 8,501,480                       | 172,043                                                 | 1,728,391  | 1,347,894                                                                                                                                                          | 3,265,798                            | 217,906                                                 | 204,704    | 2,299                                                                           | 373,219                                                                                                                                                            | 815,598                             | 723,460                                             | 143,899                                                                                                                                                            | 867,359                     |
| 53000                  | 8,120,263                       | 7,806,819                       | 157,985                                                 | 1,587,163  | 89,930                                                                                                                                                             | 1,851,121                            | 200,101                                                 | 187,978    | 2,111                                                                           | 1,281,973                                                                                                                                                          | 1,688,206                           | 664,346                                             | (218,609)                                                                                                                                                          | 445,737                     |
| 53300                  | 561,219                         | 707,780                         | 14,323                                                  | 143,895    | 85,569                                                                                                                                                             | 245,241                              | 18,142                                                  | 17,042     | 192                                                                             | 9,603                                                                                                                                                              | 46,433                              | 60,231                                              | 17,938                                                                                                                                                             | 78,169                      |
| 53900                  | 2,268,345                       | 2,630,801                       | 53,239                                                  | 534,854    | 84,167                                                                                                                                                             | 677,666                              | 67,432                                                  | 63,346     | 712                                                                             | 39,482                                                                                                                                                             | 176,378                             | 223,876                                             | 6,542                                                                                                                                                              | 230,418                     |
| 54100                  | 5,273,550                       | 6,105,357                       | 123,553                                                 | 1,241,248  | 13,873                                                                                                                                                             | 1,391,220                            | 156,490                                                 | 147,009    | 1,651                                                                           | 210,368                                                                                                                                                            | 528,064                             | 519,555                                             | (49,680)                                                                                                                                                           | 469,875                     |
| 54200                  | 127,890,527                     | 146,604,981                     | 2,966,824                                               | 29,805,489 | 32,698                                                                                                                                                             | 33,106,279                           | 3,757,717                                               | 3,530,055  | 39,642                                                                          | 5,606,693                                                                                                                                                          | 13,235,375                          | 12,475,812                                          | (1,256,948)                                                                                                                                                        | 11,218,864                  |
| 54300                  | 84,628,972                      | 95,220,450                      |                                                         |            |                                                                                                                                                                    |                                      |                                                         |            |                                                                                 |                                                                                                                                                                    |                                     |                                                     |                                                                                                                                                                    |                             |

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Fiscal Year Ended June 30, 2021**

| Participating Employer | Net OPEB Liability 6/30/2020 | Net OPEB Liability 6/30/2021 | Outstanding Balance of Deferred Outflows of Resources   |                    |                                                                                                                                                                    |                                      | Outstanding Balance of Deferred Inflows of Resources    |                    |                                                                                 |                                                                                                                                                                    | OPEB Expense                        |                                                     |                                                                                                                                                                    |                             |
|------------------------|------------------------------|------------------------------|---------------------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|--------------------|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                        |                              |                              | Net Differences between Projected and Actual Experience | Assumption Changes | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>1</sup> | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption Changes | Net Differences between Projected and Actual Investment Experience <sup>2</sup> | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>1</sup> | Total Deferred Inflows of Resources | Proportionate Share of Collective Plan OPEB Expense | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>1</sup> | Total Employer OPEB Expense |
|                        |                              |                              |                                                         |                    |                                                                                                                                                                    |                                      |                                                         |                    |                                                                                 |                                                                                                                                                                    |                                     |                                                     |                                                                                                                                                                    |                             |
| 81001                  | 620,020,614                  | 737,614,543                  | 14,927,001                                              | 149,960,542        | 37,276,577                                                                                                                                                         | 203,679,890                          | 18,906,224                                              | 17,760,786         | 199,455                                                                         | 2,186                                                                                                                                                              | 38,384,421                          | 62,769,629                                          | 8,549,891                                                                                                                                                          | 71,319,520                  |
| 81002                  | 12,644,677                   | 14,716,783                   | 297,821                                                 | 2,991,992          | 377,214                                                                                                                                                            | 1,933,021                            | 354,361                                                 | 354,361            | 3,980                                                                           | 1,082,954                                                                                                                                                          | 1,848,751                           | 1,252,371                                           | 287,287                                                                                                                                                            | 1,539,658                   |
| 81003                  | 6,422,524                    | 7,667,720                    | 155,171                                                 | 1,558,884          | 585,790                                                                                                                                                            | 2,315,602                            | 196,536                                                 | 184,629            | 2,073                                                                           | 97,368                                                                                                                                                             | 496,363                             | 652,509                                             | 87,367                                                                                                                                                             | 739,876                     |
| 81004                  | 4,790,493                    | 6,004,572                    | 121,514                                                 | 1,220,758          | 778,135                                                                                                                                                            | 2,132,746                            | 153,907                                                 | 144,582            | 1,624                                                                           | 14                                                                                                                                                                 | 312,466                             | 510,978                                             | 166,840                                                                                                                                                            | 677,818                     |
| 81102                  | 107,306,463                  | 116,568,375                  | 2,358,978                                               | 23,698,905         | -                                                                                                                                                                  | 26,297,427                           | 2,987,831                                               | 2,806,813          | 31,520                                                                          | 6,984,472                                                                                                                                                          | 13,050,180                          | 9,919,752                                           | (1,314,798)                                                                                                                                                        | 8,604,954                   |
| 81201                  | 61,563,195                   | 69,176,898                   | 1,399,923                                               | 14,063,992         | -                                                                                                                                                                  | 15,606,071                           | 1,773,113                                               | 1,665,689          | 18,706                                                                          | 2,674,001                                                                                                                                                          | 6,273,665                           | 5,886,826                                           | (557,473)                                                                                                                                                          | 5,329,353                   |
| 81301                  | 82,516,411                   | 95,613,175                   | 1,934,910                                               | 19,438,613         | 270,599                                                                                                                                                            | 21,840,603                           | 2,450,716                                               | 2,302,239          | 25,855                                                                          | 6,687,729                                                                                                                                                          | 8,136,504                           | 8,136,504                                           | (401,951)                                                                                                                                                          | 7,734,553                   |
| 81401                  | 9,811,683                    | 20,131,643                   | 407,401                                                 | 4,092,859          | 5,800,087                                                                                                                                                          | 10,341,717                           | 516,006                                                 | 484,743            | 5,443                                                                           | 1,038,208                                                                                                                                                          | 2,085,770                           | 1,713,165                                           | 740,323                                                                                                                                                            | 2,453,488                   |
| 81402                  | 31,958,642                   | 34,845,303                   | 705,159                                                 | 7,084,216          | 756,774                                                                                                                                                            | 8,617,755                            | 893,140                                                 | 839,029            | 9,422                                                                           | 2,211,826                                                                                                                                                          | 4,025,023                           | 2,965,271                                           | (166,505)                                                                                                                                                          | 2,798,766                   |
| 81403                  | 13,455,007                   | 16,794,520                   | 339,868                                                 | 3,414,406          | 1,012,604                                                                                                                                                          | 4,801,390                            | 430,470                                                 | 404,390            | 4,541                                                                           | 90,255                                                                                                                                                             | 964,168                             | 1,429,183                                           | 174,090                                                                                                                                                            | 1,603,273                   |
| 81501                  | 65,062,648                   | 71,943,466                   | 1,455,910                                               | 14,626,448         | -                                                                                                                                                                  | 16,230,199                           | 1,844,024                                               | 1,732,304          | 19,454                                                                          | 3,353,823                                                                                                                                                          | 7,097,446                           | 6,122,255                                           | (722,473)                                                                                                                                                          | 5,399,782                   |
| 81601                  | 123,010,138                  | 144,262,373                  | 2,919,417                                               | 29,329,226         | 2,246,970                                                                                                                                                          | 34,792,067                           | 3,697,672                                               | 3,473,648          | 39,009                                                                          | 2,155,661                                                                                                                                                          | 9,662,444                           | 12,276,460                                          | (102,139)                                                                                                                                                          | 12,174,321                  |
| 81701                  | 59,933,691                   | 69,885,511                   | 1,414,263                                               | 14,208,056         | 496,976                                                                                                                                                            | 16,262,907                           | 1,791,276                                               | 1,682,751          | 18,897                                                                          | 5,377,766                                                                                                                                                          | 5,947,127                           | 5,947,127                                           | (293,538)                                                                                                                                                          | 5,653,589                   |
| 81802                  | 277,718,796                  | 306,439,137                  | 6,201,366                                               | 62,300,533         | 850,412                                                                                                                                                            | 69,982,032                           | 7,854,518                                               | 7,378,650          | 82,862                                                                          | 12,163,323                                                                                                                                                         | 28,109,074                          | 26,077,402                                          | (1,935,448)                                                                                                                                                        | 24,141,954                  |
| 81805                  | 4,797,894                    | 5,448,177                    | 110,254                                                 | 1,107,640          | 246,653                                                                                                                                                            | 1,475,743                            | 139,645                                                 | 131,185            | 1,473                                                                           | 340,992                                                                                                                                                            | 463,630                             | 477,066                                             | 47,066                                                                                                                                                             | 510,696                     |
| 81806                  | 34,686,938                   | 38,322,774                   | 775,533                                                 | 7,791,202          | 287,179                                                                                                                                                            | 8,932,666                            | 982,273                                                 | 922,762            | 10,363                                                                          | 1,296,854                                                                                                                                                          | 3,291,004                           | 3,261,197                                           | (179,837)                                                                                                                                                          | 3,081,360                   |
| 81901                  | 44,753,327                   | 51,159,432                   | 1,035,306                                               | 10,400,956         | 220,529                                                                                                                                                            | 11,761,922                           | 1,311,297                                               | 1,231,852          | 13,833                                                                          | 3,639,137                                                                                                                                                          | 4,353,573                           | 4,353,573                                           | (136,755)                                                                                                                                                          | 4,216,818                   |
| 81902                  | 5,804,623                    | 7,160,675                    | 144,910                                                 | 1,455,799          | 710,573                                                                                                                                                            | 2,325,997                            | 183,539                                                 | 172,420            | 1,936                                                                           | 372,628                                                                                                                                                            | 609,360                             | 609,360                                             | 150,685                                                                                                                                                            | 760,045                     |
| 82001                  | 48,889,816                   | 57,181,913                   | 1,157,182                                               | 11,625,355         | 510,805                                                                                                                                                            | 13,410,849                           | 1,465,663                                               | 1,376,865          | 15,462                                                                          | 2,717,607                                                                                                                                                          | 5,693,104                           | 4,866,075                                           | (508,855)                                                                                                                                                          | 4,357,220                   |
| 82101                  | 204,324,323                  | 229,469,789                  | 4,643,748                                               | 46,652,298         | 10,597,045                                                                                                                                                         | 62,364,643                           | 5,881,672                                               | 5,525,330          | 62,049                                                                          | 10,415,125                                                                                                                                                         | 22,355,728                          | 19,527,453                                          | (347,043)                                                                                                                                                          | 19,180,410                  |
| 82106                  | 13,594,003                   | 16,174,198                   | 327,315                                                 | 3,288,291          | 405,836                                                                                                                                                            | 4,054,679                            | 414,570                                                 | 389,453            | 4,374                                                                           | 116,180                                                                                                                                                            | 957,814                             | 1,376,394                                           | 44,242                                                                                                                                                             | 1,420,636                   |
| 82107                  | 38,561,861                   | 46,158,954                   | 934,112                                                 | 9,384,335          | 1,098,452                                                                                                                                                          | 11,511,754                           | 1,183,127                                               | 1,111,447          | 12,482                                                                          | 3,321,768                                                                                                                                                          | 5,723,679                           | 3,928,041                                           | (629,208)                                                                                                                                                          | 3,298,833                   |
| 82108                  | 6,523,612                    | 7,313,934                    | 148,011                                                 | 1,486,958          | 232,388                                                                                                                                                            | 1,882,387                            | 187,468                                                 | 176,110            | 1,978                                                                           | 1,341,694                                                                                                                                                          | 1,722,280                           | 622,402                                             | (224,699)                                                                                                                                                          | 398,133                     |
| 82109                  | 14,803,630                   | 17,066,054                   | 345,363                                                 | 3,469,610          | -                                                                                                                                                                  | 3,850,043                            | 437,430                                                 | 410,928            | 4,615                                                                           | 584,851                                                                                                                                                            | 1,472,894                           | 1,452,290                                           | (140,682)                                                                                                                                                          | 1,311,608                   |
| 82110                  | -                            | 254,668                      | 5,154                                                   | 51,775             | 167,630                                                                                                                                                            | 225,082                              | 6,132                                                   | 6,132              | 69                                                                              | 13,252                                                                                                                                                             | 21,672                              | 21,672                                              | 28,273                                                                                                                                                             | 49,945                      |
| 82201                  | 120,378,959                  | 137,369,900                  | 2,779,935                                               | 27,927,953         | -                                                                                                                                                                  | 30,990,178                           | 3,521,007                                               | 3,307,686          | 37,145                                                                          | 5,399,872                                                                                                                                                          | 12,548,000                          | 11,689,924                                          | (1,285,094)                                                                                                                                                        | 10,404,830                  |
| 82301                  | 919,301,322                  | 1,065,211,698                | 21,556,539                                              | 216,562,600        | 18,419,896                                                                                                                                                         | 258,728,005                          | 27,303,055                                              | 25,648,893         | 288,038                                                                         | 3,419                                                                                                                                                              | 55,432,375                          | 90,647,539                                          | 4,309,570                                                                                                                                                          | 94,957,109                  |
| 82306                  | 5,157,479                    | 4,931,554                    | 99,799                                                  | 1,002,608          | 967,964                                                                                                                                                            | 2,080,505                            | 126,404                                                 | 118,745            | 1,334                                                                           | 925,150                                                                                                                                                            | 1,181,767                           | 419,666                                             | 29,058                                                                                                                                                             | 448,724                     |
| 82307                  | 4,770,275                    | 5,593,939                    | 113,204                                                 | 1,137,274          | 96,220                                                                                                                                                             | 1,358,193                            | 143,381                                                 | 134,695            | 1,513                                                                           | 20,758                                                                                                                                                             | 311,842                             | 476,034                                             | 16,670                                                                                                                                                             | 492,704                     |
| 82308                  | 4,404,914                    | 5,461,920                    | 110,532                                                 | 1,110,434          | 668,038                                                                                                                                                            | 1,900,228                            | 139,998                                                 | 131,516            | 1,477                                                                           | 5,493                                                                                                                                                              | 289,708                             | 464,799                                             | 124,940                                                                                                                                                            | 589,739                     |
| 82309                  | 17,644,206                   | 1,230,442                    | 24,900                                                  | 250,155            | 1,246,739                                                                                                                                                          | 1,524,323                            | 31,538                                                  | 29,627             | 332                                                                             | 12,589,677                                                                                                                                                         | 12,653,703                          | 104,708                                             | (1,790,543)                                                                                                                                                        | (1,685,835)                 |
| 82312                  | 3,800,010                    | 4,474,069                    | 90,541                                                  | 909,599            | 154,174                                                                                                                                                            | 1,163,508                            | 114,677                                                 | 107,730            | 1,210                                                                           | 12                                                                                                                                                                 | 232,823                             | 380,735                                             | 33,723                                                                                                                                                             | 414,458                     |
| 82313                  | 9,812,766                    | 17,081,464                   | 345,675                                                 | 3,472,743          | 9,224,683                                                                                                                                                          | 13,078,203                           | 437,825                                                 | 411,299            | 4,619                                                                           | -                                                                                                                                                                  | 888,845                             | 1,453,601                                           | 1,798,744                                                                                                                                                          | 3,252,345                   |
| 82401                  | 11,166,625                   | 13,394,303                   | 271,059                                                 | 2,723,125          | 336,341                                                                                                                                                            | 3,358,050                            | 343,317                                                 | 322,517            | 3,622                                                                           | 171,754                                                                                                                                                            | 868,735                             | 1,139,830                                           | 4,473                                                                                                                                                              | 1,144,303                   |
| 82402                  | 106,393,240                  | 126,627,013                  | 2,562,533                                               | 25,743,873         | 2,583,884                                                                                                                                                          | 31,150,504                           | 3,245,650                                               | 3,049,012          | 34,240                                                                          | 668,211                                                                                                                                                            | 7,257,327                           | 10,775,724                                          | 300,206                                                                                                                                                            | 11,075,930                  |
| 82406                  | 16,889,655                   | 19,236,663                   | 389,290                                                 | 3,910,905          | 109,896                                                                                                                                                            | 4,449,622                            | 493,066                                                 | 463,193            | 5,201                                                                           | 783,946                                                                                                                                                            | 1,784,937                           | 1,637,004                                           | (162,707)                                                                                                                                                          | 1,474,297                   |
| 82501                  | 9,089,084                    | 10,801,192                   | 218,582                                                 | 2,195,934          | 207,211                                                                                                                                                            | 2,643,923                            | 276,852                                                 | 260,078            | 2,921                                                                           | 831,402                                                                                                                                                            | 1,393,449                           | 919,161                                             | (142,353)                                                                                                                                                          | 776,808                     |
| 82502                  | 25,960,146                   | 34,329,513                   | 694,722                                                 | 6,979,353          | 3,793,957                                                                                                                                                          | 11,538,578                           | 879,920                                                 | 826,609            | 9,283                                                                           | 2,617,563                                                                                                                                                          | 4,403,921                           | 2,921,378                                           | 162,807                                                                                                                                                            | 3,084,185                   |
| 82601                  | 570,357,294                  | 660,211,864                  | 13,360,614                                              | 134,224,209        | 4,572,218                                                                                                                                                          | 153,513,752                          | 16,922,271                                              | 15,897,031         | 178,524                                                                         | 3,368,678                                                                                                                                                          | 37,723,215                          | 56,182,805                                          | 475,268                                                                                                                                                            | 56,658,073                  |
| 82602                  | 1,203,309                    | 1,656,901                    | 33,530                                                  | 336,856            | 176,801                                                                                                                                                            | 550,592                              | 42,469                                                  | 39,896             | 448                                                                             | 208,835                                                                                                                                                            | 295,053                             | 140,999                                             | (82,201)                                                                                                                                                           | 112,798                     |
| 82603                  | 2,444,166                    | 2,565,832                    | 51,924                                                  | 521,646            | 37,900                                                                                                                                                             | 616,743                              | 65,766                                                  | 61,782             | 694                                                                             | 243,114                                                                                                                                                            | 376,629                             | 218,348                                             | (43,197)                                                                                                                                                           | 175,151                     |
| 82604                  | 1,564,158                    | 1,713,540                    | 34,677                                                  | 348,371            | 51,553                                                                                                                                                             | 438,122                              | 43,921                                                  | 41,260             | 464                                                                             | 155,442                                                                                                                                                            | 244,608                             | 145,819                                             | (29,748)                                                                                                                                                           | 116,071                     |
| 82701                  | 32,062,077                   | 41,641,989                   | 842,703                                                 | 8,466,014          | 3,061,356                                                                                                                                                          | 12,455,646                           | 1,067,350                                               | 1,002,684          | 11,260                                                                          | 1,601,745                                                                                                                                                          | 3,768,612                           | 3,543,656                                           | 145,676                                                                                                                                                            | 3,689,332                   |
| 82702                  | 6,734,995                    | 9,101,188                    | 184,179                                                 | 1,850,315          | 1,135,293                                                                                                                                                          | 3,188,490                            | 233,278                                                 | 219,145            | 2,461                                                                           | 564,828                                                                                                                                                            | 1,038,415                           | 774,494                                             | 28,584                                                                                                                                                             | 803,078                     |
| 82801                  | 123,370,625                  | 144,822,517                  | 2,930,753                                               | 29,443,106         | 2,770,275                                                                                                                                                          | 35,441,739                           | 3,712,029                                               | 3,487,135          | 39,161                                                                          | 609,244                                                                                                                                                            | 8,145,174                           | 12,324,127                                          | 331,387                                                                                                                                                            | 12,655,514                  |
| 82901                  | 160,727,372                  | 184,760,545                  | 3,738,973                                               | 37,562,697         | 5,189,128                                                                                                                                                          | 46,870,474                           | 4,735,704                                               | 4,448,790          | 49,960                                                                          | 445,710                                                                                                                                                            | 10,059,840                          | 15,722,780                                          | 1,209,234                                                                                                                                                          | 16,932,014                  |
| 83001                  | 69,053,101                   | 79,366,305                   | 1,606,125                                               | 16,135,547         | 117,312                                                                                                                                                            | 18,022,079                           | 2,034,284                                               | 1,911,036          | 21,461                                                                          | 432,979                                                                                                                                                            | 4,562,855                           | 6,753,925                                           | (77,209)                                                                                                                                                           | 6,676,716                   |
| 83005                  | 36,599,849                   | 42,600,064                   | 862,091                                                 | 8,660,795          | 245,875                                                                                                                                                            | 9,856,303                            | 1,091,907                                               | 1,025,753          | 11,519                                                                          | 174,869                                                                                                                                                            | 2,391,590                           | 3,625,186                                           | (12,148)                                                                                                                                                           | 3,613,038                   |
| 83101                  | 21,952,906                   | 22,113,177                   | 447,501                                                 | 4,495,714          | -                                                                                                                                                                  | 4,988,657                            | 566,796                                                 | 532,456            | 5,979                                                                           | 4,326,739                                                                                                                                                          | 5,477,412                           | 1,881,790                                           | (904,235)                                                                                                                                                          | 977,555                     |
| 83202                  | 111,025,061                  | 130,518,449                  | 2,641,283                                               | 26,535,021         | 1,739,115                                                                                                                                                          | 31,183,630                           | 3,345,394                                               | 3,142,712          | 35,292                                                                          | 740,872                                                                                                                                                            | 7,532,481                           | 11,106,878                                          | 11,243,434                                                                                                                                                         | 136,556                     |
| 83203                  | 30,198,806                   | 34,534,829                   | 698,876                                                 | 7,021,095          | 55,058                                                                                                                                                             | 7,845,997                            | 885,182                                                 | 831,553            | 9,338                                                                           | 419,336                                                                                                                                                            | 2,216,377                           | 2,938,850                                           | (64,121)                                                                                                                                                           | 2,874,729                   |
| 83204                  | 40,106,523                   | 46,391,757                   | 938,823                                                 | 9,431,665          | 706,805                                                                                                                                                            | 11,172,626                           | 1,189,094                                               | 1,117,052          | 12,545                                                                          | 426,242                                                                                                                                                            | 2,840,266                           | 3,947,852                                           | 119,049                                                                                                                                                            | 4,066,901                   |
| 83205                  | 253,895,039                  | 291,572,427                  | 5,900,510                                               | 59,278,060         | 40,609                                                                                                                                                             | 65,818,349                           | 7,473,461                                               | 7,020,680          | 78,843                                                                          | 1,527,056                                                                                                                                                          | 16,699,210                          | 24,812,273                                          | (314,746)                                                                                                                                                          | 24,497,527                  |
| 83206                  | 363,883,405                  | 417,377,549                  | 8,446,411                                               | 84,854,839         | 4,908,080                                                                                                                                                          | 99,067,025                           | 10,698,045                                              | 10,049,901         | 112,861                                                                         | 1,612,393                                                                                                                                                          | 23,330,895                          | 35,518,055                                          | 960,928                                                                                                                                                            | 36,478,983                  |
| 83207                  | 1,212,335                    | 1,594,639                    | 32,270                                                  | 324,198            | 161,421                                                                                                                                                            | 521,166                              | 40,873                                                  | 38,397             | 431                                                                             | 107,343                                                                                                                                                            | 190,321                             | 135,701                                             | (10)                                                                                                                                                               | 135,691                     |
| 83301                  | 49,844,015                   | 55,828,406                   | 1,129,792                                               | 11,350,180         | 844,251                                                                                                                                                            | 13,438,948                           | 1,430,970                                               | 1,344,274          | 15,097                                                                          | 3,886,396                                                                                                                                                          | 6,791,462                           | 4,750,894                                           | (556,207)                                                                                                                                                          | 4,194,687                   |
| 83402                  | 43,151,983                   | 45,522,181                   | 921,226                                                 | 9,254,876          | 10,269,648                                                                                                                                                         | 1,166,805                            | 1,096,114                                               | 1,096,114          | 12,310                                                                          | 6,122,529                                                                                                                                                          | 8,491,304                           | 3,873,853                                           | (1,221,403)                                                                                                                                                        | 2,652,403                   |
| 83501                  | 11,673,148                   | 12,725,879                   | 257,532                                                 | 2,587,232          | 1,343,217                                                                                                                                                          | 4,214,132                            | 326,184                                                 | 306,422            | 3,441                                                                           | 2,509,486                                                                                                                                                          | 3,171,684                           | 1,082,949                                           | (209,75                                                                                                                                                            |                             |

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)  
Schedule of OPEB Amounts by Employer  
As of and for the Fiscal Year Ended June 30, 2021

|                        |                              |                              | Outstanding Balance of Deferred Outflows of Resources   |                    |                                                                                                                                                                    |                  |                                      | Outstanding Balance of Deferred Inflows of Resources    |                    |                                                                                                                                                                    |                  |                                     | OPEB Expense                                        |                                                                                                                                                                    |            |                             |
|------------------------|------------------------------|------------------------------|---------------------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------|---------------------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------------------|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------------------------|
| Participating Employer | Net OPEB Liability 6/30/2020 | Net OPEB Liability 6/30/2021 | Net Differences between Projected and Actual Experience | Assumption Changes | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>1</sup> |                  | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption Changes | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>1</sup> |                  | Total Deferred Inflows of Resources | Proportionate Share of Collective Plan OPEB Expense | Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>1</sup> |            | Total Employer OPEB Expense |
|                        |                              |                              |                                                         |                    |                                                                                                                                                                    |                  |                                      |                                                         |                    |                                                                                                                                                                    |                  |                                     |                                                     |                                                                                                                                                                    |            |                             |
|                        |                              |                              | 84209                                                   | 109,600,801        | 131,886,324                                                                                                                                                        | 2,668,965        | 26,813,116                           | 6,818,037                                               | 36,571,139         | 3,380,454                                                                                                                                                          | 3,175,649        | 35,663                              | 397                                                 | 6,863,184                                                                                                                                                          | 11,223,281 | 1,303,854                   |
| 84210                  | 39,633,034                   | 46,003,613                   | 930,969                                                 | 9,352,753          | 182,718                                                                                                                                                            | 10,560,976       | 1,179,145                            | 1,107,706                                               | 12,439             | 2,709,831                                                                                                                                                          | 5,103,657        | 3,914,822                           | (522,647)                                           | 3,392,175                                                                                                                                                          |            |                             |
| 84211                  | 54,581,798                   | 67,217,853                   | 1,360,278                                               | 13,665,709         | 2,794,158                                                                                                                                                          | 17,958,275       | 1,722,900                            | 1,618,517                                               | 18,176             | 4,391,535                                                                                                                                                          | 7,889,258        | 5,720,115                           | (456,331)                                           | 5,263,784                                                                                                                                                          |            |                             |
| 84212                  | 111,206,297                  | 128,583,767                  | 2,602,132                                               | 26,141,691         | 771,676                                                                                                                                                            | 29,779,734       | 3,295,805                            | 3,096,128                                               | 34,769             | 718,023                                                                                                                                                            | 7,408,960        | 10,942,240                          | (7,172)                                             | 10,935,068                                                                                                                                                         |            |                             |
| 84213                  | 5,969,794                    | 7,724,775                    | 156,325                                                 | 1,570,484          | 902,806                                                                                                                                                            | 2,645,489        | 197,998                              | 186,002                                                 | 2,089              | 38,123                                                                                                                                                             | 440,086          | 657,364                             | 151,062                                             | 808,426                                                                                                                                                            |            |                             |
| 84214                  | 3,558,301                    | 3,874,778                    | 78,413                                                  | 787,761            | -                                                                                                                                                                  | 874,137          | 99,317                               | 93,300                                                  | 1,047              | 243,013                                                                                                                                                            | 444,640          | 329,736                             | (47,692)                                            | 282,044                                                                                                                                                            |            |                             |
| 84215                  | 10,674,542                   | 13,627,939                   | 275,787                                                 | 2,770,625          | 1,340,638                                                                                                                                                          | 4,415,055        | 349,306                              | 328,143                                                 | 3,685              | 308,480                                                                                                                                                            | 1,017,619        | 1,159,712                           | 158,566                                             | 1,318,278                                                                                                                                                          |            |                             |
| 84301                  | 183,321,104                  | 203,168,654                  | 4,111,495                                               | 41,305,153         | 30,046                                                                                                                                                             | 45,864,198       | 5,207,533                            | 4,892,033                                               | 54,938             | 19,831,042                                                                                                                                                         | 30,403,050       | 17,289,275                          | (4,514,400)                                         | 12,774,875                                                                                                                                                         |            |                             |
| 84401                  | 40,363,756                   | 46,305,757                   | 937,083                                                 | 9,414,180          | -                                                                                                                                                                  | 10,446,420       | 1,186,890                            | 1,114,982                                               | 12,521             | 2,811,914                                                                                                                                                          | 5,221,464        | 3,940,534                           | (598,590)                                           | 3,341,944                                                                                                                                                          |            |                             |
| 84501                  | 38,662,949                   | 44,153,057                   | 893,519                                                 | 8,976,526          | -                                                                                                                                                                  | 9,960,778        | 1,131,712                            | 1,063,147                                               | 11,939             | 4,683,309                                                                                                                                                          | 6,980,840        | 3,757,343                           | (1,179,120)                                         | 2,578,223                                                                                                                                                          |            |                             |
| 84601                  | 110,103,354                  | 130,353,321                  | 2,637,942                                               | 26,501,450         | 5,112,313                                                                                                                                                          | 34,519,576       | 3,341,161                            | 3,138,736                                               | 35,248             | 404                                                                                                                                                                | 6,783,420        | 11,092,826                          | 997,442                                             | 12,090,268                                                                                                                                                         |            |                             |
| 84603                  | 214,544,691                  | 249,042,121                  | 5,039,830                                               | 50,631,447         | 996,826                                                                                                                                                            | 57,179,875       | 6,383,342                            | 5,996,606                                               | 67,342             | 1,863,450                                                                                                                                                          | 14,822,512       | 21,193,022                          | (330,328)                                           | 20,862,694                                                                                                                                                         |            |                             |
| 84604                  | 196,029,142                  | 242,757,893                  | 4,912,657                                               | 49,353,833         | 30,485,387                                                                                                                                                         | 85,250,735       | 6,222,268                            | 5,845,290                                               | 65,643             | 601                                                                                                                                                                | 12,632,660       | 20,658,246                          | 6,434,319                                           | 27,092,565                                                                                                                                                         |            |                             |
| 84605                  | 67,340,199                   | 76,927,078                   | 1,556,762                                               | 15,639,640         | 177,143                                                                                                                                                            | 17,531,627       | 1,971,762                            | 1,852,303                                               | 20,802             | 580,634                                                                                                                                                            | 4,583,583        | 6,546,352                           | (56,514)                                            | 6,489,838                                                                                                                                                          |            |                             |
| 84606                  | 664,113                      | 774,206                      | 15,667                                                  | 157,400            | 55,697                                                                                                                                                             | 230,355          | 19,844                               | 18,642                                                  | 209                | 94,268                                                                                                                                                             | 134,554          | 65,883                              | (13,496)                                            | 52,387                                                                                                                                                             |            |                             |
| 92121                  | 351,281                      | 498,923                      | 10,097                                                  | 101,434            | 276,668                                                                                                                                                            | 389,224          | 12,788                               | 12,013                                                  | 135                | -                                                                                                                                                                  | 25,961           | 42,457                              | 52,239                                              | 94,696                                                                                                                                                             |            |                             |
| 94608                  | 164,990                      | 200,944                      | 4,066                                                   | 40,853             | 107,965                                                                                                                                                            | 153,297          | 5,151                                | 4,838                                                   | 54                 | -                                                                                                                                                                  | 10,456           | 17,100                              | 20,830                                              | 37,930                                                                                                                                                             |            |                             |
| Totals <sup>2</sup>    | \$ 18,051,446,487            | \$ 20,823,180,997            | \$ 421,395,776                                          | \$ 4,233,451,644   | \$ 605,807,689                                                                                                                                                     | \$ 5,303,445,964 | \$ 533,730,957                       | \$ 501,394,748                                          | \$ 5,630,685       | \$ 579,413,969                                                                                                                                                     | \$ 1,662,961,214 | \$ 1,772,014,063                    | \$ 5,549,991                                        | \$ 1,777,564,054                                                                                                                                                   |            |                             |

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

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

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

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| 5016000                  | \$ 14,081                         | 0.185869%                      |
| 5020100                  | 98,519                            | 1.300451%                      |
| 5030100                  | 6,498                             | 0.085774%                      |
| 5040000                  | 1,971                             | 0.026017%                      |
| 5040100                  | 37,246                            | 0.491647%                      |
| 5040200                  | 16,180                            | 0.213576%                      |
| 5040300                  | 12,101                            | 0.159733%                      |
| 5040400                  | 13,160                            | 0.173712%                      |
| 5040500                  | 55,964                            | 0.738725%                      |
| 5040600                  | 515                               | 0.006798%                      |
| 5040700                  | 811                               | 0.010705%                      |
| 5050100                  | 6,611                             | 0.087265%                      |
| 5050200                  | 3,616                             | 0.047731%                      |
| 5060000                  | 699                               | 0.009227%                      |
| 5061900                  | 3,001                             | 0.039613%                      |
| 5062900                  | 4,247                             | 0.056060%                      |
| 5064500                  | 10,732                            | 0.141662%                      |
| 5070000                  | 892                               | 0.011774%                      |
| 5070100                  | 94,104                            | 1.242173%                      |
| 5080100                  | 140,093                           | 1.849227%                      |
| 5090100                  | 8,820                             | 0.116424%                      |
| 5100100                  | 206,231                           | 2.722249%                      |
| 5110100                  | 41,306                            | 0.545239%                      |
| 5120100                  | 22,556                            | 0.297739%                      |
| 5130100                  | 31,060                            | 0.409992%                      |
| 5140100                  | 4,321                             | 0.057037%                      |
| 5140200                  | 12,181                            | 0.160789%                      |
| 5140300                  | 5,744                             | 0.075821%                      |
| 5150100                  | 27,357                            | 0.361112%                      |
| 5160100                  | 50,213                            | 0.662812%                      |
| 5170000                  | 731                               | 0.009649%                      |
| 5170200                  | 6,437                             | 0.084968%                      |
| 5170400                  | 17,639                            | 0.232835%                      |
| 5180000                  | 1,552                             | 0.020486%                      |
| 5180100                  | 12,506                            | 0.165079%                      |
| 5180200                  | 90,147                            | 1.189940%                      |
| 5190100                  | 16,197                            | 0.213800%                      |
| 5200100                  | 18,805                            | 0.248226%                      |
| 5210100                  | 77,592                            | 1.024214%                      |

*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, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| 5210200                  | 5,287                             | 0.069788%                      |
| 5210300                  | 16,042                            | 0.211754%                      |
| 5210400                  | 2,508                             | 0.033106%                      |
| 5210500                  | 5,738                             | 0.075742%                      |
| 5220100                  | 43,364                            | 0.572405%                      |
| 5230100                  | 322,325                           | 4.254690%                      |
| 5245000                  | 42,256                            | 0.557779%                      |
| 5245100                  | 4,981                             | 0.065749%                      |
| 5245200                  | 6,092                             | 0.080414%                      |
| 5250000                  | 10,713                            | 0.141412%                      |
| 5250100                  | 4,012                             | 0.052958%                      |
| 5260100                  | 206,376                           | 2.724163%                      |
| 5270100                  | 10,974                            | 0.144857%                      |
| 5280100                  | 44,066                            | 0.581671%                      |
| 5290100                  | 59,097                            | 0.780080%                      |
| 5305500                  | 26,761                            | 0.353245%                      |
| 5305600                  | 13,717                            | 0.181064%                      |
| 5310100                  | 7,950                             | 0.104940%                      |
| 5320100                  | 126,446                           | 1.669087%                      |
| 5320200                  | 38,276                            | 0.505243%                      |
| 5320300                  | 11,505                            | 0.151866%                      |
| 5320400                  | 15,656                            | 0.206659%                      |
| 5320500                  | 86,541                            | 1.142341%                      |
| 5330400                  | 3,806                             | 0.050239%                      |
| 5340100                  | 21,896                            | 0.289027%                      |
| 5350100                  | 17,243                            | 0.227608%                      |
| 5360100                  | 29,621                            | 0.390997%                      |
| 5370100                  | 52,351                            | 0.691033%                      |
| 5381200                  | 60,040                            | 0.792528%                      |
| 5390100                  | 66,380                            | 0.876216%                      |
| 5400100                  | 129,547                           | 1.710020%                      |
| 5400200                  | 118,016                           | 1.557811%                      |
| 5400500                  | 660                               | 0.008712%                      |
| 5400700                  | 309                               | 0.004079%                      |
| 5410100                  | 10,974                            | 0.144857%                      |
| 5420000                  | 2,032                             | 0.026822%                      |
| 5420100                  | 20,556                            | 0.271339%                      |
| 5420200                  | 39,042                            | 0.515354%                      |
| 5420300                  | 14,435                            | 0.190542%                      |

*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, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| 5420400                  | 10,822                            | 0.142850%                      |
| 5420500                  | 38,985                            | 0.514602%                      |
| 5420600                  | 51,858                            | 0.684526%                      |
| 5420700                  | 43,509                            | 0.574319%                      |
| 5428000                  | 1,072                             | 0.014150%                      |
| 5430100                  | 67,755                            | 0.894366%                      |
| 5440100                  | 15,498                            | 0.204574%                      |
| 5450100                  | 15,788                            | 0.208402%                      |
| 5460100                  | 24,646                            | 0.325327%                      |
| 5460200                  | 38,505                            | 0.508266%                      |
| 5460300                  | 75,464                            | 0.996125%                      |
| 5460400                  | 64,187                            | 0.847268%                      |
| 7010200                  | 3,123                             | 0.041224%                      |
| 7010400                  | 386                               | 0.005095%                      |
| 7010600                  | 193                               | 0.002548%                      |
| 7011000                  | 5,342                             | 0.070514%                      |
| 7020200                  | 8,820                             | 0.116424%                      |
| 7020900                  | 26                                | 0.000343%                      |
| 7021100                  | 348                               | 0.004594%                      |
| 7021200                  | 283                               | 0.003736%                      |
| 7021300                  | 525                               | 0.006930%                      |
| 7021400                  | 857                               | 0.011312%                      |
| 7021500                  | 435                               | 0.005742%                      |
| 7021600                  | 106                               | 0.001399%                      |
| 7021700                  | 1,188                             | 0.015682%                      |
| 7021800                  | 87                                | 0.001148%                      |
| 7022100                  | 155                               | 0.002046%                      |
| 7022200                  | 74                                | 0.000977%                      |
| 7030100                  | 4,415                             | 0.058278%                      |
| 7030200                  | 3,822                             | 0.050450%                      |
| 7030300                  | 902                               | 0.011906%                      |
| 7030500                  | 535                               | 0.007062%                      |
| 7040100                  | 1,542                             | 0.020354%                      |
| 7040400                  | 1,639                             | 0.021635%                      |
| 7040500                  | 1,037                             | 0.013688%                      |
| 7040600                  | 399                               | 0.005267%                      |
| 7040700                  | 744                               | 0.009821%                      |
| 7041000                  | 193                               | 0.002548%                      |
| 7041100                  | 348                               | 0.004594%                      |

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| 7041200                  | 309                               | 0.004079%                      |
| 7041400                  | 232                               | 0.003062%                      |
| 7041500                  | 232                               | 0.003062%                      |
| 7041600                  | 109                               | 0.001439%                      |
| 7041700                  | 4,788                             | 0.063202%                      |
| 7042000                  | 1,510                             | 0.019932%                      |
| 7042100                  | 628                               | 0.008290%                      |
| 7050100                  | 2,943                             | 0.038848%                      |
| 7050200                  | 615                               | 0.008118%                      |
| 7050300                  | 956                               | 0.012619%                      |
| 7050400                  | 860                               | 0.011352%                      |
| 7050600                  | 1,359                             | 0.017939%                      |
| 7050700                  | 116                               | 0.001531%                      |
| 7050800                  | 905                               | 0.011946%                      |
| 7060100                  | 570                               | 0.007524%                      |
| 7060200                  | 5,587                             | 0.073748%                      |
| 7060300                  | 338                               | 0.004462%                      |
| 7060600                  | 412                               | 0.005438%                      |
| 7060700                  | 3,812                             | 0.050318%                      |
| 7060800                  | 667                               | 0.008804%                      |
| 7070400                  | 6,321                             | 0.083437%                      |
| 7070500                  | 876                               | 0.011563%                      |
| 7070600                  | 39                                | 0.000515%                      |
| 7070700                  | 1,233                             | 0.016276%                      |
| 7070800                  | 2,083                             | 0.027496%                      |
| 7071400                  | 1,465                             | 0.019338%                      |
| 7071600                  | 625                               | 0.008250%                      |
| 7071700                  | 4,981                             | 0.065749%                      |
| 7080200                  | 4,563                             | 0.060232%                      |
| 7080400                  | 357                               | 0.004712%                      |
| 7080500                  | 464                               | 0.006125%                      |
| 7080600                  | 3,642                             | 0.048074%                      |
| 7080800                  | 911                               | 0.012025%                      |
| 7080900                  | 654                               | 0.008633%                      |
| 7081000                  | 9,921                             | 0.130957%                      |
| 7081200                  | 1,600                             | 0.021120%                      |
| 7081400                  | 219                               | 0.002891%                      |
| 7090200                  | 586                               | 0.007735%                      |
| 7090300                  | 155                               | 0.002046%                      |

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| 7090500                  | 2,650                             | 0.034980%                      |
| 7100100                  | 89,178                            | 1.177150%                      |
| 7101200                  | 1,855                             | 0.024486%                      |
| 7101400                  | 3,948                             | 0.052114%                      |
| 7101600                  | 3,474                             | 0.045857%                      |
| 7101900                  | 431                               | 0.005689%                      |
| 7102400                  | 766                               | 0.010111%                      |
| 7102500                  | 3,635                             | 0.047982%                      |
| 7102600                  | 889                               | 0.011735%                      |
| 7102700                  | 177                               | 0.002336%                      |
| 7102800                  | 77                                | 0.001016%                      |
| 7103100                  | 457                               | 0.006032%                      |
| 7103200                  | 547                               | 0.007220%                      |
| 7103300                  | 467                               | 0.006164%                      |
| 7103400                  | 270                               | 0.003564%                      |
| 7104000                  | 2,051                             | 0.027073%                      |
| 7104400                  | 3,584                             | 0.047309%                      |
| 7110100                  | 3,098                             | 0.040894%                      |
| 7110300                  | 9,599                             | 0.126707%                      |
| 7110500                  | 5,577                             | 0.073616%                      |
| 7110800                  | 370                               | 0.004884%                      |
| 7111200                  | 2,041                             | 0.026941%                      |
| 7111500                  | 460                               | 0.006072%                      |
| 7120200                  | 10,594                            | 0.139841%                      |
| 7120600                  | 1,668                             | 0.022018%                      |
| 7120700                  | 609                               | 0.008039%                      |
| 7121000                  | 232                               | 0.003062%                      |
| 7121600                  | 13                                | 0.000172%                      |
| 7130100                  | 3,764                             | 0.049685%                      |
| 7130200                  | 1,143                             | 0.015088%                      |
| 7130300                  | 7,628                             | 0.100690%                      |
| 7130500                  | 309                               | 0.004079%                      |
| 7130700                  | 39                                | 0.000515%                      |
| 7130900                  | 10,169                            | 0.134231%                      |
| 7131000                  | 187                               | 0.002468%                      |
| 7131200                  | 580                               | 0.007656%                      |
| 7140100                  | 11,885                            | 0.156882%                      |
| 7140200                  | 2,547                             | 0.033620%                      |
| 7140300                  | 5,271                             | 0.069577%                      |

*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, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| 7140600                  | 309                               | 0.004079%                      |
| 7140700                  | 142                               | 0.001874%                      |
| 7140800                  | 309                               | 0.004079%                      |
| 7150100                  | 14,654                            | 0.193433%                      |
| 7150400                  | 3,835                             | 0.050622%                      |
| 7150500                  | 2,000                             | 0.026400%                      |
| 7150600                  | 1,037                             | 0.013688%                      |
| 7150700                  | 299                               | 0.003947%                      |
| 7160100                  | 12,030                            | 0.158796%                      |
| 7160200                  | 193                               | 0.002548%                      |
| 7160400                  | 1,790                             | 0.023628%                      |
| 7160500                  | 4,646                             | 0.061327%                      |
| 7160800                  | 39                                | 0.000515%                      |
| 7160900                  | 1,333                             | 0.017596%                      |
| 7161000                  | 2,318                             | 0.030598%                      |
| 7161100                  | 345                               | 0.004554%                      |
| 7170100                  | 7,654                             | 0.101033%                      |
| 7170200                  | 3,288                             | 0.043402%                      |
| 7170500                  | 473                               | 0.006244%                      |
| 7171000                  | 116                               | 0.001531%                      |
| 7171400                  | 39                                | 0.000515%                      |
| 7180300                  | 30,329                            | 0.400343%                      |
| 7180800                  | 2,409                             | 0.031799%                      |
| 7181000                  | 815                               | 0.010758%                      |
| 7181200                  | 132                               | 0.001742%                      |
| 7181500                  | 200                               | 0.002640%                      |
| 7190100                  | 5,377                             | 0.070976%                      |
| 7190200                  | 116                               | 0.001531%                      |
| 7190400                  | 753                               | 0.009940%                      |
| 7190700                  | 277                               | 0.003656%                      |
| 7191000                  | 486                               | 0.006415%                      |
| 7200100                  | 3,230                             | 0.042636%                      |
| 7200200                  | 10,040                            | 0.132528%                      |
| 7200300                  | 77                                | 0.001016%                      |
| 7200600                  | 39                                | 0.000515%                      |
| 7200700                  | 357                               | 0.004712%                      |
| 7201000                  | 126                               | 0.001663%                      |
| 7210100                  | 17,359                            | 0.229139%                      |
| 7210200                  | 27,937                            | 0.368768%                      |

*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, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| 7210300                  | 103                               | 0.001360%                      |
| 7210800                  | 335                               | 0.004422%                      |
| 7210900                  | 116                               | 0.001531%                      |
| 7211100                  | 113                               | 0.001492%                      |
| 7211200                  | 1,639                             | 0.021635%                      |
| 7211300                  | 135                               | 0.001782%                      |
| 7211500                  | 6,917                             | 0.091304%                      |
| 7211700                  | 473                               | 0.006244%                      |
| 7212200                  | 696                               | 0.009187%                      |
| 7212300                  | 377                               | 0.004976%                      |
| 7212600                  | 39                                | 0.000515%                      |
| 7212800                  | 58                                | 0.000766%                      |
| 7220100                  | 908                               | 0.011986%                      |
| 7220300                  | 232                               | 0.003062%                      |
| 7220400                  | 2,930                             | 0.038676%                      |
| 7220500                  | 2,351                             | 0.031033%                      |
| 7220600                  | 97                                | 0.001280%                      |
| 7220800                  | 5,716                             | 0.075451%                      |
| 7220900                  | 1,880                             | 0.024816%                      |
| 7230100                  | 744                               | 0.009821%                      |
| 7230200                  | 731                               | 0.009649%                      |
| 7230600                  | 6,781                             | 0.089509%                      |
| 7230700                  | 58                                | 0.000766%                      |
| 7231000                  | 599                               | 0.007907%                      |
| 7231400                  | 6,147                             | 0.081140%                      |
| 7231800                  | 206                               | 0.002719%                      |
| 7231900                  | 4,991                             | 0.065881%                      |
| 7232100                  | 5,139                             | 0.067835%                      |
| 7232700                  | 3,497                             | 0.046160%                      |
| 7232800                  | 383                               | 0.005056%                      |
| 7233000                  | 184                               | 0.002429%                      |
| 7233500                  | 802                               | 0.010586%                      |
| 7234200                  | 1,517                             | 0.020024%                      |
| 7234700                  | 615                               | 0.008118%                      |
| 7234900                  | 425                               | 0.005610%                      |
| 7235000                  | 10                                | 0.000132%                      |
| 7240300                  | 14,129                            | 0.186503%                      |
| 7240400                  | 6,492                             | 0.085694%                      |
| 7240500                  | 551                               | 0.007273%                      |

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| 7240600                  | 422                               | 0.005570%                      |
| 7240700                  | 734                               | 0.009689%                      |
| 7240800                  | 535                               | 0.007062%                      |
| 7240900                  | 7,615                             | 0.100518%                      |
| 7241000                  | 811                               | 0.010705%                      |
| 7241300                  | 840                               | 0.011088%                      |
| 7241500                  | 222                               | 0.002930%                      |
| 7241600                  | 8,813                             | 0.116332%                      |
| 7241800                  | 19                                | 0.000251%                      |
| 7250100                  | 6,556                             | 0.086539%                      |
| 7250200                  | 734                               | 0.009689%                      |
| 7250400                  | 77                                | 0.001016%                      |
| 7250600                  | 776                               | 0.010243%                      |
| 7250900                  | 673                               | 0.008884%                      |
| 7251000                  | 428                               | 0.005650%                      |
| 7251400                  | 535                               | 0.007062%                      |
| 7252000                  | 386                               | 0.005095%                      |
| 7260100                  | 81,698                            | 1.078414%                      |
| 7260200                  | 1,961                             | 0.025885%                      |
| 7260400                  | 10,117                            | 0.133544%                      |
| 7260500                  | 77                                | 0.001016%                      |
| 7260600                  | 1,275                             | 0.016830%                      |
| 7261100                  | 2,051                             | 0.027073%                      |
| 7261200                  | 74                                | 0.000977%                      |
| 7261300                  | 155                               | 0.002046%                      |
| 7261400                  | 325                               | 0.004290%                      |
| 7261500                  | 5,252                             | 0.069326%                      |
| 7261600                  | 3,333                             | 0.043996%                      |
| 7262100                  | 393                               | 0.005188%                      |
| 7270100                  | 8,102                             | 0.106946%                      |
| 7270200                  | 1,839                             | 0.024275%                      |
| 7270400                  | 1,472                             | 0.019430%                      |
| 7270500                  | 3,709                             | 0.048959%                      |
| 7270600                  | 19                                | 0.000251%                      |
| 7280100                  | 5,651                             | 0.074593%                      |
| 7280200                  | 12,696                            | 0.167587%                      |
| 7280300                  | 995                               | 0.013134%                      |
| 7280600                  | 254                               | 0.003353%                      |
| 7280900                  | 1,005                             | 0.013266%                      |

*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, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| 7281000                  | 116                               | 0.001531%                      |
| 7290100                  | 19,378                            | 0.255790%                      |
| 7290200                  | 5,587                             | 0.073748%                      |
| 7290400                  | 39                                | 0.000515%                      |
| 7290500                  | 3,413                             | 0.045052%                      |
| 7290700                  | 2,927                             | 0.038636%                      |
| 7300100                  | 2,373                             | 0.031324%                      |
| 7300200                  | 12,461                            | 0.164485%                      |
| 7300300                  | 2,946                             | 0.038887%                      |
| 7300400                  | 390                               | 0.005148%                      |
| 7300500                  | 77                                | 0.001016%                      |
| 7300600                  | 5,387                             | 0.071108%                      |
| 7301000                  | 1,394                             | 0.018401%                      |
| 7301100                  | 3,011                             | 0.039745%                      |
| 7301200                  | 4,498                             | 0.059374%                      |
| 7301300                  | 116                               | 0.001531%                      |
| 7310100                  | 4,089                             | 0.053975%                      |
| 7310200                  | 1,871                             | 0.024697%                      |
| 7310500                  | 2,257                             | 0.029792%                      |
| 7320200                  | 7,895                             | 0.104214%                      |
| 7320300                  | 7,332                             | 0.096782%                      |
| 7320500                  | 6,488                             | 0.085642%                      |
| 7320600                  | 2,125                             | 0.028050%                      |
| 7320700                  | 4,041                             | 0.053341%                      |
| 7320800                  | 2,302                             | 0.030386%                      |
| 7320900                  | 763                               | 0.010072%                      |
| 7321200                  | 193                               | 0.002548%                      |
| 7321500                  | 280                               | 0.003696%                      |
| 7321600                  | 972                               | 0.012830%                      |
| 7321700                  | 1,629                             | 0.021503%                      |
| 7322200                  | 1,075                             | 0.014190%                      |
| 7322300                  | 90                                | 0.001188%                      |
| 7322700                  | 39                                | 0.000515%                      |
| 7322800                  | 19                                | 0.000251%                      |
| 7330100                  | 8,027                             | 0.105956%                      |
| 7330200                  | 232                               | 0.003062%                      |
| 7330300                  | 1,587                             | 0.020948%                      |
| 7330800                  | 863                               | 0.011392%                      |
| 7331000                  | 3,735                             | 0.049302%                      |

*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, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| 7331200                  | 573                               | 0.007564%                      |
| 7340100                  | 7,110                             | 0.093852%                      |
| 7340200                  | 4,766                             | 0.062911%                      |
| 7340500                  | 686                               | 0.009055%                      |
| 7340600                  | 406                               | 0.005359%                      |
| 7340700                  | 171                               | 0.002257%                      |
| 7340800                  | 270                               | 0.003564%                      |
| 7350100                  | 316                               | 0.004171%                      |
| 7350200                  | 3,838                             | 0.050662%                      |
| 7350300                  | 564                               | 0.007445%                      |
| 7360100                  | 5,877                             | 0.077576%                      |
| 7360200                  | 7,728                             | 0.102010%                      |
| 7360400                  | 1,945                             | 0.025674%                      |
| 7360600                  | 512                               | 0.006758%                      |
| 7360700                  | 676                               | 0.008923%                      |
| 7360900                  | 467                               | 0.006164%                      |
| 7361100                  | 618                               | 0.008158%                      |
| 7361300                  | 2,312                             | 0.030518%                      |
| 7361400                  | 696                               | 0.009187%                      |
| 7370600                  | 77                                | 0.001016%                      |
| 7370700                  | 2,164                             | 0.028565%                      |
| 7370800                  | 1,269                             | 0.016751%                      |
| 7370900                  | 667                               | 0.008804%                      |
| 7371000                  | 232                               | 0.003062%                      |
| 7371100                  | 979                               | 0.012923%                      |
| 7371200                  | 4,167                             | 0.055004%                      |
| 7380300                  | 16,441                            | 0.217021%                      |
| 7380600                  | 113                               | 0.001492%                      |
| 7380700                  | 164                               | 0.002165%                      |
| 7380900                  | 55                                | 0.000726%                      |
| 7381100                  | 180                               | 0.002376%                      |
| 7381200                  | 766                               | 0.010111%                      |
| 7381500                  | 5,951                             | 0.078553%                      |
| 7381700                  | 58                                | 0.000766%                      |
| 7382300                  | 16,055                            | 0.211926%                      |
| 7382400                  | 824                               | 0.010877%                      |
| 7382500                  | 55                                | 0.000726%                      |
| 7390100                  | 5,767                             | 0.076124%                      |
| 7390700                  | 1,133                             | 0.014956%                      |

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| 7390900                  | 1,439                             | 0.018995%                      |
| 7391000                  | 138                               | 0.001822%                      |
| 7391200                  | 39                                | 0.000515%                      |
| 7391300                  | 422                               | 0.005570%                      |
| 7391400                  | 39                                | 0.000515%                      |
| 7391500                  | 303                               | 0.004000%                      |
| 7391700                  | 309                               | 0.004079%                      |
| 7400200                  | 10,362                            | 0.136778%                      |
| 7400500                  | 76,060                            | 1.003992%                      |
| 7400800                  | 1,777                             | 0.023456%                      |
| 7400900                  | 5,226                             | 0.068983%                      |
| 7401000                  | 5,931                             | 0.078289%                      |
| 7401100                  | 229                               | 0.003023%                      |
| 7401300                  | 2,660                             | 0.035112%                      |
| 7401600                  | 71                                | 0.000937%                      |
| 7401700                  | 2,064                             | 0.027245%                      |
| 7402100                  | 605                               | 0.007986%                      |
| 7410100                  | 834                               | 0.011009%                      |
| 7410200                  | 4,737                             | 0.062528%                      |
| 7410300                  | 348                               | 0.004594%                      |
| 7410600                  | 242                               | 0.003194%                      |
| 7410900                  | 496                               | 0.006547%                      |
| 7420000                  | 737                               | 0.009728%                      |
| 7420100                  | 193                               | 0.002548%                      |
| 7420200                  | 792                               | 0.010454%                      |
| 7420300                  | 45,412                            | 0.599438%                      |
| 7420400                  | 551                               | 0.007273%                      |
| 7420500                  | 129                               | 0.001703%                      |
| 7421100                  | 560                               | 0.007392%                      |
| 7421400                  | 786                               | 0.010375%                      |
| 7421500                  | 493                               | 0.006508%                      |
| 7421600                  | 1,191                             | 0.015721%                      |
| 7421700                  | 467                               | 0.006164%                      |
| 7421800                  | 412                               | 0.005438%                      |
| 7421900                  | 1,056                             | 0.013939%                      |
| 7422200                  | 734                               | 0.009689%                      |
| 7422300                  | 58                                | 0.000766%                      |
| 7422400                  | 296                               | 0.003907%                      |
| 7422800                  | 1,195                             | 0.015774%                      |

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| 7422900                  | 1,166                             | 0.015391%                      |
| 7423000                  | 14,249                            | 0.188087%                      |
| 7424300                  | 1,343                             | 0.017728%                      |
| 7430100                  | 18,724                            | 0.247157%                      |
| 7430200                  | 18,592                            | 0.245414%                      |
| 7430500                  | 824                               | 0.010877%                      |
| 7430700                  | 818                               | 0.010798%                      |
| 7430900                  | 39                                | 0.000515%                      |
| 7431100                  | 4,196                             | 0.055387%                      |
| 7440100                  | 6,466                             | 0.085351%                      |
| 7440200                  | 4,415                             | 0.058278%                      |
| 7440600                  | 238                               | 0.003142%                      |
| 7440700                  | 2,396                             | 0.031627%                      |
| 7440800                  | 502                               | 0.006626%                      |
| 7441500                  | 68                                | 0.000898%                      |
| 7450100                  | 142                               | 0.001874%                      |
| 7450200                  | 9,586                             | 0.126535%                      |
| 7450400                  | 39                                | 0.000515%                      |
| 7450800                  | 1,175                             | 0.015510%                      |
| 7450900                  | 451                               | 0.005953%                      |
| 7452600                  | 799                               | 0.010547%                      |
| 7460200                  | 39,761                            | 0.524845%                      |
| 7460300                  | 4,360                             | 0.057552%                      |
| 7460400                  | 6                                 | 0.000079%                      |
| 7460700                  | 824                               | 0.010877%                      |
| 7460800                  | 58                                | 0.000766%                      |
| 7461200                  | 6,595                             | 0.087054%                      |
| 7461300                  | 3,957                             | 0.052232%                      |
| 7461800                  | 290                               | 0.003828%                      |
| 7462300                  | 116                               | 0.001531%                      |
| 7462400                  | 77                                | 0.001016%                      |
| 7462500                  | 158                               | 0.002086%                      |
| 7500100                  | 2,177                             | 0.028736%                      |
| 7500300                  | 19                                | 0.000251%                      |
| 7500700                  | 1,340                             | 0.017688%                      |
| 7502100                  | 251                               | 0.003313%                      |
| 7502200                  | 1,662                             | 0.021938%                      |
| 7502500                  | 77                                | 0.001016%                      |
| 7502600                  | 309                               | 0.004079%                      |

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| 7700200                  | 615                               | 0.008118%                      |
| 7700400                  | 580                               | 0.007656%                      |
| 7700600                  | 2,473                             | 0.032644%                      |
| 7700700                  | 232                               | 0.003062%                      |
| 7701000                  | 8,839                             | 0.116675%                      |
| 7701200                  | 290                               | 0.003828%                      |
| 7701300                  | 77                                | 0.001016%                      |
| 7701400                  | 3,091                             | 0.040801%                      |
| 7701500                  | 77                                | 0.001016%                      |
| 7701600                  | 531                               | 0.007009%                      |
| 7701700                  | 116                               | 0.001531%                      |
| 7701900                  | 357                               | 0.004712%                      |
| 7702100                  | 229                               | 0.003023%                      |
| 7702200                  | 338                               | 0.004462%                      |
| 7702300                  | 361                               | 0.004765%                      |
| 7702400                  | 1,204                             | 0.015893%                      |
| 7702500                  | 6,063                             | 0.080032%                      |
| 7702800                  | 1,626                             | 0.021463%                      |
| 7702900                  | 1,610                             | 0.021252%                      |
| 7703100                  | 26                                | 0.000343%                      |
| 7703200                  | 1,620                             | 0.021384%                      |
| 7703300                  | 77                                | 0.001016%                      |
| 7703700                  | 840                               | 0.011088%                      |
| 7703800                  | 1,716                             | 0.022651%                      |
| 7703900                  | 3,194                             | 0.042161%                      |
| 7704300                  | 113                               | 0.001492%                      |
| 7704400                  | 39                                | 0.000515%                      |
| 7704500                  | 193                               | 0.002548%                      |
| 7704600                  | 1,948                             | 0.025714%                      |
| 7707000                  | 1,397                             | 0.018440%                      |
| 7710100                  | 126                               | 0.001663%                      |
| 7710200                  | 386                               | 0.005095%                      |
| 7710300                  | 39                                | 0.000515%                      |
| 7710400                  | 345                               | 0.004554%                      |
| 7710500                  | 2,135                             | 0.028182%                      |
| 7710600                  | 345                               | 0.004554%                      |
| 7710800                  | 309                               | 0.004079%                      |
| 7711000                  | 734                               | 0.009689%                      |
| 7711100                  | 77                                | 0.001016%                      |

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| 7711200                  | 155                               | 0.002046%                      |
| 7711300                  | 39                                | 0.000515%                      |
| 7711400                  | 116                               | 0.001531%                      |
| 7711500                  | 1,124                             | 0.014837%                      |
| 7711600                  | 116                               | 0.001531%                      |
| 7711800                  | 4,766                             | 0.062911%                      |
| 7711900                  | 1,359                             | 0.017939%                      |
| 7712000                  | 2,231                             | 0.029449%                      |
| 7712100                  | 155                               | 0.002046%                      |
| 7712300                  | 918                               | 0.012118%                      |
| 7712500                  | 422                               | 0.005570%                      |
| 7712700                  | 7,622                             | 0.100610%                      |
| 7712800                  | 77                                | 0.001016%                      |
| 7712900                  | 238                               | 0.003142%                      |
| 7713200                  | 148                               | 0.001954%                      |
| 7713600                  | 657                               | 0.008672%                      |
| 7713700                  | 225                               | 0.002970%                      |
| 7714000                  | 4,540                             | 0.059928%                      |
| 7714200                  | 39                                | 0.000515%                      |
| 7714400                  | 251                               | 0.003313%                      |
| 7714500                  | 135                               | 0.001782%                      |
| 7714600                  | 374                               | 0.004937%                      |
| 7720400                  | 14,812                            | 0.195518%                      |
| 7720700                  | 9,344                             | 0.123341%                      |
| 7721000                  | 155                               | 0.002046%                      |
| 7721100                  | 274                               | 0.003617%                      |
| 7721600                  | 17,984                            | 0.237389%                      |
| 7721800                  | 654                               | 0.008633%                      |
| 7722100                  | 2,592                             | 0.034214%                      |
| 7722300                  | 7,383                             | 0.097456%                      |
| 7722600                  | 4,431                             | 0.058489%                      |
| 7722900                  | 573                               | 0.007564%                      |
| 7723200                  | 341                               | 0.004501%                      |
| 7723800                  | 464                               | 0.006125%                      |
| 7723900                  | 348                               | 0.004594%                      |
| 7724000                  | 39                                | 0.000515%                      |
| 7724200                  | 1,414                             | 0.018665%                      |
| 7724400                  | 61                                | 0.000805%                      |
| 7724600                  | 403                               | 0.005320%                      |

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| 7728100                  | 77                                | 0.001016%                      |
| 7730200                  | 58                                | 0.000766%                      |
| 7730400                  | 654                               | 0.008633%                      |
| 7731200                  | 969                               | 0.012791%                      |
| 7731300                  | 3,964                             | 0.052325%                      |
| 7731600                  | 19                                | 0.000251%                      |
| 7731900                  | 4,775                             | 0.063030%                      |
| 7732100                  | 155                               | 0.002046%                      |
| 7732200                  | 454                               | 0.005993%                      |
| 7732300                  | 135                               | 0.001782%                      |
| 7732900                  | 309                               | 0.004079%                      |
| 7733800                  | 122                               | 0.001610%                      |
| 7734000                  | 58                                | 0.000766%                      |
| 7734200                  | 3,687                             | 0.048668%                      |
| 7734300                  | 364                               | 0.004805%                      |
| 7738100                  | 190                               | 0.002508%                      |
| 7740200                  | 238                               | 0.003142%                      |
| 7740400                  | 992                               | 0.013094%                      |
| 7741000                  | 1,478                             | 0.019510%                      |
| 7741300                  | 489                               | 0.006455%                      |
| 7742100                  | 615                               | 0.008118%                      |
| 7742300                  | 148                               | 0.001954%                      |
| 7742600                  | 457                               | 0.006032%                      |
| 7742900                  | 39                                | 0.000515%                      |
| 7743800                  | 39                                | 0.000515%                      |
| 7744000                  | 3,577                             | 0.047216%                      |
| 7744600                  | 248                               | 0.003274%                      |
| 7750200                  | 4,672                             | 0.061670%                      |
| 7750400                  | 290                               | 0.003828%                      |
| 7751000                  | 193                               | 0.002548%                      |
| 7754000                  | 374                               | 0.004937%                      |
| 7761000                  | 464                               | 0.006125%                      |
| 7762100                  | 422                               | 0.005570%                      |
| 7764200                  | 399                               | 0.005267%                      |
| 7771000                  | 1,162                             | 0.015338%                      |
| 7772100                  | 254                               | 0.003353%                      |
| 7774000                  | 2,048                             | 0.027034%                      |
| 7774200                  | 155                               | 0.002046%                      |
| 7782100                  | 493                               | 0.006508%                      |

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**

**Schedule of Employer Allocations**

**For the Fiscal Year Ended June 30, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| 7784000                  | 1,378                             | 0.018190%                      |
| 7794000                  | 232                               | 0.003062%                      |
| A010000                  | 5,738                             | 0.075742%                      |
| A050000                  | 7,512                             | 0.099158%                      |
| A150000                  | 1,233                             | 0.016276%                      |
| A170000                  | 1,095                             | 0.014454%                      |
| A200000                  | 689                               | 0.009095%                      |
| A850000                  | 161                               | 0.002125%                      |
| B040000                  | 20,073                            | 0.264964%                      |
| C050000                  | 1,227                             | 0.016196%                      |
| CS00100                  | 515                               | 0.006798%                      |
| CS00200                  | 705                               | 0.009306%                      |
| CS00300                  | 905                               | 0.011946%                      |
| CS00400                  | 5,590                             | 0.073788%                      |
| CS00500                  | 792                               | 0.010454%                      |
| CS00600                  | 415                               | 0.005478%                      |
| CS00700                  | 1,961                             | 0.025885%                      |
| CS00800                  | 4,869                             | 0.064271%                      |
| CS00900                  | 316                               | 0.004171%                      |
| CS01000                  | 1,320                             | 0.017424%                      |
| CS01100                  | 267                               | 0.003524%                      |
| CS01200                  | 576                               | 0.007603%                      |
| CS01300                  | 1,552                             | 0.020486%                      |
| CS01400                  | 1,700                             | 0.022440%                      |
| CS01500                  | 419                               | 0.005531%                      |
| CS01600                  | 1,362                             | 0.017978%                      |
| CS01700                  | 873                               | 0.011524%                      |
| CS01800                  | 1,208                             | 0.015946%                      |
| CS01900                  | 560                               | 0.007392%                      |
| CS02000                  | 1,861                             | 0.024565%                      |
| CS02100                  | 1,343                             | 0.017728%                      |
| CS02200                  | 428                               | 0.005650%                      |
| CS02300                  | 489                               | 0.006455%                      |
| CS02400                  | 985                               | 0.013002%                      |
| CS02500                  | 2,289                             | 0.030215%                      |
| CS02600                  | 2,966                             | 0.039151%                      |
| CS02700                  | 1,501                             | 0.019813%                      |
| CS02800                  | 1,072                             | 0.014150%                      |
| CS03000                  | 3,072                             | 0.040550%                      |

*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, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| CS03100                  | 799                               | 0.010547%                      |
| CS03200                  | 1,455                             | 0.019206%                      |
| CS03300                  | 7,702                             | 0.101666%                      |
| CS03400                  | 5,065                             | 0.066858%                      |
| CS03500                  | 1,768                             | 0.023338%                      |
| CS03600                  | 296                               | 0.003907%                      |
| CS03700                  | 4,553                             | 0.060100%                      |
| CS03800                  | 799                               | 0.010547%                      |
| CS03900                  | 1,771                             | 0.023377%                      |
| CS04000                  | 4,717                             | 0.062264%                      |
| CS04100                  | 609                               | 0.008039%                      |
| CS04200                  | 760                               | 0.010032%                      |
| CS04300                  | 5,825                             | 0.076890%                      |
| CS04400                  | 631                               | 0.008329%                      |
| CS04500                  | 2,231                             | 0.029449%                      |
| CS04600                  | 1,265                             | 0.016698%                      |
| CS04700                  | 116                               | 0.001531%                      |
| D050000                  | 686                               | 0.009055%                      |
| D100000                  | 22,215                            | 0.293238%                      |
| D200000                  | 187                               | 0.002468%                      |
| D250000                  | 196                               | 0.002587%                      |
| D300000                  | 383                               | 0.005056%                      |
| D500000                  | 18,728                            | 0.247210%                      |
| E080000                  | 1,153                             | 0.015220%                      |
| E120000                  | 931                               | 0.012289%                      |
| E160000                  | 2,724                             | 0.035957%                      |
| E190000                  | 1,581                             | 0.020869%                      |
| E200000                  | 8,771                             | 0.115777%                      |
| E210000                  | 1,346                             | 0.017767%                      |
| E230000                  | 2,260                             | 0.029832%                      |
| E240000                  | 12,677                            | 0.167336%                      |
| E260000                  | 551                               | 0.007273%                      |
| E280000                  | 924                               | 0.012197%                      |
| E500000                  | 2,689                             | 0.035495%                      |
| E550000                  | 4,289                             | 0.056615%                      |
| F270000                  | 1,935                             | 0.025542%                      |
| F500000                  | 9,225                             | 0.121770%                      |
| G010000                  | 998                               | 0.013174%                      |
| G020000                  | 592                               | 0.007814%                      |

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**

**Schedule of Employer Allocations**

**For the Fiscal Year Ended June 30, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| G040000                  | 937                               | 0.012368%                      |
| G050000                  | 660                               | 0.008712%                      |
| G060000                  | 1,085                             | 0.014322%                      |
| G070000                  | 998                               | 0.013174%                      |
| H030000                  | 1,330                             | 0.017556%                      |
| H060000                  | 155                               | 0.002046%                      |
| H090000                  | 23,042                            | 0.304154%                      |
| H120000                  | 188,930                           | 2.493876%                      |
| H150000                  | 52,241                            | 0.689581%                      |
| H170000                  | 49,121                            | 0.648397%                      |
| H180000                  | 18,589                            | 0.245375%                      |
| H210000                  | 16,548                            | 0.218434%                      |
| H240000                  | 18,058                            | 0.238366%                      |
| H270000                  | 267,849                           | 3.535607%                      |
| H470000                  | 29,856                            | 0.394099%                      |
| H510000                  | 170,245                           | 2.247234%                      |
| H590000                  | 5,197                             | 0.068600%                      |
| H590801                  | 21,600                            | 0.285120%                      |
| H590802                  | 2,946                             | 0.038887%                      |
| H590803                  | 8,762                             | 0.115658%                      |
| H590804                  | 24,649                            | 0.325367%                      |
| H590805                  | 12,857                            | 0.169712%                      |
| H590806                  | 23,831                            | 0.314569%                      |
| H590807                  | 6,083                             | 0.080296%                      |
| H590808                  | 9,924                             | 0.130997%                      |
| H590809                  | 12,120                            | 0.159984%                      |
| H590810                  | 8,047                             | 0.106220%                      |
| H590811                  | 14,448                            | 0.190714%                      |
| H590812                  | 9,943                             | 0.131248%                      |
| H590813                  | 4,254                             | 0.056153%                      |
| H590814                  | 4,392                             | 0.057974%                      |
| H590816                  | 2,508                             | 0.033106%                      |
| H590817                  | 2,318                             | 0.030598%                      |
| H630000                  | 44,249                            | 0.584087%                      |
| H670000                  | 4,891                             | 0.064561%                      |
| H710000                  | 2,132                             | 0.028142%                      |
| H730000                  | 34,270                            | 0.452364%                      |
| H750000                  | 12,403                            | 0.163720%                      |
| H790000                  | 1,307                             | 0.017252%                      |

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**

**Schedule of Employer Allocations**

**For the Fiscal Year Ended June 30, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| H870000                  | 1,649                             | 0.021767%                      |
| H910000                  | 570                               | 0.007524%                      |
| H950000                  | 1,269                             | 0.016751%                      |
| H960000                  | 193                               | 0.002548%                      |
| J020000                  | 44,426                            | 0.586423%                      |
| J040000                  | 116,680                           | 1.540176%                      |
| J120000                  | 138,064                           | 1.822445%                      |
| J160000                  | 51,790                            | 0.683628%                      |
| J200000                  | 1,240                             | 0.016368%                      |
| J510000                  | 242,025                           | 3.194730%                      |
| J520000                  | 6,636                             | 0.087595%                      |
| J530000                  | 17,926                            | 0.236623%                      |
| J540000                  | 31,730                            | 0.418836%                      |
| J550000                  | 9,277                             | 0.122456%                      |
| K050000                  | 45,470                            | 0.600204%                      |
| L040000                  | 143,937                           | 1.899968%                      |
| L060000                  | 1,501                             | 0.019813%                      |
| L080000                  | 6,414                             | 0.084665%                      |
| L120000                  | 1,323                             | 0.017464%                      |
| L240000                  | 3,181                             | 0.041989%                      |
| L320000                  | 4,350                             | 0.057420%                      |
| L360000                  | 1,169                             | 0.015431%                      |
| L460000                  | 448                               | 0.005914%                      |
| N040000                  | 150,583                           | 1.987695%                      |
| N080000                  | 25,232                            | 0.333062%                      |
| N120000                  | 38,791                            | 0.512041%                      |
| N200000                  | 4,305                             | 0.056826%                      |
| P120000                  | 12,246                            | 0.161647%                      |
| P160000                  | 5,129                             | 0.067703%                      |
| P240000                  | 30,616                            | 0.404131%                      |
| P260000                  | 715                               | 0.009438%                      |
| P280000                  | 16,164                            | 0.213365%                      |
| P320000                  | 3,523                             | 0.046504%                      |
| P340000                  | 77                                | 0.001016%                      |
| P360000                  | 2,357                             | 0.031112%                      |
| P400000                  | 103                               | 0.001360%                      |
| P450000                  | 383                               | 0.005056%                      |
| R040000                  | 1,156                             | 0.015259%                      |
| R060000                  | 2,737                             | 0.036128%                      |

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**

**Schedule of Employer Allocations**

**For the Fiscal Year Ended June 30, 2021**

| <b>Employer<br/>Code</b> | <b>Employer<br/>Contributions</b> | <b>Proportionate<br/>Share</b> |
|--------------------------|-----------------------------------|--------------------------------|
| R080000                  | 1,832                             | 0.024182%                      |
| R120000                  | 2,718                             | 0.035878%                      |
| R140000                  | 29                                | 0.000383%                      |
| R200000                  | 2,888                             | 0.038122%                      |
| R230000                  | 1,658                             | 0.021886%                      |
| R280000                  | 1,536                             | 0.020275%                      |
| R360000                  | 13,814                            | 0.182345%                      |
| R400000                  | 40,157                            | 0.530072%                      |
| R440000                  | 24,115                            | 0.318318%                      |
| R520000                  | 570                               | 0.007524%                      |
| R600000                  | 19,838                            | 0.261862%                      |
| S600000                  | 77                                | 0.001016%                      |
| T010000                  | 77                                | 0.001016%                      |
| T020000                  | 58                                | 0.000766%                      |
| T030000                  | 177                               | 0.002336%                      |
| T040000                  | 254                               | 0.003353%                      |
| T050000                  | 39                                | 0.000515%                      |
| T060000                  | 29                                | 0.000383%                      |
| T070000                  | 58                                | 0.000766%                      |
| T080000                  | 74                                | 0.000977%                      |
| U120000                  | 143,805                           | 1.898226%                      |
| U150000                  | 132                               | 0.001742%                      |
| U300000                  | 377                               | 0.004976%                      |
| X220000                  | 2,183                             | 0.028816%                      |
| Y040000                  | 1,220                             | 0.016104%                      |
| Y080000                  | 1,549                             | 0.020447%                      |
| Y080200                  | 1,343                             | 0.017728%                      |
| Y080300                  | 1,059                             | 0.013979%                      |
| Y080500                  | 1,053                             | 0.013900%                      |
| Y080600                  | 26,240                            | 0.346368%                      |
| Y080800                  | 193                               | 0.002548%                      |
| Y180000                  | 60,752                            | 0.801926%                      |
| Y200000                  | 3,961                             | 0.052285%                      |
|                          | <u>\$ 7,575,758</u>               | <u>100.00000%</u>              |

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

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

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Fiscal Year Ended June 30, 2021**

| Participating Employer | Net OPEB Liability 6/30/2020 | Net OPEB Liability 6/30/2021 | Outstanding Balance of Deferred Outflows of Resources |                                                                                                                                              |                                      | Outstanding Balance of Deferred Inflows of Resources    |                    |                                                                                 |                                                                                                                                              |                                     | OPEB Expense                                       |                                                                                                                                              |                             |
|------------------------|------------------------------|------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|--------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                        |                              |                              | Assumption Changes                                    | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption Changes | Net Differences between Projected and Actual Investment Experience <sup>3</sup> | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Inflows of Resources | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Employer OPEB Expense |
|                        |                              |                              |                                                       |                                                                                                                                              |                                      |                                                         |                    |                                                                                 |                                                                                                                                              |                                     |                                                    |                                                                                                                                              |                             |
| 5016000                | \$ 566                       | \$ 5,906                     | \$ 4,877                                              | \$ -                                                                                                                                         | \$ 7,534                             | \$ 4,356                                                | \$ 237             | \$ 1,811                                                                        | \$ 710                                                                                                                                       | \$ 9,771                            | \$ 15,994                                          | \$ (103)                                                                                                                                     | \$ 15,891                   |
| 5020100                | 3,941                        | 41,324                       | 34,120                                                | 17                                                                                                                                           | 52,725                               | 30,475                                                  | 1,656              | 12,671                                                                          | 4,129                                                                                                                                        | 67,519                              | 111,904                                            | (605)                                                                                                                                        | 111,299                     |
| 5030100                | 266                          | 2,726                        | 2,250                                                 | -                                                                                                                                            | 3,476                                | 2,010                                                   | 109                | 836                                                                             | 514                                                                                                                                          | 4,695                               | 7,381                                              | (73)                                                                                                                                         | 7,308                       |
| 5040000                | 77                           | 827                          | 682                                                   | 14                                                                                                                                           | 1,068                                | 610                                                     | 33                 | 253                                                                             | 67                                                                                                                                           | 1,335                               | 2,238                                              | (7)                                                                                                                                          | 2,231                       |
| 5040100                | 1,446                        | 15,623                       | 12,899                                                | 548                                                                                                                                          | 20,474                               | 11,521                                                  | 626                | 4,791                                                                           | 988                                                                                                                                          | 24,953                              | 42,306                                             | (89)                                                                                                                                         | 42,217                      |
| 5040200                | 651                          | 6,787                        | 5,604                                                 | 31                                                                                                                                           | 8,688                                | 5,005                                                   | 272                | 2,081                                                                           | 541                                                                                                                                          | 10,952                              | 18,379                                             | (76)                                                                                                                                         | 18,303                      |
| 5040300                | 482                          | 5,076                        | 4,191                                                 | 15                                                                                                                                           | 6,489                                | 3,743                                                   | 203                | 1,556                                                                           | 559                                                                                                                                          | 8,344                               | 13,745                                             | (80)                                                                                                                                         | 13,665                      |
| 5040400                | 517                          | 5,520                        | 4,558                                                 | 87                                                                                                                                           | 7,128                                | 4,071                                                   | 221                | 1,693                                                                           | 616                                                                                                                                          | 9,084                               | 14,948                                             | (81)                                                                                                                                         | 14,867                      |
| 5040500                | 2,249                        | 23,474                       | 19,382                                                | -                                                                                                                                            | 29,941                               | 17,311                                                  | 941                | 7,198                                                                           | 2,320                                                                                                                                        | 38,329                              | 63,567                                             | (344)                                                                                                                                        | 63,223                      |
| 5040600                | 22                           | 216                          | 178                                                   | 10                                                                                                                                           | 285                                  | 159                                                     | 9                  | 66                                                                              | 31                                                                                                                                           | 362                                 | 585                                                | (3)                                                                                                                                          | 582                         |
| 5040700                | 33                           | 340                          | 281                                                   | 10                                                                                                                                           | 444                                  | 251                                                     | 14                 | 104                                                                             | 47                                                                                                                                           | 569                                 | 922                                                | (6)                                                                                                                                          | 916                         |
| 5050100                | 265                          | 2,773                        | 2,289                                                 | 1                                                                                                                                            | 3,537                                | 2,045                                                   | 111                | 851                                                                             | 324                                                                                                                                          | 4,578                               | 7,509                                              | (49)                                                                                                                                         | 7,460                       |
| 5050200                | 149                          | 1,517                        | 1,252                                                 | -                                                                                                                                            | 1,934                                | 1,119                                                   | 61                 | 465                                                                             | 263                                                                                                                                          | 2,590                               | 4,107                                              | (37)                                                                                                                                         | 4,070                       |
| 5060000                | 26                           | 293                          | 242                                                   | 18                                                                                                                                           | 392                                  | 216                                                     | 12                 | 90                                                                              | 24                                                                                                                                           | 474                                 | 794                                                | (3)                                                                                                                                          | 791                         |
| 5061900                | 117                          | 1,259                        | 1,039                                                 | 28                                                                                                                                           | 1,633                                | 928                                                     | 50                 | 386                                                                             | 300                                                                                                                                          | 2,230                               | 3,409                                              | (41)                                                                                                                                         | 3,368                       |
| 5062900                | 171                          | 1,782                        | 1,471                                                 | 13                                                                                                                                           | 2,285                                | 1,314                                                   | 71                 | 547                                                                             | 223                                                                                                                                          | 2,956                               | 4,824                                              | (32)                                                                                                                                         | 4,792                       |
| 5064500                | 428                          | 4,502                        | 3,717                                                 | 10                                                                                                                                           | 5,752                                | 3,320                                                   | 180                | 1,380                                                                           | 497                                                                                                                                          | 7,402                               | 12,190                                             | (70)                                                                                                                                         | 12,120                      |
| 5070000                | 33                           | 374                          | 309                                                   | 25                                                                                                                                           | 502                                  | 276                                                     | 15                 | 115                                                                             | 34                                                                                                                                           | 608                                 | 1,013                                              | (4)                                                                                                                                          | 1,009                       |
| 5070100                | 3,681                        | 39,473                       | 32,591                                                | 753                                                                                                                                          | 51,099                               | 29,109                                                  | 1,582              | 12,104                                                                          | 3,293                                                                                                                                        | 63,843                              | 106,890                                            | (413)                                                                                                                                        | 106,477                     |
| 5080100                | 5,580                        | 58,762                       | 48,517                                                | 350                                                                                                                                          | 75,298                               | 43,335                                                  | 2,355              | 18,019                                                                          | 5,484                                                                                                                                        | 95,624                              | 159,126                                            | (783)                                                                                                                                        | 158,343                     |
| 5090100                | 354                          | 3,699                        | 3,054                                                 | -                                                                                                                                            | 4,718                                | 2,728                                                   | 148                | 1,134                                                                           | 429                                                                                                                                          | 6,103                               | 10,018                                             | (64)                                                                                                                                         | 9,954                       |
| 5100100                | 8,076                        | 86,505                       | 71,423                                                | 1,587                                                                                                                                        | 111,920                              | 63,793                                                  | 3,466              | 26,525                                                                          | 6,535                                                                                                                                        | 139,229                             | 234,251                                            | (817)                                                                                                                                        | 233,434                     |
| 5110100                | 1,656                        | 17,326                       | 14,305                                                | -                                                                                                                                            | 22,098                               | 12,777                                                  | 694                | 5,313                                                                           | 1,905                                                                                                                                        | 28,482                              | 46,918                                             | (278)                                                                                                                                        | 46,640                      |
| 5120100                | 911                          | 9,461                        | 7,812                                                 | -                                                                                                                                            | 12,068                               | 6,977                                                   | 379                | 2,901                                                                           | 1,342                                                                                                                                        | 15,855                              | 25,621                                             | (190)                                                                                                                                        | 25,431                      |
| 5130100                | 1,263                        | 13,028                       | 10,757                                                | -                                                                                                                                            | 16,617                               | 9,608                                                   | 522                | 3,995                                                                           | 1,796                                                                                                                                        | 21,781                              | 35,280                                             | (252)                                                                                                                                        | 35,028                      |
| 5140100                | 181                          | 1,813                        | 1,497                                                 | 3                                                                                                                                            | 2,315                                | 1,337                                                   | 73                 | 556                                                                             | 215                                                                                                                                          | 2,996                               | 4,908                                              | (30)                                                                                                                                         | 4,878                       |
| 5140200                | 518                          | 5,109                        | 4,219                                                 | -                                                                                                                                            | 6,517                                | 3,768                                                   | 205                | 1,567                                                                           | 773                                                                                                                                          | 8,611                               | 13,836                                             | (102)                                                                                                                                        | 13,734                      |
| 5140300                | 226                          | 2,410                        | 1,989                                                 | 38                                                                                                                                           | 3,111                                | 1,777                                                   | 97                 | 739                                                                             | 178                                                                                                                                          | 3,875                               | 6,525                                              | (23)                                                                                                                                         | 6,502                       |
| 5150100                | 1,085                        | 11,475                       | 9,474                                                 | 87                                                                                                                                           | 14,723                               | 8,462                                                   | 460                | 3,518                                                                           | 1,250                                                                                                                                        | 18,852                              | 31,074                                             | (179)                                                                                                                                        | 30,895                      |
| 5160100                | 1,996                        | 21,062                       | 17,390                                                | 122                                                                                                                                          | 26,986                               | 15,532                                                  | 844                | 6,458                                                                           | 2,480                                                                                                                                        | 34,788                              | 57,035                                             | (349)                                                                                                                                        | 56,686                      |
| 5170000                | 29                           | 307                          | 253                                                   | 6                                                                                                                                            | 397                                  | 226                                                     | 12                 | 94                                                                              | 33                                                                                                                                           | 503                                 | 830                                                | (4)                                                                                                                                          | 826                         |
| 5170200                | 260                          | 2,700                        | 2,229                                                 | -                                                                                                                                            | 3,443                                | 1,991                                                   | 108                | 828                                                                             | 282                                                                                                                                          | 4,423                               | 7,311                                              | (41)                                                                                                                                         | 7,270                       |
| 5170400                | 715                          | 7,399                        | 6,109                                                 | -                                                                                                                                            | 9,437                                | 5,456                                                   | 296                | 2,269                                                                           | 890                                                                                                                                          | 12,239                              | 20,036                                             | (126)                                                                                                                                        | 19,910                      |
| 5180000                | 62                           | 651                          | 538                                                   | 16                                                                                                                                           | 847                                  | 480                                                     | 26                 | 199                                                                             | 47                                                                                                                                           | 1,045                               | 1,763                                              | (5)                                                                                                                                          | 1,758                       |
| 5180100                | 476                          | 5,246                        | 4,331                                                 | 218                                                                                                                                          | 6,909                                | 3,869                                                   | 210                | 1,608                                                                           | 604                                                                                                                                          | 8,651                               | 14,206                                             | (63)                                                                                                                                         | 14,143                      |
| 5180200                | 3,787                        | 37,813                       | 31,220                                                | -                                                                                                                                            | 48,228                               | 27,885                                                  | 1,515              | 11,595                                                                          | 5,285                                                                                                                                        | 63,288                              | 102,395                                            | (716)                                                                                                                                        | 101,679                     |
| 5190100                | 660                          | 6,794                        | 5,609                                                 | -                                                                                                                                            | 8,665                                | 5,010                                                   | 272                | 2,083                                                                           | 755                                                                                                                                          | 11,177                              | 18,397                                             | (109)                                                                                                                                        | 18,288                      |
| 5200100                | 745                          | 7,888                        | 6,513                                                 | 64                                                                                                                                           | 10,125                               | 5,817                                                   | 316                | 2,419                                                                           | 909                                                                                                                                          | 13,009                              | 21,360                                             | (127)                                                                                                                                        | 21,233                      |
| 5210100                | 3,149                        | 32,546                       | 26,872                                                | 99                                                                                                                                           | 41,610                               | 24,002                                                  | 1,304              | 9,980                                                                           | 3,374                                                                                                                                        | 53,299                              | 88,134                                             | (480)                                                                                                                                        | 87,654                      |
| 5210200                | 217                          | 2,218                        | 1,831                                                 | -                                                                                                                                            | 2,829                                | 1,636                                                   | 89                 | 680                                                                             | 277                                                                                                                                          | 3,680                               | 6,006                                              | (41)                                                                                                                                         | 5,965                       |
| 5210300                | 637                          | 6,729                        | 5,556                                                 | 41                                                                                                                                           | 8,624                                | 4,962                                                   | 270                | 2,063                                                                           | 954                                                                                                                                          | 11,276                              | 18,222                                             | (134)                                                                                                                                        | 18,088                      |
| 5210400                | 103                          | 1,052                        | 869                                                   | 28                                                                                                                                           | 1,370                                | 776                                                     | 42                 | 323                                                                             | 228                                                                                                                                          | 1,842                               | 2,849                                              | (29)                                                                                                                                         | 2,820                       |
| 5210500                | 231                          | 2,407                        | 1,987                                                 | -                                                                                                                                            | 3,070                                | 1,775                                                   | 96                 | 738                                                                             | 301                                                                                                                                          | 3,993                               | 6,518                                              | (45)                                                                                                                                         | 6,473                       |
| 5220100                | 1,724                        | 18,189                       | 15,018                                                | 107                                                                                                                                          | 23,306                               | 13,414                                                  | 729                | 5,578                                                                           | 2,453                                                                                                                                        | 30,355                              | 49,255                                             | (344)                                                                                                                                        | 48,911                      |
| 5230100                | 12,747                       | 135,199                      | 111,635                                               | 1,894                                                                                                                                        | 174,331                              | 99,681                                                  | 5,426              | 41,459                                                                          | 10,933                                                                                                                                       | 218,301                             | 366,119                                            | (1,443)                                                                                                                                      | 364,676                     |
| 5245000                | 1,655                        | 17,724                       | 14,634                                                | 321                                                                                                                                          | 22,928                               | 13,071                                                  | 710                | 5,434                                                                           | 1,757                                                                                                                                        | 28,945                              | 47,997                                             | (222)                                                                                                                                        | 47,775                      |
| 5245100                | 197                          | 2,089                        | 1,725                                                 | 28                                                                                                                                           | 2,693                                | 1,541                                                   | 84                 | 641                                                                             | 187                                                                                                                                          | 3,393                               | 5,658                                              | (25)                                                                                                                                         | 5,633                       |
| 5245200                | 233                          | 2,555                        | 2,110                                                 | 134                                                                                                                                          | 3,393                                | 1,885                                                   | 102                | 784                                                                             | 274                                                                                                                                          | 4,194                               | 6,920                                              | (25)                                                                                                                                         | 6,895                       |
| 5250000                | 451                          | 4,494                        | 3,710                                                 | -                                                                                                                                            | 5,731                                | 3,314                                                   | 180                | 1,378                                                                           | 637                                                                                                                                          | 7,530                               | 12,168                                             | (86)                                                                                                                                         | 12,082                      |
| 5250100                | 156                          | 1,683                        | 1,389                                                 | 39                                                                                                                                           | 2,185                                | 1,241                                                   | 67                 | 516                                                                             | 315                                                                                                                                          | 2,896                               | 4,557                                              | (39)                                                                                                                                         | 4,518                       |
| 5260100                | 8,263                        | 86,565                       | 71,473                                                | -                                                                                                                                            | 110,410                              | 63,838                                                  | 3,469              | 26,544                                                                          | 7,841                                                                                                                                        | 140,629                             | 234,415                                            | (1,167)                                                                                                                                      | 233,248                     |
| 5270100                | 460                          | 4,603                        | 3,800                                                 | -                                                                                                                                            | 5,870                                | 3,395                                                   | 184                | 1,412                                                                           | 937                                                                                                                                          | 7,998                               | 12,465                                             | (128)                                                                                                                                        | 12,337                      |
| 5280100                | 1,733                        | 18,484                       | 15,261                                                | 269                                                                                                                                          | 23,844                               | 13,631                                                  | 741                | 5,668                                                                           | 1,506                                                                                                                                        | 29,860                              | 50,053                                             | (198)                                                                                                                                        | 49,855                      |
| 5290100                | 2,348                        | 24,788                       | 20,467                                                | 283                                                                                                                                          | 31,900                               | 18,280                                                  | 993                | 7,601                                                                           | 1,576                                                                                                                                        | 39,600                              | 67,126                                             | (208)                                                                                                                                        | 66,918                      |
| 5305500                | 1,075                        | 11,225                       | 9,268                                                 | -                                                                                                                                            | 14,317                               | 8,278                                                   | 450                | 3,442                                                                           | 1,085                                                                                                                                        | 18,304                              | 30,397                                             | (160)                                                                                                                                        | 30,237                      |

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, 2021**

| Participating Employer | Net OPEB Liability 6/30/2020 | Net OPEB Liability 6/30/2021 | Outstanding Balance of Deferred Outflows of Resources |                                                                                                                                              |                                      | Outstanding Balance of Deferred Inflows of Resources    |            |                                                                                 |                                                                                                                                              |                                     | OPEB Expense                                       |                                                                                                                                              |                             |
|------------------------|------------------------------|------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                        |                              |                              | Assumption                                            | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption | Net Differences between Projected and Actual Investment Experience <sup>3</sup> | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Inflows of Resources | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Employer OPEB Expense |
| 5305600                | 542                          | 5,754                        | 4,751                                                 | 65                                                                                                                                           | 7,404                                | 4,243                                                   | 231        | 1,764                                                                           | 585                                                                                                                                          | 9,411                               | 15,581                                             | (78)                                                                                                                                         | 15,503                      |
| 5310100                | 335                          | 3,335                        | 2,753                                                 | -                                                                                                                                            | 4,253                                | 2,459                                                   | 134        | 1,023                                                                           | 923                                                                                                                                          | 6,039                               | 9,030                                              | (128)                                                                                                                                        | 8,902                       |
| 5320100                | 5,110                        | 53,038                       | 43,791                                                | 91                                                                                                                                           | 67,739                               | 39,113                                                  | 2,125      | 16,263                                                                          | 4,357                                                                                                                                        | 85,715                              | 143,626                                            | (631)                                                                                                                                        | 142,995                     |
| 5320200                | 1,537                        | 16,055                       | 13,256                                                | -                                                                                                                                            | 20,478                               | 11,840                                                  | 643        | 4,923                                                                           | 1,735                                                                                                                                        | 26,363                              | 43,476                                             | (255)                                                                                                                                        | 43,221                      |
| 5320300                | 467                          | 4,826                        | 3,984                                                 | -                                                                                                                                            | 6,155                                | 3,559                                                   | 193        | 1,479                                                                           | 448                                                                                                                                          | 7,850                               | 13,068                                             | (66)                                                                                                                                         | 13,002                      |
| 5320400                | 615                          | 6,567                        | 5,422                                                 | 118                                                                                                                                          | 8,494                                | 4,843                                                   | 263        | 2,013                                                                           | 541                                                                                                                                          | 10,614                              | 17,783                                             | (69)                                                                                                                                         | 17,714                      |
| 5320500                | 3,445                        | 36,300                       | 29,971                                                | 163                                                                                                                                          | 46,462                               | 26,769                                                  | 1,455      | 11,131                                                                          | 3,146                                                                                                                                        | 58,829                              | 98,298                                             | (453)                                                                                                                                        | 97,845                      |
| 5330400                | 163                          | 1,596                        | 1,318                                                 | -                                                                                                                                            | 2,036                                | 1,177                                                   | 64         | 490                                                                             | 447                                                                                                                                          | 2,896                               | 4,323                                              | (60)                                                                                                                                         | 4,263                       |
| 5340100                | 908                          | 9,184                        | 7,583                                                 | -                                                                                                                                            | 11,714                               | 6,773                                                   | 368        | 2,816                                                                           | 1,633                                                                                                                                        | 15,721                              | 24,871                                             | (226)                                                                                                                                        | 24,645                      |
| 5350100                | 726                          | 7,233                        | 5,972                                                 | -                                                                                                                                            | 9,225                                | 5,334                                                   | 290        | 2,218                                                                           | 1,494                                                                                                                                        | 12,589                              | 19,586                                             | (202)                                                                                                                                        | 19,384                      |
| 5360100                | 1,186                        | 12,425                       | 10,258                                                | -                                                                                                                                            | 15,847                               | 9,163                                                   | 498        | 3,809                                                                           | 1,092                                                                                                                                        | 20,151                              | 33,645                                             | (167)                                                                                                                                        | 33,478                      |
| 5370100                | 2,104                        | 21,959                       | 18,130                                                | -                                                                                                                                            | 28,007                               | 16,194                                                  | 880        | 6,733                                                                           | 2,142                                                                                                                                        | 35,826                              | 59,463                                             | (316)                                                                                                                                        | 59,147                      |
| 5381200                | 2,459                        | 25,184                       | 20,793                                                | -                                                                                                                                            | 32,121                               | 18,572                                                  | 1,009      | 7,722                                                                           | 4,582                                                                                                                                        | 43,213                              | 68,197                                             | (629)                                                                                                                                        | 67,568                      |
| 5390100                | 2,693                        | 27,844                       | 22,989                                                | -                                                                                                                                            | 35,513                               | 20,533                                                  | 1,116      | 8,538                                                                           | 3,041                                                                                                                                        | 45,752                              | 75,399                                             | (439)                                                                                                                                        | 74,960                      |
| 5400100                | 5,198                        | 54,339                       | 44,865                                                | -                                                                                                                                            | 69,307                               | 40,073                                                  | 2,177      | 16,662                                                                          | 7,288                                                                                                                                        | 90,642                              | 147,148                                            | (1,045)                                                                                                                                      | 146,103                     |
| 5400200                | 4,695                        | 49,502                       | 40,872                                                | 254                                                                                                                                          | 63,392                               | 36,506                                                  | 1,984      | 15,180                                                                          | 5,267                                                                                                                                        | 81,203                              | 134,050                                            | (742)                                                                                                                                        | 133,308                     |
| 5400500                | 30                           | 277                          | 229                                                   | 284                                                                                                                                          | 638                                  | 204                                                     | 11         | 84                                                                              | 15,011                                                                                                                                       | 15,435                              | 750                                                | (1,776)                                                                                                                                      | (1,026)                     |
| 5400700                | 13                           | 130                          | 107                                                   | -                                                                                                                                            | 165                                  | 96                                                      | 5          | 40                                                                              | 22                                                                                                                                           | 221                                 | 351                                                | (5)                                                                                                                                          | 346                         |
| 5410100                | 430                          | 4,603                        | 3,800                                                 | 85                                                                                                                                           | 5,955                                | 3,395                                                   | 184        | 1,412                                                                           | 534                                                                                                                                          | 7,595                               | 12,465                                             | (69)                                                                                                                                         | 12,396                      |
| 5420000                | 72                           | 852                          | 704                                                   | 96                                                                                                                                           | 1,183                                | 628                                                     | 34         | 262                                                                             | 56                                                                                                                                           | 1,363                               | 2,308                                              | 2                                                                                                                                            | 2,310                       |
| 5420100                | 841                          | 8,623                        | 7,119                                                 | -                                                                                                                                            | 10,997                               | 6,359                                                   | 345        | 2,644                                                                           | 1,228                                                                                                                                        | 14,454                              | 23,349                                             | (172)                                                                                                                                        | 23,177                      |
| 5420200                | 1,568                        | 16,377                       | 13,521                                                | -                                                                                                                                            | 20,887                               | 12,077                                                  | 656        | 5,022                                                                           | 1,555                                                                                                                                        | 26,676                              | 44,347                                             | (228)                                                                                                                                        | 44,119                      |
| 5420300                | 597                          | 6,055                        | 4,999                                                 | -                                                                                                                                            | 7,723                                | 4,465                                                   | 243        | 1,856                                                                           | 1,025                                                                                                                                        | 10,313                              | 16,396                                             | (140)                                                                                                                                        | 16,256                      |
| 5420400                | 426                          | 4,540                        | 3,748                                                 | 145                                                                                                                                          | 5,935                                | 3,348                                                   | 182        | 1,392                                                                           | 411                                                                                                                                          | 7,375                               | 12,293                                             | (44)                                                                                                                                         | 12,249                      |
| 5420500                | 1,522                        | 16,352                       | 13,501                                                | 587                                                                                                                                          | 21,443                               | 12,059                                                  | 655        | 5,014                                                                           | 1,189                                                                                                                                        | 26,272                              | 44,281                                             | (114)                                                                                                                                        | 44,167                      |
| 5420600                | 2,033                        | 21,752                       | 17,960                                                | 373                                                                                                                                          | 28,117                               | 16,041                                                  | 872        | 6,670                                                                           | 1,882                                                                                                                                        | 35,249                              | 58,904                                             | (239)                                                                                                                                        | 58,665                      |
| 5420700                | 1,757                        | 18,250                       | 15,068                                                | -                                                                                                                                            | 23,277                               | 13,458                                                  | 731        | 5,596                                                                           | 1,780                                                                                                                                        | 29,774                              | 49,420                                             | (258)                                                                                                                                        | 49,162                      |
| 5428000                | 44                           | 450                          | 371                                                   | -                                                                                                                                            | 573                                  | 332                                                     | 18         | 138                                                                             | 71                                                                                                                                           | 761                                 | 1,218                                              | (11)                                                                                                                                         | 1,207                       |
| 5430100                | 2,792                        | 28,420                       | 23,465                                                | -                                                                                                                                            | 36,248                               | 20,959                                                  | 1,139      | 8,715                                                                           | 5,311                                                                                                                                        | 48,907                              | 76,961                                             | (736)                                                                                                                                        | 76,225                      |
| 5440100                | 626                          | 6,501                        | 5,367                                                 | -                                                                                                                                            | 8,291                                | 4,794                                                   | 260        | 1,993                                                                           | 1,098                                                                                                                                        | 11,069                              | 17,603                                             | (154)                                                                                                                                        | 17,449                      |
| 5450100                | 665                          | 6,622                        | 5,468                                                 | -                                                                                                                                            | 8,447                                | 4,884                                                   | 265        | 2,030                                                                           | 1,979                                                                                                                                        | 12,137                              | 17,933                                             | (270)                                                                                                                                        | 17,663                      |
| 5460100                | 1,005                        | 10,338                       | 8,535                                                 | -                                                                                                                                            | 13,185                               | 7,624                                                   | 414        | 3,170                                                                           | 1,180                                                                                                                                        | 17,038                              | 27,994                                             | (169)                                                                                                                                        | 27,825                      |
| 5460200                | 1,520                        | 16,151                       | 13,335                                                | 236                                                                                                                                          | 20,836                               | 11,911                                                  | 647        | 4,952                                                                           | 1,034                                                                                                                                        | 25,809                              | 43,736                                             | (132)                                                                                                                                        | 43,604                      |
| 5460300                | 2,913                        | 31,654                       | 26,135                                                | 1,029                                                                                                                                        | 41,402                               | 23,343                                                  | 1,268      | 9,706                                                                           | 2,974                                                                                                                                        | 51,529                              | 85,717                                             | (333)                                                                                                                                        | 85,384                      |
| 5460400                | 2,402                        | 26,924                       | 22,230                                                | 2,418                                                                                                                                        | 36,758                               | 19,855                                                  | 1,079      | 8,256                                                                           | 1,084                                                                                                                                        | 42,384                              | 72,908                                             | 99                                                                                                                                           | 73,007                      |
| 7010200                | 122                          | 1,310                        | 1,082                                                 | 25                                                                                                                                           | 1,696                                | 966                                                     | 52         | 402                                                                             | 179                                                                                                                                          | 2,188                               | 3,548                                              | (23)                                                                                                                                         | 3,525                       |
| 7010400                | 13                           | 162                          | 134                                                   | 24                                                                                                                                           | 231                                  | 120                                                     | 6          | 50                                                                              | 11                                                                                                                                           | 260                                 | 439                                                | 2                                                                                                                                            | 441                         |
| 7010600                | 8                            | 81                           | 67                                                    | 0                                                                                                                                            | 103                                  | 60                                                      | 3          | 25                                                                              | 2                                                                                                                                            | 126                                 | 219                                                | (3)                                                                                                                                          | 216                         |
| 7011000                | 224                          | 2,241                        | 1,850                                                 | -                                                                                                                                            | 2,858                                | 1,652                                                   | 90         | 687                                                                             | 341                                                                                                                                          | 3,778                               | 6,068                                              | (48)                                                                                                                                         | 6,020                       |
| 7020200                | 354                          | 3,699                        | 3,054                                                 | -                                                                                                                                            | 4,718                                | 2,728                                                   | 148        | 1,134                                                                           | 377                                                                                                                                          | 6,051                               | 10,018                                             | (58)                                                                                                                                         | 9,960                       |
| 7020900                | -                            | 11                           | 9                                                     | 9                                                                                                                                            | 23                                   | 8                                                       | -          | 3                                                                               | -                                                                                                                                            | 16                                  | 29                                                 | 1                                                                                                                                            | 30                          |
| 7021100                | 14                           | 146                          | 120                                                   | 0                                                                                                                                            | 186                                  | 108                                                     | 6          | 44                                                                              | 7                                                                                                                                            | 231                                 | 395                                                | (2)                                                                                                                                          | 393                         |
| 7021200                | 10                           | 119                          | 98                                                    | 12                                                                                                                                           | 163                                  | 88                                                      | 5          | 37                                                                              | 16                                                                                                                                           | 199                                 | 322                                                | (1)                                                                                                                                          | 321                         |
| 7021300                | 21                           | 220                          | 182                                                   | 0                                                                                                                                            | 281                                  | 162                                                     | 9          | 68                                                                              | 68                                                                                                                                           | 406                                 | 596                                                | (11)                                                                                                                                         | 585                         |
| 7021400                | 38                           | 359                          | 297                                                   | 91                                                                                                                                           | 550                                  | 265                                                     | 14         | 110                                                                             | 37                                                                                                                                           | 588                                 | 973                                                | 10                                                                                                                                           | 983                         |
| 7021500                | 15                           | 182                          | 151                                                   | 22                                                                                                                                           | 255                                  | 134                                                     | 7          | 56                                                                              | 18                                                                                                                                           | 297                                 | 494                                                | (1)                                                                                                                                          | 493                         |
| 7021600                | 5                            | 45                           | 37                                                    | -                                                                                                                                            | 57                                   | 33                                                      | 2          | 14                                                                              | 2                                                                                                                                            | 71                                  | 121                                                | (3)                                                                                                                                          | 118                         |
| 7021700                | 48                           | 498                          | 411                                                   | 5                                                                                                                                            | 640                                  | 368                                                     | 20         | 153                                                                             | 100                                                                                                                                          | 865                                 | 1,350                                              | (14)                                                                                                                                         | 1,336                       |
| 7021800                | -                            | 36                           | 30                                                    | 30                                                                                                                                           | 76                                   | 27                                                      | 1          | 12                                                                              | -                                                                                                                                            | 56                                  | 99                                                 | 4                                                                                                                                            | 103                         |
| 7022100                | 3                            | 65                           | 54                                                    | 31                                                                                                                                           | 114                                  | 48                                                      | 3          | 20                                                                              | 15                                                                                                                                           | 115                                 | 176                                                | 1                                                                                                                                            | 177                         |
| 7022200                | 2                            | 31                           | 26                                                    | 11                                                                                                                                           | 51                                   | 23                                                      | 1          | 10                                                                              | -                                                                                                                                            | 48                                  | 84                                                 | 2                                                                                                                                            | 86                          |
| 7022400                | 1                            | -                            | -                                                     | -                                                                                                                                            | -                                    | -                                                       | -          | -                                                                               | -                                                                                                                                            | -                                   | -                                                  | -                                                                                                                                            | -                           |
| 7030100                | 167                          | 1,852                        | 1,529                                                 | 87                                                                                                                                           | 2,449                                | 1,366                                                   | 74         | 568                                                                             | 313                                                                                                                                          | 3,154                               | 5,014                                              | (33)                                                                                                                                         | 4,981                       |
| 7030200                | 160                          | 1,603                        | 1,324                                                 | 1,000                                                                                                                                        | 3,045                                | 1,182                                                   | 64         | 492                                                                             | 60                                                                                                                                           | 2,519                               | 4,341                                              | 113                                                                                                                                          | 4,454                       |
| 7030300                | 36                           | 378                          | 312                                                   | 3                                                                                                                                            | 485                                  | 279                                                     | 15         | 116                                                                             | 47                                                                                                                                           | 627                                 | 1,024                                              | (8)                                                                                                                                          | 1,016                       |

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, 2021**

| Participating Employer | Net OPEB Liability 6/30/2020 | Net OPEB Liability 6/30/2021 | Outstanding Balance of Deferred Outflows of Resources |                                                                                                                                              |                                      | Outstanding Balance of Deferred Inflows of Resources    |            |                                                                                 |                                                                                                                                              |                                     | OPEB Expense                                       |                                                                                                                                              |                             |
|------------------------|------------------------------|------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                        |                              |                              | Assumption                                            | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption | Net Differences between Projected and Actual Investment Experience <sup>3</sup> | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Inflows of Resources | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Employer OPEB Expense |
| 7030500                | 25                           | 224                          | 185                                                   | -                                                                                                                                            | 286                                  | 165                                                     | 9          | 69                                                                              | 81                                                                                                                                           | 425                                 | 607                                                | (12)                                                                                                                                         | 595                         |
| 7040100                | 64                           | 647                          | 534                                                   | 6                                                                                                                                            | 831                                  | 477                                                     | 26         | 198                                                                             | 93                                                                                                                                           | 1,085                               | 1,752                                              | (13)                                                                                                                                         | 1,739                       |
| 7040400                | 65                           | 687                          | 568                                                   | 1                                                                                                                                            | 878                                  | 507                                                     | 28         | 211                                                                             | 97                                                                                                                                           | 1,152                               | 1,862                                              | (13)                                                                                                                                         | 1,849                       |
| 7040500                | 44                           | 435                          | 359                                                   | 15                                                                                                                                           | 570                                  | 321                                                     | 17         | 133                                                                             | 92                                                                                                                                           | 759                                 | 1,178                                              | (11)                                                                                                                                         | 1,167                       |
| 7040600                | 16                           | 167                          | 138                                                   | 0                                                                                                                                            | 213                                  | 123                                                     | 7          | 52                                                                              | 61                                                                                                                                           | 318                                 | 453                                                | (9)                                                                                                                                          | 444                         |
| 7040700                | 28                           | 312                          | 258                                                   | 15                                                                                                                                           | 413                                  | 230                                                     | 13         | 96                                                                              | 78                                                                                                                                           | 557                                 | 845                                                | (12)                                                                                                                                         | 833                         |
| 7041000                | 8                            | 81                           | 67                                                    | -                                                                                                                                            | 103                                  | 60                                                      | 3          | 25                                                                              | 18                                                                                                                                           | 142                                 | 219                                                | (4)                                                                                                                                          | 215                         |
| 7041100                | 13                           | 146                          | 120                                                   | 10                                                                                                                                           | 196                                  | 108                                                     | 6          | 44                                                                              | 9                                                                                                                                            | 233                                 | 395                                                | 1                                                                                                                                            | 396                         |
| 7041200                | 12                           | 130                          | 107                                                   | 4                                                                                                                                            | 169                                  | 96                                                      | 5          | 40                                                                              | 8                                                                                                                                            | 207                                 | 351                                                | (2)                                                                                                                                          | 349                         |
| 7041400                | 9                            | 97                           | 80                                                    | 1                                                                                                                                            | 125                                  | 72                                                      | 4          | 30                                                                              | 3                                                                                                                                            | 153                                 | 263                                                | (1)                                                                                                                                          | 262                         |
| 7041500                | 9                            | 97                           | 80                                                    | 1                                                                                                                                            | 125                                  | 72                                                      | 4          | 30                                                                              | 2                                                                                                                                            | 152                                 | 263                                                | (1)                                                                                                                                          | 262                         |
| 7041600                | 3                            | 46                           | 38                                                    | 16                                                                                                                                           | 75                                   | 34                                                      | 2          | 14                                                                              | 4                                                                                                                                            | 75                                  | 124                                                | 3                                                                                                                                            | 127                         |
| 7041700                | 207                          | 2,008                        | 1,658                                                 | -                                                                                                                                            | 2,561                                | 1,481                                                   | 80         | 616                                                                             | 433                                                                                                                                          | 3,513                               | 5,439                                              | (57)                                                                                                                                         | 5,382                       |
| 7042000                | 55                           | 633                          | 523                                                   | 44                                                                                                                                           | 852                                  | 467                                                     | 25         | 194                                                                             | 102                                                                                                                                          | 1,073                               | 1,715                                              | (12)                                                                                                                                         | 1,703                       |
| 7042100                | 22                           | 263                          | 217                                                   | 131                                                                                                                                          | 466                                  | 194                                                     | 11         | 81                                                                              | -                                                                                                                                            | 404                                 | 713                                                | 19                                                                                                                                           | 732                         |
| 7050100                | 127                          | 1,234                        | 1,019                                                 | -                                                                                                                                            | 1,574                                | 910                                                     | 49         | 379                                                                             | 238                                                                                                                                          | 2,131                               | 3,343                                              | (34)                                                                                                                                         | 3,309                       |
| 7050200                | 26                           | 258                          | 213                                                   | -                                                                                                                                            | 329                                  | 190                                                     | 10         | 79                                                                              | 69                                                                                                                                           | 464                                 | 699                                                | (12)                                                                                                                                         | 687                         |
| 7050300                | 42                           | 401                          | 331                                                   | 56                                                                                                                                           | 567                                  | 296                                                     | 16         | 123                                                                             | 33                                                                                                                                           | 648                                 | 1,086                                              | 4                                                                                                                                            | 1,090                       |
| 7050400                | 38                           | 361                          | 298                                                   | 22                                                                                                                                           | 482                                  | 266                                                     | 14         | 111                                                                             | 48                                                                                                                                           | 601                                 | 977                                                | (5)                                                                                                                                          | 972                         |
| 7050500                | 1                            | -                            | -                                                     | -                                                                                                                                            | -                                    | -                                                       | -          | -                                                                               | -                                                                                                                                            | -                                   | -                                                  | -                                                                                                                                            | -                           |
| 7050600                | 53                           | 570                          | 471                                                   | 88                                                                                                                                           | 815                                  | 420                                                     | 23         | 175                                                                             | 52                                                                                                                                           | 926                                 | 1,543                                              | 4                                                                                                                                            | 1,547                       |
| 7050700                | 4                            | 49                           | 40                                                    | 7                                                                                                                                            | 69                                   | 36                                                      | 2          | 15                                                                              | 11                                                                                                                                           | 86                                  | 132                                                | (1)                                                                                                                                          | 131                         |
| 7050800                | 32                           | 380                          | 313                                                   | 39                                                                                                                                           | 523                                  | 280                                                     | 15         | 116                                                                             | 42                                                                                                                                           | 624                                 | 1,028                                              | (3)                                                                                                                                          | 1,025                       |
| 7060100                | 26                           | 239                          | 197                                                   | -                                                                                                                                            | 305                                  | 176                                                     | 10         | 73                                                                              | 97                                                                                                                                           | 464                                 | 647                                                | (16)                                                                                                                                         | 631                         |
| 7060200                | 218                          | 2,343                        | 1,935                                                 | 47                                                                                                                                           | 3,036                                | 1,728                                                   | 94         | 719                                                                             | 236                                                                                                                                          | 3,831                               | 6,346                                              | (30)                                                                                                                                         | 6,316                       |
| 7060300                | 15                           | 142                          | 117                                                   | 42                                                                                                                                           | 223                                  | 105                                                     | 6          | 43                                                                              | 18                                                                                                                                           | 236                                 | 384                                                | 2                                                                                                                                            | 386                         |
| 7060600                | 21                           | 173                          | 143                                                   | 1                                                                                                                                            | 222                                  | 128                                                     | 7          | 53                                                                              | 56                                                                                                                                           | 322                                 | 468                                                | (6)                                                                                                                                          | 462                         |
| 7060700                | 159                          | 1,599                        | 1,320                                                 | 65                                                                                                                                           | 2,104                                | 1,179                                                   | 64         | 491                                                                             | 180                                                                                                                                          | 2,633                               | 4,330                                              | (18)                                                                                                                                         | 4,312                       |
| 7060800                | 25                           | 280                          | 231                                                   | 18                                                                                                                                           | 375                                  | 206                                                     | 11         | 85                                                                              | 19                                                                                                                                           | 447                                 | 757                                                | (4)                                                                                                                                          | 753                         |
| 7070400                | 261                          | 2,651                        | 2,189                                                 | 6                                                                                                                                            | 3,388                                | 1,955                                                   | 106        | 813                                                                             | 305                                                                                                                                          | 4,372                               | 7,180                                              | (42)                                                                                                                                         | 7,138                       |
| 7070500                | 36                           | 367                          | 303                                                   | 28                                                                                                                                           | 496                                  | 271                                                     | 15         | 113                                                                             | 15                                                                                                                                           | 579                                 | 995                                                | -                                                                                                                                            | 995                         |
| 7070600                | 2                            | 16                           | 13                                                    | 3                                                                                                                                            | 23                                   | 12                                                      | 1          | 5                                                                               | 1                                                                                                                                            | 26                                  | 44                                                 | 1                                                                                                                                            | 45                          |
| 7070700                | 52                           | 517                          | 427                                                   | -                                                                                                                                            | 660                                  | 381                                                     | 21         | 158                                                                             | 64                                                                                                                                           | 857                                 | 1,401                                              | (11)                                                                                                                                         | 1,390                       |
| 7070800                | 86                           | 874                          | 722                                                   | 539                                                                                                                                          | 1,654                                | 644                                                     | 35         | 268                                                                             | 25                                                                                                                                           | 1,365                               | 2,366                                              | 62                                                                                                                                           | 2,428                       |
| 7071400                | 59                           | 615                          | 507                                                   | 16                                                                                                                                           | 799                                  | 453                                                     | 25         | 189                                                                             | 46                                                                                                                                           | 989                                 | 1,664                                              | (5)                                                                                                                                          | 1,659                       |
| 7071600                | 25                           | 262                          | 216                                                   | 147                                                                                                                                          | 481                                  | 193                                                     | 10         | 80                                                                              | 2                                                                                                                                            | 403                                 | 710                                                | 17                                                                                                                                           | 727                         |
| 7071700                | 194                          | 2,089                        | 1,725                                                 | 69                                                                                                                                           | 2,734                                | 1,541                                                   | 84         | 641                                                                             | 160                                                                                                                                          | 3,366                               | 5,658                                              | (16)                                                                                                                                         | 5,642                       |
| 7080200                | 176                          | 1,914                        | 1,580                                                 | 61                                                                                                                                           | 2,502                                | 1,411                                                   | 77         | 587                                                                             | 185                                                                                                                                          | 3,121                               | 5,183                                              | (20)                                                                                                                                         | 5,163                       |
| 7080400                | 16                           | 150                          | 124                                                   | 4                                                                                                                                            | 195                                  | 111                                                     | 6          | 46                                                                              | 26                                                                                                                                           | 256                                 | 406                                                | (4)                                                                                                                                          | 402                         |
| 7080500                | 18                           | 195                          | 161                                                   | 6                                                                                                                                            | 254                                  | 143                                                     | 8          | 60                                                                              | 13                                                                                                                                           | 311                                 | 527                                                | (2)                                                                                                                                          | 525                         |
| 7080600                | 130                          | 1,528                        | 1,261                                                 | 245                                                                                                                                          | 2,193                                | 1,127                                                   | 61         | 469                                                                             | 72                                                                                                                                           | 2,416                               | 4,137                                              | 16                                                                                                                                           | 4,153                       |
| 7080800                | 35                           | 382                          | 316                                                   | 14                                                                                                                                           | 502                                  | 282                                                     | 15         | 117                                                                             | 38                                                                                                                                           | 624                                 | 1,035                                              | (4)                                                                                                                                          | 1,031                       |
| 7080900                | 33                           | 274                          | 226                                                   | -                                                                                                                                            | 349                                  | 202                                                     | 11         | 84                                                                              | 145                                                                                                                                          | 565                                 | 742                                                | (20)                                                                                                                                         | 722                         |
| 7081000                | 396                          | 4,161                        | 3,436                                                 | 1,954                                                                                                                                        | 7,262                                | 3,069                                                   | 167        | 1,276                                                                           | -                                                                                                                                            | 6,384                               | 11,269                                             | 244                                                                                                                                          | 11,513                      |
| 7081200                | 56                           | 671                          | 554                                                   | 97                                                                                                                                           | 953                                  | 495                                                     | 27         | 206                                                                             | 28                                                                                                                                           | 1,058                               | 1,818                                              | 7                                                                                                                                            | 1,825                       |
| 7081400                | 5                            | 92                           | 76                                                    | 61                                                                                                                                           | 178                                  | 68                                                      | 4          | 28                                                                              | -                                                                                                                                            | 141                                 | 249                                                | 8                                                                                                                                            | 257                         |
| 7090200                | 29                           | 246                          | 203                                                   | -                                                                                                                                            | 314                                  | 181                                                     | 10         | 75                                                                              | 156                                                                                                                                          | 533                                 | 666                                                | (21)                                                                                                                                         | 645                         |
| 7090300                | 6                            | 65                           | 54                                                    | 4                                                                                                                                            | 87                                   | 48                                                      | 3          | 20                                                                              | 4                                                                                                                                            | 104                                 | 176                                                | (1)                                                                                                                                          | 175                         |
| 7090500                | 115                          | 1,112                        | 918                                                   | -                                                                                                                                            | 1,418                                | 820                                                     | 45         | 341                                                                             | 244                                                                                                                                          | 1,950                               | 3,010                                              | (35)                                                                                                                                         | 2,975                       |
| 7100100                | 3,554                        | 37,406                       | 30,885                                                | 132                                                                                                                                          | 47,842                               | 27,585                                                  | 1,499      | 11,470                                                                          | 3,325                                                                                                                                        | 60,704                              | 101,294                                            | (482)                                                                                                                                        | 100,812                     |
| 7101200                | 70                           | 778                          | 642                                                   | 35                                                                                                                                           | 1,027                                | 574                                                     | 31         | 238                                                                             | 42                                                                                                                                           | 1,235                               | 2,107                                              | (4)                                                                                                                                          | 2,103                       |
| 7101400                | 171                          | 1,656                        | 1,367                                                 | 56                                                                                                                                           | 2,168                                | 1,221                                                   | 66         | 508                                                                             | 223                                                                                                                                          | 2,763                               | 4,484                                              | (21)                                                                                                                                         | 4,463                       |
| 7101600                | 144                          | 1,457                        | 1,203                                                 | -                                                                                                                                            | 1,859                                | 1,075                                                   | 58         | 446                                                                             | 239                                                                                                                                          | 2,474                               | 3,946                                              | (36)                                                                                                                                         | 3,910                       |
| 7101900                | -                            | 181                          | 149                                                   | 152                                                                                                                                          | 382                                  | 133                                                     | 7          | 56                                                                              | -                                                                                                                                            | 277                                 | 490                                                | 17                                                                                                                                           | 507                         |
| 7102400                | 30                           | 321                          | 265                                                   | 21                                                                                                                                           | 431                                  | 237                                                     | 13         | 98                                                                              | 24                                                                                                                                           | 517                                 | 870                                                | (2)                                                                                                                                          | 868                         |

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, 2021**

| Participating Employer | Net OPEB Liability 6/30/2020 | Net OPEB Liability 6/30/2021 | Outstanding Balance of Deferred Outflows of Resources |                                                                                                                                              |                                      | Outstanding Balance of Deferred Inflows of Resources    |            |                                                                                 |                                                                                                                                              |                                     | OPEB Expense                                       |                                                                                                                                              |                             |
|------------------------|------------------------------|------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                        |                              |                              | Assumption                                            | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption | Net Differences between Projected and Actual Investment Experience <sup>3</sup> | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Inflows of Resources | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Employer OPEB Expense |
| 7102500                | 141                          | 1,525                        | 1,259                                                 | 37                                                                                                                                           | 1,982                                | 1,125                                                   | 61         | 467                                                                             | 170                                                                                                                                          | 2,509                               | 4,129                                              | (20)                                                                                                                                         | 4,109                       |
| 7102600                | 46                           | 373                          | 308                                                   | 17                                                                                                                                           | 493                                  | 275                                                     | 15         | 114                                                                             | 121                                                                                                                                          | 693                                 | 1,009                                              | (14)                                                                                                                                         | 995                         |
| 7102700                | 5                            | 74                           | 61                                                    | 21                                                                                                                                           | 115                                  | 55                                                      | 3          | 23                                                                              | 10                                                                                                                                           | 124                                 | 201                                                | -                                                                                                                                            | 201                         |
| 7102800                | 3                            | 32                           | 27                                                    | -                                                                                                                                            | 42                                   | 24                                                      | 1          | 10                                                                              | 0                                                                                                                                            | 50                                  | 88                                                 | (2)                                                                                                                                          | 86                          |
| 7103100                | 17                           | 192                          | 158                                                   | 16                                                                                                                                           | 260                                  | 141                                                     | 8          | 59                                                                              | 30                                                                                                                                           | 324                                 | 519                                                | (3)                                                                                                                                          | 516                         |
| 7103200                | 30                           | 230                          | 190                                                   | 20                                                                                                                                           | 313                                  | 169                                                     | 9          | 71                                                                              | 119                                                                                                                                          | 471                                 | 622                                                | (13)                                                                                                                                         | 609                         |
| 7103300                | 18                           | 196                          | 162                                                   | 7                                                                                                                                            | 257                                  | 144                                                     | 8          | 60                                                                              | 7                                                                                                                                            | 307                                 | 530                                                | (1)                                                                                                                                          | 529                         |
| 7103400                | 12                           | 113                          | 94                                                    | -                                                                                                                                            | 145                                  | 84                                                      | 5          | 35                                                                              | 23                                                                                                                                           | 198                                 | 307                                                | (5)                                                                                                                                          | 302                         |
| 7103900                | 2                            | -                            | -                                                     | -                                                                                                                                            | -                                    | -                                                       | -          | -                                                                               | -                                                                                                                                            | -                                   | -                                                  | -                                                                                                                                            | -                           |
| 7104000                | 86                           | 860                          | 710                                                   | -                                                                                                                                            | 1,097                                | 634                                                     | 34         | 264                                                                             | 113                                                                                                                                          | 1,432                               | 2,330                                              | (16)                                                                                                                                         | 2,314                       |
| 7104400                | 157                          | 1,503                        | 1,241                                                 | -                                                                                                                                            | 1,917                                | 1,109                                                   | 60         | 461                                                                             | 295                                                                                                                                          | 2,601                               | 4,071                                              | (39)                                                                                                                                         | 4,032                       |
| 7110100                | 124                          | 1,299                        | 1,073                                                 | 0                                                                                                                                            | 1,657                                | 958                                                     | 52         | 399                                                                             | 69                                                                                                                                           | 2,062                               | 3,519                                              | (12)                                                                                                                                         | 3,507                       |
| 7110300                | 382                          | 4,026                        | 3,324                                                 | 16                                                                                                                                           | 5,151                                | 2,969                                                   | 161        | 1,235                                                                           | 476                                                                                                                                          | 6,652                               | 10,903                                             | (68)                                                                                                                                         | 10,835                      |
| 7110500                | 227                          | 2,339                        | 1,931                                                 | 1,101                                                                                                                                        | 4,084                                | 1,725                                                   | 94         | 718                                                                             | 30                                                                                                                                           | 3,619                               | 6,335                                              | 134                                                                                                                                          | 6,469                       |
| 7110800                | 13                           | 155                          | 128                                                   | 10                                                                                                                                           | 208                                  | 115                                                     | 6          | 47                                                                              | 17                                                                                                                                           | 255                                 | 421                                                | (1)                                                                                                                                          | 420                         |
| 7111200                | 86                           | 856                          | 707                                                   | -                                                                                                                                            | 1,092                                | 631                                                     | 34         | 263                                                                             | 127                                                                                                                                          | 1,440                               | 2,319                                              | (19)                                                                                                                                         | 2,300                       |
| 7111500                | 20                           | 193                          | 159                                                   | 23                                                                                                                                           | 269                                  | 142                                                     | 8          | 59                                                                              | 21                                                                                                                                           | 317                                 | 523                                                | (2)                                                                                                                                          | 521                         |
| 7120200                | 412                          | 4,444                        | 3,669                                                 | 106                                                                                                                                          | 5,774                                | 3,277                                                   | 178        | 1,362                                                                           | 411                                                                                                                                          | 7,227                               | 12,033                                             | (50)                                                                                                                                         | 11,983                      |
| 7120600                | 62                           | 700                          | 578                                                   | 58                                                                                                                                           | 951                                  | 516                                                     | 28         | 214                                                                             | 71                                                                                                                                           | 1,144                               | 1,895                                              | (3)                                                                                                                                          | 1,892                       |
| 7120700                | 24                           | 255                          | 211                                                   | 7                                                                                                                                            | 333                                  | 188                                                     | 10         | 78                                                                              | 39                                                                                                                                           | 430                                 | 691                                                | (5)                                                                                                                                          | 686                         |
| 7121000                | 9                            | 97                           | 80                                                    | 9                                                                                                                                            | 133                                  | 72                                                      | 4          | 30                                                                              | 5                                                                                                                                            | 155                                 | 263                                                | -                                                                                                                                            | 263                         |
| 7121600                | -                            | 5                            | 4                                                     | 4                                                                                                                                            | 10                                   | 4                                                       | -          | 2                                                                               | -                                                                                                                                            | 8                                   | 15                                                 | 1                                                                                                                                            | 16                          |
| 7130100                | 151                          | 1,579                        | 1,304                                                 | -                                                                                                                                            | 2,014                                | 1,164                                                   | 63         | 484                                                                             | 148                                                                                                                                          | 2,569                               | 4,276                                              | (24)                                                                                                                                         | 4,252                       |
| 7130200                | 48                           | 479                          | 396                                                   | -                                                                                                                                            | 612                                  | 354                                                     | 19         | 147                                                                             | 61                                                                                                                                           | 797                                 | 1,298                                              | (8)                                                                                                                                          | 1,290                       |
| 7130300                | 314                          | 3,200                        | 2,642                                                 | -                                                                                                                                            | 4,081                                | 2,360                                                   | 128        | 981                                                                             | 486                                                                                                                                          | 5,394                               | 8,665                                              | (69)                                                                                                                                         | 8,596                       |
| 7130500                | 14                           | 130                          | 107                                                   | 5                                                                                                                                            | 170                                  | 96                                                      | 5          | 40                                                                              | 27                                                                                                                                           | 226                                 | 351                                                | (4)                                                                                                                                          | 347                         |
| 7130700                | 2                            | 16                           | 13                                                    | 1                                                                                                                                            | 21                                   | 12                                                      | 1          | 5                                                                               | 8                                                                                                                                            | 33                                  | 44                                                 | (2)                                                                                                                                          | 42                          |
| 7130900                | 412                          | 4,265                        | 3,522                                                 | -                                                                                                                                            | 5,441                                | 3,145                                                   | 171        | 1,307                                                                           | 452                                                                                                                                          | 6,994                               | 11,550                                             | (67)                                                                                                                                         | 11,483                      |
| 7131000                | 5                            | 78                           | 65                                                    | 18                                                                                                                                           | 118                                  | 58                                                      | 3          | 24                                                                              | 6                                                                                                                                            | 126                                 | 212                                                | -                                                                                                                                            | 212                         |
| 7131200                | 23                           | 243                          | 201                                                   | 3                                                                                                                                            | 313                                  | 179                                                     | 10         | 75                                                                              | 27                                                                                                                                           | 400                                 | 658                                                | (3)                                                                                                                                          | 655                         |
| 7140100                | 431                          | 4,985                        | 4,116                                                 | 431                                                                                                                                          | 6,789                                | 3,676                                                   | 200        | 1,529                                                                           | 337                                                                                                                                          | 7,984                               | 13,500                                             | (5)                                                                                                                                          | 13,495                      |
| 7140200                | 103                          | 1,068                        | 882                                                   | 27                                                                                                                                           | 1,390                                | 788                                                     | 43         | 327                                                                             | 98                                                                                                                                           | 1,737                               | 2,893                                              | (12)                                                                                                                                         | 2,881                       |
| 7140300                | 227                          | 2,211                        | 1,826                                                 | 16                                                                                                                                           | 2,837                                | 1,631                                                   | 89         | 677                                                                             | 303                                                                                                                                          | 3,695                               | 5,987                                              | (35)                                                                                                                                         | 5,952                       |
| 7140600                | 15                           | 130                          | 107                                                   | 3                                                                                                                                            | 168                                  | 96                                                      | 5          | 40                                                                              | 51                                                                                                                                           | 250                                 | 351                                                | (7)                                                                                                                                          | 344                         |
| 7140700                | 8                            | 59                           | 49                                                    | -                                                                                                                                            | 76                                   | 44                                                      | 2          | 18                                                                              | 82                                                                                                                                           | 173                                 | 161                                                | (12)                                                                                                                                         | 149                         |
| 7140800                | 11                           | 130                          | 107                                                   | 10                                                                                                                                           | 175                                  | 96                                                      | 5          | 40                                                                              | 15                                                                                                                                           | 214                                 | 351                                                | (3)                                                                                                                                          | 348                         |
| 7150100                | 591                          | 6,147                        | 5,075                                                 | -                                                                                                                                            | 7,840                                | 4,533                                                   | 246        | 1,885                                                                           | 538                                                                                                                                          | 9,967                               | 16,645                                             | (83)                                                                                                                                         | 16,562                      |
| 7150400                | 158                          | 1,609                        | 1,328                                                 | -                                                                                                                                            | 2,052                                | 1,186                                                   | 64         | 493                                                                             | 246                                                                                                                                          | 2,713                               | 4,356                                              | (37)                                                                                                                                         | 4,319                       |
| 7150500                | 89                           | 839                          | 693                                                   | -                                                                                                                                            | 1,070                                | 619                                                     | 34         | 257                                                                             | 200                                                                                                                                          | 1,487                               | 2,271                                              | (28)                                                                                                                                         | 2,243                       |
| 7150600                | 42                           | 435                          | 359                                                   | -                                                                                                                                            | 555                                  | 321                                                     | 17         | 133                                                                             | 74                                                                                                                                           | 741                                 | 1,178                                              | (12)                                                                                                                                         | 1,166                       |
| 7150700                | 15                           | 126                          | 104                                                   | 92                                                                                                                                           | 253                                  | 93                                                      | 5          | 38                                                                              | 28                                                                                                                                           | 221                                 | 340                                                | 8                                                                                                                                            | 348                         |
| 7160100                | 461                          | 5,046                        | 4,166                                                 | 243                                                                                                                                          | 6,679                                | 3,721                                                   | 202        | 1,547                                                                           | 449                                                                                                                                          | 8,189                               | 13,664                                             | (41)                                                                                                                                         | 13,623                      |
| 7160200                | 10                           | 81                           | 67                                                    | 1                                                                                                                                            | 104                                  | 60                                                      | 3          | 25                                                                              | 27                                                                                                                                           | 151                                 | 219                                                | (3)                                                                                                                                          | 216                         |
| 7160400                | 70                           | 751                          | 620                                                   | 10                                                                                                                                           | 968                                  | 554                                                     | 30         | 230                                                                             | 171                                                                                                                                          | 1,323                               | 2,034                                              | (24)                                                                                                                                         | 2,010                       |
| 7160500                | 190                          | 1,949                        | 1,609                                                 | -                                                                                                                                            | 2,486                                | 1,437                                                   | 78         | 597                                                                             | 211                                                                                                                                          | 3,200                               | 5,278                                              | (32)                                                                                                                                         | 5,246                       |
| 7160800                | 2                            | 16                           | 13                                                    | 1                                                                                                                                            | 21                                   | 12                                                      | 1          | 5                                                                               | 1                                                                                                                                            | 26                                  | 44                                                 | -                                                                                                                                            | 44                          |
| 7160900                | 56                           | 559                          | 462                                                   | 3                                                                                                                                            | 717                                  | 412                                                     | 22         | 171                                                                             | 56                                                                                                                                           | 913                                 | 1,514                                              | (7)                                                                                                                                          | 1,507                       |
| 7161000                | 97                           | 972                          | 803                                                   | -                                                                                                                                            | 1,240                                | 717                                                     | 39         | 299                                                                             | 167                                                                                                                                          | 1,659                               | 2,633                                              | (24)                                                                                                                                         | 2,609                       |
| 7161100                | 14                           | 145                          | 119                                                   | -                                                                                                                                            | 184                                  | 107                                                     | 6          | 44                                                                              | 11                                                                                                                                           | 233                                 | 391                                                | (3)                                                                                                                                          | 388                         |
| 7170100                | 310                          | 3,210                        | 2,651                                                 | -                                                                                                                                            | 4,095                                | 2,368                                                   | 129        | 985                                                                             | 497                                                                                                                                          | 5,423                               | 8,694                                              | (74)                                                                                                                                         | 8,620                       |
| 7170200                | -                            | 1,379                        | 1,139                                                 | 1,165                                                                                                                                        | 2,924                                | 1,017                                                   | 55         | 423                                                                             | -                                                                                                                                            | 2,115                               | 3,734                                              | 124                                                                                                                                          | 3,858                       |
| 7170500                | 25                           | 199                          | 164                                                   | -                                                                                                                                            | 253                                  | 146                                                     | 8          | 61                                                                              | 90                                                                                                                                           | 394                                 | 538                                                | (13)                                                                                                                                         | 525                         |
| 7171000                | 5                            | 49                           | 40                                                    | -                                                                                                                                            | 62                                   | 36                                                      | 2          | 15                                                                              | 19                                                                                                                                           | 94                                  | 132                                                | (2)                                                                                                                                          | 130                         |
| 7171400                | 2                            | 16                           | 13                                                    | 1                                                                                                                                            | 21                                   | 12                                                      | 1          | 5                                                                               | 1                                                                                                                                            | 26                                  | 44                                                 | -                                                                                                                                            | 44                          |
| 7180300                | 1,222                        | 12,722                       | 10,504                                                | 121                                                                                                                                          | 16,347                               | 9,382                                                   | 510        | 3,901                                                                           | 906                                                                                                                                          | 20,421                              | 34,450                                             | (121)                                                                                                                                        | 34,329                      |

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, 2021**

| Participating Employer | Net OPEB Liability 6/30/2020 | Net OPEB Liability 6/30/2021 | Outstanding Balance of Deferred Outflows of Resources |                                                                                                                                              |                                      | Outstanding Balance of Deferred Inflows of Resources    |            |                                                                                 |                                                                                                                                              |                                     | OPEB Expense                                       |                                                                                                                                              |                             |
|------------------------|------------------------------|------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                        |                              |                              | Assumption                                            | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption | Net Differences between Projected and Actual Investment Experience <sup>3</sup> | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Inflows of Resources | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Employer OPEB Expense |
| 7180800                | 99                           | 1,010                        | 834                                                   | -                                                                                                                                            | 1,288                                | 745                                                     | 40         | 310                                                                             | 111                                                                                                                                          | 1,660                               | 2,736                                              | (19)                                                                                                                                         | 2,717                       |
| 7181000                | 34                           | 342                          | 282                                                   | -                                                                                                                                            | 436                                  | 252                                                     | 14         | 104                                                                             | 37                                                                                                                                           | 561                                 | 925                                                | (7)                                                                                                                                          | 918                         |
| 7181200                | 6                            | 55                           | 46                                                    | -                                                                                                                                            | 71                                   | 41                                                      | 2          | 17                                                                              | 15                                                                                                                                           | 100                                 | 150                                                | (3)                                                                                                                                          | 147                         |
| 7181500                | 9                            | 84                           | 69                                                    | -                                                                                                                                            | 107                                  | 62                                                      | 3          | 25                                                                              | 24                                                                                                                                           | 152                                 | 227                                                | (5)                                                                                                                                          | 222                         |
| 7190100                | 215                          | 2,256                        | 1,862                                                 | 0                                                                                                                                            | 2,877                                | 1,663                                                   | 90         | 691                                                                             | 295                                                                                                                                          | 3,754                               | 6,108                                              | (45)                                                                                                                                         | 6,063                       |
| 7190200                | 5                            | 49                           | 40                                                    | 0                                                                                                                                            | 62                                   | 36                                                      | 2          | 15                                                                              | 0                                                                                                                                            | 75                                  | 132                                                | (0)                                                                                                                                          | 132                         |
| 7190400                | 30                           | 316                          | 261                                                   | -                                                                                                                                            | 403                                  | 233                                                     | 13         | 97                                                                              | 34                                                                                                                                           | 519                                 | 856                                                | (6)                                                                                                                                          | 850                         |
| 7190700                | 10                           | 116                          | 96                                                    | 25                                                                                                                                           | 173                                  | 86                                                      | 5          | 36                                                                              | -                                                                                                                                            | 179                                 | 315                                                | 5                                                                                                                                            | 320                         |
| 7191000                | 21                           | 204                          | 168                                                   | -                                                                                                                                            | 260                                  | 150                                                     | 8          | 62                                                                              | 26                                                                                                                                           | 338                                 | 552                                                | (6)                                                                                                                                          | 546                         |
| 7200100                | 126                          | 1,355                        | 1,119                                                 | 45                                                                                                                                           | 1,773                                | 999                                                     | 54         | 416                                                                             | 132                                                                                                                                          | 2,210                               | 3,668                                              | (14)                                                                                                                                         | 3,654                       |
| 7200200                | 397                          | 4,211                        | 3,477                                                 | 43                                                                                                                                           | 5,414                                | 3,106                                                   | 169        | 1,292                                                                           | 467                                                                                                                                          | 6,928                               | 11,404                                             | (65)                                                                                                                                         | 11,339                      |
| 7200300                | 3                            | 32                           | 27                                                    | -                                                                                                                                            | 42                                   | 24                                                      | 1          | 10                                                                              | 8                                                                                                                                            | 58                                  | 88                                                 | (3)                                                                                                                                          | 85                          |
| 7200600                | 2                            | 16                           | 13                                                    | -                                                                                                                                            | 20                                   | 12                                                      | 1          | 5                                                                               | 488                                                                                                                                          | 513                                 | 44                                                 | (69)                                                                                                                                         | (25)                        |
| 7200700                | 16                           | 150                          | 124                                                   | 16                                                                                                                                           | 207                                  | 111                                                     | 6          | 46                                                                              | 38                                                                                                                                           | 268                                 | 406                                                | (3)                                                                                                                                          | 403                         |
| 7201000                | 3                            | 53                           | 44                                                    | 18                                                                                                                                           | 86                                   | 39                                                      | 2          | 16                                                                              | 15                                                                                                                                           | 96                                  | 143                                                | (2)                                                                                                                                          | 141                         |
| 7210100                | 713                          | 7,281                        | 6,012                                                 | -                                                                                                                                            | 9,287                                | 5,370                                                   | 292        | 2,233                                                                           | 867                                                                                                                                          | 12,037                              | 19,717                                             | (123)                                                                                                                                        | 19,594                      |
| 7210200                | 1,166                        | 11,718                       | 9,675                                                 | -                                                                                                                                            | 14,946                               | 8,642                                                   | 470        | 3,593                                                                           | 1,566                                                                                                                                        | 19,542                              | 31,732                                             | (214)                                                                                                                                        | 31,518                      |
| 7210300                | 3                            | 43                           | 36                                                    | 17                                                                                                                                           | 72                                   | 32                                                      | 2          | 14                                                                              | -                                                                                                                                            | 67                                  | 117                                                | 3                                                                                                                                            | 120                         |
| 7210800                | 15                           | 140                          | 116                                                   | -                                                                                                                                            | 179                                  | 104                                                     | 6          | 43                                                                              | 34                                                                                                                                           | 250                                 | 380                                                | (7)                                                                                                                                          | 373                         |
| 7210900                | 4                            | 49                           | 40                                                    | 9                                                                                                                                            | 71                                   | 36                                                      | 2          | 15                                                                              | 10                                                                                                                                           | 85                                  | 132                                                | (1)                                                                                                                                          | 131                         |
| 7211100                | 5                            | 47                           | 39                                                    | -                                                                                                                                            | 60                                   | 35                                                      | 2          | 15                                                                              | 0                                                                                                                                            | 73                                  | 128                                                | (2)                                                                                                                                          | 126                         |
| 7211200                | 77                           | 687                          | 568                                                   | -                                                                                                                                            | 877                                  | 507                                                     | 28         | 211                                                                             | 177                                                                                                                                          | 1,232                               | 1,862                                              | (23)                                                                                                                                         | 1,839                       |
| 7211300                | 6                            | 57                           | 47                                                    | 6                                                                                                                                            | 79                                   | 42                                                      | 2          | 17                                                                              | 16                                                                                                                                           | 103                                 | 154                                                | (3)                                                                                                                                          | 151                         |
| 7211500                | 326                          | 2,901                        | 2,395                                                 | -                                                                                                                                            | 3,700                                | 2,139                                                   | 116        | 890                                                                             | 765                                                                                                                                          | 5,215                               | 7,856                                              | (95)                                                                                                                                         | 7,761                       |
| 7211700                | 19                           | 199                          | 164                                                   | 13                                                                                                                                           | 266                                  | 146                                                     | 8          | 61                                                                              | 15                                                                                                                                           | 319                                 | 538                                                | -                                                                                                                                            | 538                         |
| 7212200                | 26                           | 292                          | 241                                                   | 23                                                                                                                                           | 395                                  | 215                                                     | 12         | 90                                                                              | 18                                                                                                                                           | 466                                 | 790                                                | 1                                                                                                                                            | 791                         |
| 7212300                | 17                           | 158                          | 130                                                   | -                                                                                                                                            | 201                                  | 117                                                     | 6          | 49                                                                              | 26                                                                                                                                           | 269                                 | 428                                                | (5)                                                                                                                                          | 423                         |
| 7212600                | 2                            | 16                           | 13                                                    | 1                                                                                                                                            | 21                                   | 12                                                      | 1          | 5                                                                               | 1                                                                                                                                            | 26                                  | 44                                                 | -                                                                                                                                            | 44                          |
| 7212800                | -                            | 24                           | 20                                                    | 19                                                                                                                                           | 50                                   | 18                                                      | 1          | 7                                                                               | -                                                                                                                                            | 37                                  | 66                                                 | 3                                                                                                                                            | 69                          |
| 7220100                | 37                           | 381                          | 314                                                   | 18                                                                                                                                           | 503                                  | 281                                                     | 15         | 117                                                                             | 31                                                                                                                                           | 615                                 | 1,031                                              | (3)                                                                                                                                          | 1,028                       |
| 7220300                | 9                            | 97                           | 80                                                    | 5                                                                                                                                            | 129                                  | 72                                                      | 4          | 30                                                                              | 1                                                                                                                                            | 151                                 | 263                                                | (0)                                                                                                                                          | 263                         |
| 7220400                | 119                          | 1,229                        | 1,015                                                 | -                                                                                                                                            | 1,568                                | 906                                                     | 49         | 377                                                                             | 151                                                                                                                                          | 2,036                               | 3,328                                              | (23)                                                                                                                                         | 3,305                       |
| 7220500                | 92                           | 986                          | 814                                                   | 19                                                                                                                                           | 1,276                                | 727                                                     | 40         | 303                                                                             | 90                                                                                                                                           | 1,603                               | 2,670                                              | (14)                                                                                                                                         | 2,656                       |
| 7220600                | 3                            | 41                           | 33                                                    | 14                                                                                                                                           | 65                                   | 30                                                      | 2          | 13                                                                              | 7                                                                                                                                            | 70                                  | 110                                                | 2                                                                                                                                            | 112                         |
| 7220800                | 237                          | 2,397                        | 1,979                                                 | -                                                                                                                                            | 3,057                                | 1,768                                                   | 96         | 735                                                                             | 367                                                                                                                                          | 4,044                               | 6,492                                              | (51)                                                                                                                                         | 6,441                       |
| 7220900                | 78                           | 789                          | 651                                                   | -                                                                                                                                            | 1,006                                | 582                                                     | 32         | 242                                                                             | 158                                                                                                                                          | 1,369                               | 2,136                                              | (24)                                                                                                                                         | 2,112                       |
| 7230100                | 29                           | 312                          | 258                                                   | 18                                                                                                                                           | 416                                  | 230                                                     | 13         | 96                                                                              | 19                                                                                                                                           | 498                                 | 845                                                | -                                                                                                                                            | 845                         |
| 7230200                | 36                           | 307                          | 253                                                   | 16                                                                                                                                           | 407                                  | 226                                                     | 12         | 94                                                                              | 88                                                                                                                                           | 558                                 | 830                                                | (11)                                                                                                                                         | 819                         |
| 7230600                | 265                          | 2,844                        | 2,349                                                 | 54                                                                                                                                           | 3,682                                | 2,098                                                   | 114        | 873                                                                             | 389                                                                                                                                          | 4,753                               | 7,703                                              | (52)                                                                                                                                         | 7,651                       |
| 7230700                | -                            | 24                           | 20                                                    | 19                                                                                                                                           | 50                                   | 18                                                      | 1          | 7                                                                               | -                                                                                                                                            | 37                                  | 66                                                 | 3                                                                                                                                            | 69                          |
| 7231000                | 23                           | 251                          | 207                                                   | 16                                                                                                                                           | 336                                  | 185                                                     | 10         | 77                                                                              | 23                                                                                                                                           | 408                                 | 680                                                | (1)                                                                                                                                          | 679                         |
| 7231400                | 249                          | 2,578                        | 2,129                                                 | 48                                                                                                                                           | 3,338                                | 1,901                                                   | 103        | 790                                                                             | 39                                                                                                                                           | 3,993                               | 6,982                                              | 1                                                                                                                                            | 6,983                       |
| 7231800                | 6                            | 86                           | 71                                                    | 31                                                                                                                                           | 141                                  | 64                                                      | 3          | 26                                                                              | 0                                                                                                                                            | 132                                 | 234                                                | 3                                                                                                                                            | 237                         |
| 7231900                | 189                          | 2,093                        | 1,729                                                 | 132                                                                                                                                          | 2,803                                | 1,544                                                   | 84         | 642                                                                             | 183                                                                                                                                          | 3,395                               | 5,669                                              | (12)                                                                                                                                         | 5,657                       |
| 7232100                | -                            | 2,156                        | 1,780                                                 | 1,821                                                                                                                                        | 4,571                                | 1,590                                                   | 86         | 661                                                                             | 588                                                                                                                                          | 3,895                               | 5,837                                              | 102                                                                                                                                          | 5,939                       |
| 7232700                | 164                          | 1,467                        | 1,211                                                 | -                                                                                                                                            | 1,871                                | 1,082                                                   | 59         | 450                                                                             | 605                                                                                                                                          | 2,856                               | 3,972                                              | (76)                                                                                                                                         | 3,896                       |
| 7232800                | 16                           | 161                          | 133                                                   | 15                                                                                                                                           | 220                                  | 119                                                     | 6          | 50                                                                              | 10                                                                                                                                           | 257                                 | 435                                                | 2                                                                                                                                            | 437                         |
| 7233000                | 8                            | 77                           | 64                                                    | 19                                                                                                                                           | 118                                  | 57                                                      | 3          | 23                                                                              | 4                                                                                                                                            | 122                                 | 208                                                | 2                                                                                                                                            | 210                         |
| 7233500                | 33                           | 336                          | 278                                                   | 123                                                                                                                                          | 552                                  | 248                                                     | 13         | 103                                                                             | 11                                                                                                                                           | 526                                 | 911                                                | 15                                                                                                                                           | 926                         |
| 7234200                | 65                           | 636                          | 525                                                   | -                                                                                                                                            | 811                                  | 469                                                     | 25         | 195                                                                             | 68                                                                                                                                           | 1,044                               | 1,723                                              | (11)                                                                                                                                         | 1,712                       |
| 7234700                | 15                           | 258                          | 213                                                   | 176                                                                                                                                          | 505                                  | 190                                                     | 10         | 79                                                                              | -                                                                                                                                            | 395                                 | 699                                                | 21                                                                                                                                           | 720                         |
| 7234900                | 16                           | 178                          | 147                                                   | 44                                                                                                                                           | 271                                  | 131                                                     | 7          | 55                                                                              | 5                                                                                                                                            | 278                                 | 483                                                | 7                                                                                                                                            | 490                         |
| 7235000                | -                            | 4                            | 3                                                     | 3                                                                                                                                            | 8                                    | 3                                                       | -          | 1                                                                               | -                                                                                                                                            | 6                                   | 11                                                 | 1                                                                                                                                            | 12                          |
| 7240300                | 568                          | 5,927                        | 4,893                                                 | -                                                                                                                                            | 7,559                                | 4,371                                                   | 237        | 1,817                                                                           | 904                                                                                                                                          | 9,995                               | 16,049                                             | (130)                                                                                                                                        | 15,919                      |
| 7240400                | 269                          | 2,723                        | 2,248                                                 | -                                                                                                                                            | 3,473                                | 2,008                                                   | 109        | 835                                                                             | 436                                                                                                                                          | 4,613                               | 7,373                                              | (62)                                                                                                                                         | 7,311                       |

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, 2021**

| Participating Employer | Net OPEB Liability 6/30/2020 | Net OPEB Liability 6/30/2021 | Outstanding Balance of Deferred Outflows of Resources |                                                                                                                                              |                                      | Outstanding Balance of Deferred Inflows of Resources    |            |                                                                                 |                                                                                                                                              |                                     | OPEB Expense                                       |                                                                                                                                              |                             |
|------------------------|------------------------------|------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                        |                              |                              | Assumption                                            | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption | Net Differences between Projected and Actual Investment Experience <sup>3</sup> | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Inflows of Resources | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Employer OPEB Expense |
| 7240500                | 21                           | 231                          | 191                                                   | 12                                                                                                                                           | 307                                  | 170                                                     | 9          | 71                                                                              | 23                                                                                                                                           | 377                                 | 625                                                | (2)                                                                                                                                          | 623                         |
| 7240600                | 21                           | 177                          | 146                                                   | 30                                                                                                                                           | 256                                  | 130                                                     | 7          | 54                                                                              | 63                                                                                                                                           | 334                                 | 479                                                | (5)                                                                                                                                          | 474                         |
| 7240700                | 29                           | 308                          | 254                                                   | 82                                                                                                                                           | 475                                  | 227                                                     | 12         | 94                                                                              | 0                                                                                                                                            | 472                                 | 834                                                | 12                                                                                                                                           | 846                         |
| 7240800                | 24                           | 224                          | 185                                                   | -                                                                                                                                            | 286                                  | 165                                                     | 9          | 69                                                                              | 38                                                                                                                                           | 382                                 | 607                                                | (7)                                                                                                                                          | 600                         |
| 7240900                | 329                          | 3,194                        | 2,637                                                 | -                                                                                                                                            | 4,074                                | 2,356                                                   | 128        | 979                                                                             | 860                                                                                                                                          | 5,760                               | 8,650                                              | (115)                                                                                                                                        | 8,535                       |
| 7241000                | 35                           | 340                          | 281                                                   | 151                                                                                                                                          | 585                                  | 251                                                     | 14         | 104                                                                             | 25                                                                                                                                           | 547                                 | 922                                                | 18                                                                                                                                           | 940                         |
| 7241300                | 35                           | 353                          | 291                                                   | -                                                                                                                                            | 450                                  | 260                                                     | 14         | 108                                                                             | 63                                                                                                                                           | 604                                 | 955                                                | (12)                                                                                                                                         | 943                         |
| 7241500                | 8                            | 93                           | 77                                                    | 8                                                                                                                                            | 127                                  | 69                                                      | 4          | 29                                                                              | 14                                                                                                                                           | 158                                 | 252                                                | (2)                                                                                                                                          | 250                         |
| 7241600                | 363                          | 3,697                        | 3,052                                                 | -                                                                                                                                            | 4,715                                | 2,726                                                   | 148        | 1,133                                                                           | 613                                                                                                                                          | 6,283                               | 10,010                                             | (87)                                                                                                                                         | 9,923                       |
| 7241800                | 6                            | 8                            | 7                                                     | 24                                                                                                                                           | 35                                   | 6                                                       | -          | 2                                                                               | 51                                                                                                                                           | 63                                  | 22                                                 | (1)                                                                                                                                          | 21                          |
| 7250100                | 266                          | 2,750                        | 2,270                                                 | 10                                                                                                                                           | 3,517                                | 2,028                                                   | 110        | 843                                                                             | 243                                                                                                                                          | 4,461                               | 7,447                                              | (34)                                                                                                                                         | 7,413                       |
| 7250200                | 32                           | 308                          | 254                                                   | -                                                                                                                                            | 393                                  | 227                                                     | 12         | 94                                                                              | 106                                                                                                                                          | 578                                 | 834                                                | (16)                                                                                                                                         | 818                         |
| 7250400                | 3                            | 32                           | 27                                                    | -                                                                                                                                            | 42                                   | 24                                                      | 1          | 10                                                                              | 0                                                                                                                                            | 50                                  | 88                                                 | (2)                                                                                                                                          | 86                          |
| 7250600                | 37                           | 325                          | 269                                                   | 5                                                                                                                                            | 420                                  | 240                                                     | 13         | 100                                                                             | 69                                                                                                                                           | 568                                 | 881                                                | (8)                                                                                                                                          | 873                         |
| 7250900                | 25                           | 282                          | 233                                                   | 172                                                                                                                                          | 532                                  | 208                                                     | 11         | 87                                                                              | -                                                                                                                                            | 433                                 | 764                                                | 21                                                                                                                                           | 785                         |
| 7251000                | 10                           | 180                          | 148                                                   | 124                                                                                                                                          | 353                                  | 132                                                     | 7          | 55                                                                              | -                                                                                                                                            | 275                                 | 486                                                | 15                                                                                                                                           | 501                         |
| 7251400                | 23                           | 224                          | 185                                                   | 3                                                                                                                                            | 289                                  | 165                                                     | 9          | 69                                                                              | 36                                                                                                                                           | 380                                 | 607                                                | (5)                                                                                                                                          | 602                         |
| 7252000                | 17                           | 162                          | 134                                                   | -                                                                                                                                            | 207                                  | 120                                                     | 6          | 50                                                                              | 46                                                                                                                                           | 295                                 | 439                                                | (7)                                                                                                                                          | 432                         |
| 7260100                | 3,268                        | 34,268                       | 28,294                                                | 16                                                                                                                                           | 43,724                               | 25,271                                                  | 1,373      | 10,508                                                                          | 3,080                                                                                                                                        | 55,646                              | 92,798                                             | (461)                                                                                                                                        | 92,337                      |
| 7260200                | 79                           | 823                          | 679                                                   | -                                                                                                                                            | 1,049                                | 607                                                     | 33         | 252                                                                             | 163                                                                                                                                          | 1,425                               | 2,227                                              | (24)                                                                                                                                         | 2,203                       |
| 7260400                | 393                          | 4,244                        | 3,504                                                 | 126                                                                                                                                          | 5,539                                | 3,130                                                   | 170        | 1,301                                                                           | 181                                                                                                                                          | 6,691                               | 11,492                                             | (16)                                                                                                                                         | 11,476                      |
| 7260500                | 3                            | 32                           | 27                                                    | 0                                                                                                                                            | 42                                   | 24                                                      | 1          | 10                                                                              | 0                                                                                                                                            | 50                                  | 88                                                 | (1)                                                                                                                                          | 87                          |
| 7260600                | 57                           | 535                          | 442                                                   | -                                                                                                                                            | 683                                  | 394                                                     | 21         | 164                                                                             | 116                                                                                                                                          | 936                                 | 1,448                                              | (17)                                                                                                                                         | 1,431                       |
| 7261100                | 82                           | 860                          | 710                                                   | 32                                                                                                                                           | 1,129                                | 634                                                     | 34         | 264                                                                             | 61                                                                                                                                           | 1,380                               | 2,330                                              | (5)                                                                                                                                          | 2,325                       |
| 7261200                | 2                            | 31                           | 26                                                    | 11                                                                                                                                           | 51                                   | 23                                                      | 1          | 10                                                                              | 0                                                                                                                                            | 48                                  | 84                                                 | 3                                                                                                                                            | 87                          |
| 7261300                | -                            | 65                           | 54                                                    | 55                                                                                                                                           | 138                                  | 48                                                      | 3          | 20                                                                              | -                                                                                                                                            | 100                                 | 176                                                | 6                                                                                                                                            | 182                         |
| 7261400                | 12                           | 136                          | 113                                                   | 9                                                                                                                                            | 183                                  | 101                                                     | 5          | 42                                                                              | 17                                                                                                                                           | 226                                 | 369                                                | (2)                                                                                                                                          | 367                         |
| 7261500                | 224                          | 2,203                        | 1,819                                                 | -                                                                                                                                            | 2,810                                | 1,625                                                   | 88         | 675                                                                             | 355                                                                                                                                          | 3,734                               | 5,965                                              | (50)                                                                                                                                         | 5,915                       |
| 7261600                | 132                          | 1,398                        | 1,154                                                 | 245                                                                                                                                          | 2,028                                | 1,031                                                   | 56         | 428                                                                             | 15                                                                                                                                           | 2,159                               | 3,786                                              | 35                                                                                                                                           | 3,821                       |
| 7262100                | 16                           | 165                          | 136                                                   | 4                                                                                                                                            | 214                                  | 122                                                     | 7          | 51                                                                              | 16                                                                                                                                           | 270                                 | 446                                                | (3)                                                                                                                                          | 443                         |
| 7270100                | 340                          | 3,398                        | 2,806                                                 | 38                                                                                                                                           | 4,373                                | 2,506                                                   | 136        | 1,042                                                                           | 338                                                                                                                                          | 5,551                               | 9,202                                              | (42)                                                                                                                                         | 9,160                       |
| 7270200                | 71                           | 771                          | 637                                                   | 23                                                                                                                                           | 1,007                                | 569                                                     | 31         | 236                                                                             | 78                                                                                                                                           | 1,261                               | 2,088                                              | (9)                                                                                                                                          | 2,079                       |
| 7270400                | 62                           | 617                          | 510                                                   | -                                                                                                                                            | 788                                  | 455                                                     | 25         | 189                                                                             | 197                                                                                                                                          | 1,144                               | 1,671                                              | (27)                                                                                                                                         | 1,644                       |
| 7270500                | 139                          | 1,556                        | 1,285                                                 | 84                                                                                                                                           | 2,069                                | 1,147                                                   | 62         | 477                                                                             | 63                                                                                                                                           | 2,449                               | 4,213                                              | (3)                                                                                                                                          | 4,210                       |
| 7270600                | -                            | 8                            | 7                                                     | 5                                                                                                                                            | 16                                   | 6                                                       | -          | 2                                                                               | -                                                                                                                                            | 12                                  | 22                                                 | 1                                                                                                                                            | 23                          |
| 7280100                | 220                          | 2,370                        | 1,957                                                 | 65                                                                                                                                           | 3,088                                | 1,748                                                   | 95         | 727                                                                             | 218                                                                                                                                          | 3,854                               | 6,419                                              | (26)                                                                                                                                         | 6,393                       |
| 7280200                | 506                          | 5,326                        | 4,397                                                 | 16                                                                                                                                           | 6,808                                | 3,927                                                   | 213        | 1,633                                                                           | 439                                                                                                                                          | 8,607                               | 14,421                                             | (64)                                                                                                                                         | 14,357                      |
| 7280300                | 39                           | 417                          | 345                                                   | 7                                                                                                                                            | 540                                  | 308                                                     | 17         | 128                                                                             | 53                                                                                                                                           | 694                                 | 1,130                                              | (9)                                                                                                                                          | 1,121                       |
| 7280600                | 10                           | 107                          | 88                                                    | 2                                                                                                                                            | 138                                  | 79                                                      | 4          | 33                                                                              | 18                                                                                                                                           | 182                                 | 289                                                | (1)                                                                                                                                          | 288                         |
| 7280900                | 39                           | 421                          | 348                                                   | 18                                                                                                                                           | 556                                  | 311                                                     | 17         | 129                                                                             | 17                                                                                                                                           | 664                                 | 1,141                                              | -                                                                                                                                            | 1,141                       |
| 7281000                | 5                            | 49                           | 40                                                    | 3                                                                                                                                            | 65                                   | 36                                                      | 2          | 15                                                                              | 3                                                                                                                                            | 78                                  | 132                                                | (1)                                                                                                                                          | 131                         |
| 7290100                | 743                          | 8,128                        | 6,711                                                 | 309                                                                                                                                          | 10,676                               | 5,994                                                   | 326        | 2,492                                                                           | 498                                                                                                                                          | 12,966                              | 22,011                                             | (45)                                                                                                                                         | 21,966                      |
| 7290200                | 219                          | 2,343                        | 1,935                                                 | 41                                                                                                                                           | 3,030                                | 1,728                                                   | 94         | 719                                                                             | 283                                                                                                                                          | 3,878                               | 6,346                                              | (38)                                                                                                                                         | 6,308                       |
| 7290400                | -                            | 16                           | 13                                                    | 14                                                                                                                                           | 34                                   | 12                                                      | 1          | 5                                                                               | -                                                                                                                                            | 25                                  | 44                                                 | 2                                                                                                                                            | 46                          |
| 7290500                | 132                          | 1,432                        | 1,182                                                 | 65                                                                                                                                           | 1,891                                | 1,056                                                   | 57         | 439                                                                             | 95                                                                                                                                           | 2,291                               | 3,877                                              | (8)                                                                                                                                          | 3,869                       |
| 7290700                | 138                          | 1,228                        | 1,014                                                 | -                                                                                                                                            | 1,566                                | 905                                                     | 49         | 377                                                                             | 416                                                                                                                                          | 2,299                               | 3,325                                              | (53)                                                                                                                                         | 3,272                       |
| 7300100                | 96                           | 995                          | 822                                                   | 13                                                                                                                                           | 1,283                                | 734                                                     | 40         | 305                                                                             | 64                                                                                                                                           | 1,591                               | 2,696                                              | (7)                                                                                                                                          | 2,689                       |
| 7300200                | 496                          | 5,227                        | 4,316                                                 | 26                                                                                                                                           | 6,693                                | 3,855                                                   | 209        | 1,603                                                                           | 554                                                                                                                                          | 8,572                               | 14,154                                             | (81)                                                                                                                                         | 14,073                      |
| 7300300                | 120                          | 1,236                        | 1,020                                                 | -                                                                                                                                            | 1,576                                | 911                                                     | 50         | 379                                                                             | 138                                                                                                                                          | 2,034                               | 3,347                                              | (21)                                                                                                                                         | 3,326                       |
| 7300400                | 15                           | 163                          | 135                                                   | 36                                                                                                                                           | 245                                  | 121                                                     | 7          | 50                                                                              | 4                                                                                                                                            | 256                                 | 443                                                | 5                                                                                                                                            | 448                         |
| 7300500                | 4                            | 32                           | 27                                                    | 5                                                                                                                                            | 47                                   | 24                                                      | 1          | 10                                                                              | 9                                                                                                                                            | 59                                  | 88                                                 | -                                                                                                                                            | 88                          |
| 7300600                | 222                          | 2,260                        | 1,866                                                 | 32                                                                                                                                           | 2,914                                | 1,666                                                   | 91         | 693                                                                             | 213                                                                                                                                          | 3,679                               | 6,119                                              | (27)                                                                                                                                         | 6,092                       |
| 7301000                | 56                           | 585                          | 483                                                   | -                                                                                                                                            | 746                                  | 431                                                     | 23         | 179                                                                             | 47                                                                                                                                           | 943                                 | 1,584                                              | (9)                                                                                                                                          | 1,575                       |
| 7301100                | 126                          | 1,263                        | 1,043                                                 | -                                                                                                                                            | 1,611                                | 931                                                     | 51         | 387                                                                             | 154                                                                                                                                          | 2,091                               | 3,420                                              | (23)                                                                                                                                         | 3,397                       |
| 7301200                | 168                          | 1,887                        | 1,558                                                 | 130                                                                                                                                          | 2,537                                | 1,391                                                   | 76         | 578                                                                             | 167                                                                                                                                          | 3,061                               | 5,109                                              | (11)                                                                                                                                         | 5,098                       |

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, 2021**

| Participating Employer | Net OPEB Liability 6/30/2020 | Net OPEB Liability 6/30/2021 | Outstanding Balance of Deferred Outflows of Resources |                                                                                                                                              |                                      | Outstanding Balance of Deferred Inflows of Resources    |            |                                                                                 |                                                                                                                                              |                                     | OPEB Expense                                       |                                                                                                                                              |                             |
|------------------------|------------------------------|------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                        |                              |                              | Assumption                                            | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption | Net Differences between Projected and Actual Investment Experience <sup>3</sup> | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Inflows of Resources | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Employer OPEB Expense |
| 7301300                | 5                            | 49                           | 40                                                    | 9                                                                                                                                            | 71                                   | 36                                                      | 2          | 15                                                                              | -                                                                                                                                            | 75                                  | 132                                                | 3                                                                                                                                            | 135                         |
| 7310100                | 172                          | 1,715                        | 1,416                                                 | -                                                                                                                                            | 2,188                                | 1,265                                                   | 69         | 526                                                                             | 277                                                                                                                                          | 2,909                               | 4,645                                              | (40)                                                                                                                                         | 4,605                       |
| 7310200                | 78                           | 785                          | 648                                                   | -                                                                                                                                            | 1,001                                | 579                                                     | 31         | 241                                                                             | 99                                                                                                                                           | 1,303                               | 2,125                                              | (15)                                                                                                                                         | 2,110                       |
| 7310500                | 96                           | 947                          | 782                                                   | -                                                                                                                                            | 1,208                                | 698                                                     | 38         | 290                                                                             | 150                                                                                                                                          | 1,602                               | 2,564                                              | (22)                                                                                                                                         | 2,542                       |
| 7320200                | 313                          | 3,312                        | 2,734                                                 | 1,137                                                                                                                                        | 5,361                                | 2,442                                                   | 133        | 1,015                                                                           | -                                                                                                                                            | 5,080                               | 8,968                                              | 154                                                                                                                                          | 9,122                       |
| 7320300                | 295                          | 3,075                        | 2,539                                                 | 28                                                                                                                                           | 3,950                                | 2,268                                                   | 123        | 943                                                                             | 262                                                                                                                                          | 4,979                               | 8,328                                              | (35)                                                                                                                                         | 8,293                       |
| 7320500                | 251                          | 2,722                        | 2,247                                                 | 155                                                                                                                                          | 3,626                                | 2,007                                                   | 109        | 835                                                                             | 131                                                                                                                                          | 4,306                               | 7,370                                              | (4)                                                                                                                                          | 7,366                       |
| 7320600                | 87                           | 891                          | 736                                                   | -                                                                                                                                            | 1,137                                | 657                                                     | 36         | 273                                                                             | 66                                                                                                                                           | 1,433                               | 2,414                                              | (9)                                                                                                                                          | 2,405                       |
| 7320700                | 165                          | 1,695                        | 1,400                                                 | -                                                                                                                                            | 2,162                                | 1,250                                                   | 68         | 520                                                                             | 255                                                                                                                                          | 2,855                               | 4,590                                              | (37)                                                                                                                                         | 4,553                       |
| 7320800                | 101                          | 966                          | 797                                                   | 257                                                                                                                                          | 1,488                                | 712                                                     | 39         | 296                                                                             | 73                                                                                                                                           | 1,554                               | 2,615                                              | 29                                                                                                                                           | 2,644                       |
| 7320900                | 25                           | 320                          | 264                                                   | 61                                                                                                                                           | 469                                  | 236                                                     | 13         | 98                                                                              | 18                                                                                                                                           | 509                                 | 867                                                | 5                                                                                                                                            | 872                         |
| 7321200                | 8                            | 81                           | 67                                                    | 5                                                                                                                                            | 108                                  | 60                                                      | 3          | 25                                                                              | 1                                                                                                                                            | 125                                 | 219                                                | (1)                                                                                                                                          | 218                         |
| 7321500                | 11                           | 118                          | 97                                                    | 2                                                                                                                                            | 152                                  | 87                                                      | 5          | 36                                                                              | 17                                                                                                                                           | 198                                 | 318                                                | (4)                                                                                                                                          | 314                         |
| 7321600                | 38                           | 408                          | 337                                                   | 8                                                                                                                                            | 528                                  | 301                                                     | 16         | 126                                                                             | 35                                                                                                                                           | 661                                 | 1,105                                              | (4)                                                                                                                                          | 1,101                       |
| 7321700                | 64                           | 683                          | 564                                                   | 23                                                                                                                                           | 894                                  | 504                                                     | 27         | 210                                                                             | 57                                                                                                                                           | 1,105                               | 1,851                                              | (6)                                                                                                                                          | 1,845                       |
| 7322200                | 45                           | 451                          | 372                                                   | -                                                                                                                                            | 575                                  | 333                                                     | 18         | 138                                                                             | 58                                                                                                                                           | 750                                 | 1,222                                              | (11)                                                                                                                                         | 1,211                       |
| 7322300                | 5                            | 38                           | 31                                                    | -                                                                                                                                            | 48                                   | 28                                                      | 2          | 12                                                                              | 15                                                                                                                                           | 74                                  | 102                                                | (4)                                                                                                                                          | 98                          |
| 7322700                | 2                            | 16                           | 13                                                    | 1                                                                                                                                            | 21                                   | 12                                                      | 1          | 5                                                                               | 1                                                                                                                                            | 26                                  | 44                                                 | -                                                                                                                                            | 44                          |
| 7322800                | -                            | 8                            | 7                                                     | 5                                                                                                                                            | 16                                   | 6                                                       | -          | 2                                                                               | -                                                                                                                                            | 12                                  | 22                                                 | 1                                                                                                                                            | 23                          |
| 7330100                | 323                          | 3,367                        | 2,780                                                 | -                                                                                                                                            | 4,295                                | 2,483                                                   | 135        | 1,032                                                                           | 336                                                                                                                                          | 5,501                               | 9,118                                              | (51)                                                                                                                                         | 9,067                       |
| 7330200                | 9                            | 97                           | 80                                                    | 0                                                                                                                                            | 124                                  | 72                                                      | 4          | 30                                                                              | 17                                                                                                                                           | 167                                 | 263                                                | (2)                                                                                                                                          | 261                         |
| 7330300                | 63                           | 666                          | 550                                                   | 8                                                                                                                                            | 858                                  | 491                                                     | 27         | 204                                                                             | 116                                                                                                                                          | 1,138                               | 1,803                                              | (16)                                                                                                                                         | 1,787                       |
| 7330800                | 33                           | 362                          | 299                                                   | 14                                                                                                                                           | 476                                  | 267                                                     | 15         | 111                                                                             | 39                                                                                                                                           | 595                                 | 980                                                | (3)                                                                                                                                          | 977                         |
| 7331000                | 152                          | 1,567                        | 1,294                                                 | -                                                                                                                                            | 1,999                                | 1,155                                                   | 63         | 480                                                                             | 171                                                                                                                                          | 2,574                               | 4,243                                              | (27)                                                                                                                                         | 4,216                       |
| 7331200                | 25                           | 240                          | 199                                                   | -                                                                                                                                            | 307                                  | 177                                                     | 10         | 74                                                                              | 41                                                                                                                                           | 410                                 | 651                                                | (8)                                                                                                                                          | 643                         |
| 7340100                | 289                          | 2,982                        | 2,462                                                 | 152                                                                                                                                          | 3,955                                | 2,199                                                   | 119        | 915                                                                             | 232                                                                                                                                          | 4,806                               | 8,076                                              | (15)                                                                                                                                         | 8,061                       |
| 7340200                | 200                          | 1,999                        | 1,650                                                 | -                                                                                                                                            | 2,549                                | 1,474                                                   | 80         | 613                                                                             | 330                                                                                                                                          | 3,396                               | 5,413                                              | (47)                                                                                                                                         | 5,366                       |
| 7340500                | 28                           | 288                          | 238                                                   | 5                                                                                                                                            | 372                                  | 212                                                     | 12         | 89                                                                              | 30                                                                                                                                           | 472                                 | 779                                                | (5)                                                                                                                                          | 774                         |
| 7340600                | 19                           | 170                          | 141                                                   | -                                                                                                                                            | 218                                  | 126                                                     | 7          | 52                                                                              | 55                                                                                                                                           | 317                                 | 461                                                | (10)                                                                                                                                         | 451                         |
| 7340700                | 7                            | 72                           | 59                                                    | 6                                                                                                                                            | 97                                   | 53                                                      | 3          | 22                                                                              | 14                                                                                                                                           | 124                                 | 194                                                | (1)                                                                                                                                          | 193                         |
| 7340800                | 11                           | 113                          | 94                                                    | 1                                                                                                                                            | 146                                  | 84                                                      | 5          | 35                                                                              | 6                                                                                                                                            | 181                                 | 307                                                | (2)                                                                                                                                          | 305                         |
| 7350100                | 11                           | 132                          | 109                                                   | 18                                                                                                                                           | 187                                  | 98                                                      | 5          | 40                                                                              | 7                                                                                                                                            | 210                                 | 358                                                | (1)                                                                                                                                          | 357                         |
| 7350200                | 145                          | 1,610                        | 1,329                                                 | 72                                                                                                                                           | 2,125                                | 1,187                                                   | 65         | 494                                                                             | 147                                                                                                                                          | 2,617                               | 4,360                                              | (15)                                                                                                                                         | 4,345                       |
| 7350300                | 26                           | 236                          | 195                                                   | 2                                                                                                                                            | 303                                  | 174                                                     | 9          | 73                                                                              | 57                                                                                                                                           | 419                                 | 640                                                | (8)                                                                                                                                          | 632                         |
| 7360100                | 231                          | 2,465                        | 2,035                                                 | 37                                                                                                                                           | 3,181                                | 1,818                                                   | 99         | 756                                                                             | 253                                                                                                                                          | 4,035                               | 6,675                                              | (33)                                                                                                                                         | 6,642                       |
| 7360200                | 306                          | 3,242                        | 2,676                                                 | 33                                                                                                                                           | 4,167                                | 2,390                                                   | 130        | 994                                                                             | 379                                                                                                                                          | 5,351                               | 8,778                                              | (51)                                                                                                                                         | 8,727                       |
| 7360400                | 75                           | 816                          | 674                                                   | 31                                                                                                                                           | 1,072                                | 602                                                     | 33         | 250                                                                             | 85                                                                                                                                           | 1,337                               | 2,209                                              | (9)                                                                                                                                          | 2,200                       |
| 7360600                | 19                           | 215                          | 177                                                   | 10                                                                                                                                           | 284                                  | 158                                                     | 9          | 65                                                                              | 17                                                                                                                                           | 346                                 | 582                                                | (1)                                                                                                                                          | 581                         |
| 7360700                | 27                           | 284                          | 234                                                   | -                                                                                                                                            | 362                                  | 209                                                     | 11         | 87                                                                              | 34                                                                                                                                           | 469                                 | 768                                                | (7)                                                                                                                                          | 761                         |
| 7360900                | 20                           | 196                          | 162                                                   | -                                                                                                                                            | 250                                  | 144                                                     | 8          | 60                                                                              | 34                                                                                                                                           | 334                                 | 530                                                | (6)                                                                                                                                          | 524                         |
| 7361100                | 24                           | 259                          | 214                                                   | 5                                                                                                                                            | 336                                  | 191                                                     | 10         | 79                                                                              | 19                                                                                                                                           | 416                                 | 702                                                | (2)                                                                                                                                          | 700                         |
| 7361300                | 95                           | 970                          | 801                                                   | -                                                                                                                                            | 1,237                                | 715                                                     | 39         | 298                                                                             | 124                                                                                                                                          | 1,612                               | 2,626                                              | (20)                                                                                                                                         | 2,606                       |
| 7361400                | 27                           | 292                          | 241                                                   | 17                                                                                                                                           | 389                                  | 215                                                     | 12         | 90                                                                              | 30                                                                                                                                           | 478                                 | 790                                                | (2)                                                                                                                                          | 788                         |
| 7370600                | 3                            | 32                           | 27                                                    | 15                                                                                                                                           | 57                                   | 24                                                      | 1          | 10                                                                              | 1                                                                                                                                            | 51                                  | 88                                                 | 2                                                                                                                                            | 90                          |
| 7370700                | 84                           | 908                          | 749                                                   | 51                                                                                                                                           | 1,208                                | 669                                                     | 36         | 279                                                                             | 91                                                                                                                                           | 1,483                               | 2,458                                              | (6)                                                                                                                                          | 2,452                       |
| 7370800                | 50                           | 532                          | 439                                                   | 105                                                                                                                                          | 783                                  | 392                                                     | 21         | 164                                                                             | 41                                                                                                                                           | 857                                 | 1,441                                              | 10                                                                                                                                           | 1,451                       |
| 7370900                | 27                           | 280                          | 231                                                   | 98                                                                                                                                           | 455                                  | 206                                                     | 11         | 85                                                                              | 9                                                                                                                                            | 437                                 | 757                                                | 12                                                                                                                                           | 769                         |
| 7371000                | 8                            | 97                           | 80                                                    | 10                                                                                                                                           | 134                                  | 72                                                      | 4          | 30                                                                              | 4                                                                                                                                            | 154                                 | 263                                                | 2                                                                                                                                            | 265                         |
| 7371100                | 44                           | 411                          | 339                                                   | 22                                                                                                                                           | 546                                  | 303                                                     | 16         | 126                                                                             | 60                                                                                                                                           | 690                                 | 1,112                                              | (8)                                                                                                                                          | 1,104                       |
| 7371200                | 186                          | 1,748                        | 1,443                                                 | -                                                                                                                                            | 2,229                                | 1,289                                                   | 70         | 536                                                                             | 413                                                                                                                                          | 3,094                               | 4,733                                              | (53)                                                                                                                                         | 4,680                       |
| 7380300                | 668                          | 6,896                        | 5,694                                                 | -                                                                                                                                            | 8,796                                | 5,086                                                   | 276        | 2,115                                                                           | 884                                                                                                                                          | 11,463                              | 18,675                                             | (126)                                                                                                                                        | 18,549                      |
| 7380600                | 4                            | 47                           | 39                                                    | 5                                                                                                                                            | 65                                   | 35                                                      | 2          | 15                                                                              | 9                                                                                                                                            | 82                                  | 128                                                | (2)                                                                                                                                          | 126                         |
| 7380700                | 7                            | 69                           | 57                                                    | -                                                                                                                                            | 88                                   | 51                                                      | 3          | 21                                                                              | 13                                                                                                                                           | 119                                 | 187                                                | (4)                                                                                                                                          | 183                         |
| 7380900                | 3                            | 23                           | 19                                                    | -                                                                                                                                            | 29                                   | 17                                                      | 1          | 7                                                                               | 13                                                                                                                                           | 48                                  | 62                                                 | (4)                                                                                                                                          | 58                          |
| 7381100                | 5                            | 76                           | 62                                                    | 23                                                                                                                                           | 119                                  | 56                                                      | 3          | 23                                                                              | 20                                                                                                                                           | 136                                 | 205                                                | (1)                                                                                                                                          | 204                         |

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, 2021**

| Participating Employer | Net OPEB Liability 6/30/2020 | Net OPEB Liability 6/30/2021 | Outstanding Balance of Deferred Outflows of Resources |                                                                                                                                              |                                      | Outstanding Balance of Deferred Inflows of Resources    |            |                                                                                 |                                                                                                                                              |                                     | OPEB Expense                                       |                                                                                                                                              |                             |
|------------------------|------------------------------|------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                        |                              |                              | Assumption                                            | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption | Net Differences between Projected and Actual Investment Experience <sup>3</sup> | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Inflows of Resources | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Employer OPEB Expense |
| 7381200                | 33                           | 321                          | 265                                                   | -                                                                                                                                            | 410                                  | 237                                                     | 13         | 98                                                                              | 41                                                                                                                                           | 534                                 | 870                                                | (7)                                                                                                                                          | 863                         |
| 7381500                | 248                          | 2,496                        | 2,061                                                 | 44                                                                                                                                           | 3,228                                | 1,841                                                   | 100        | 765                                                                             | 322                                                                                                                                          | 4,151                               | 6,759                                              | (40)                                                                                                                                         | 6,719                       |
| 7381700                | -                            | 24                           | 20                                                    | 19                                                                                                                                           | 50                                   | 18                                                      | 1          | 7                                                                               | -                                                                                                                                            | 37                                  | 66                                                 | 3                                                                                                                                            | 69                          |
| 7382300                | -                            | 6,734                        | 5,560                                                 | 5,690                                                                                                                                        | 14,279                               | 4,966                                                   | 270        | 2,065                                                                           | -                                                                                                                                            | 10,330                              | 18,236                                             | 604                                                                                                                                          | 18,840                      |
| 7382400                | -                            | 346                          | 285                                                   | 292                                                                                                                                          | 733                                  | 255                                                     | 14         | 106                                                                             | -                                                                                                                                            | 531                                 | 936                                                | 32                                                                                                                                           | 968                         |
| 7382500                | -                            | 23                           | 19                                                    | 19                                                                                                                                           | 48                                   | 17                                                      | 1          | 7                                                                               | -                                                                                                                                            | 35                                  | 62                                                 | 3                                                                                                                                            | 65                          |
| 7390100                | 238                          | 2,419                        | 1,997                                                 | 177                                                                                                                                          | 3,262                                | 1,784                                                   | 97         | 742                                                                             | 225                                                                                                                                          | 3,936                               | 6,551                                              | (3)                                                                                                                                          | 6,548                       |
| 7390700                | 48                           | 475                          | 393                                                   | 14                                                                                                                                           | 621                                  | 351                                                     | 19         | 146                                                                             | 63                                                                                                                                           | 793                                 | 1,287                                              | (9)                                                                                                                                          | 1,278                       |
| 7390900                | 61                           | 604                          | 498                                                   | 6                                                                                                                                            | 776                                  | 445                                                     | 24         | 185                                                                             | 83                                                                                                                                           | 1,009                               | 1,635                                              | (12)                                                                                                                                         | 1,623                       |
| 7391000                | 2                            | 58                           | 48                                                    | 43                                                                                                                                           | 117                                  | 43                                                      | 2          | 18                                                                              | -                                                                                                                                            | 89                                  | 157                                                | 6                                                                                                                                            | 163                         |
| 7391200                | 2                            | 16                           | 13                                                    | 1                                                                                                                                            | 21                                   | 12                                                      | 1          | 5                                                                               | 1                                                                                                                                            | 26                                  | 44                                                 | -                                                                                                                                            | 44                          |
| 7391300                | 16                           | 177                          | 146                                                   | 9                                                                                                                                            | 235                                  | 130                                                     | 7          | 54                                                                              | 12                                                                                                                                           | 283                                 | 479                                                | (1)                                                                                                                                          | 478                         |
| 7391400                | 2                            | 16                           | 13                                                    | 1                                                                                                                                            | 21                                   | 12                                                      | 1          | 5                                                                               | 1                                                                                                                                            | 26                                  | 44                                                 | -                                                                                                                                            | 44                          |
| 7391500                | 12                           | 127                          | 105                                                   | 7                                                                                                                                            | 169                                  | 94                                                      | 5          | 39                                                                              | 5                                                                                                                                            | 200                                 | 344                                                | 1                                                                                                                                            | 345                         |
| 7391700                | 11                           | 130                          | 107                                                   | 11                                                                                                                                           | 176                                  | 96                                                      | 5          | 40                                                                              | 10                                                                                                                                           | 209                                 | 351                                                | -                                                                                                                                            | 351                         |
| 7400200                | 216                          | 4,346                        | 3,589                                                 | 3,113                                                                                                                                        | 8,657                                | 3,205                                                   | 174        | 1,333                                                                           | -                                                                                                                                            | 6,667                               | 11,770                                             | 348                                                                                                                                          | 12,118                      |
| 7400500                | 3,172                        | 31,904                       | 26,341                                                | 15,414                                                                                                                                       | 56,105                               | 23,527                                                  | 1,278      | 9,783                                                                           | 1,132                                                                                                                                        | 50,070                              | 86,393                                             | 1,803                                                                                                                                        | 88,196                      |
| 7400800                | 69                           | 746                          | 616                                                   | 20                                                                                                                                           | 971                                  | 550                                                     | 30         | 229                                                                             | 83                                                                                                                                           | 1,227                               | 2,019                                              | (9)                                                                                                                                          | 2,010                       |
| 7400900                | 216                          | 2,192                        | 1,810                                                 | -                                                                                                                                            | 2,796                                | 1,617                                                   | 88         | 672                                                                             | 299                                                                                                                                          | 3,662                               | 5,936                                              | (43)                                                                                                                                         | 5,893                       |
| 7401000                | 223                          | 2,488                        | 2,054                                                 | 234                                                                                                                                          | 3,407                                | 1,835                                                   | 100        | 763                                                                             | 40                                                                                                                                           | 3,857                               | 6,737                                              | 21                                                                                                                                           | 6,758                       |
| 7401100                | 11                           | 96                           | 79                                                    | 32                                                                                                                                           | 154                                  | 71                                                      | 4          | 30                                                                              | 19                                                                                                                                           | 167                                 | 260                                                | 2                                                                                                                                            | 262                         |
| 7401300                | 107                          | 1,116                        | 921                                                   | 14                                                                                                                                           | 1,437                                | 823                                                     | 45         | 342                                                                             | 93                                                                                                                                           | 1,805                               | 3,021                                              | (13)                                                                                                                                         | 3,008                       |
| 7401600                | 2                            | 30                           | 25                                                    | 9                                                                                                                                            | 47                                   | 22                                                      | 1          | 9                                                                               | 0                                                                                                                                            | 45                                  | 80                                                 | 3                                                                                                                                            | 83                          |
| 7401700                | 76                           | 866                          | 715                                                   | 100                                                                                                                                          | 1,204                                | 638                                                     | 35         | 266                                                                             | 125                                                                                                                                          | 1,453                               | 2,344                                              | (6)                                                                                                                                          | 2,338                       |
| 7402100                | 14                           | 254                          | 210                                                   | 92                                                                                                                                           | 416                                  | 187                                                     | 10         | 78                                                                              | 24                                                                                                                                           | 413                                 | 688                                                | 6                                                                                                                                            | 694                         |
| 7410100                | 34                           | 350                          | 289                                                   | 2                                                                                                                                            | 448                                  | 258                                                     | 14         | 108                                                                             | 37                                                                                                                                           | 574                                 | 947                                                | (7)                                                                                                                                          | 940                         |
| 7410200                | 200                          | 1,987                        | 1,640                                                 | -                                                                                                                                            | 2,534                                | 1,465                                                   | 80         | 609                                                                             | 284                                                                                                                                          | 3,332                               | 5,380                                              | (41)                                                                                                                                         | 5,339                       |
| 7410300                | 15                           | 146                          | 120                                                   | -                                                                                                                                            | 186                                  | 108                                                     | 6          | 44                                                                              | 26                                                                                                                                           | 250                                 | 395                                                | (5)                                                                                                                                          | 390                         |
| 7410600                | 8                            | 101                          | 84                                                    | 19                                                                                                                                           | 149                                  | 75                                                      | 4          | 31                                                                              | -                                                                                                                                            | 156                                 | 274                                                | 5                                                                                                                                            | 279                         |
| 7410900                | 19                           | 208                          | 172                                                   | 21                                                                                                                                           | 287                                  | 153                                                     | 8          | 63                                                                              | 2                                                                                                                                            | 320                                 | 563                                                | 3                                                                                                                                            | 566                         |
| 7420000                | 31                           | 309                          | 255                                                   | 5                                                                                                                                            | 399                                  | 228                                                     | 12         | 95                                                                              | 39                                                                                                                                           | 513                                 | 838                                                | (5)                                                                                                                                          | 833                         |
| 7420100                | 7                            | 81                           | 67                                                    | 11                                                                                                                                           | 114                                  | 60                                                      | 3          | 25                                                                              | 11                                                                                                                                           | 135                                 | 219                                                | (1)                                                                                                                                          | 218                         |
| 7420200                | 31                           | 332                          | 274                                                   | 11                                                                                                                                           | 434                                  | 245                                                     | 13         | 102                                                                             | 7                                                                                                                                            | 516                                 | 900                                                | 3                                                                                                                                            | 903                         |
| 7420300                | 1,814                        | 19,048                       | 15,727                                                | 33                                                                                                                                           | 24,328                               | 14,047                                                  | 763        | 5,841                                                                           | 2,106                                                                                                                                        | 31,325                              | 51,581                                             | (302)                                                                                                                                        | 51,279                      |
| 7420400                | 20                           | 231                          | 191                                                   | 115                                                                                                                                          | 410                                  | 170                                                     | 9          | 71                                                                              | -                                                                                                                                            | 354                                 | 625                                                | 15                                                                                                                                           | 640                         |
| 7420500                | -                            | 54                           | 45                                                    | 46                                                                                                                                           | 115                                  | 40                                                      | 2          | 17                                                                              | -                                                                                                                                            | 83                                  | 146                                                | 5                                                                                                                                            | 151                         |
| 7421100                | 22                           | 235                          | 194                                                   | 6                                                                                                                                            | 306                                  | 173                                                     | 9          | 72                                                                              | 10                                                                                                                                           | 370                                 | 636                                                | -                                                                                                                                            | 636                         |
| 7421400                | 27                           | 330                          | 272                                                   | 40                                                                                                                                           | 460                                  | 243                                                     | 13         | 101                                                                             | 51                                                                                                                                           | 556                                 | 892                                                | (4)                                                                                                                                          | 888                         |
| 7421500                | 20                           | 207                          | 171                                                   | 68                                                                                                                                           | 332                                  | 152                                                     | 8          | 63                                                                              | 7                                                                                                                                            | 323                                 | 560                                                | 8                                                                                                                                            | 568                         |
| 7421600                | 47                           | 500                          | 413                                                   | 3                                                                                                                                            | 641                                  | 369                                                     | 20         | 153                                                                             | 26                                                                                                                                           | 793                                 | 1,353                                              | (3)                                                                                                                                          | 1,350                       |
| 7421700                | 17                           | 196                          | 162                                                   | 14                                                                                                                                           | 264                                  | 144                                                     | 8          | 60                                                                              | 8                                                                                                                                            | 308                                 | 530                                                | 1                                                                                                                                            | 531                         |
| 7421800                | 17                           | 173                          | 143                                                   | 10                                                                                                                                           | 231                                  | 128                                                     | 7          | 53                                                                              | 28                                                                                                                                           | 294                                 | 468                                                | (2)                                                                                                                                          | 466                         |
| 7421900                | 38                           | 443                          | 366                                                   | 42                                                                                                                                           | 607                                  | 327                                                     | 18         | 136                                                                             | 13                                                                                                                                           | 693                                 | 1,200                                              | 2                                                                                                                                            | 1,202                       |
| 7422200                | 31                           | 308                          | 254                                                   | 16                                                                                                                                           | 409                                  | 227                                                     | 12         | 94                                                                              | 28                                                                                                                                           | 500                                 | 834                                                | (1)                                                                                                                                          | 833                         |
| 7422300                | -                            | 24                           | 20                                                    | 19                                                                                                                                           | 50                                   | 18                                                      | 1          | 7                                                                               | -                                                                                                                                            | 37                                  | 66                                                 | 3                                                                                                                                            | 69                          |
| 7422400                | 13                           | 124                          | 103                                                   | 19                                                                                                                                           | 178                                  | 92                                                      | 5          | 38                                                                              | 10                                                                                                                                           | 201                                 | 336                                                | 1                                                                                                                                            | 337                         |
| 7422800                | 46                           | 501                          | 414                                                   | 27                                                                                                                                           | 666                                  | 370                                                     | 20         | 154                                                                             | 43                                                                                                                                           | 812                                 | 1,357                                              | (4)                                                                                                                                          | 1,353                       |
| 7422900                | 49                           | 489                          | 404                                                   | 52                                                                                                                                           | 676                                  | 361                                                     | 20         | 150                                                                             | 43                                                                                                                                           | 794                                 | 1,324                                              | (1)                                                                                                                                          | 1,323                       |
| 7423000                | 569                          | 5,977                        | 4,935                                                 | 2,066                                                                                                                                        | 9,689                                | 4,407                                                   | 239        | 1,833                                                                           | 79                                                                                                                                           | 9,246                               | 16,184                                             | 269                                                                                                                                          | 16,453                      |
| 7424300                | 60                           | 563                          | 465                                                   | 330                                                                                                                                          | 1,048                                | 415                                                     | 23         | 173                                                                             | 55                                                                                                                                           | 919                                 | 1,525                                              | 35                                                                                                                                           | 1,560                       |
| 7430100                | 755                          | 7,854                        | 6,485                                                 | -                                                                                                                                            | 10,018                               | 5,792                                                   | 315        | 2,408                                                                           | 876                                                                                                                                          | 12,924                              | 21,268                                             | (127)                                                                                                                                        | 21,141                      |
| 7430200                | 759                          | 7,799                        | 6,439                                                 | -                                                                                                                                            | 9,947                                | 5,751                                                   | 312        | 2,391                                                                           | 1,017                                                                                                                                        | 12,979                              | 21,118                                             | (144)                                                                                                                                        | 20,974                      |
| 7430500                | 31                           | 346                          | 285                                                   | 29                                                                                                                                           | 470                                  | 255                                                     | 14         | 106                                                                             | 31                                                                                                                                           | 562                                 | 936                                                | (1)                                                                                                                                          | 935                         |
| 7430700                | 33                           | 343                          | 283                                                   | 0                                                                                                                                            | 437                                  | 253                                                     | 14         | 106                                                                             | 9                                                                                                                                            | 536                                 | 929                                                | (3)                                                                                                                                          | 926                         |
| 7430900                | 2                            | 16                           | 13                                                    | 1                                                                                                                                            | 21                                   | 12                                                      | 1          | 5                                                                               | 1                                                                                                                                            | 26                                  | 44                                                 | -                                                                                                                                            | 44                          |

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, 2021**

| Participating Employer | Net OPEB Liability 6/30/2020 | Net OPEB Liability 6/30/2021 | Outstanding Balance of Deferred Outflows of Resources |                                                                                                                                              |                                      | Outstanding Balance of Deferred Inflows of Resources    |            |                                                                                 |                                                                                                                                              |                                     | OPEB Expense                                       |                                                                                                                                              |                             |
|------------------------|------------------------------|------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                        |                              |                              | Assumption                                            | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption | Net Differences between Projected and Actual Investment Experience <sup>3</sup> | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Inflows of Resources | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Employer OPEB Expense |
| 7431100                | 178                          | 1,760                        | 1,453                                                 | -                                                                                                                                            | 2,245                                | 1,298                                                   | 71         | 539                                                                             | 308                                                                                                                                          | 3,008                               | 4,766                                              | (43)                                                                                                                                         | 4,723                       |
| 7440100                | 263                          | 2,712                        | 2,239                                                 | -                                                                                                                                            | 3,459                                | 2,000                                                   | 109        | 832                                                                             | 324                                                                                                                                          | 4,485                               | 7,344                                              | (50)                                                                                                                                         | 7,294                       |
| 7440200                | 179                          | 1,852                        | 1,529                                                 | 13                                                                                                                                           | 2,375                                | 1,366                                                   | 74         | 568                                                                             | 189                                                                                                                                          | 3,030                               | 5,014                                              | (27)                                                                                                                                         | 4,987                       |
| 7440600                | 10                           | 100                          | 83                                                    | 0                                                                                                                                            | 128                                  | 74                                                      | 4          | 31                                                                              | 9                                                                                                                                            | 163                                 | 271                                                | (2)                                                                                                                                          | 269                         |
| 7440700                | 105                          | 1,005                        | 830                                                   | 34                                                                                                                                           | 1,316                                | 741                                                     | 40         | 308                                                                             | 196                                                                                                                                          | 1,737                               | 2,721                                              | (24)                                                                                                                                         | 2,697                       |
| 7440800                | 20                           | 211                          | 174                                                   | 1                                                                                                                                            | 270                                  | 155                                                     | 8          | 64                                                                              | 24                                                                                                                                           | 346                                 | 571                                                | (4)                                                                                                                                          | 567                         |
| 7441500                | -                            | 28                           | 23                                                    | 23                                                                                                                                           | 59                                   | 21                                                      | 1          | 8                                                                               | -                                                                                                                                            | 43                                  | 77                                                 | 3                                                                                                                                            | 80                          |
| 7450100                | 5                            | 59                           | 49                                                    | 10                                                                                                                                           | 86                                   | 44                                                      | 2          | 18                                                                              | 7                                                                                                                                            | 98                                  | 161                                                | -                                                                                                                                            | 161                         |
| 7450200                | 416                          | 4,021                        | 3,320                                                 | -                                                                                                                                            | 5,129                                | 2,965                                                   | 161        | 1,233                                                                           | 753                                                                                                                                          | 6,921                               | 10,888                                             | (100)                                                                                                                                        | 10,788                      |
| 7450400                | 2                            | 16                           | 13                                                    | 1                                                                                                                                            | 21                                   | 12                                                      | 1          | 5                                                                               | 1                                                                                                                                            | 26                                  | 44                                                 | -                                                                                                                                            | 44                          |
| 7450800                | 52                           | 493                          | 407                                                   | -                                                                                                                                            | 629                                  | 364                                                     | 20         | 151                                                                             | 153                                                                                                                                          | 910                                 | 1,335                                              | (22)                                                                                                                                         | 1,313                       |
| 7450900                | 20                           | 189                          | 156                                                   | 13                                                                                                                                           | 254                                  | 139                                                     | 8          | 58                                                                              | 37                                                                                                                                           | 327                                 | 512                                                | (4)                                                                                                                                          | 508                         |
| 7452600                | 36                           | 335                          | 277                                                   | -                                                                                                                                            | 428                                  | 247                                                     | 13         | 102                                                                             | 46                                                                                                                                           | 559                                 | 907                                                | (9)                                                                                                                                          | 898                         |
| 7460200                | 1,584                        | 16,678                       | 13,770                                                | 62                                                                                                                                           | 21,334                               | 12,299                                                  | 668        | 5,114                                                                           | 1,474                                                                                                                                        | 27,057                              | 45,163                                             | (211)                                                                                                                                        | 44,952                      |
| 7460300                | 172                          | 1,829                        | 1,510                                                 | 542                                                                                                                                          | 2,875                                | 1,349                                                   | 73         | 560                                                                             | -                                                                                                                                            | 2,805                               | 4,952                                              | 76                                                                                                                                           | 5,028                       |
| 7460400                | -                            | 3                            | 2                                                     | 2                                                                                                                                            | 5                                    | 2                                                       | -          | 1                                                                               | -                                                                                                                                            | 4                                   | 7                                                  | 1                                                                                                                                            | 8                           |
| 7460700                | 33                           | 346                          | 285                                                   | 167                                                                                                                                          | 608                                  | 255                                                     | 14         | 106                                                                             | -                                                                                                                                            | 531                                 | 936                                                | 22                                                                                                                                           | 958                         |
| 7460800                | 2                            | 24                           | 20                                                    | 12                                                                                                                                           | 43                                   | 18                                                      | 1          | 7                                                                               | -                                                                                                                                            | 37                                  | 66                                                 | 3                                                                                                                                            | 69                          |
| 7461200                | 292                          | 2,766                        | 2,284                                                 | -                                                                                                                                            | 3,528                                | 2,040                                                   | 111        | 848                                                                             | 465                                                                                                                                          | 4,708                               | 7,491                                              | (62)                                                                                                                                         | 7,429                       |
| 7461300                | 149                          | 1,660                        | 1,371                                                 | 529                                                                                                                                          | 2,647                                | 1,224                                                   | 67         | 509                                                                             | -                                                                                                                                            | 2,547                               | 4,495                                              | 71                                                                                                                                           | 4,566                       |
| 7461800                | 9                            | 122                          | 100                                                   | 63                                                                                                                                           | 218                                  | 90                                                      | 5          | 37                                                                              | -                                                                                                                                            | 187                                 | 329                                                | 10                                                                                                                                           | 339                         |
| 7462300                | 5                            | 49                           | 40                                                    | 0                                                                                                                                            | 62                                   | 36                                                      | 2          | 15                                                                              | 0                                                                                                                                            | 75                                  | 132                                                | (0)                                                                                                                                          | 132                         |
| 7462400                | 3                            | 32                           | 27                                                    | 8                                                                                                                                            | 50                                   | 24                                                      | 1          | 10                                                                              | 0                                                                                                                                            | 50                                  | 88                                                 | 0                                                                                                                                            | 88                          |
| 7462500                | 7                            | 66                           | 55                                                    | 31                                                                                                                                           | 116                                  | 49                                                      | 3          | 20                                                                              | 10                                                                                                                                           | 112                                 | 179                                                | 3                                                                                                                                            | 182                         |
| 7500100                | 86                           | 913                          | 754                                                   | 40                                                                                                                                           | 1,205                                | 673                                                     | 37         | 280                                                                             | 83                                                                                                                                           | 1,484                               | 2,472                                              | (7)                                                                                                                                          | 2,465                       |
| 7500300                | 2                            | 8                            | 7                                                     | 1                                                                                                                                            | 12                                   | 6                                                       | -          | 2                                                                               | 9                                                                                                                                            | 21                                  | 22                                                 | (1)                                                                                                                                          | 21                          |
| 7500700                | 55                           | 562                          | 464                                                   | -                                                                                                                                            | 717                                  | 414                                                     | 23         | 172                                                                             | 73                                                                                                                                           | 935                                 | 1,522                                              | (14)                                                                                                                                         | 1,508                       |
| 7502100                | 10                           | 105                          | 87                                                    | 5                                                                                                                                            | 139                                  | 78                                                      | 4          | 33                                                                              | 18                                                                                                                                           | 180                                 | 285                                                | (1)                                                                                                                                          | 284                         |
| 7502200                | 68                           | 697                          | 575                                                   | 95                                                                                                                                           | 983                                  | 514                                                     | 28         | 214                                                                             | 50                                                                                                                                           | 1,119                               | 1,887                                              | 3                                                                                                                                            | 1,890                       |
| 7502500                | 3                            | 32                           | 27                                                    | -                                                                                                                                            | 42                                   | 24                                                      | 1          | 10                                                                              | 9                                                                                                                                            | 59                                  | 88                                                 | (3)                                                                                                                                          | 85                          |
| 7502600                | 13                           | 130                          | 107                                                   | 0                                                                                                                                            | 165                                  | 96                                                      | 5          | 40                                                                              | 5                                                                                                                                            | 204                                 | 351                                                | (2)                                                                                                                                          | 349                         |
| 7700200                | 21                           | 258                          | 213                                                   | 33                                                                                                                                           | 362                                  | 190                                                     | 10         | 79                                                                              | 19                                                                                                                                           | 414                                 | 699                                                | -                                                                                                                                            | 699                         |
| 7700400                | 24                           | 243                          | 201                                                   | -                                                                                                                                            | 310                                  | 179                                                     | 10         | 75                                                                              | 18                                                                                                                                           | 391                                 | 658                                                | (4)                                                                                                                                          | 654                         |
| 7700600                | 96                           | 1,037                        | 856                                                   | 28                                                                                                                                           | 1,351                                | 765                                                     | 42         | 318                                                                             | 144                                                                                                                                          | 1,736                               | 2,809                                              | (17)                                                                                                                                         | 2,792                       |
| 7700700                | 9                            | 97                           | 80                                                    | 1                                                                                                                                            | 125                                  | 72                                                      | 4          | 30                                                                              | 6                                                                                                                                            | 156                                 | 263                                                | (2)                                                                                                                                          | 261                         |
| 7701000                | 397                          | 3,707                        | 3,061                                                 | -                                                                                                                                            | 4,729                                | 2,734                                                   | 149        | 1,136                                                                           | 863                                                                                                                                          | 6,550                               | 10,040                                             | (110)                                                                                                                                        | 9,930                       |
| 7701200                | 12                           | 122                          | 100                                                   | -                                                                                                                                            | 155                                  | 90                                                      | 5          | 37                                                                              | 16                                                                                                                                           | 203                                 | 329                                                | (2)                                                                                                                                          | 327                         |
| 7701300                | 3                            | 32                           | 27                                                    | -                                                                                                                                            | 42                                   | 24                                                      | 1          | 10                                                                              | 0                                                                                                                                            | 50                                  | 88                                                 | (2)                                                                                                                                          | 86                          |
| 7701400                | 129                          | 1,297                        | 1,071                                                 | -                                                                                                                                            | 1,654                                | 956                                                     | 52         | 398                                                                             | 307                                                                                                                                          | 2,296                               | 3,511                                              | (43)                                                                                                                                         | 3,468                       |
| 7701500                | 3                            | 32                           | 27                                                    | -                                                                                                                                            | 42                                   | 24                                                      | 1          | 10                                                                              | 0                                                                                                                                            | 50                                  | 88                                                 | (2)                                                                                                                                          | 86                          |
| 7701600                | 21                           | 223                          | 184                                                   | 8                                                                                                                                            | 292                                  | 164                                                     | 9          | 69                                                                              | 15                                                                                                                                           | 357                                 | 603                                                | (1)                                                                                                                                          | 602                         |
| 7701700                | 5                            | 49                           | 40                                                    | 3                                                                                                                                            | 65                                   | 36                                                      | 2          | 15                                                                              | 0                                                                                                                                            | 75                                  | 132                                                | 1                                                                                                                                            | 133                         |
| 7701900                | 14                           | 150                          | 124                                                   | -                                                                                                                                            | 191                                  | 111                                                     | 6          | 46                                                                              | 15                                                                                                                                           | 245                                 | 406                                                | (4)                                                                                                                                          | 402                         |
| 7702100                | 11                           | 96                           | 79                                                    | 15                                                                                                                                           | 137                                  | 71                                                      | 4          | 30                                                                              | 16                                                                                                                                           | 164                                 | 260                                                | (1)                                                                                                                                          | 259                         |
| 7702200                | 14                           | 142                          | 117                                                   | 1                                                                                                                                            | 182                                  | 105                                                     | 6          | 43                                                                              | 19                                                                                                                                           | 237                                 | 384                                                | (3)                                                                                                                                          | 381                         |
| 7702300                | 12                           | 151                          | 125                                                   | 26                                                                                                                                           | 219                                  | 112                                                     | 6          | 46                                                                              | -                                                                                                                                            | 232                                 | 410                                                | 3                                                                                                                                            | 413                         |
| 7702400                | 37                           | 505                          | 417                                                   | 123                                                                                                                                          | 767                                  | 373                                                     | 20         | 155                                                                             | 63                                                                                                                                           | 838                                 | 1,368                                              | 4                                                                                                                                            | 1,372                       |
| 7702500                | 252                          | 2,543                        | 2,100                                                 | 7                                                                                                                                            | 3,251                                | 1,876                                                   | 102        | 780                                                                             | 302                                                                                                                                          | 4,204                               | 6,887                                              | (42)                                                                                                                                         | 6,845                       |
| 7702800                | 61                           | 682                          | 563                                                   | 34                                                                                                                                           | 904                                  | 503                                                     | 27         | 209                                                                             | 49                                                                                                                                           | 1,095                               | 1,847                                              | (4)                                                                                                                                          | 1,843                       |
| 7702900                | 61                           | 675                          | 558                                                   | 55                                                                                                                                           | 917                                  | 498                                                     | 27         | 207                                                                             | 32                                                                                                                                           | 1,068                               | 1,829                                              | 2                                                                                                                                            | 1,831                       |
| 7703100                | 4                            | 11                           | 9                                                     | 4                                                                                                                                            | 18                                   | 8                                                       | -          | 3                                                                               | 30                                                                                                                                           | 46                                  | 29                                                 | (4)                                                                                                                                          | 25                          |
| 7703200                | 70                           | 679                          | 561                                                   | -                                                                                                                                            | 867                                  | 501                                                     | 27         | 208                                                                             | 784                                                                                                                                          | 1,826                               | 1,840                                              | (102)                                                                                                                                        | 1,738                       |
| 7703300                | 3                            | 32                           | 27                                                    | -                                                                                                                                            | 42                                   | 24                                                      | 1          | 10                                                                              | 0                                                                                                                                            | 50                                  | 88                                                 | (2)                                                                                                                                          | 86                          |
| 7703700                | 68                           | 353                          | 291                                                   | -                                                                                                                                            | 450                                  | 260                                                     | 14         | 108                                                                             | 384                                                                                                                                          | 925                                 | 955                                                | (46)                                                                                                                                         | 909                         |
| 7703800                | 71                           | 720                          | 594                                                   | -                                                                                                                                            | 918                                  | 531                                                     | 29         | 221                                                                             | 122                                                                                                                                          | 1,227                               | 1,949                                              | (19)                                                                                                                                         | 1,930                       |

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, 2021**

| Participating Employer | Net OPEB Liability 6/30/2020 | Net OPEB Liability 6/30/2021 | Outstanding Balance of Deferred Outflows of Resources |                                                                                                                                              |                                      | Outstanding Balance of Deferred Inflows of Resources    |            |                                                                                 |                                                                                                                                              |                                     | OPEB Expense                                       |                                                                                                                                              |                             |
|------------------------|------------------------------|------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                        |                              |                              | Assumption                                            | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption | Net Differences between Projected and Actual Investment Experience <sup>3</sup> | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Inflows of Resources | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Employer OPEB Expense |
| 7703900                | 144                          | 1,340                        | 1,106                                                 | -                                                                                                                                            | 1,709                                | 988                                                     | 54         | 411                                                                             | 303                                                                                                                                          | 2,359                               | 3,628                                              | (40)                                                                                                                                         | 3,588                       |
| 7704300                | 2                            | 47                           | 39                                                    | 18                                                                                                                                           | 78                                   | 35                                                      | 2          | 15                                                                              | 10                                                                                                                                           | 83                                  | 128                                                | 1                                                                                                                                            | 129                         |
| 7704400                | 2                            | 16                           | 13                                                    | 1                                                                                                                                            | 21                                   | 12                                                      | 1          | 5                                                                               | 1                                                                                                                                            | 26                                  | 44                                                 | -                                                                                                                                            | 44                          |
| 7704500                | 8                            | 81                           | 67                                                    | 0                                                                                                                                            | 103                                  | 60                                                      | 3          | 25                                                                              | 2                                                                                                                                            | 126                                 | 219                                                | (3)                                                                                                                                          | 216                         |
| 7704600                | 80                           | 817                          | 675                                                   | -                                                                                                                                            | 1,043                                | 603                                                     | 33         | 250                                                                             | 173                                                                                                                                          | 1,427                               | 2,213                                              | (25)                                                                                                                                         | 2,188                       |
| 7707000                | 53                           | 586                          | 484                                                   | 24                                                                                                                                           | 772                                  | 432                                                     | 23         | 179                                                                             | 52                                                                                                                                           | 950                                 | 1,587                                              | (7)                                                                                                                                          | 1,580                       |
| 7710100                | 6                            | 53                           | 44                                                    | -                                                                                                                                            | 68                                   | 39                                                      | 2          | 16                                                                              | 10                                                                                                                                           | 91                                  | 143                                                | (3)                                                                                                                                          | 140                         |
| 7710200                | 16                           | 162                          | 134                                                   | -                                                                                                                                            | 207                                  | 120                                                     | 6          | 50                                                                              | 26                                                                                                                                           | 275                                 | 439                                                | (6)                                                                                                                                          | 433                         |
| 7710300                | 2                            | 16                           | 13                                                    | 1                                                                                                                                            | 21                                   | 12                                                      | 1          | 5                                                                               | 1                                                                                                                                            | 26                                  | 44                                                 | -                                                                                                                                            | 44                          |
| 7710400                | 14                           | 145                          | 119                                                   | 5                                                                                                                                            | 189                                  | 107                                                     | 6          | 44                                                                              | 5                                                                                                                                            | 227                                 | 391                                                | (2)                                                                                                                                          | 389                         |
| 7710500                | 82                           | 895                          | 739                                                   | 42                                                                                                                                           | 1,184                                | 660                                                     | 36         | 274                                                                             | 73                                                                                                                                           | 1,446                               | 2,425                                              | (7)                                                                                                                                          | 2,418                       |
| 7710600                | 13                           | 145                          | 119                                                   | 28                                                                                                                                           | 212                                  | 107                                                     | 6          | 44                                                                              | 13                                                                                                                                           | 235                                 | 391                                                | 3                                                                                                                                            | 394                         |
| 7710800                | 12                           | 130                          | 107                                                   | 4                                                                                                                                            | 169                                  | 96                                                      | 5          | 40                                                                              | 23                                                                                                                                           | 222                                 | 351                                                | (2)                                                                                                                                          | 349                         |
| 7711000                | 28                           | 308                          | 254                                                   | 13                                                                                                                                           | 406                                  | 227                                                     | 12         | 94                                                                              | 21                                                                                                                                           | 493                                 | 834                                                | (2)                                                                                                                                          | 832                         |
| 7711100                | 3                            | 32                           | 27                                                    | 9                                                                                                                                            | 51                                   | 24                                                      | 1          | 10                                                                              | 0                                                                                                                                            | 50                                  | 88                                                 | 2                                                                                                                                            | 90                          |
| 7711200                | 6                            | 65                           | 54                                                    | 0                                                                                                                                            | 83                                   | 48                                                      | 3          | 20                                                                              | 1                                                                                                                                            | 101                                 | 176                                                | (1)                                                                                                                                          | 175                         |
| 7711300                | 2                            | 16                           | 13                                                    | 1                                                                                                                                            | 21                                   | 12                                                      | 1          | 5                                                                               | 1                                                                                                                                            | 26                                  | 44                                                 | -                                                                                                                                            | 44                          |
| 7711400                | 5                            | 49                           | 40                                                    | -                                                                                                                                            | 62                                   | 36                                                      | 2          | 15                                                                              | 0                                                                                                                                            | 75                                  | 132                                                | (1)                                                                                                                                          | 131                         |
| 7711500                | 43                           | 471                          | 389                                                   | 34                                                                                                                                           | 635                                  | 348                                                     | 19         | 145                                                                             | 67                                                                                                                                           | 791                                 | 1,276                                              | (6)                                                                                                                                          | 1,270                       |
| 7711600                | 5                            | 49                           | 40                                                    | 0                                                                                                                                            | 62                                   | 36                                                      | 2          | 15                                                                              | 0                                                                                                                                            | 75                                  | 132                                                | (0)                                                                                                                                          | 132                         |
| 7711800                | 213                          | 1,999                        | 1,650                                                 | -                                                                                                                                            | 2,549                                | 1,474                                                   | 80         | 613                                                                             | 638                                                                                                                                          | 3,704                               | 5,413                                              | (80)                                                                                                                                         | 5,333                       |
| 7711900                | 55                           | 570                          | 471                                                   | 11                                                                                                                                           | 738                                  | 420                                                     | 23         | 175                                                                             | 46                                                                                                                                           | 920                                 | 1,543                                              | (6)                                                                                                                                          | 1,537                       |
| 7712000                | 91                           | 936                          | 773                                                   | -                                                                                                                                            | 1,194                                | 690                                                     | 38         | 287                                                                             | 96                                                                                                                                           | 1,532                               | 2,535                                              | (15)                                                                                                                                         | 2,520                       |
| 7712100                | 6                            | 65                           | 54                                                    | 1                                                                                                                                            | 84                                   | 48                                                      | 3          | 20                                                                              | 12                                                                                                                                           | 112                                 | 176                                                | (2)                                                                                                                                          | 174                         |
| 7712300                | 35                           | 385                          | 318                                                   | 11                                                                                                                                           | 502                                  | 284                                                     | 15         | 118                                                                             | 46                                                                                                                                           | 636                                 | 1,042                                              | (6)                                                                                                                                          | 1,036                       |
| 7712500                | 15                           | 177                          | 146                                                   | 17                                                                                                                                           | 243                                  | 130                                                     | 7          | 54                                                                              | 14                                                                                                                                           | 285                                 | 479                                                | 1                                                                                                                                            | 480                         |
| 7712700                | 284                          | 3,197                        | 2,640                                                 | 219                                                                                                                                          | 4,297                                | 2,358                                                   | 128        | 980                                                                             | 248                                                                                                                                          | 5,152                               | 8,657                                              | (15)                                                                                                                                         | 8,642                       |
| 7712800                | 3                            | 32                           | 27                                                    | 0                                                                                                                                            | 42                                   | 24                                                      | 1          | 10                                                                              | 12                                                                                                                                           | 62                                  | 88                                                 | (1)                                                                                                                                          | 87                          |
| 7712900                | 9                            | 100                          | 83                                                    | 8                                                                                                                                            | 136                                  | 74                                                      | 4          | 31                                                                              | 10                                                                                                                                           | 164                                 | 271                                                | (2)                                                                                                                                          | 269                         |
| 7713200                | 7                            | 62                           | 51                                                    | 0                                                                                                                                            | 79                                   | 46                                                      | 2          | 19                                                                              | 18                                                                                                                                           | 113                                 | 168                                                | (2)                                                                                                                                          | 166                         |
| 7713600                | 26                           | 276                          | 227                                                   | 7                                                                                                                                            | 358                                  | 203                                                     | 11         | 84                                                                              | 28                                                                                                                                           | 450                                 | 746                                                | (4)                                                                                                                                          | 742                         |
| 7713700                | 9                            | 95                           | 78                                                    | -                                                                                                                                            | 121                                  | 70                                                      | 4          | 29                                                                              | 26                                                                                                                                           | 172                                 | 256                                                | (7)                                                                                                                                          | 249                         |
| 7714000                | 212                          | 1,904                        | 1,572                                                 | -                                                                                                                                            | 2,429                                | 1,404                                                   | 76         | 584                                                                             | 418                                                                                                                                          | 3,339                               | 5,157                                              | (53)                                                                                                                                         | 5,104                       |
| 7714200                | 2                            | 16                           | 13                                                    | 1                                                                                                                                            | 21                                   | 12                                                      | 1          | 5                                                                               | 1                                                                                                                                            | 26                                  | 44                                                 | -                                                                                                                                            | 44                          |
| 7714400                | 9                            | 105                          | 87                                                    | 9                                                                                                                                            | 143                                  | 78                                                      | 4          | 33                                                                              | 15                                                                                                                                           | 177                                 | 285                                                | (2)                                                                                                                                          | 283                         |
| 7714500                | 5                            | 57                           | 47                                                    | 5                                                                                                                                            | 78                                   | 42                                                      | 2          | 17                                                                              | 10                                                                                                                                           | 97                                  | 154                                                | (2)                                                                                                                                          | 152                         |
| 7714600                | 13                           | 157                          | 129                                                   | 26                                                                                                                                           | 225                                  | 116                                                     | 6          | 49                                                                              | 1                                                                                                                                            | 242                                 | 424                                                | 4                                                                                                                                            | 428                         |
| 7720400                | 602                          | 6,213                        | 5,130                                                 | 77                                                                                                                                           | 8,002                                | 4,582                                                   | 249        | 1,905                                                                           | 565                                                                                                                                          | 10,096                              | 16,824                                             | (75)                                                                                                                                         | 16,749                      |
| 7720700                | 378                          | 3,920                        | 3,236                                                 | -                                                                                                                                            | 4,999                                | 2,891                                                   | 157        | 1,202                                                                           | 381                                                                                                                                          | 6,394                               | 10,614                                             | (56)                                                                                                                                         | 10,558                      |
| 7721000                | 5                            | 65                           | 54                                                    | 9                                                                                                                                            | 92                                   | 48                                                      | 3          | 20                                                                              | 0                                                                                                                                            | 100                                 | 176                                                | 2                                                                                                                                            | 178                         |
| 7721100                | 10                           | 115                          | 95                                                    | 15                                                                                                                                           | 162                                  | 85                                                      | 5          | 35                                                                              | -                                                                                                                                            | 177                                 | 311                                                | 4                                                                                                                                            | 315                         |
| 7721600                | 709                          | 7,543                        | 6,228                                                 | 449                                                                                                                                          | 10,070                               | 5,563                                                   | 302        | 2,313                                                                           | 291                                                                                                                                          | 11,862                              | 20,427                                             | 10                                                                                                                                           | 20,437                      |
| 7721800                | 25                           | 274                          | 226                                                   | 20                                                                                                                                           | 369                                  | 202                                                     | 11         | 84                                                                              | 46                                                                                                                                           | 466                                 | 742                                                | (4)                                                                                                                                          | 738                         |
| 7722100                | 99                           | 1,087                        | 898                                                   | 85                                                                                                                                           | 1,472                                | 802                                                     | 44         | 333                                                                             | 87                                                                                                                                           | 1,755                               | 2,944                                              | (4)                                                                                                                                          | 2,940                       |
| 7722300                | 306                          | 3,097                        | 2,557                                                 | -                                                                                                                                            | 3,950                                | 2,284                                                   | 124        | 950                                                                             | 443                                                                                                                                          | 5,194                               | 8,387                                              | (62)                                                                                                                                         | 8,325                       |
| 7722600                | 195                          | 1,858                        | 1,534                                                 | 10                                                                                                                                           | 2,380                                | 1,371                                                   | 74         | 570                                                                             | 302                                                                                                                                          | 3,153                               | 5,033                                              | (38)                                                                                                                                         | 4,995                       |
| 7722900                | 23                           | 240                          | 199                                                   | 36                                                                                                                                           | 343                                  | 177                                                     | 10         | 74                                                                              | 9                                                                                                                                            | 378                                 | 651                                                | 3                                                                                                                                            | 654                         |
| 7723200                | 12                           | 143                          | 118                                                   | 13                                                                                                                                           | 195                                  | 106                                                     | 6          | 44                                                                              | 11                                                                                                                                           | 231                                 | 388                                                | (1)                                                                                                                                          | 387                         |
| 7723800                | 20                           | 195                          | 161                                                   | -                                                                                                                                            | 248                                  | 143                                                     | 8          | 60                                                                              | 50                                                                                                                                           | 348                                 | 527                                                | (8)                                                                                                                                          | 519                         |
| 7723900                | 14                           | 146                          | 120                                                   | 2                                                                                                                                            | 188                                  | 108                                                     | 6          | 44                                                                              | 15                                                                                                                                           | 239                                 | 395                                                | (2)                                                                                                                                          | 393                         |
| 7724000                | 2                            | 16                           | 13                                                    | 1                                                                                                                                            | 21                                   | 12                                                      | 1          | 5                                                                               | 1                                                                                                                                            | 26                                  | 44                                                 | -                                                                                                                                            | 44                          |
| 7724200                | 58                           | 593                          | 490                                                   | -                                                                                                                                            | 757                                  | 437                                                     | 24         | 182                                                                             | 165                                                                                                                                          | 1,075                               | 1,606                                              | (23)                                                                                                                                         | 1,583                       |
| 7724400                | 2                            | 26                           | 21                                                    | 6                                                                                                                                            | 39                                   | 19                                                      | 1          | 7                                                                               | 0                                                                                                                                            | 39                                  | 70                                                 | 2                                                                                                                                            | 72                          |
| 7724600                | 15                           | 169                          | 139                                                   | 12                                                                                                                                           | 227                                  | 125                                                     | 7          | 52                                                                              | 55                                                                                                                                           | 315                                 | 457                                                | (7)                                                                                                                                          | 450                         |
| 7728100                | 3                            | 32                           | 27                                                    | 4                                                                                                                                            | 46                                   | 24                                                      | 1          | 10                                                                              | 2                                                                                                                                            | 52                                  | 88                                                 | 1                                                                                                                                            | 89                          |

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, 2021**

| Participating Employer | Net OPEB Liability 6/30/2020 | Net OPEB Liability 6/30/2021 | Outstanding Balance of Deferred Outflows of Resources |                                                                                                                                              |                                      | Outstanding Balance of Deferred Inflows of Resources    |            |                                                                                 |                                                                                                                                              |                                     | OPEB Expense                                       |                                                                                                                                              |                             |
|------------------------|------------------------------|------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                        |                              |                              | Assumption                                            | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption | Net Differences between Projected and Actual Investment Experience <sup>3</sup> | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Inflows of Resources | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Employer OPEB Expense |
| 7730200                | 3                            | 24                           | 20                                                    | -                                                                                                                                            | 31                                   | 18                                                      | 1          | 7                                                                               | 6                                                                                                                                            | 43                                  | 66                                                 | (2)                                                                                                                                          | 64                          |
| 7730400                | 26                           | 274                          | 226                                                   | 0                                                                                                                                            | 349                                  | 202                                                     | 11         | 84                                                                              | 39                                                                                                                                           | 459                                 | 742                                                | (6)                                                                                                                                          | 736                         |
| 7731200                | 39                           | 407                          | 336                                                   | -                                                                                                                                            | 519                                  | 300                                                     | 16         | 125                                                                             | 50                                                                                                                                           | 674                                 | 1,101                                              | (10)                                                                                                                                         | 1,091                       |
| 7731300                | 154                          | 1,663                        | 1,373                                                 | 51                                                                                                                                           | 2,172                                | 1,226                                                   | 67         | 510                                                                             | 48                                                                                                                                           | 2,599                               | 4,502                                              | -                                                                                                                                            | 4,502                       |
| 7731600                | 2                            | 8                            | 7                                                     | 1                                                                                                                                            | 12                                   | 6                                                       | -          | 2                                                                               | 14                                                                                                                                           | 26                                  | 22                                                 | (2)                                                                                                                                          | 20                          |
| 7731900                | 195                          | 2,003                        | 1,654                                                 | 10                                                                                                                                           | 2,565                                | 1,477                                                   | 80         | 614                                                                             | 218                                                                                                                                          | 3,290                               | 5,424                                              | (31)                                                                                                                                         | 5,393                       |
| 7732100                | 6                            | 65                           | 54                                                    | 8                                                                                                                                            | 91                                   | 48                                                      | 3          | 20                                                                              | 0                                                                                                                                            | 100                                 | 176                                                | 2                                                                                                                                            | 178                         |
| 7732200                | 18                           | 190                          | 157                                                   | -                                                                                                                                            | 243                                  | 140                                                     | 8          | 58                                                                              | 22                                                                                                                                           | 314                                 | 516                                                | (6)                                                                                                                                          | 510                         |
| 7732300                | 6                            | 57                           | 47                                                    | -                                                                                                                                            | 73                                   | 42                                                      | 2          | 17                                                                              | 18                                                                                                                                           | 105                                 | 154                                                | (4)                                                                                                                                          | 150                         |
| 7732900                | 12                           | 130                          | 107                                                   | 3                                                                                                                                            | 168                                  | 96                                                      | 5          | 40                                                                              | 17                                                                                                                                           | 216                                 | 351                                                | (2)                                                                                                                                          | 349                         |
| 7733800                | 5                            | 51                           | 42                                                    | 1                                                                                                                                            | 66                                   | 38                                                      | 2          | 16                                                                              | 9                                                                                                                                            | 88                                  | 139                                                | (1)                                                                                                                                          | 138                         |
| 7734000                | 2                            | 24                           | 20                                                    | 5                                                                                                                                            | 36                                   | 18                                                      | 1          | 7                                                                               | 0                                                                                                                                            | 37                                  | 66                                                 | 1                                                                                                                                            | 67                          |
| 7734200                | 141                          | 1,546                        | 1,277                                                 | 94                                                                                                                                           | 2,067                                | 1,140                                                   | 62         | 474                                                                             | 77                                                                                                                                           | 2,449                               | 4,188                                              | 2                                                                                                                                            | 4,190                       |
| 7734300                | 16                           | 153                          | 126                                                   | -                                                                                                                                            | 195                                  | 113                                                     | 6          | 46                                                                              | 22                                                                                                                                           | 256                                 | 413                                                | (5)                                                                                                                                          | 408                         |
| 7738100                | 6                            | 80                           | 66                                                    | 12                                                                                                                                           | 114                                  | 59                                                      | 3          | 24                                                                              | 0                                                                                                                                            | 122                                 | 216                                                | 1                                                                                                                                            | 217                         |
| 7740200                | 6                            | 100                          | 83                                                    | 42                                                                                                                                           | 170                                  | 74                                                      | 4          | 31                                                                              | 30                                                                                                                                           | 184                                 | 271                                                | -                                                                                                                                            | 271                         |
| 7740400                | 38                           | 416                          | 343                                                   | 25                                                                                                                                           | 555                                  | 307                                                     | 17         | 128                                                                             | 26                                                                                                                                           | 665                                 | 1,126                                              | (2)                                                                                                                                          | 1,124                       |
| 7741000                | 52                           | 620                          | 512                                                   | 107                                                                                                                                          | 898                                  | 457                                                     | 25         | 190                                                                             | 54                                                                                                                                           | 1,005                               | 1,679                                              | 4                                                                                                                                            | 1,683                       |
| 7741300                | 21                           | 205                          | 170                                                   | 8                                                                                                                                            | 270                                  | 151                                                     | 8          | 63                                                                              | 24                                                                                                                                           | 338                                 | 556                                                | (2)                                                                                                                                          | 554                         |
| 7742100                | 26                           | 258                          | 213                                                   | 7                                                                                                                                            | 336                                  | 190                                                     | 10         | 79                                                                              | 18                                                                                                                                           | 413                                 | 699                                                | (2)                                                                                                                                          | 697                         |
| 7742300                | 9                            | 62                           | 51                                                    | -                                                                                                                                            | 79                                   | 46                                                      | 2          | 19                                                                              | 32                                                                                                                                           | 127                                 | 168                                                | (5)                                                                                                                                          | 163                         |
| 7742600                | 20                           | 192                          | 158                                                   | 2                                                                                                                                            | 246                                  | 141                                                     | 8          | 59                                                                              | 24                                                                                                                                           | 318                                 | 519                                                | (4)                                                                                                                                          | 515                         |
| 7742900                | 2                            | 16                           | 13                                                    | 1                                                                                                                                            | 21                                   | 12                                                      | 1          | 5                                                                               | 1                                                                                                                                            | 26                                  | 44                                                 | -                                                                                                                                            | 44                          |
| 7743800                | 2                            | 16                           | 13                                                    | 1                                                                                                                                            | 21                                   | 12                                                      | 1          | 5                                                                               | 1                                                                                                                                            | 26                                  | 44                                                 | -                                                                                                                                            | 44                          |
| 7744000                | 177                          | 1,501                        | 1,239                                                 | -                                                                                                                                            | 1,914                                | 1,107                                                   | 60         | 460                                                                             | 518                                                                                                                                          | 2,820                               | 4,063                                              | (64)                                                                                                                                         | 3,999                       |
| 7744600                | 9                            | 104                          | 86                                                    | 8                                                                                                                                            | 141                                  | 77                                                      | 4          | 32                                                                              | 13                                                                                                                                           | 173                                 | 282                                                | (2)                                                                                                                                          | 280                         |
| 7750200                | 171                          | 1,960                        | 1,618                                                 | 261                                                                                                                                          | 2,761                                | 1,445                                                   | 79         | 600                                                                             | 33                                                                                                                                           | 3,039                               | 5,307                                              | 25                                                                                                                                           | 5,332                       |
| 7750400                | 12                           | 122                          | 100                                                   | 7                                                                                                                                            | 162                                  | 90                                                      | 5          | 37                                                                              | 29                                                                                                                                           | 216                                 | 329                                                | (3)                                                                                                                                          | 326                         |
| 7751000                | 8                            | 81                           | 67                                                    | 1                                                                                                                                            | 104                                  | 60                                                      | 3          | 25                                                                              | 24                                                                                                                                           | 148                                 | 219                                                | (4)                                                                                                                                          | 215                         |
| 7754000                | 16                           | 157                          | 129                                                   | -                                                                                                                                            | 199                                  | 116                                                     | 6          | 49                                                                              | 11                                                                                                                                           | 252                                 | 424                                                | (2)                                                                                                                                          | 422                         |
| 7761000                | 20                           | 195                          | 161                                                   | 5                                                                                                                                            | 253                                  | 143                                                     | 8          | 60                                                                              | 13                                                                                                                                           | 311                                 | 527                                                | (1)                                                                                                                                          | 526                         |
| 7762100                | 17                           | 177                          | 146                                                   | -                                                                                                                                            | 226                                  | 130                                                     | 7          | 54                                                                              | 20                                                                                                                                           | 291                                 | 479                                                | (4)                                                                                                                                          | 475                         |
| 7764200                | 16                           | 167                          | 138                                                   | 6                                                                                                                                            | 219                                  | 123                                                     | 7          | 52                                                                              | 26                                                                                                                                           | 283                                 | 453                                                | (3)                                                                                                                                          | 450                         |
| 7771000                | 43                           | 488                          | 403                                                   | 32                                                                                                                                           | 654                                  | 360                                                     | 20         | 150                                                                             | 97                                                                                                                                           | 846                                 | 1,320                                              | (10)                                                                                                                                         | 1,310                       |
| 7772100                | 9                            | 107                          | 88                                                    | 19                                                                                                                                           | 155                                  | 79                                                      | 4          | 33                                                                              | 13                                                                                                                                           | 177                                 | 289                                                | 1                                                                                                                                            | 290                         |
| 7774000                | 78                           | 859                          | 709                                                   | 32                                                                                                                                           | 1,127                                | 633                                                     | 34         | 264                                                                             | 202                                                                                                                                          | 1,519                               | 2,326                                              | (26)                                                                                                                                         | 2,300                       |
| 7774200                | 6                            | 65                           | 54                                                    | 16                                                                                                                                           | 99                                   | 48                                                      | 3          | 20                                                                              | 0                                                                                                                                            | 100                                 | 176                                                | 3                                                                                                                                            | 179                         |
| 7782100                | 17                           | 207                          | 171                                                   | 35                                                                                                                                           | 299                                  | 152                                                     | 8          | 63                                                                              | 40                                                                                                                                           | 356                                 | 560                                                | (3)                                                                                                                                          | 557                         |
| 7784000                | 56                           | 578                          | 477                                                   | -                                                                                                                                            | 737                                  | 426                                                     | 23         | 177                                                                             | 44                                                                                                                                           | 930                                 | 1,565                                              | (8)                                                                                                                                          | 1,557                       |
| 7794000                | 10                           | 97                           | 80                                                    | -                                                                                                                                            | 124                                  | 72                                                      | 4          | 30                                                                              | 24                                                                                                                                           | 174                                 | 263                                                | (5)                                                                                                                                          | 258                         |
| A010000                | 223                          | 2,407                        | 1,987                                                 | 88                                                                                                                                           | 3,158                                | 1,775                                                   | 96         | 738                                                                             | 196                                                                                                                                          | 3,888                               | 6,518                                              | (20)                                                                                                                                         | 6,498                       |
| A050000                | 301                          | 3,151                        | 2,602                                                 | -                                                                                                                                            | 4,019                                | 2,324                                                   | 126        | 967                                                                             | 244                                                                                                                                          | 5,078                               | 8,533                                              | (38)                                                                                                                                         | 8,495                       |
| A150000                | 50                           | 517                          | 427                                                   | -                                                                                                                                            | 660                                  | 381                                                     | 21         | 158                                                                             | 57                                                                                                                                           | 850                                 | 1,401                                              | (10)                                                                                                                                         | 1,391                       |
| A170000                | 42                           | 459                          | 379                                                   | 13                                                                                                                                           | 599                                  | 339                                                     | 18         | 140                                                                             | 70                                                                                                                                           | 774                                 | 1,244                                              | (9)                                                                                                                                          | 1,235                       |
| A200000                | 26                           | 289                          | 239                                                   | 12                                                                                                                                           | 381                                  | 213                                                     | 12         | 89                                                                              | 32                                                                                                                                           | 476                                 | 783                                                | (5)                                                                                                                                          | 778                         |
| A850000                | 5                            | 68                           | 56                                                    | 12                                                                                                                                           | 98                                   | 50                                                      | 3          | 21                                                                              | 9                                                                                                                                            | 113                                 | 183                                                | -                                                                                                                                            | 183                         |
| B040000                | 789                          | 8,420                        | 6,952                                                 | 126                                                                                                                                          | 10,865                               | 6,209                                                   | 337        | 2,582                                                                           | 906                                                                                                                                          | 13,821                              | 22,801                                             | (119)                                                                                                                                        | 22,682                      |
| C050000                | 48                           | 515                          | 425                                                   | 7                                                                                                                                            | 663                                  | 379                                                     | 21         | 158                                                                             | 63                                                                                                                                           | 852                                 | 1,393                                              | (9)                                                                                                                                          | 1,384                       |
| CS00100                | 15                           | 216                          | 178                                                   | 119                                                                                                                                          | 394                                  | 159                                                     | 9          | 66                                                                              | -                                                                                                                                            | 331                                 | 585                                                | 15                                                                                                                                           | 600                         |
| CS00200                | 26                           | 296                          | 244                                                   | 114                                                                                                                                          | 491                                  | 218                                                     | 12         | 91                                                                              | 10                                                                                                                                           | 464                                 | 801                                                | 14                                                                                                                                           | 815                         |
| CS00300                | 30                           | 380                          | 313                                                   | 161                                                                                                                                          | 645                                  | 280                                                     | 15         | 116                                                                             | -                                                                                                                                            | 582                                 | 1,028                                              | 22                                                                                                                                           | 1,050                       |
| CS00400                | 138                          | 2,345                        | 1,936                                                 | 1,451                                                                                                                                        | 4,442                                | 1,729                                                   | 94         | 719                                                                             | -                                                                                                                                            | 3,597                               | 6,349                                              | 169                                                                                                                                          | 6,518                       |
| CS00500                | 25                           | 332                          | 274                                                   | 151                                                                                                                                          | 574                                  | 245                                                     | 13         | 102                                                                             | 14                                                                                                                                           | 523                                 | 900                                                | 19                                                                                                                                           | 919                         |
| CS00600                | 14                           | 174                          | 144                                                   | 105                                                                                                                                          | 327                                  | 128                                                     | 7          | 54                                                                              | 59                                                                                                                                           | 326                                 | 472                                                | 7                                                                                                                                            | 479                         |
| CS00700                | 73                           | 823                          | 679                                                   | 310                                                                                                                                          | 1,359                                | 607                                                     | 33         | 252                                                                             | 2                                                                                                                                            | 1,264                               | 2,227                                              | 40                                                                                                                                           | 2,267                       |

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, 2021**

| Participating Employer | Net OPEB Liability 6/30/2020 | Net OPEB Liability 6/30/2021 | Outstanding Balance of Deferred Outflows of Resources |                                                                                                                                              |                                      | Outstanding Balance of Deferred Inflows of Resources    |            |                                                                                 |                                                                                                                                              |                                     | OPEB Expense                                       |                                                                                                                                              |                             |
|------------------------|------------------------------|------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                        |                              |                              | Assumption                                            | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption | Net Differences between Projected and Actual Investment Experience <sup>3</sup> | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Inflows of Resources | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Employer OPEB Expense |
| CS00800                | 182                          | 2,042                        | 1,686                                                 | 772                                                                                                                                          | 3,377                                | 1,506                                                   | 82         | 626                                                                             | 31                                                                                                                                           | 3,164                               | 5,530                                              | 99                                                                                                                                           | 5,629                       |
| CS00900                | 11                           | 132                          | 109                                                   | 57                                                                                                                                           | 226                                  | 98                                                      | 5          | 40                                                                              | 12                                                                                                                                           | 215                                 | 358                                                | 7                                                                                                                                            | 365                         |
| CS01000                | 36                           | 554                          | 457                                                   | 302                                                                                                                                          | 1,008                                | 408                                                     | 22         | 170                                                                             | -                                                                                                                                            | 849                                 | 1,500                                              | 37                                                                                                                                           | 1,537                       |
| CS01100                | 11                           | 112                          | 93                                                    | 70                                                                                                                                           | 213                                  | 83                                                      | 4          | 35                                                                              | 6                                                                                                                                            | 178                                 | 304                                                | 8                                                                                                                                            | 312                         |
| CS01200                | 18                           | 242                          | 200                                                   | 156                                                                                                                                          | 465                                  | 178                                                     | 10         | 74                                                                              | -                                                                                                                                            | 371                                 | 655                                                | 19                                                                                                                                           | 674                         |
| CS01300                | 62                           | 651                          | 538                                                   | 386                                                                                                                                          | 1,217                                | 480                                                     | 26         | 199                                                                             | -                                                                                                                                            | 998                                 | 1,763                                              | 48                                                                                                                                           | 1,811                       |
| CS01400                | 72                           | 713                          | 589                                                   | 452                                                                                                                                          | 1,362                                | 526                                                     | 29         | 218                                                                             | 36                                                                                                                                           | 1,130                               | 1,931                                              | 50                                                                                                                                           | 1,981                       |
| CS01500                | 13                           | 176                          | 145                                                   | 110                                                                                                                                          | 334                                  | 129                                                     | 7          | 54                                                                              | -                                                                                                                                            | 269                                 | 476                                                | 15                                                                                                                                           | 491                         |
| CS01600                | 55                           | 571                          | 472                                                   | 342                                                                                                                                          | 1,071                                | 421                                                     | 23         | 175                                                                             | 1                                                                                                                                            | 877                                 | 1,547                                              | 40                                                                                                                                           | 1,587                       |
| CS01700                | 35                           | 366                          | 302                                                   | 219                                                                                                                                          | 686                                  | 270                                                     | 15         | 112                                                                             | 1                                                                                                                                            | 563                                 | 991                                                | 26                                                                                                                                           | 1,017                       |
| CS01800                | 48                           | 506                          | 418                                                   | 301                                                                                                                                          | 947                                  | 374                                                     | 20         | 155                                                                             | -                                                                                                                                            | 777                                 | 1,372                                              | 37                                                                                                                                           | 1,409                       |
| CS01900                | 23                           | 235                          | 194                                                   | 142                                                                                                                                          | 442                                  | 173                                                     | 9          | 72                                                                              | 5                                                                                                                                            | 365                                 | 636                                                | 17                                                                                                                                           | 653                         |
| CS02000                | 69                           | 781                          | 645                                                   | 480                                                                                                                                          | 1,476                                | 576                                                     | 31         | 240                                                                             | -                                                                                                                                            | 1,198                               | 2,114                                              | 58                                                                                                                                           | 2,172                       |
| CS02100                | 47                           | 563                          | 465                                                   | 355                                                                                                                                          | 1,073                                | 415                                                     | 23         | 173                                                                             | -                                                                                                                                            | 864                                 | 1,525                                              | 42                                                                                                                                           | 1,567                       |
| CS02200                | 236                          | 180                          | 148                                                   | 1,479                                                                                                                                        | 1,708                                | 132                                                     | 7          | 55                                                                              | 1,936                                                                                                                                        | 2,211                               | 486                                                | (30)                                                                                                                                         | 456                         |
| CS02300                | 10                           | 205                          | 170                                                   | 145                                                                                                                                          | 407                                  | 151                                                     | 8          | 63                                                                              | -                                                                                                                                            | 314                                 | 556                                                | 18                                                                                                                                           | 574                         |
| CS02400                | 28                           | 413                          | 341                                                   | 277                                                                                                                                          | 804                                  | 305                                                     | 17         | 127                                                                             | -                                                                                                                                            | 635                                 | 1,119                                              | 33                                                                                                                                           | 1,152                       |
| CS02500                | 90                           | 960                          | 793                                                   | 574                                                                                                                                          | 1,799                                | 708                                                     | 38         | 294                                                                             | -                                                                                                                                            | 1,472                               | 2,600                                              | 70                                                                                                                                           | 2,670                       |
| CS02600                | 110                          | 1,244                        | 1,027                                                 | 764                                                                                                                                          | 2,351                                | 917                                                     | 50         | 381                                                                             | -                                                                                                                                            | 1,908                               | 3,369                                              | 91                                                                                                                                           | 3,460                       |
| CS02700                | 58                           | 629                          | 520                                                   | 380                                                                                                                                          | 1,183                                | 464                                                     | 25         | 193                                                                             | -                                                                                                                                            | 965                                 | 1,704                                              | 46                                                                                                                                           | 1,750                       |
| CS02800                | 47                           | 450                          | 371                                                   | 293                                                                                                                                          | 866                                  | 332                                                     | 18         | 138                                                                             | 33                                                                                                                                           | 723                                 | 1,218                                              | 31                                                                                                                                           | 1,249                       |
| CS02900                | 7                            | -                            | -                                                     | -                                                                                                                                            | -                                    | -                                                       | -          | -                                                                               | -                                                                                                                                            | -                                   | -                                                  | -                                                                                                                                            | -                           |
| CS03000                | 99                           | 1,289                        | 1,064                                                 | 833                                                                                                                                          | 2,477                                | 950                                                     | 52         | 395                                                                             | -                                                                                                                                            | 1,977                               | 3,489                                              | 97                                                                                                                                           | 3,586                       |
| CS03100                | 35                           | 335                          | 277                                                   | 219                                                                                                                                          | 647                                  | 247                                                     | 13         | 102                                                                             | 29                                                                                                                                           | 542                                 | 907                                                | 23                                                                                                                                           | 930                         |
| CS03200                | 55                           | 610                          | 504                                                   | 370                                                                                                                                          | 1,149                                | 450                                                     | 24         | 187                                                                             | -                                                                                                                                            | 936                                 | 1,653                                              | 45                                                                                                                                           | 1,698                       |
| CS03300                | 259                          | 3,231                        | 2,667                                                 | 2,060                                                                                                                                        | 6,180                                | 2,383                                                   | 129        | 991                                                                             | -                                                                                                                                            | 4,956                               | 8,749                                              | 240                                                                                                                                          | 8,989                       |
| CS03400                | 205                          | 2,125                        | 1,754                                                 | 1,287                                                                                                                                        | 3,997                                | 1,567                                                   | 85         | 651                                                                             | 23                                                                                                                                           | 3,282                               | 5,753                                              | 151                                                                                                                                          | 5,904                       |
| CS03500                | 71                           | 742                          | 612                                                   | 443                                                                                                                                          | 1,389                                | 547                                                     | 30         | 227                                                                             | -                                                                                                                                            | 1,138                               | 2,008                                              | 54                                                                                                                                           | 2,062                       |
| CS03600                | 6                            | 124                          | 103                                                   | 88                                                                                                                                           | 247                                  | 92                                                      | 5          | 38                                                                              | -                                                                                                                                            | 191                                 | 336                                                | 11                                                                                                                                           | 347                         |
| CS03700                | 191                          | 1,910                        | 1,577                                                 | 1,196                                                                                                                                        | 3,632                                | 1,408                                                   | 77         | 586                                                                             | 76                                                                                                                                           | 3,006                               | 5,172                                              | 134                                                                                                                                          | 5,306                       |
| CS03800                | 34                           | 335                          | 277                                                   | 214                                                                                                                                          | 642                                  | 247                                                     | 13         | 102                                                                             | 21                                                                                                                                           | 534                                 | 907                                                | 23                                                                                                                                           | 930                         |
| CS03900                | 64                           | 743                          | 613                                                   | 461                                                                                                                                          | 1,408                                | 548                                                     | 30         | 228                                                                             | -                                                                                                                                            | 1,140                               | 2,012                                              | 55                                                                                                                                           | 2,067                       |
| CS04000                | 178                          | 1,979                        | 1,634                                                 | 1,211                                                                                                                                        | 3,735                                | 1,459                                                   | 79         | 607                                                                             | -                                                                                                                                            | 3,035                               | 5,358                                              | 143                                                                                                                                          | 5,501                       |
| CS04100                | 15                           | 255                          | 211                                                   | 175                                                                                                                                          | 501                                  | 188                                                     | 10         | 78                                                                              | -                                                                                                                                            | 391                                 | 691                                                | 21                                                                                                                                           | 712                         |
| CS04200                | -                            | 319                          | 263                                                   | 269.92                                                                                                                                       | 675.92                               | 235                                                     | 13         | 98                                                                              | 0                                                                                                                                            | 489                                 | 863                                                | 29                                                                                                                                           | 892                         |
| CS04300                | -                            | 2,443                        | 2,017                                                 | 2,065                                                                                                                                        | 5,181                                | 1,802                                                   | 98         | 749                                                                             | -                                                                                                                                            | 3,748                               | 6,616                                              | 219                                                                                                                                          | 6,835                       |
| CS04400                | -                            | 265                          | 219                                                   | 223                                                                                                                                          | 561                                  | 195                                                     | 11         | 81                                                                              | -                                                                                                                                            | 406                                 | 717                                                | 24                                                                                                                                           | 741                         |
| CS04500                | -                            | 936                          | 773                                                   | 790                                                                                                                                          | 1,984                                | 690                                                     | 38         | 287                                                                             | -                                                                                                                                            | 1,436                               | 2,535                                              | 84                                                                                                                                           | 2,619                       |
| CS04600                | -                            | 531                          | 438                                                   | 448                                                                                                                                          | 1,125                                | 391                                                     | 21         | 163                                                                             | -                                                                                                                                            | 814                                 | 1,437                                              | 48                                                                                                                                           | 1,485                       |
| CS04700                | -                            | 49                           | 40                                                    | 41                                                                                                                                           | 103                                  | 36                                                      | 2          | 15                                                                              | -                                                                                                                                            | 75                                  | 132                                                | 5                                                                                                                                            | 137                         |
| D050000                | 27                           | 288                          | 238                                                   | 30                                                                                                                                           | 397                                  | 212                                                     | 12         | 89                                                                              | 12                                                                                                                                           | 454                                 | 779                                                | 5                                                                                                                                            | 784                         |
| D100000                | 889                          | 9,318                        | 7,694                                                 | -                                                                                                                                            | 11,885                               | 6,872                                                   | 373        | 2,858                                                                           | 729                                                                                                                                          | 15,023                              | 25,233                                             | (110)                                                                                                                                        | 25,123                      |
| D200000                | 7                            | 78                           | 65                                                    | 2                                                                                                                                            | 102                                  | 58                                                      | 3          | 24                                                                              | -                                                                                                                                            | 120                                 | 212                                                | 1                                                                                                                                            | 213                         |
| D250000                | 9                            | 82                           | 68                                                    | 7                                                                                                                                            | 112                                  | 61                                                      | 3          | 25                                                                              | 9                                                                                                                                            | 135                                 | 223                                                | (1)                                                                                                                                          | 222                         |
| D300000                | -                            | 161                          | 133                                                   | 136                                                                                                                                          | 341                                  | 119                                                     | 6          | 50                                                                              | -                                                                                                                                            | 247                                 | 435                                                | 15                                                                                                                                           | 450                         |
| D500000                | 775                          | 7,855                        | 6,486                                                 | -                                                                                                                                            | 10,019                               | 5,793                                                   | 315        | 2,409                                                                           | 3,003                                                                                                                                        | 15,053                              | 21,272                                             | (394)                                                                                                                                        | 20,878                      |
| E040000                | -                            | -                            | -                                                     | -                                                                                                                                            | -                                    | -                                                       | -          | -                                                                               | -                                                                                                                                            | -                                   | -                                                  | -                                                                                                                                            | -                           |
| E080000                | 48                           | 484                          | 399                                                   | 11                                                                                                                                           | 627                                  | 357                                                     | 19         | 149                                                                             | 38                                                                                                                                           | 780                                 | 1,309                                              | (5)                                                                                                                                          | 1,304                       |
| E120000                | 39                           | 390                          | 322                                                   | -                                                                                                                                            | 498                                  | 288                                                     | 16         | 119                                                                             | 66                                                                                                                                           | 665                                 | 1,057                                              | (12)                                                                                                                                         | 1,045                       |
| E160000                | 110                          | 1,143                        | 943                                                   | 41                                                                                                                                           | 1,498                                | 843                                                     | 46         | 350                                                                             | 85                                                                                                                                           | 1,838                               | 3,094                                              | (10)                                                                                                                                         | 3,084                       |
| E190000                | 66                           | 663                          | 548                                                   | 2                                                                                                                                            | 848                                  | 489                                                     | 27         | 204                                                                             | 78                                                                                                                                           | 1,096                               | 1,796                                              | (11)                                                                                                                                         | 1,785                       |
| E200000                | 342                          | 3,679                        | 3,038                                                 | 118                                                                                                                                          | 4,811                                | 2,713                                                   | 147        | 1,128                                                                           | 217                                                                                                                                          | 5,860                               | 9,963                                              | (16)                                                                                                                                         | 9,947                       |
| E210000                | 53                           | 565                          | 466                                                   | 6                                                                                                                                            | 726                                  | 416                                                     | 23         | 173                                                                             | 52                                                                                                                                           | 918                                 | 1,529                                              | (9)                                                                                                                                          | 1,520                       |
| E230000                | 91                           | 948                          | 783                                                   | -                                                                                                                                            | 1,209                                | 699                                                     | 38         | 291                                                                             | 113                                                                                                                                          | 1,567                               | 2,568                                              | (19)                                                                                                                                         | 2,549                       |
| E240000                | 493                          | 5,317                        | 4,390                                                 | 231                                                                                                                                          | 7,013                                | 3,921                                                   | 213        | 1,630                                                                           | 317                                                                                                                                          | 8,473                               | 14,399                                             | (25)                                                                                                                                         | 14,374                      |

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, 2021**

| Participating Employer | Net OPEB Liability 6/30/2020 | Net OPEB Liability 6/30/2021 | Outstanding Balance of Deferred Outflows of Resources |                                                                                                                                              |                                      | Outstanding Balance of Deferred Inflows of Resources    |            |                                                                                 |                                                                                                                                              |                                     | OPEB Expense                                       |                                                                                                                                              |                             |
|------------------------|------------------------------|------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                        |                              |                              | Assumption                                            | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption | Net Differences between Projected and Actual Investment Experience <sup>3</sup> | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Inflows of Resources | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Employer OPEB Expense |
| E260000                | 14                           | 231                          | 191                                                   | 158                                                                                                                                          | 453                                  | 170                                                     | 9          | 71                                                                              | -                                                                                                                                            | 354                                 | 625                                                | 19                                                                                                                                           | 644                         |
| E280000                | 36                           | 388                          | 320                                                   | 24                                                                                                                                           | 518                                  | 286                                                     | 16         | 119                                                                             | 44                                                                                                                                           | 639                                 | 1,050                                              | (3)                                                                                                                                          | 1,047                       |
| E500000                | 111                          | 1,128                        | 931                                                   | -                                                                                                                                            | 1,438                                | 832                                                     | 45         | 346                                                                             | 165                                                                                                                                          | 1,895                               | 3,054                                              | (25)                                                                                                                                         | 3,029                       |
| E550000                | 170                          | 1,799                        | 1,485                                                 | 12                                                                                                                                           | 2,306                                | 1,327                                                   | 72         | 552                                                                             | 221                                                                                                                                          | 2,981                               | 4,872                                              | (31)                                                                                                                                         | 4,841                       |
| F270000                | 82                           | 812                          | 670                                                   | -                                                                                                                                            | 1,035                                | 599                                                     | 33         | 249                                                                             | 95                                                                                                                                           | 1,341                               | 2,198                                              | (14)                                                                                                                                         | 2,184                       |
| F500000                | 372                          | 3,870                        | 3,195                                                 | -                                                                                                                                            | 4,936                                | 2,854                                                   | 155        | 1,186                                                                           | 386                                                                                                                                          | 6,322                               | 10,479                                             | (57)                                                                                                                                         | 10,422                      |
| F500001                | 1                            | -                            | -                                                     | -                                                                                                                                            | -                                    | -                                                       | -          | -                                                                               | -                                                                                                                                            | -                                   | -                                                  | -                                                                                                                                            | -                           |
| G010000                | 39                           | 419                          | 346                                                   | 22                                                                                                                                           | 556                                  | 309                                                     | 17         | 129                                                                             | 113                                                                                                                                          | 756                                 | 1,134                                              | (15)                                                                                                                                         | 1,119                       |
| G020000                | 23                           | 249                          | 205                                                   | 5                                                                                                                                            | 322                                  | 183                                                     | 10         | 76                                                                              | 23                                                                                                                                           | 404                                 | 673                                                | (4)                                                                                                                                          | 669                         |
| G040000                | 34                           | 393                          | 325                                                   | 29                                                                                                                                           | 531                                  | 290                                                     | 16         | 120                                                                             | 57                                                                                                                                           | 660                                 | 1,064                                              | (6)                                                                                                                                          | 1,058                       |
| G050000                | 27                           | 277                          | 229                                                   | -                                                                                                                                            | 354                                  | 204                                                     | 11         | 84                                                                              | 32                                                                                                                                           | 456                                 | 750                                                | (5)                                                                                                                                          | 745                         |
| G060000                | 44                           | 455                          | 376                                                   | -                                                                                                                                            | 581                                  | 336                                                     | 18         | 139                                                                             | 91                                                                                                                                           | 789                                 | 1,233                                              | (13)                                                                                                                                         | 1,220                       |
| G070000                | 42                           | 419                          | 346                                                   | -                                                                                                                                            | 534                                  | 309                                                     | 17         | 129                                                                             | 201                                                                                                                                          | 844                                 | 1,134                                              | (28)                                                                                                                                         | 1,106                       |
| H030000                | 60                           | 558                          | 461                                                   | -                                                                                                                                            | 712                                  | 411                                                     | 22         | 171                                                                             | 94                                                                                                                                           | 949                                 | 1,511                                              | (14)                                                                                                                                         | 1,497                       |
| H060000                | 6                            | 65                           | 54                                                    | 0                                                                                                                                            | 83                                   | 48                                                      | 3          | 20                                                                              | 2                                                                                                                                            | 102                                 | 176                                                | (0)                                                                                                                                          | 176                         |
| H090000                | 933                          | 9,665                        | 7,980                                                 | -                                                                                                                                            | 12,327                               | 7,128                                                   | 387        | 2,964                                                                           | 1,107                                                                                                                                        | 15,933                              | 26,173                                             | (159)                                                                                                                                        | 26,014                      |
| H120000                | 7,570                        | 79,248                       | 65,431                                                | 254                                                                                                                                          | 101,331                              | 58,441                                                  | 3,175      | 24,300                                                                          | 5,458                                                                                                                                        | 127,020                             | 214,599                                            | (800)                                                                                                                                        | 213,799                     |
| H150000                | 2,190                        | 21,913                       | 18,092                                                | -                                                                                                                                            | 27,948                               | 16,160                                                  | 878        | 6,720                                                                           | 3,155                                                                                                                                        | 36,769                              | 59,339                                             | (430)                                                                                                                                        | 58,909                      |
| H170000                | 2,215                        | 20,604                       | 17,012                                                | -                                                                                                                                            | 26,280                               | 15,195                                                  | 826        | 6,318                                                                           | 4,237                                                                                                                                        | 35,844                              | 55,795                                             | (535)                                                                                                                                        | 55,260                      |
| H180000                | 753                          | 7,797                        | 6,438                                                 | -                                                                                                                                            | 9,945                                | 5,750                                                   | 312        | 2,391                                                                           | 897                                                                                                                                          | 12,857                              | 21,115                                             | (130)                                                                                                                                        | 20,985                      |
| H210000                | 648                          | 6,941                        | 5,731                                                 | 243                                                                                                                                          | 9,096                                | 5,119                                                   | 278        | 2,128                                                                           | 460                                                                                                                                          | 11,107                              | 18,796                                             | (42)                                                                                                                                         | 18,754                      |
| H240000                | 701                          | 7,574                        | 6,254                                                 | 188                                                                                                                                          | 9,849                                | 5,586                                                   | 304        | 2,323                                                                           | 762                                                                                                                                          | 12,382                              | 20,511                                             | (94)                                                                                                                                         | 20,417                      |
| H270000                | 10,907                       | 112,351                      | 92,763                                                | -                                                                                                                                            | 143,298                              | 82,853                                                  | 4,502      | 34,451                                                                          | 12,825                                                                                                                                       | 185,166                             | 304,240                                            | (1,818)                                                                                                                                      | 302,422                     |
| H470000                | 1,242                        | 12,523                       | 10,340                                                | -                                                                                                                                            | 15,973                               | 9,235                                                   | 502        | 3,840                                                                           | 1,813                                                                                                                                        | 21,023                              | 33,912                                             | (248)                                                                                                                                        | 33,664                      |
| H510000                | 6,758                        | 71,410                       | 58,960                                                | 494                                                                                                                                          | 91,574                               | 52,661                                                  | 2,861      | 21,897                                                                          | 6,397                                                                                                                                        | 115,936                             | 193,375                                            | (897)                                                                                                                                        | 192,478                     |
| H590000                | 208                          | 2,180                        | 1,800                                                 | 34                                                                                                                                           | 2,815                                | 1,608                                                   | 87         | 668                                                                             | 35                                                                                                                                           | 3,379                               | 5,903                                              | -                                                                                                                                            | 5,903                       |
| H590801                | 914                          | 9,060                        | 7,481                                                 | -                                                                                                                                            | 11,556                               | 6,681                                                   | 363        | 2,778                                                                           | 1,703                                                                                                                                        | 15,600                              | 24,534                                             | (232)                                                                                                                                        | 24,302                      |
| H590802                | 115                          | 1,236                        | 1,020                                                 | 65                                                                                                                                           | 1,641                                | 911                                                     | 50         | 379                                                                             | 148                                                                                                                                          | 2,044                               | 3,347                                              | (13)                                                                                                                                         | 3,334                       |
| H590803                | 384                          | 3,675                        | 3,034                                                 | -                                                                                                                                            | 4,687                                | 2,710                                                   | 147        | 1,127                                                                           | 880                                                                                                                                          | 6,517                               | 9,952                                              | (117)                                                                                                                                        | 9,835                       |
| H590804                | 993                          | 10,339                       | 8,537                                                 | -                                                                                                                                            | 13,188                               | 7,625                                                   | 414        | 3,170                                                                           | 1,233                                                                                                                                        | 17,093                              | 27,998                                             | (180)                                                                                                                                        | 27,818                      |
| H590805                | 515                          | 5,393                        | 4,453                                                 | 0                                                                                                                                            | 6,879                                | 3,977                                                   | 216        | 1,654                                                                           | 527                                                                                                                                          | 8,800                               | 14,604                                             | (81)                                                                                                                                         | 14,523                      |
| H590806                | 986                          | 9,996                        | 8,253                                                 | -                                                                                                                                            | 12,749                               | 7,372                                                   | 401        | 3,065                                                                           | 1,691                                                                                                                                        | 17,025                              | 27,069                                             | (235)                                                                                                                                        | 26,834                      |
| H590807                | 246                          | 2,551                        | 2,107                                                 | -                                                                                                                                            | 3,255                                | 1,882                                                   | 102        | 782                                                                             | 365                                                                                                                                          | 4,279                               | 6,909                                              | (54)                                                                                                                                         | 6,855                       |
| H590808                | 400                          | 4,163                        | 3,437                                                 | 36                                                                                                                                           | 5,345                                | 3,070                                                   | 167        | 1,277                                                                           | 383                                                                                                                                          | 6,769                               | 11,272                                             | (53)                                                                                                                                         | 11,219                      |
| H590809                | 488                          | 5,084                        | 4,197                                                 | -                                                                                                                                            | 6,484                                | 3,749                                                   | 204        | 1,559                                                                           | 478                                                                                                                                          | 8,277                               | 13,767                                             | (71)                                                                                                                                         | 13,696                      |
| H590810                | 336                          | 3,375                        | 2,787                                                 | -                                                                                                                                            | 4,305                                | 2,489                                                   | 135        | 1,035                                                                           | 471                                                                                                                                          | 5,648                               | 9,140                                              | (68)                                                                                                                                         | 9,072                       |
| H590811                | 576                          | 6,060                        | 5,004                                                 | 59                                                                                                                                           | 7,789                                | 4,469                                                   | 243        | 1,858                                                                           | 417                                                                                                                                          | 9,713                               | 16,411                                             | (57)                                                                                                                                         | 16,354                      |
| H590812                | 398                          | 4,171                        | 3,444                                                 | -                                                                                                                                            | 5,320                                | 3,076                                                   | 167        | 1,279                                                                           | 572                                                                                                                                          | 6,970                               | 11,294                                             | (84)                                                                                                                                         | 11,210                      |
| H590813                | 169                          | 1,784                        | 1,473                                                 | 13                                                                                                                                           | 2,289                                | 1,316                                                   | 71         | 547                                                                             | 179                                                                                                                                          | 2,916                               | 4,832                                              | (25)                                                                                                                                         | 4,807                       |
| H590814                | 175                          | 1,842                        | 1,521                                                 | 6                                                                                                                                            | 2,356                                | 1,359                                                   | 74         | 565                                                                             | 210                                                                                                                                          | 3,037                               | 4,989                                              | (31)                                                                                                                                         | 4,958                       |
| H590816                | 107                          | 1,052                        | 869                                                   | -                                                                                                                                            | 1,342                                | 776                                                     | 42         | 323                                                                             | 337                                                                                                                                          | 1,951                               | 2,849                                              | (49)                                                                                                                                         | 2,800                       |
| H590817                | 90                           | 972                          | 803                                                   | 25                                                                                                                                           | 1,265                                | 717                                                     | 39         | 299                                                                             | 80                                                                                                                                           | 1,572                               | 2,633                                              | (9)                                                                                                                                          | 2,624                       |
| H630000                | 1,722                        | 18,561                       | 15,325                                                | 493                                                                                                                                          | 24,167                               | 13,688                                                  | 744        | 5,691                                                                           | 1,684                                                                                                                                        | 30,156                              | 50,261                                             | (200)                                                                                                                                        | 50,061                      |
| H670000                | 193                          | 2,052                        | 1,694                                                 | 54                                                                                                                                           | 2,671                                | 1,513                                                   | 82         | 629                                                                             | 204                                                                                                                                          | 3,351                               | 5,556                                              | (23)                                                                                                                                         | 5,533                       |
| H710000                | 93                           | 894                          | 738                                                   | 15                                                                                                                                           | 1,155                                | 659                                                     | 36         | 274                                                                             | 178                                                                                                                                          | 1,549                               | 2,421                                              | (24)                                                                                                                                         | 2,397                       |
| H730000                | 1,418                        | 14,375                       | 11,869                                                | -                                                                                                                                            | 18,335                               | 10,601                                                  | 576        | 4,408                                                                           | 3,339                                                                                                                                        | 25,390                              | 38,927                                             | (455)                                                                                                                                        | 38,472                      |
| H750000                | 519                          | 5,203                        | 4,296                                                 | -                                                                                                                                            | 6,636                                | 3,837                                                   | 208        | 1,595                                                                           | 754                                                                                                                                          | 8,734                               | 14,089                                             | (104)                                                                                                                                        | 13,985                      |
| H790000                | 57                           | 548                          | 453                                                   | 5                                                                                                                                            | 705                                  | 404                                                     | 22         | 168                                                                             | 103                                                                                                                                          | 944                                 | 1,485                                              | (15)                                                                                                                                         | 1,470                       |
| H870000                | 63                           | 692                          | 571                                                   | 30                                                                                                                                           | 912                                  | 510                                                     | 28         | 212                                                                             | 69                                                                                                                                           | 1,130                               | 1,873                                              | (7)                                                                                                                                          | 1,866                       |
| H910000                | 21                           | 239                          | 197                                                   | 15                                                                                                                                           | 320                                  | 176                                                     | 10         | 73                                                                              | 24                                                                                                                                           | 391                                 | 647                                                | (1)                                                                                                                                          | 646                         |
| H950000                | 56                           | 532                          | 439                                                   | -                                                                                                                                            | 678                                  | 392                                                     | 21         | 164                                                                             | 99                                                                                                                                           | 915                                 | 1,441                                              | (14)                                                                                                                                         | 1,427                       |
| H960000                | 9                            | 81                           | 67                                                    | 8                                                                                                                                            | 111                                  | 60                                                      | 3          | 25                                                                              | 17                                                                                                                                           | 141                                 | 219                                                | (2)                                                                                                                                          | 217                         |
| J020000                | 1,819                        | 18,635                       | 15,386                                                | 91                                                                                                                                           | 23,859                               | 13,742                                                  | 747        | 5,714                                                                           | 1,474                                                                                                                                        | 30,059                              | 50,462                                             | (197)                                                                                                                                        | 50,265                      |
| J040000                | 4,382                        | 48,942                       | 40,409                                                | 2,552                                                                                                                                        | 64,975                               | 36,092                                                  | 1,961      | 15,008                                                                          | 4,859                                                                                                                                        | 79,934                              | 132,532                                            | (438)                                                                                                                                        | 132,094                     |
| J120000                | 5,757                        | 57,912                       | 47,815                                                | 772                                                                                                                                          | 74,636                               | 42,707                                                  | 2,320      | 17,758                                                                          | 7,361                                                                                                                                        | 96,195                              | 156,822                                            | (932)                                                                                                                                        | 155,890                     |

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, 2021**

| Participating Employer | Net OPEB Liability 6/30/2020 | Net OPEB Liability 6/30/2021 | Outstanding Balance of Deferred Outflows of Resources |                                                                                                                                              |                                      | Outstanding Balance of Deferred Inflows of Resources    |                    |                                                                                 |                                                                                                                                              |                                     | OPEB Expense                                       |                                                                                                                                              |                             |
|------------------------|------------------------------|------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|--------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                        |                              |                              | Assumption Changes                                    | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption Changes | Net Differences between Projected and Actual Investment Experience <sup>3</sup> | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Inflows of Resources | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Employer OPEB Expense |
|                        |                              |                              |                                                       |                                                                                                                                              |                                      |                                                         |                    |                                                                                 |                                                                                                                                              |                                     |                                                    |                                                                                                                                              |                             |
| J160000                | 2,181                        | 21,724                       | 17,936                                                | 47                                                                                                                                           | 27,754                               | 16,020                                                  | 870                | 6,662                                                                           | 3,633                                                                                                                                        | 36,956                              | 58,827                                             | (493)                                                                                                                                        | 58,334                      |
| J200000                | 49                           | 520                          | 429                                                   | 2                                                                                                                                            | 665                                  | 383                                                     | 21                 | 159                                                                             | 133                                                                                                                                          | 930                                 | 1,408                                              | (18)                                                                                                                                         | 1,390                       |
| J510000                | 9,606                        | 101,518                      | 83,819                                                | 1,043                                                                                                                                        | 130,525                              | 74,865                                                  | 4,068              | 31,129                                                                          | 7,077                                                                                                                                        | 162,802                             | 274,907                                            | (960)                                                                                                                                        | 273,947                     |
| J520000                | 212                          | 2,784                        | 2,298                                                 | 1,599                                                                                                                                        | 5,149                                | 2,053                                                   | 112                | 854                                                                             | -                                                                                                                                            | 4,271                               | 7,538                                              | 190                                                                                                                                          | 7,728                       |
| J530000                | 747                          | 7,519                        | 6,208                                                 | 4,009                                                                                                                                        | 13,599                               | 5,545                                                   | 301                | 2,306                                                                           | 263                                                                                                                                          | 11,797                              | 20,361                                             | 464                                                                                                                                          | 20,825                      |
| J540000                | 1,272                        | 13,309                       | 10,989                                                | 6,849                                                                                                                                        | 23,825                               | 9,815                                                   | 533                | 4,081                                                                           | 21                                                                                                                                           | 20,437                              | 36,041                                             | 835                                                                                                                                          | 36,876                      |
| J550000                | 387                          | 3,891                        | 3,213                                                 | 2,061                                                                                                                                        | 7,024                                | 2,870                                                   | 156                | 1,193                                                                           | 141                                                                                                                                          | 6,110                               | 10,537                                             | 237                                                                                                                                          | 10,774                      |
| K050000                | 1,817                        | 19,072                       | 15,747                                                | 23                                                                                                                                           | 24,349                               | 14,065                                                  | 764                | 5,848                                                                           | 2,202                                                                                                                                        | 31,458                              | 51,647                                             | (316)                                                                                                                                        | 51,331                      |
| L040000                | 5,690                        | 60,375                       | 49,849                                                | 904                                                                                                                                          | 77,910                               | 44,524                                                  | 2,419              | 18,513                                                                          | 5,425                                                                                                                                        | 98,038                              | 163,493                                            | (715)                                                                                                                                        | 162,778                     |
| L060000                | 56                           | 629                          | 520                                                   | 305                                                                                                                                          | 1,108                                | 464                                                     | 25                 | 193                                                                             | -                                                                                                                                            | 965                                 | 1,704                                              | 39                                                                                                                                           | 1,743                       |
| L080000                | 237                          | 2,690                        | 2,221                                                 | 1,660                                                                                                                                        | 5,091                                | 1,984                                                   | 108                | 825                                                                             | -                                                                                                                                            | 4,127                               | 7,286                                              | 196                                                                                                                                          | 7,482                       |
| L120000                | 32                           | 555                          | 458                                                   | 188                                                                                                                                          | 896                                  | 409                                                     | 22                 | 170                                                                             | 224                                                                                                                                          | 1,075                               | 1,503                                              | (12)                                                                                                                                         | 1,491                       |
| L240000                | 125                          | 1,334                        | 1,102                                                 | 20                                                                                                                                           | 1,722                                | 984                                                     | 53                 | 409                                                                             | 190                                                                                                                                          | 2,236                               | 3,614                                              | (26)                                                                                                                                         | 3,588                       |
| L320000                | 170                          | 1,825                        | 1,507                                                 | 63                                                                                                                                           | 2,391                                | 1,346                                                   | 73                 | 559                                                                             | 231                                                                                                                                          | 3,030                               | 4,941                                              | (27)                                                                                                                                         | 4,914                       |
| L360000                | 52                           | 490                          | 405                                                   | 7                                                                                                                                            | 633                                  | 362                                                     | 20                 | 150                                                                             | 81                                                                                                                                           | 834                                 | 1,328                                              | (12)                                                                                                                                         | 1,316                       |
| L460000                | 16                           | 188                          | 155                                                   | 31                                                                                                                                           | 270                                  | 138                                                     | 8                  | 58                                                                              | 5                                                                                                                                            | 293                                 | 508                                                | 2                                                                                                                                            | 510                         |
| N040000                | 6,439                        | 63,163                       | 52,151                                                | -                                                                                                                                            | 80,562                               | 46,580                                                  | 2,531              | 19,368                                                                          | 11,508                                                                                                                                       | 108,398                             | 171,042                                            | (1,511)                                                                                                                                      | 169,531                     |
| N080000                | 1,016                        | 10,584                       | 8,738                                                 | 166                                                                                                                                          | 13,665                               | 7,805                                                   | 424                | 3,245                                                                           | 763                                                                                                                                          | 16,998                              | 28,660                                             | (92)                                                                                                                                         | 28,568                      |
| N120000                | 1,600                        | 16,271                       | 13,434                                                | -                                                                                                                                            | 20,753                               | 11,999                                                  | 652                | 4,989                                                                           | 3,304                                                                                                                                        | 28,263                              | 44,062                                             | (447)                                                                                                                                        | 43,615                      |
| N200000                | 172                          | 1,806                        | 1,491                                                 | 4                                                                                                                                            | 2,307                                | 1,332                                                   | 72                 | 554                                                                             | 152                                                                                                                                          | 2,922                               | 4,890                                              | (24)                                                                                                                                         | 4,866                       |
| P120000                | 482                          | 5,137                        | 4,241                                                 | 76                                                                                                                                           | 6,627                                | 3,788                                                   | 206                | 1,575                                                                           | 551                                                                                                                                          | 8,430                               | 13,909                                             | (72)                                                                                                                                         | 13,837                      |
| P160000                | 210                          | 2,152                        | 1,776                                                 | 50                                                                                                                                           | 2,794                                | 1,587                                                   | 86                 | 660                                                                             | 207                                                                                                                                          | 3,508                               | 5,826                                              | (25)                                                                                                                                         | 5,801                       |
| P240000                | 1,214                        | 12,842                       | 10,603                                                | 176                                                                                                                                          | 16,555                               | 9,470                                                   | 515                | 3,938                                                                           | 1,191                                                                                                                                        | 20,890                              | 34,775                                             | (158)                                                                                                                                        | 34,617                      |
| P260000                | 28                           | 300                          | 248                                                   | 15                                                                                                                                           | 398                                  | 221                                                     | 12                 | 92                                                                              | 10                                                                                                                                           | 470                                 | 812                                                | 2                                                                                                                                            | 814                         |
| P280000                | 635                          | 6,780                        | 5,598                                                 | 160                                                                                                                                          | 8,808                                | 5,000                                                   | 272                | 2,079                                                                           | 611                                                                                                                                          | 11,012                              | 18,361                                             | (71)                                                                                                                                         | 18,290                      |
| P320000                | 141                          | 1,478                        | 1,220                                                 | 61                                                                                                                                           | 1,946                                | 1,090                                                   | 59                 | 453                                                                             | 541                                                                                                                                          | 2,808                               | 4,001                                              | (61)                                                                                                                                         | 3,940                       |
| P340000                | 3                            | 32                           | 27                                                    | -                                                                                                                                            | 42                                   | 24                                                      | 1                  | 10                                                                              | 0                                                                                                                                            | 50                                  | 88                                                 | (2)                                                                                                                                          | 86                          |
| P360000                | 115                          | 989                          | 816                                                   | 21                                                                                                                                           | 1,282                                | 729                                                     | 40                 | 303                                                                             | 293                                                                                                                                          | 1,810                               | 2,677                                              | (36)                                                                                                                                         | 2,641                       |
| P400000                | 5                            | 43                           | 36                                                    | 25                                                                                                                                           | 80                                   | 32                                                      | 2                  | 14                                                                              | 9                                                                                                                                            | 76                                  | 117                                                | -                                                                                                                                            | 117                         |
| P450000                | 14                           | 161                          | 133                                                   | 13                                                                                                                                           | 218                                  | 119                                                     | 6                  | 50                                                                              | 7                                                                                                                                            | 254                                 | 435                                                | (1)                                                                                                                                          | 434                         |
| R040000                | 53                           | 485                          | 400                                                   | 5                                                                                                                                            | 623                                  | 358                                                     | 19                 | 149                                                                             | 121                                                                                                                                          | 865                                 | 1,313                                              | (15)                                                                                                                                         | 1,298                       |
| R060000                | 106                          | 1,148                        | 948                                                   | 34                                                                                                                                           | 1,498                                | 847                                                     | 46                 | 352                                                                             | 104                                                                                                                                          | 1,865                               | 3,109                                              | (13)                                                                                                                                         | 3,096                       |
| R080000                | 75                           | 769                          | 635                                                   | -                                                                                                                                            | 981                                  | 567                                                     | 31                 | 235                                                                             | 100                                                                                                                                          | 1,279                               | 2,081                                              | (15)                                                                                                                                         | 2,066                       |
| R120000                | 105                          | 1,140                        | 941                                                   | 132                                                                                                                                          | 1,586                                | 841                                                     | 46                 | 349                                                                             | 94                                                                                                                                           | 1,843                               | 3,087                                              | -                                                                                                                                            | 3,087                       |
| R140000                | 3                            | 12                           | 10                                                    | -                                                                                                                                            | 15                                   | 9                                                       | -                  | 4                                                                               | 35                                                                                                                                           | 53                                  | 33                                                 | (5)                                                                                                                                          | 28                          |
| R200000                | 114                          | 1,212                        | 1,000                                                 | 16                                                                                                                                           | 1,561                                | 893                                                     | 49                 | 371                                                                             | 147                                                                                                                                          | 2,005                               | 3,281                                              | (20)                                                                                                                                         | 3,261                       |
| R230000                | 69                           | 696                          | 574                                                   | 16                                                                                                                                           | 903                                  | 513                                                     | 28                 | 213                                                                             | 51                                                                                                                                           | 1,118                               | 1,884                                              | (5)                                                                                                                                          | 1,879                       |
| R280000                | 58                           | 644                          | 532                                                   | 31                                                                                                                                           | 853                                  | 475                                                     | 26                 | 197                                                                             | 60                                                                                                                                           | 1,048                               | 1,745                                              | (7)                                                                                                                                          | 1,738                       |
| R360000                | 557                          | 5,794                        | 4,784                                                 | -                                                                                                                                            | 7,390                                | 4,273                                                   | 232                | 1,777                                                                           | 661                                                                                                                                          | 9,549                               | 15,691                                             | (94)                                                                                                                                         | 15,597                      |
| R400000                | 1,600                        | 16,844                       | 13,907                                                | 115                                                                                                                                          | 21,598                               | 12,422                                                  | 675                | 5,165                                                                           | 1,527                                                                                                                                        | 27,365                              | 45,612                                             | (216)                                                                                                                                        | 45,396                      |
| R440000                | 963                          | 10,115                       | 8,351                                                 | 16                                                                                                                                           | 12,917                               | 7,459                                                   | 405                | 3,101                                                                           | 1,113                                                                                                                                        | 16,628                              | 27,391                                             | (163)                                                                                                                                        | 27,228                      |
| R520000                | 21                           | 239                          | 197                                                   | 42                                                                                                                                           | 347                                  | 176                                                     | 10                 | 73                                                                              | 4                                                                                                                                            | 371                                 | 647                                                | 5                                                                                                                                            | 652                         |
| R600000                | 785                          | 8,321                        | 6,871                                                 | 82                                                                                                                                           | 10,696                               | 6,137                                                   | 333                | 2,552                                                                           | 1,646                                                                                                                                        | 14,411                              | 22,534                                             | (222)                                                                                                                                        | 22,312                      |
| S600000                | 2                            | 32                           | 27                                                    | 10                                                                                                                                           | 52                                   | 24                                                      | 1                  | 10                                                                              | 0                                                                                                                                            | 50                                  | 88                                                 | 2                                                                                                                                            | 90                          |
| T010000                | 6                            | 32                           | 27                                                    | 5                                                                                                                                            | 47                                   | 24                                                      | 1                  | 10                                                                              | 29                                                                                                                                           | 79                                  | 88                                                 | (3)                                                                                                                                          | 85                          |
| T020000                | 5                            | 24                           | 20                                                    | -                                                                                                                                            | 31                                   | 18                                                      | 1                  | 7                                                                               | 20                                                                                                                                           | 57                                  | 66                                                 | (4)                                                                                                                                          | 62                          |
| T030000                | 8                            | 74                           | 61                                                    | 13                                                                                                                                           | 107                                  | 55                                                      | 3                  | 23                                                                              | 9                                                                                                                                            | 123                                 | 201                                                | -                                                                                                                                            | 201                         |
| T040000                | 9                            | 107                          | 88                                                    | 16                                                                                                                                           | 152                                  | 79                                                      | 4                  | 33                                                                              | 8                                                                                                                                            | 172                                 | 289                                                | -                                                                                                                                            | 289                         |
| T050000                | 2                            | 16                           | 13                                                    | 0                                                                                                                                            | 20                                   | 12                                                      | 1                  | 5                                                                               | 3                                                                                                                                            | 28                                  | 44                                                 | 0                                                                                                                                            | 44                          |
| T060000                | 2                            | 12                           | 10                                                    | 1                                                                                                                                            | 16                                   | 9                                                       | -                  | 4                                                                               | 5                                                                                                                                            | 23                                  | 33                                                 | (1)                                                                                                                                          | 32                          |
| T070000                | 3                            | 24                           | 20                                                    | -                                                                                                                                            | 31                                   | 18                                                      | 1                  | 7                                                                               | 13                                                                                                                                           | 50                                  | 66                                                 | (4)                                                                                                                                          | 62                          |
| T080000                | 5                            | 31                           | 26                                                    | -                                                                                                                                            | 40                                   | 23                                                      | 1                  | 10                                                                              | 25                                                                                                                                           | 73                                  | 84                                                 | (4)                                                                                                                                          | 80                          |
| U120000                | 6,093                        | 60,320                       | 49,803                                                | -                                                                                                                                            | 76,935                               | 44,483                                                  | 2,417              | 18,496                                                                          | 11,627                                                                                                                                       | 104,155                             | 163,343                                            | (1,576)                                                                                                                                      | 161,767                     |
| U150000                | 5                            | 55                           | 46                                                    | 5                                                                                                                                            | 76                                   | 41                                                      | 2                  | 17                                                                              | 4                                                                                                                                            | 89                                  | 150                                                | (1)                                                                                                                                          | 149                         |
| U300000                | 16                           | 158                          | 130                                                   | -                                                                                                                                            | 201                                  | 117                                                     | 6                  | 49                                                                              | 27                                                                                                                                           | 270                                 | 428                                                | (4)                                                                                                                                          | 424                         |

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, 2021**

| Participating Employer | Net OPEB Liability 6/30/2020 | Net OPEB Liability 6/30/2021 | Outstanding Balance of Deferred Outflows of Resources |                                                                                                                                              |                                      | Outstanding Balance of Deferred Inflows of Resources    |                    |                                                                                 |                                                                                                                                              |                                     | OPEB Expense                                       |                                                                                                                                              |                             |
|------------------------|------------------------------|------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------|--------------------|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
|                        |                              |                              | Assumption Changes                                    | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Outflows of Resources | Net Differences between Projected and Actual Experience | Assumption Changes | Net Differences between Projected and Actual Investment Experience <sup>3</sup> | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Deferred Inflows of Resources | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <sup>1</sup> | Total Employer OPEB Expense |
| X220000                | 85                           | 916                          | 756                                                   | 18                                                                                                                                           | 1,186                                | 675                                                     | 37                 | 281                                                                             | 98                                                                                                                                           | 1,503                               | 2,480                                              | (14)                                                                                                                                         | 2,466                       |
| Y040000                | 41                           | 512                          | 423                                                   | 66                                                                                                                                           | 719                                  | 377                                                     | 21                 | 157                                                                             | 223                                                                                                                                          | 1,008                               | 1,386                                              | (28)                                                                                                                                         | 1,358                       |
| Y080000                | 60                           | 650                          | 536                                                   | 19                                                                                                                                           | 847                                  | 479                                                     | 26                 | 199                                                                             | 47                                                                                                                                           | 1,043                               | 1,759                                              | (6)                                                                                                                                          | 1,753                       |
| Y080200                | 45                           | 563                          | 465                                                   | 109                                                                                                                                          | 827                                  | 415                                                     | 23                 | 173                                                                             | 50                                                                                                                                           | 914                                 | 1,525                                              | 5                                                                                                                                            | 1,530                       |
| Y080300                | 40                           | 444                          | 367                                                   | 28                                                                                                                                           | 595                                  | 328                                                     | 18                 | 136                                                                             | 48                                                                                                                                           | 730                                 | 1,203                                              | (3)                                                                                                                                          | 1,200                       |
| Y080500                | 41                           | 442                          | 365                                                   | 22                                                                                                                                           | 586                                  | 326                                                     | 18                 | 135                                                                             | 24                                                                                                                                           | 702                                 | 1,196                                              | (2)                                                                                                                                          | 1,194                       |
| Y080600                | 1,038                        | 11,006                       | 9,087                                                 | 725                                                                                                                                          | 14,763                               | 8,117                                                   | 441                | 3,375                                                                           | 232                                                                                                                                          | 17,116                              | 29,805                                             | 49                                                                                                                                           | 29,854                      |
| Y080800                | 8                            | 81                           | 67                                                    | 5                                                                                                                                            | 108                                  | 60                                                      | 3                  | 25                                                                              | 8                                                                                                                                            | 132                                 | 219                                                | (2)                                                                                                                                          | 217                         |
| Y180000                | 2,502                        | 25,483                       | 21,040                                                | -                                                                                                                                            | 32,502                               | 18,792                                                  | 1,021              | 7,814                                                                           | 4,445                                                                                                                                        | 43,534                              | 69,006                                             | (616)                                                                                                                                        | 68,390                      |
| Y200000                | 162                          | 1,661                        | 1,372                                                 | -                                                                                                                                            | 2,119                                | 1,225                                                   | 67                 | 510                                                                             | 199                                                                                                                                          | 2,748                               | 4,499                                              | (30)                                                                                                                                         | 4,469                       |
| Totals <sup>2</sup>    | \$ 303,210                   | \$ 3,177,684                 | \$ 2,623,672                                          | \$ 112,680                                                                                                                                   | \$ 4,165,680                         | \$ 2,343,397                                            | \$ 127,328         | \$ 974,395                                                                      | \$ 362,148                                                                                                                                   | \$ 5,236,596                        | \$ 8,605,025                                       | \$ (38,366)                                                                                                                                  | \$ 8,566,659                |

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

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

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

**South Carolina OPEB Trusts**  
**Notes to the Schedules of Employer Allocations and**  
**OPEB Amounts by Employer**  
**For the Fiscal Year Ended June 30, 2021**

**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.

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**Benefits**

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

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

**Contributions and Funding Policies**

Section 1-11-710 of the South Carolina Code of Laws of 1976, as amended, requires the postemployment and long-term disability benefits to be funded through non-employer and employer contributions for active employees and retirees to the PEBA – Insurance Benefits.

The SCRHITF is funded through participating employers that are mandated by State statute to contribute at a rate assessed each year by the Department of Administration Executive Budget Office on active employee covered payroll. The covered payroll surcharge for the year ended June 30, 2021 was 6.25 percent. The South Carolina Retirement System collects the monthly covered payroll surcharge for all participating employers and remits it directly to the SCRHITF. Other sources of funding for the SCRHITF also include the implicit subsidy, or age-related subsidy inherent in the healthcare premiums structure. The implicit subsidy represents a portion of the health care expenditures paid on behalf of the employer's active employees. For purposes of GASB Statement No. 75, this expenditure on behalf of the active employee is reclassified as a retiree health care expenditure so that the employer's contributions towards the plan reflect the underlying age-adjusted, retiree benefit costs. Non-employer contributions consist of an annual appropriation by the General Assembly and the statutorily required transfer from PEBA – Insurance Benefits reserves. However, due to the COVID-19 pandemic and the impact it has had on the PEBA – Insurance Benefits reserves, the General Assembly has indefinitely suspended the statutorily required transfer until further notice. The SCRHITF is also funded through investment income.

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

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June 30, 2021. 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 2021 totaled \$585,482,183. However, the covered payroll contributions total includes prior year covered payroll contribution adjustments and true-ups that net to a total of \$2,619,984.

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

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

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

**Note 2: Actuarial Assumptions and Methods**

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

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

Additional information as of the latest actuarial valuation for SCRHITF:

|                            |                                                                                                                                                                                                                                                                                                                 |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Valuation Date:            | June 30, 2020                                                                                                                                                                                                                                                                                                   |
| Actuarial Cost Method:     | Individual Entry – Age Normal                                                                                                                                                                                                                                                                                   |
| Inflation:                 | 2.25%                                                                                                                                                                                                                                                                                                           |
| Investment Rate of Return: | 2.75%, net of OPEB Plan investment expense; including inflation                                                                                                                                                                                                                                                 |
| Single Discount Rate:      | 1.92% as of June 30, 2021                                                                                                                                                                                                                                                                                       |
| Demographic Assumptions:   | Based on the experience study performed for the South Carolina Retirement Systems for the 5-year period ending June 30, 2019                                                                                                                                                                                    |
| Mortality:                 | For healthy retirees, the gender-distinct South Carolina Retirees 2020 Mortality Tables are used with fully generational mortality projections based on a fully generational basis by the 80% of Scale UMP to account for future mortality improvements and adjusted with multipliers based on plan experience. |
| Health Care Trend Rate:    | Initial trend starting at 6.00% and gradually decreasing to an ultimate trend rate of 4.00% over a period of 15 years                                                                                                                                                                                           |
| Retiree Participation:     | 79% for retirees who are eligible for funded premiums<br>59% participation for retirees who are eligible for Partial Funded Premiums<br>20% participation for retirees who are eligible for Non-Funded Premiums                                                                                                 |
| Notes:                     | The discount rate changed from 2.45% as of June 30, 2020 to 1.92% as of June 30, 2021; demographic and salary increases assumptions were updated to reflect the 2020 SCRS experience study and the health care trend rates were reset to better reflect the plan's anticipated experience.                      |

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Additional information as of the latest actuarial valuation for SCLTDITF:

|                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Valuation Date:                            | June 30, 2020                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Actuarial Cost Method:                     | Individual Entry – Age Normal                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Inflation:                                 | 2.25%                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Investment Rate of Return:                 | 3.00%, net of Plan investment expense; including inflation                                                                                                                                                                                                                                                                                                                                                                                         |
| Single Discount Rate:                      | 2.48% as of June 30, 2021                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Salary, Termination, and Retirement Rates: | Based on the experience study performed for the South Carolina Retirement Systems for the 5-year period ending June 30, 2019                                                                                                                                                                                                                                                                                                                       |
| Disability Incidence:                      | The disability incidence rates used in the valuation are 165% of the rates developed for the South Carolina Retirement Systems pension plans                                                                                                                                                                                                                                                                                                       |
| Disability Recovery:                       | For participants in payment, 1987 CGDT Group Disability; for active employees, 60% were assumed to recover after the first year and 93% were assumed to recover after the first two years                                                                                                                                                                                                                                                          |
| Offsets:                                   | 45% are assumed to be eligible for Social Security benefits; assumed percentage who will be eligible for a pension plan offset varies based on employee group                                                                                                                                                                                                                                                                                      |
| Expenses:                                  | Third party administrative expenses were included in the benefit projections                                                                                                                                                                                                                                                                                                                                                                       |
| Notes:                                     | The discount rate changed from 2.83% as of June 30, 2020 to 2.48% as of June 30, 2021. Additionally, the salary, termination, and retirement rates assumptions were updated to reflect the 2020 experience study for the South Carolina Retirement Systems' pension valuations, and the disability incidence, disability recovery, and administration fee and offset assumptions were updated to better reflect the plan's anticipated experience. |

**Roll Forward Disclosures**

The actuarial valuations were performed as of June 30, 2020. Update procedures were used to roll forward the total OPEB liabilities to June 30, 2021.

**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.

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The following table represents the components of the net OPEB liability as of June 30, 2021, 2020, 2019, 2018, and 2017:

| <b>SOUTH CAROLINA RETIREE HEALTH INSURANCE TRUST FUND</b> |                             |    |                           |                           |                                                    |
|-----------------------------------------------------------|-----------------------------|----|---------------------------|---------------------------|----------------------------------------------------|
| <b>Fiscal Year</b>                                        |                             |    | <b>Plan Fiduciary Net</b> |                           | <b>Plan Fiduciary</b>                              |
| <b>Ending</b>                                             | <b>Total OPEB Liability</b> |    | <b>Position</b>           | <b>Net OPEB Liability</b> | <b>Net Position as a % of Total OPEB Liability</b> |
| June 30, 2021                                             | \$ 22,506,597,989           | \$ | 1,683,416,992             | \$ 20,823,180,997         | 7.48%                                              |
| June 30, 2020                                             | \$ 19,703,745,672           | \$ | 1,652,299,185             | \$ 18,051,446,487         | 8.39%                                              |
| June 30, 2019                                             | \$ 16,516,264,617           | \$ | 1,394,740,049             | \$ 15,121,524,568         | 8.44%                                              |
| June 30, 2018                                             | \$ 15,387,115,010           | \$ | 1,216,530,062             | \$ 14,170,584,948         | 7.91%                                              |
| June 30, 2017                                             | \$ 14,659,610,970           | \$ | 1,114,774,760             | \$ 13,544,836,210         | 7.60%                                              |

| <b>SOUTH CAROLINA LONG-TERM INSURANCE DISABILITY TRUST FUND</b> |                             |    |                           |                           |                                                    |
|-----------------------------------------------------------------|-----------------------------|----|---------------------------|---------------------------|----------------------------------------------------|
| <b>Fiscal Year</b>                                              |                             |    | <b>Plan Fiduciary Net</b> |                           | <b>Plan Fiduciary</b>                              |
| <b>Ending</b>                                                   | <b>Total OPEB Liability</b> |    | <b>Position</b>           | <b>Net OPEB Liability</b> | <b>Net Position as a % of Total OPEB Liability</b> |
| June 30, 2021                                                   | \$ 44,378,931               | \$ | 41,201,247                | \$ 3,177,684              | 92.84%                                             |
| June 30, 2020                                                   | \$ 42,782,316               | \$ | 42,479,106                | \$ 303,210                | 99.29%                                             |
| June 30, 2019                                                   | \$ 40,743,755               | \$ | 38,775,500                | \$ 1,968,255              | 95.17%                                             |
| June 30, 2018                                                   | \$ 39,261,091               | \$ | 36,199,863                | \$ 3,061,228              | 92.20%                                             |
| June 30, 2017                                                   | \$ 38,510,568               | \$ | 36,697,589                | \$ 1,812,979              | 95.29%                                             |

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

**Single Discount Rate**

The Single Discount Rate of 1.92% was used to measure the total OPEB liability for the SCRHTF. The accounting policy for this plan is to set the Single Discount Rate equal to the prevailing municipal bond rate. Due to the plan's investment and funding policies, the difference between a blended discount rate and the municipal bond rate would be less than several basis points (several hundredths of one percent).

A Single Discount Rate of 2.48% was used to measure the total OPEB liability for the SCLTDITF. This Single Discount Rate was based on an expected rate of return on plan investments of 3.00% and a municipal bond rate of 1.92%. 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

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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 2018 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation. This information is summarized in the following table:

| <b>SOUTH CAROLINA RETIREE HEALTH INSURANCE TRUST FUND</b>       |                                |                                                |                                                                   |
|-----------------------------------------------------------------|--------------------------------|------------------------------------------------|-------------------------------------------------------------------|
| <b>Asset Class</b>                                              | <b>Target Asset Allocation</b> | <b>Expected Arithmetic Real Rate of Return</b> | <b>Allocation-Weighted Long-Term Expected Real Rate of Return</b> |
| U.S. Domestic Fixed Income                                      | 80.00%                         | 0.60%                                          | 0.48%                                                             |
| Cash equivalents                                                | 20.00%                         | 0.35%                                          | 0.07%                                                             |
| <b>Total</b>                                                    | <b>100.00%</b>                 |                                                | <b>0.55%</b>                                                      |
| Expected Inflation                                              |                                |                                                | 2.25%                                                             |
| <b>Total Return</b>                                             |                                |                                                | <b>2.80%</b>                                                      |
| <b>Investment Return Assumption</b>                             |                                |                                                | <b>2.75%</b>                                                      |
| <b>SOUTH CAROLINA LONG-TERM DISABILITY INSURANCE TRUST FUND</b> |                                |                                                |                                                                   |
| <b>Asset Class</b>                                              | <b>Target Asset Allocation</b> | <b>Expected Arithmetic Real Rate of Return</b> | <b>Allocation-Weighted Long-Term Expected Real Rate of Return</b> |
| U.S. Domestic Fixed Income                                      | 80.00%                         | 0.95%                                          | 0.76%                                                             |
| Cash equivalents                                                | 20.00%                         | 0.35%                                          | 0.07%                                                             |
| <b>Total</b>                                                    | <b>100.00%</b>                 |                                                | <b>0.83%</b>                                                      |
| Expected Inflation                                              |                                |                                                | 2.25%                                                             |
| <b>Total Return</b>                                             |                                |                                                | <b>3.08%</b>                                                      |
| <b>Investment Return Assumption</b>                             |                                |                                                | <b>3.00%</b>                                                      |

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**Sensitivity Analysis**

The following table presents the SCRHITF's net OPEB liability calculated using a Single Discount Rate of 1.92%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

|                            | <b>1% Decrease<br/>0.92%</b> | <b>Current<br/>Discount Rate<br/>1.92%</b> | <b>1% Increase<br/>2.92%</b> |
|----------------------------|------------------------------|--------------------------------------------|------------------------------|
| SCRHITF Net OPEB Liability | \$ 25,097,083,453            | \$ 20,823,180,997                          | \$ 17,453,735,241            |

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

|                            | <b>1% Decrease</b> | <b>Current Healthcare<br/>Cost Trend Rate</b> | <b>1% Increase</b> |
|----------------------------|--------------------|-----------------------------------------------|--------------------|
| SCRHITF Net OPEB Liability | \$ 16,705,795,439  | \$ 20,823,180,997                             | \$ 26,309,460,519  |

The following table presents the SCLTDITF's net OPEB liability calculated using a Single Discount Rate of 2.48%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

|                             | <b>1% Decrease<br/>1.48%</b> | <b>Current<br/>Discount Rate<br/>2.48%</b> | <b>1% Increase<br/>3.48%</b> |
|-----------------------------|------------------------------|--------------------------------------------|------------------------------|
| SCLTDITF Net OPEB Liability | \$ 4,622,659                 | \$ 3,177,684                               | \$ 1,721,194                 |

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

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**Note 4: OPEB Expense**

Components of collective OPEB expense reported in the Schedule of OPEB Amounts by Employer for the fiscal year ended June 30, 2021 are presented below.

| Description                                                        | SCRHITF                        | SCLTDITF                   |
|--------------------------------------------------------------------|--------------------------------|----------------------------|
| Service Cost                                                       | \$ 759,721,682                 | \$ 8,676,335               |
| Interest on the Total OPEB Liability                               | 485,243,030                    | 1,212,045                  |
| Projected Earnings on Plan Investments                             | (45,813,165)                   | (1,257,872)                |
| OPEB Plan Administrative Expense                                   | 1,098,114                      | 91,729                     |
| Recognition of Outflow (Inflow) of Resources<br>due to Liabilities | 566,274,432                    | (79)                       |
| Recognition of Outflow (Inflow) of Resources<br>due to Assets      | 5,489,970                      | (117,133)                  |
|                                                                    | <hr/>                          | <hr/>                      |
| <b>Total Aggregate OPEB Expense</b>                                | <b><u>\$ 1,772,014,063</u></b> | <b><u>\$ 8,605,025</u></b> |

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

**Note 5: Deferred Outflows and Inflows of Resources**

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

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

The schedules on the following pages reflects the amortization of collective deferred outflows/(inflows) of resources related to OPEB outstanding at June 30, 2021.

As a reminder, in addition to recognizing a proportionate share of the deferred outflows and inflows shown on the following page, employers will also need to establish:

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

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**SOUTH CAROLINA RETIREE HEALTH INSURANCE TRUST FUND**

**Difference between expected and actual experience**

|                                  | <b>June 30, 2017</b> | <b>June 30, 2018</b> | <b>June 30, 2019</b> | <b>June 30, 2020</b> | <b>June 30, 2021</b> |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Initial Balance (Inflow)/Outflow | \$ (3,055,070)       | \$ 143,836,897       | \$ (408,041,043)     | \$ 372,450,961       | \$ (237,319,945)     |
| Remaining amortization period    | 3.2460               | 4.2030               | 5.1330               | 6.1390               | 6.9290               |
| Amortized period ending June 30, |                      |                      |                      |                      |                      |
| 2021                             | (941,179)            | 34,222,435           | (79,493,677)         | 60,669,647           | (34,250,245)         |
| 2022                             | (941,179)            | 34,222,435           | (79,493,677)         | 60,669,647           | (34,250,245)         |
| 2023                             | (941,179)            | 34,222,435           | (79,493,677)         | 60,669,647           | (34,250,245)         |
| 2024                             | (231,533)            | 34,222,435           | (79,493,677)         | 60,669,647           | (34,250,245)         |
| 2025                             | -                    | 6,947,157            | (79,493,677)         | 60,669,647           | (34,250,245)         |
| 2026                             | -                    | -                    | (10,572,658)         | 60,669,647           | (34,250,245)         |
| Thereafter                       | -                    | -                    | -                    | 8,433,079            | (31,818,475)         |

**Assumption changes**

|                                  | <b>June 30, 2017</b> | <b>June 30, 2018</b> | <b>June 30, 2019</b> | <b>June 30, 2020</b> | <b>June 30, 2021</b> |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Initial Balance (Inflow)/Outflow | (662,351,380)        | (56,549,485)         | 837,453,088          | 1,848,827,437        | 2,350,744,687        |
| Remaining amortization period    | 3.2460               | 4.2030               | 5.1330               | 6.1390               | 6.9290               |
| Amortized period ending June 30, |                      |                      |                      |                      |                      |
| 2021                             | (204,051,564)        | (13,454,553)         | 163,150,806          | 301,161,009          | 339,261,753          |
| 2022                             | (204,051,564)        | (13,454,553)         | 163,150,806          | 301,161,009          | 339,261,753          |
| 2023                             | (204,051,564)        | (13,454,553)         | 163,150,806          | 301,161,009          | 339,261,753          |
| 2024                             | (50,196,688)         | (13,454,553)         | 163,150,806          | 301,161,009          | 339,261,753          |
| 2025                             | -                    | (2,731,273)          | 163,150,806          | 301,161,009          | 339,261,753          |
| 2026                             | -                    | -                    | 21,699,058           | 301,161,009          | 339,261,753          |
| Thereafter                       | -                    | -                    | -                    | 41,861,383           | 315,174,169          |

**Difference between projected and actual investment earnings**

|                                  | <b>June 30, 2017</b> | <b>June 30, 2018</b> | <b>June 30, 2019</b> | <b>June 30, 2020</b> | <b>June 30, 2021</b> |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Initial Balance (Inflow)/Outflow | 5,818,459            | 18,440,072           | (16,206,440)         | (50,156,328)         | 41,963,522           |
| Remaining amortization period    | 1.0000               | 2.0000               | 3.0000               | 4.0000               | 5.0000               |
| Amortized period ending June 30, |                      |                      |                      |                      |                      |
| 2021                             | 5,818,459            | 9,220,035            | (5,402,146)          | (12,539,082)         | 8,392,704            |
| 2022                             | -                    | 9,220,037            | (5,402,146)          | (12,539,082)         | 8,392,704            |
| 2023                             | -                    | -                    | (5,402,148)          | (12,539,082)         | 8,392,704            |
| 2024                             | -                    | -                    | -                    | (12,539,082)         | 8,392,704            |
| 2025                             | -                    | -                    | -                    | -                    | 8,392,706            |
| 2026                             | -                    | -                    | -                    | -                    | -                    |
| Thereafter                       | -                    | -                    | -                    | -                    | -                    |

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**SOUTH CAROLINA LONG-TERM DISABILITY INSURANCE TRUST FUND**

**Difference between expected and actual experience**

|                                  | <b>June 30, 2017</b> | <b>June 30, 2018</b> | <b>June 30, 2019</b> | <b>June 30, 2020</b> | <b>June 30, 2021</b> |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Initial Balance (Inflow)/Outflow | \$ -                 | \$ (14,368)          | \$ (1,074,784)       | \$ (36,574)          | \$ (1,367,092)       |
| Remaining amortization period    | 5.9570               | 7.4006               | 8.4233               | 9.4152               | 10.4338              |
| Amortized period ending June 30, |                      |                      |                      |                      |                      |
| 2021                             | -                    | (19,913)             | (127,597)            | (3,885)              | (131,026)            |
| 2022                             | -                    | (19,913)             | (127,597)            | (3,885)              | (131,026)            |
| 2023                             | -                    | (19,913)             | (127,597)            | (3,885)              | (131,026)            |
| 2024                             | -                    | (19,913)             | (127,597)            | (3,885)              | (131,026)            |
| 2025                             | -                    | (19,913)             | (127,597)            | (3,885)              | (131,026)            |
| 2026                             | -                    | (19,913)             | (127,597)            | (3,885)              | (131,026)            |
| Thereafter                       | -                    | (27,890)             | (309,202)            | (13,264)             | (580,936)            |

**Assumption changes**

|                                  | <b>June 30, 2017</b> | <b>June 30, 2018</b> | <b>June 30, 2019</b> | <b>June 30, 2020</b> | <b>June 30, 2021</b> |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Initial Balance (Inflow)/Outflow | (109,404)            | (41,959)             | 989,670              | 280,965              | 1,659,414            |
| Remaining amortization period    | 5.9570               | 7.4006               | 8.4233               | 9.4152               | 10.4338              |
| Amortized period ending June 30, |                      |                      |                      |                      |                      |
| 2021                             | (18,366)             | (5,669)              | 117,492              | 29,842               | 159,043              |
| 2022                             | (18,366)             | (5,669)              | 117,492              | 29,842               | 159,043              |
| 2023                             | (18,366)             | (5,669)              | 117,492              | 29,842               | 159,043              |
| 2024                             | (18,366)             | (5,669)              | 117,492              | 29,842               | 159,043              |
| 2025                             | (18,366)             | (5,669)              | 117,492              | 29,842               | 159,043              |
| 2026                             | (17,574)             | (5,669)              | 117,492              | 29,842               | 159,043              |
| Thereafter                       | -                    | (7,945)              | 284,718              | 101,913              | 705,156              |

**Difference between projected and actual investment earnings**

|                                  | <b>June 30, 2017</b> | <b>June 30, 2018</b> | <b>June 30, 2019</b> | <b>June 30, 2020</b> | <b>June 30, 2021</b> |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Initial Balance (Inflow)/Outflow | 218,378              | 561,579              | (919,718)            | (2,387,440)          | 1,435,673            |
| Remaining amortization period    | 1.0000               | 2.0000               | 3.0000               | 4.0000               | 5.0000               |
| Amortized period ending June 30, |                      |                      |                      |                      |                      |
| 2021                             | 218,378              | 280,789              | (306,574)            | (596,861)            | 287,135              |
| 2022                             | -                    | 280,790              | (306,574)            | (596,861)            | 287,135              |
| 2023                             | -                    | -                    | (306,570)            | (596,861)            | 287,135              |
| 2024                             | -                    | -                    | -                    | (596,857)            | 287,135              |
| 2025                             | -                    | -                    | -                    | -                    | 287,133              |
| 2026                             | -                    | -                    | -                    | -                    | -                    |
| Thereafter                       | -                    | -                    | -                    | -                    | -                    |

**South Carolina OPEB Trusts**  
**Notes to the Schedules of Employer Allocations and**  
**OPEB Amounts by Employer**  
**For the Fiscal Year Ended June 30, 2021**

**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, 2021, and the accounting and financial reporting actuarial valuations as of June 30, 2021. 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, 2021, and the related notes to the schedules, and have issued our report thereon dated August 15, 2022.

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, 2021 and the net OPEB liability for the year ended June 30, 2020 (specified column totals), included in the accompanying schedules of OPEB amounts by employer, and the related notes to the schedules and have issued our report thereon dated August 15, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of schedules of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer, we considered the South Carolina Retiree Health Insurance Trust Fund's and the South Carolina Long-Term Disability Insurance Trust Fund's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the schedules of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer, but not for the purpose of expressing an opinion on the effectiveness of the South Carolina Retiree Health Insurance Trust Fund's and the South Carolina Long-Term Disability Insurance Trust Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the South Carolina Retiree Health Insurance Trust Fund's and the South Carolina Long-Term Disability Insurance Trust Fund's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

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

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the South Carolina Retiree Health Insurance Trust Fund's and the South Carolina Long-Term Disability Insurance Trust Fund's schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the schedule of employer allocations and the specified column totals in the schedule of OPEB amounts by employer. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
August 15, 2022