

**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, 2025**

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

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## INDEPENDENT AUDITOR'S REPORT

Ms. Sue F. Moss, CPA, State Auditor  
Office of the State Auditor and  
Members of the South Carolina Public  
Employee Benefit Authority  
South Carolina Retiree Health Insurance Trust Fund  
and South Carolina Long-term Disability Insurance Trust Fund  
Columbia, South Carolina

**Report on the Audit of the Schedules*****Opinions***

We have audited the accompanying Schedules of Employer Allocations and Schedules of Other Post Employment Benefit (OPEB) Amounts by Employer of South Carolina Retiree Health Insurance Trust Fund (SCRHITF) and South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF) as administered by South Carolina Public Employee Benefit Authority (PEBA) as of and for the year ended June 30, 2025, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense (specified column totals) included in the accompanying Schedules of OPEB Amounts by Employer of SCRHITF and SCLTDITF as of June 30, 2025, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the allocation of employer contributions for the year ended June 30, 2025 and total net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for participating entities of SCRHITF and SCLTDITF as of and for the year ended June 30, 2025, in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of SCRHITF and SCLTDITF, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Schedules***

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

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(Continued)

## ***Auditor's Responsibilities for the Audit of the Schedules***

Our objectives are to obtain reasonable assurance about whether the Schedules of Employer Allocations and the specified column totals included in the accompanying Schedules of OPEB Amounts by Employer are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules of Employer Allocations and the specified column totals included in the accompanying Schedules of OPEB Amounts by Employer.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules of Employer Allocations and the specified column totals included in the accompanying Schedules of OPEB Amounts by Employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules of Employer Allocations and the specified column totals included in the accompanying Schedules of OPEB Amounts by Employer.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the SCRHITF's and SCLTDITF's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules of Employer Allocations and the specified column totals included in the accompanying Schedules of OPEB Amounts by Employer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Other Matter***

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of PEBA Insurance Benefits, an internal service fund of the State of South Carolina, the South Carolina Retiree Health Insurance Trust Fund, a fiduciary fund of the State of South Carolina, and the South Carolina Long-term Disability Insurance Trust Fund, a fiduciary fund of the State of South Carolina, collectively referred to as "PEBA Insurance Benefits", as of and for the year ended June 30, 2025, and our report thereon, dated October 15, 2025, expressed an unmodified opinion on those financial statements.

### ***Restriction on Use***

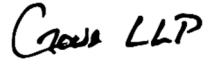
Our report is intended solely for the information and use of the SCRHITF's and SCLTDITF's management, the governing body of SCRHITF and SCLTDITF, and SCRHITF's and SCLTDITF's employers and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 22, 2026 on our consideration of SCRHITF's and SCLTDITF's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, agreements, and other matters related to the Schedules of Employer Allocations and the specified column totals included in the accompanying Schedules of OPEB Amounts by Employer. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the SCRHITF's and SCLTDITF's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering SCRHITF's and SCLTDITF's internal control over financial reporting related to the Schedules of Employer Allocations and the specified column totals included in the accompanying Schedules of OPEB Amounts by Employer.



Crowe LLP

Dallas, Texas  
May 22, 2026

**South Carolina Retiree Health Insurance Trust Fund (SCRHITF)**  
**Schedule of Employer Allocations**  
**For the Fiscal Year Ended June 30, 2025**

<b>Employer Code</b>	<b>6.35% Surcharge Contributions (Derived from Payroll)<sup>1</sup></b>	<b>Employer Allocation Percentage<sup>1</sup></b>
10001	\$ 30,996	0.003958%
10002	108,360	0.013838%
10100	621,112	0.079321%
10200	754,491	0.096354%
10300	2,062,292	0.263370%
10600	240,059	0.030657%
10900	100,966	0.012894%
12300	46,959	0.005997%
13300	233,556	0.029827%
13600	140,303	0.017918%
13700	101,552	0.012969%
20101	162,503	0.020753%
20102	3,569,205	0.455814%
20108	18,514	0.002364%
20200	161,782	0.020661%
20300	186,564	0.023826%
20400	1,470,437	0.187786%
20500	438,354	0.055981%
20600	1,494,440	0.190851%
21100	266,274	0.034005%
21400	4,894,895	0.625114%
22100	142,077	0.018144%
22200	6,261	0.000800%
30100	46,982,928	6.000066%
30200	3,644,729	0.465459%
30300	34,693,376	4.430599%
30400	3,385,206	0.432316%
30500	24,407,980	3.117079%
30600	2,690,822	0.343638%
30700	228,444	0.029174%
30800	1,248,940	0.159499%
30900	313,991	0.040099%
31100	1,073,584	0.137105%
31102	642,865	0.082099%
31104	1,843,488	0.235427%
31105	279,979	0.035755%
31107	789,190	0.100785%
31108	3,274,501	0.418178%
31113	450,136	0.057486%

*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, 2025**

<b>Employer Code</b>	<b>6.35% Surcharge Contributions (Derived from Payroll)<sup>1</sup></b>	<b>Employer Allocation Percentage<sup>1</sup></b>
31121	1,093,213	0.139611%
31123	3,336,649	0.426115%
31124	1,413,293	0.180488%
31126	2,000,810	0.255518%
31138	812,900	0.103813%
31140	3,359,702	0.429059%
31142	1,903,551	0.243097%
31143	864,890	0.110453%
31146	1,473,452	0.188171%
31200	263,884	0.033700%
31300	2,350,567	0.300185%
31400	8,056,679	1.028897%
31600	2,035,786	0.259985%
31700	7,755,156	0.990390%
40100	15,119,652	1.930891%
40200	15,075,488	1.925251%
40700	2,823,258	0.360551%
40900	16,414,099	2.096201%
41400	4,401,604	0.562117%
41600	355,377	0.045384%
41700	5,781,688	0.738364%
41800	167,149	0.021346%
42000	166,507	0.021264%
42200	65,313,795	8.341052%
50100	339	0.000043%
50200	2,995,460	0.382542%
50400	443,991	0.056701%
50501	296,825	0.037907%
51200	954,382	0.121882%
51300	1,224,747	0.156409%
51400	1,845,817	0.235724%
51500	2,502,006	0.319525%
51600	249,576	0.031873%
51700	17,233,481	2.200842%
51800	4,177,891	0.533547%
51902	218,872	0.027952%
52000	246,425	0.031470%
52200	1,443,197	0.184307%
52600	273,575	0.034938%

*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, 2025**

<b>Employer Code</b>	<b>6.35% Surcharge Contributions (Derived from Payroll)<sup>1</sup></b>	<b>Employer Allocation Percentage<sup>1</sup></b>
53000	300,927	0.038431%
53300	28,496	0.003639%
53900	110,266	0.014082%
54100	198,353	0.025331%
54200	6,201,923	0.792031%
54300	3,969,637	0.506952%
54400	2,540	0.000324%
60100	556,733	0.071099%
60400	3,785,894	0.483487%
60500	159,731	0.020399%
60800	627,768	0.080171%
60900	178,819	0.022837%
61000	4,676,334	0.597202%
61200	185,729	0.023719%
62200	206,356	0.026353%
62500	100,614	0.012849%
62700	293,599	0.037495%
63000	635,464	0.081153%
63500	354,516	0.045274%
63700	179,788	0.022960%
63800	19,105	0.002440%
64100	104,723	0.013374%
66600	101,815	0.013003%
67000	28,207	0.003602%
67100	631,000	0.080583%
67200	23,282	0.002973%
67300	553,549	0.070692%
67400	425,544	0.054345%
67500	521,855	0.066645%
67600	59,359	0.007581%
67700	261,966	0.033455%
67800	1,199,462	0.153180%
67900	69,759	0.008909%
68000	103,094	0.013166%
68100	378,461	0.048332%
68200	2,492,848	0.318355%
68300	709,606	0.090622%
68400	25,326	0.003234%
68500	762,032	0.097317%

*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, 2025**

<b>Employer Code</b>	<b>6.35% Surcharge Contributions (Derived from Payroll)<sup>1</sup></b>	<b>Employer Allocation Percentage<sup>1</sup></b>
68600	288,740	0.036874%
68700	346,937	0.044306%
68800	487,552	0.062264%
68900	591,257	0.075508%
69000	8,599,004	1.098156%
69100	4,546,278	0.580593%
70709	148,417	0.018954%
71036	19,627	0.002507%
72110	207,816	0.026540%
72114	27,967	0.003572%
72116	71,745	0.009162%
72210	168,285	0.021491%
72411	5,955	0.000760%
72507	118,022	0.015072%
74306	81,265	0.010378%
74310	39	0.000005%
74616	107,206	0.013691%
75005	59,472	0.007595%
75011	164,093	0.020956%
80101	1,408,337	0.179855%
80103	64,117	0.008188%
80201	10,870,158	1.388199%
80202	555,862	0.070988%
80302	593,969	0.075854%
80401	4,629,174	0.591180%
80402	1,688,157	0.215590%
80403	1,315,350	0.167980%
80404	1,563,190	0.199631%
80405	6,183,277	0.789650%
80406	46,443	0.005931%
80407	248,734	0.031765%
80409	75,576	0.009652%
80504	1,153,052	0.147253%
80601	49	0.000006%
80608	1,735,528	0.221640%
80701	12,129,529	1.549030%
80702	119,037	0.015202%
80704	380,249	0.048561%
80801	19,196,405	2.451522%

*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, 2025**

<b>Employer Code</b>	<b>6.35% Surcharge Contributions (Derived from Payroll)<sup>1</sup></b>	<b>Employer Allocation Percentage<sup>1</sup></b>
80902	944,889	0.120669%
81001	29,440,251	3.759737%
81002	607,081	0.077529%
81003	349,784	0.044670%
81004	248,048	0.031678%
81005	821,013	0.104849%
81102	3,914,282	0.499883%
81201	2,164,233	0.276388%
81203	130,625	0.016682%
81301	3,287,831	0.419880%
81409	2,036,640	0.260094%
81501	2,169,251	0.277029%
81601	4,992,157	0.637535%
81701	2,262,682	0.288961%
81802	11,769,881	1.503100%
81805	206,318	0.026348%
81806	1,382,055	0.176499%
81901	1,784,468	0.227890%
81902	252,007	0.032183%
82001	1,689,216	0.215725%
82101	7,696,759	0.982933%
82106	511,656	0.065342%
82107	1,386,240	0.177033%
82109	592,886	0.075716%
82201	4,596,300	0.586981%
82301	38,795,316	4.954447%
82306	163,155	0.020836%
82307	223,575	0.028552%
82308	170,620	0.021789%
82312	151,144	0.019302%
82313	846,056	0.108048%
82315	288,867	0.036890%
82401	437,208	0.055835%
82402	4,502,335	0.574981%
82406	700,445	0.089452%
82503	1,177,341	0.150355%
82601	24,941,054	3.185156%
82602	64,751	0.008269%
82603	94,220	0.012033%

*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, 2025**

<b>Employer Code</b>	<b>6.35% Surcharge Contributions (Derived from Payroll)<sup>1</sup></b>	<b>Employer Allocation Percentage<sup>1</sup></b>
82604	39,601	0.005057%
82701	1,241,840	0.158592%
82702	332,654	0.042482%
82801	4,754,025	0.607124%
82901	7,228,614	0.923147%
82906	68,112	0.008698%
83001	2,660,687	0.339789%
83005	1,421,564	0.181544%
83101	842,920	0.107647%
83202	4,576,580	0.584463%
83203	1,211,901	0.154769%
83204	1,693,365	0.216255%
83205	9,767,094	1.247330%
83206	15,971,673	2.039700%
83207	45,571	0.005820%
83208	239,779	0.030622%
83301	1,559,063	0.199104%
83402	1,771,144	0.226188%
83501	529,139	0.067575%
83601	2,897,495	0.370031%
83701	5,394,909	0.688970%
83810	161,071	0.020570%
83811	115,130	0.014703%
83812	5,919,781	0.756000%
83901	7,950,577	1.015347%
84002	14,694,240	1.876563%
84003	14,118,440	1.803029%
84004	49,017	0.006260%
84005	197,985	0.025284%
84006	739,248	0.094407%
84009	167,889	0.021441%
84011	50,617	0.006464%
84101	1,064,563	0.135953%
84203	4,820,285	0.615586%
84207	6,761,757	0.863526%
84208	1,303,725	0.166495%
84209	5,423,819	0.692662%
84210	1,531,699	0.195609%
84211	2,507,531	0.320230%

*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, 2025**

<b>Employer Code</b>	<b>6.35% Surcharge Contributions (Derived from Payroll)<sup>1</sup></b>	<b>Employer Allocation Percentage<sup>1</sup></b>
84212	4,973,590	0.635164%
84214	147,228	0.018802%
84215	480,309	0.061339%
84301	6,845,689	0.874245%
84401	1,525,232	0.194783%
84501	1,720,569	0.219729%
84601	5,106,415	0.652127%
84603	9,258,766	1.182413%
84604	9,589,986	1.224712%
84605	2,876,562	0.367358%
84606	29,944	0.003824%
<b>Total for All Employers</b>	<b>\$ 783,040,228</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, 2025

Participating Employer	Outstanding Balance of Deferred Outflows of Resources										Outstanding Balance of Deferred Inflows of Resources					OPEB Expense			
	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	Net Differences between Projected and Actual Experience		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>1</sup>		Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>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	Assumption	Changes		Assumption	Changes	Assumption	Changes			Assumption	Changes				
10001	\$ 516,865	\$ 598,381	\$ 47,788	\$ 93,793	\$ 166,739	\$ 308,320	\$ 70,819	\$ 169,174	\$ 651	\$ 44,817	\$ 285,461	\$ 34,516	\$ 29,439	\$ 63,955					
10002	2,540,957	2,092,066	167,078	327,918	247,596	692,089	247,596	591,467	2,278	504,855	1,345,926	120,677	30,177	150,854					
10100	13,383,353	11,991,960	957,712	1,879,666	214,637	3,052,015	1,419,251	3,390,357	13,057	1,599,710	6,422,375	691,734	(199,373)	492,361					
10200	15,315,228	14,567,054	1,163,366	2,283,296	1,151,046	4,597,708	1,724,014	4,118,385	15,860	53,617	5,911,956	804,273	239,319	1,079,592					
10300	41,904,755	39,816,977	3,179,895	6,241,066	2,028,052	11,449,013	4,712,347	11,257,022	43,352	638,873	16,651,594	2,296,768	159,880	2,456,648					
10600	4,929,886	4,634,807	370,149	726,477	382,643	1,479,269	1,479,269	548,530	5,046	183,703	2,047,628	267,350	13,492	280,842					
10700	-	-	-	-	-	-	-	-	-	560,089	560,089	-	(670,381)	(670,381)					
10900	2,062,301	1,949,349	155,680	305,548	151,451	612,679	230,706	551,118	2,123	108,479	892,426	112,445	6,941	119,386					
12300	1,026,153	906,642	72,407	142,111	79,377	293,895	107,301	256,325	987	93,157	457,770	52,298	(10,882)	41,416					
13300	4,626,957	4,509,325	360,127	706,809	378,340	1,445,276	533,680	1,274,873	4,910	105,403	1,918,866	260,112	(10,003)	250,109					
13600	2,986,403	2,708,891	216,340	424,602	111,545	752,487	320,598	765,855	2,949	218,680	1,308,082	156,257	(40,971)	115,286					
13700	1,799,677	1,960,688	156,586	307,326	641,606	1,105,518	232,048	554,324	2,135	43,921	832,428	113,099	159,211	272,310					
20101	3,020,258	3,137,494	250,669	491,783	409,397	1,151,749	371,323	887,030	3,416	87,248	1,349,017	180,980	125,457	306,437					
20102	74,260,567	68,911,173	5,503,439	10,801,442	7,339,581	23,644,422	8,155,651	19,482,508	75,029	1,322,452	29,035,640	3,975,012	1,485,197	5,460,209					
20108	363,385	357,396	28,543	56,020	43,217	127,780	42,298	101,043	389	19,931	163,661	20,616	9,708	30,324					
20200	3,260,796	3,123,585	249,458	489,603	176,169	915,230	369,677	883,097	3,400	61,973	1,318,147	180,178	49,774	229,952					
20300	3,387,352	3,602,078	287,672	564,604	629,135	1,481,411	426,307	1,018,376	3,922	68,027	1,516,632	207,779	47,557	255,336					
20400	29,208,675	28,389,987	2,267,304	4,449,956	3,033,257	9,750,517	3,359,961	8,026,393	30,911	112,499	11,529,764	1,637,623	711,134	2,348,757					
20500	8,644,510	8,463,356	675,907	1,326,579	506,341	1,326,579	1,001,640	2,392,753	9,214	543,273	3,946,880	488,193	55,080	543,273					
20600	30,910,009	28,853,362	2,304,310	4,522,587	316,185	7,143,082	3,414,801	8,157,398	31,415	1,778,286	13,381,900	1,664,352	(179,992)	1,484,360					
21100	4,071,884	5,140,966	410,572	805,815	2,647,781	3,864,168	608,434	1,453,450	5,597	38,688	2,106,169	296,547	483,823	780,370					
21400	105,471,409	94,506,397	7,547,546	14,813,296	9,699,535	32,060,377	11,184,852	26,718,768	102,897	6,123,994	44,130,511	5,451,424	863,515	6,314,939					
21900	-	-	-	-	-	-	-	-	-	112,546	112,546	-	(67,831)	(67,831)					
22100	3,056,855	2,743,058	219,068	429,957	-	649,025	324,641	775,515	2,987	368,182	1,471,325	158,228	(106,517)	51,711					
22200	134,778	120,946	9,659	18,958	715	29,332	14,314	34,194	132	18,538	67,178	6,977	(4,611)	2,366					
30100	964,648,510	907,106,091	72,444,034	142,183,307	5,275,630	219,902,971	107,356,190	256,456,266	987,640	18,133,333	382,933,429	52,324,713	(9,777,052)	42,547,661					
30200	75,055,372	70,369,330	5,619,892	11,029,959	7,170	16,657,021	8,328,225	19,894,757	76,616	7,470,312	35,769,919	4,059,123	(2,119,692)	1,939,431					
30300	710,636,461	669,829,741	53,494,481	104,991,691	20,444,724	178,930,896	79,274,487	189,373,696	729,296	1,731,585	271,109,064	38,637,874	6,700,623	45,338,497					
30400	68,442,693	65,358,683	5,219,728	10,244,571	1,179,739	16,644,038	17,735,214	18,478,151	71,161	12,560,749	38,845,275	3,770,093	(4,203,709)	(433,616)					
30500	507,892,709	471,248,294	37,635,210	73,865,271	850,717	112,351,198	55,772,332	133,230,917	513,085	12,029,433	201,545,767	27,183,075	(2,436,521)	24,746,554					
30600	53,981,597	51,952,107	4,149,041	8,143,173	5,089,228	14,848,543	6,148,856	14,887,856	56,565	67,482	21,928,839	2,996,760	3,081,032	6,077,810					
30700	4,734,490	4,410,603	352,243	691,335	901,646	1,945,224	521,996	1,246,962	4,802	57,679	1,831,439	254,417	(158,550)	413,007					
30800	25,680,257	24,113,483	1,925,770	3,682	3,779,640	5,741,092	2,853,836	6,817,343	26,255	2,286,291	11,983,725	1,390,941	(730,535)	660,406					
30900	6,574,310	6,062,273	484,150	950,224	121,905	1,556,279	717,471	1,713,921	6,600	356,149	2,794,141	349,691	(72,125)	277,566					
31000	21,267,236	20,727,899	1,655,388	3,248,971	1,327,849	6,232,208	2,453,151	5,860,174	22,568	293,384	8,629,277	1,195,650	403,369	1,599,019					
31012	13,712,399	12,411,945	991,253	1,945,996	18,344	2,955,093	1,468,956	3,509,095	13,514	993,363	5,984,928	715,960	(347,062)	368,898					
31104	37,852,218	35,592,480	2,842,515	5,578,902	197,576	8,618,993	4,212,377	8,618,993	38,752	1,029,023	15,342,828	2,063,086	(120,993)	1,939,932					
31105	7,367,986	5,405,536	431,701	847,285	1,446,105	2,725,091	639,746	1,528,249	5,885	2,333,240	4,507,120	311,808	(215,527)	96,281					
31107	16,711,215	15,236,944	1,216,865	2,388,297	838,055	4,443,217	1,803,295	4,307,776	16,590	7,202,552	6,848,213	318,808	(76,300)	802,615					
31108	69,572,831	63,221,262	5,049,027	9,909,544	453,130	15,411,701	7,482,249	17,873,862	68,834	6,155,283	31,580,228	3,646,800	(2,414,761)	1,232,039					
31113	9,016,601	8,690,886	694,079	1,362,243	886,780	2,943,102	1,028,568	2,457,080	9,462	237,693	3,732,803	501,317	238,592	739,909					
31121	22,351,589	21,106,762	1,685,645	3,308,355	143,741	5,137,741	2,497,990	5,967,286	22,981	4,174,541	12,662,798	1,217,504	(1,953,048)	(735,544)					
31123	69,766,454	64,421,199	5,144,858	10,097,627	44,922	15,287,407	7,624,262	18,213,107	70,141	5,405,794	31,313,304	3,716,016	(2,302,789)	1,413,227					
31124	29,593,986	27,286,656	2,179,189	4,277,015	106,187	6,562,391	3,229,381	7,714,460	29,710	1,784,961	12,558,512	1,573,980	(309,455)	1,264,525					
31126	40,696,910	38,629,891	3,085,091	6,054,998	1,264,805	10,404,894	4,571,856	10,921,410	42,059	6,957,211	16,195,046	2,228,293	118,281	2,346,574					
31138	16,914,350	15,694,725	1,253,425	2,460,052	6,001	3,719,478	1,857,474	4,437,199	17,089	1,466,579	7,778,341	905,321	(599,180)	306,141					
31140	65,539,640	64,866,281	5,180,403	10,167,390	3,342,057	18,689,850	7,676,938	18,075,370	70,625	6,785,256	32,871,759	3,741,690	(2,499,120)	1,242,561					
31142	38,136,607	36,752,051	2,935,122	5,760,658	2,279,118	10,974,898	4,349,613	10,390,509	40,015	48,747	14,828,884	2,119,973	565,153	2,685,126					
31143	18,731,599	16,698,578	1,333,595	2,617,399	4,760	3,955,754	1,976,280	4,721,008	18,181	3,914,189	10,629,658	963,226	(1,105,954)	(142,728)					
31146	29,743,919	28,448,192	2,271,952	4,459,079	1,334,858	8,065,889	3,366,849	8,042,849	30,974	1,208,977	12,649,649	1,640,981	(549,219)	1,091,762					
31200	5,646,178	5,094,856	406,889	798,587	52,565	1,258,041	602,977	1,440,413	5,548	6,267,553	2,675,691	293,887	(89,539)	204,348					
31300	50,983,426	45,382,767	3,624,395	7,113,469	-	10,737,864	5,371,060	12,830,577	49,412	5,713,823	23,964,872	2,617,820	(1,712,761)	905,059					
31400	166,364,745	155,551,385	12,422,770	24,381,723	903,884	37,708,377	18,409,538	43,977,356	169,361	8,747,708	71,303,963	8,972,690	(3,172,419)	5,800,271					
31600	43,385,220	39,305,224	3,139,025	6,160,852	1,953,703	11,253,580	4,651,781	11,112,339	42,795	4,981,407	20,788,322	2,267,248	15,135	2,282,383					
31700	159,186,835	149,729,794	11,957,841	23,469,224	6,252,701	41,679,766	17,720,552	42,331,480	163,023	7,922,706	68,137,761	8,636,883	(1,760,299)	6,876,584					
40100	309,679,021	291,917,237	23,313,329	45,756,231	22,664,249	91,733,809	34,548,465	82,530,593	317,834	52,857	117,449,749	16,838,699	5,414,056	22,255,765					
40200	324,136,408	291,064,567	23,245,232	45,622,580	9,757,760	56,222,572	34,447,551	82,289,527	316,905	632,514	149,195,324	16,789,514	(5,223,913)	11,565,601					
40700	59,135,093	54,509,059	4,353,246	8,543,960	4,553,547	17,450,753	6,451,158	15,410,755	59,348	2,255,775	24,177,036	3,144,253	415,581	3,559,834					
40900	395,931,630	316,909,243	25,309,261	49,673,574	50,239,874	125,222,709	37,506,274	89,596,312	345,044	8,895,450	206,343,080	18,280,316	(8,222,427)	10,057,890					
41400	88,587,690	84,982,343	6,786,928	13,320,459	4,811,443	24,918,830	10,057,6												

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)  
 Schedule of OPEB Amounts by Employer  
 As of and for the Fiscal Year Ended June 30, 2025

Participating Employer	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
			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>		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>		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>		
			Assumption Changes	Total Deferred Outflows of Resources	Assumption Changes	Total Deferred Inflows of Resources	Assumption Changes	Total Deferred Inflows of Resources	Assumption Changes	Total Deferred Inflows of Resources	Proportionate Share of Total Plan Contributions <sup>1</sup>	Total Employer OPEB Expense		
53000	6,077,113	5,810,101	464,011	910,698	526,716	1,901,425	687,627	1,642,627	6,326	602,005	2,938,585	335,145	(155,315)	179,830
53300	643,260	550,154	43,937	86,233	136,020	266,190	155,539	599	599	93,435	314,684	13,735	14,434	46,169
53900	2,357,330	2,128,954	170,024	333,700	214,859	718,583	251,962	601,896	2,317	81,344	937,519	122,805	42,799	165,604
54100	4,330,638	3,829,608	305,843	600,267	71,034	977,144	453,235	1,082,704	4,170	604,602	2,144,711	220,904	(141,320)	79,584
54200	132,311,307	119,741,353	9,562,880	18,768,720	11,969,817	40,301,417	14,171,414	33,853,174	130,372	5,201,534	53,356,494	6,907,956	1,354,060	8,261,116
54300	83,392,117	76,642,352	6,120,873	12,013,217	6,303,447	24,437,537	9,070,638	21,668,261	83,447	2,355,528	33,177,874	4,420,070	700,552	5,121,522
54400	55,943	48,983	3,912	7,678	2,180	13,770	5,797	13,848	53	16,459	36,157	2,826	(3,571)	(745)
60100	11,742,476	10,748,936	858,440	1,684,830	406,820	2,950,090	1,272,139	3,038,930	11,704	2,668,162	6,990,935	620,032	(1,019,185)	(399,153)
60400	77,078,981	73,094,851	5,837,560	11,457,168	798,483	18,093,211	8,650,791	20,665,314	79,585	7,962,685	37,358,375	4,216,340	(4,890,624)	(674,284)
60500	4,026,420	3,083,975	246,295	483,394	131,534	861,223	364,989	871,899	3,358	1,024,750	2,264,996	177,893	(225,873)	(479,980)
60800	12,991,915	12,120,465	967,974	1,899,808	666,063	3,533,845	1,434,460	3,426,688	13,197	559,043	5,433,388	699,146	306	699,452
60900	3,401,539	3,452,558	275,731	541,167	342,467	1,159,365	408,611	976,104	3,759	307,641	1,696,115	199,154	(37,106)	162,048
61000	104,590,514	90,286,587	7,210,540	14,151,867	3,358,329	24,720,736	10,685,436	25,525,747	98,302	26,606,481	62,915,966	5,208,013	(4,433,718)	774,295
61200	3,601,127	3,585,902	286,380	562,608	474,740	1,323,188	424,392	1,013,803	3,905	1,486,858	2,068,958	206,846	89,496	296,342
62200	4,515,394	3,984,117	318,183	624,486	577,239	1,519,908	471,521	1,126,386	4,338	356,879	1,959,124	229,816	556,240	786,056
62500	2,003,777	1,942,546	155,137	304,482	369,048	828,667	229,901	549,195	2,115	936	782,147	112,052	88,996	201,048
62700	6,232,527	5,668,594	452,710	888,517	1,126,026	2,467,253	670,879	1,602,620	6,172	390,414	2,670,085	326,982	117,134	444,116
63000	12,887,769	12,268,926	979,831	1,923,079	451,241	3,354,151	1,452,030	3,468,660	13,359	294,519	5,228,568	707,710	(84,223)	623,487
63500	7,591,434	6,844,644	546,632	1,072,856	66,148	1,685,636	810,065	1,935,112	7,452	1,760,565	4,513,194	394,820	(376,823)	17,997
63700	3,595,807	3,471,154	277,216	544,082	473,771	1,295,069	410,812	981,362	3,779	155,773	1,551,726	200,227	28,139	228,366
63800	385,311	368,886	29,460	57,821	8,416	95,697	43,658	104,291	402	5,164	153,515	21,278	(5,532)	17,746
64100	2,014,580	2,021,917	161,476	316,923	415,999	894,398	239,294	571,635	2,201	44,582	857,712	116,630	131,433	248,063
66600	2,195,951	1,965,828	156,997	308,131	362,165	827,293	362,165	555,777	2,140	882,244	113,395	97,862	211,257	201,048
67000	426,099	544,560	43,490	85,356	212,083	340,929	64,449	153,958	593	119,709	338,709	31,412	30,526	61,938
67100	12,814,898	12,182,752	972,949	1,909,571	237,747	3,120,267	1,441,831	3,444,297	13,264	710,131	5,609,523	702,739	(133,700)	569,039
67200	405,463	449,466	35,896	70,451	157,621	263,968	53,194	127,073	489	27,129	207,885	25,927	22,668	48,595
67300	11,467,921	10,687,405	853,526	1,675,185	1,212,347	3,741,058	1,264,857	3,021,534	11,636	376,611	4,674,638	616,483	294,910	911,393
67400	8,720,928	8,212,022	656,155	1,287,811	280,780	2,224,746	972,368	2,322,827	8,946	614,133	3,918,274	473,926	(102,004)	371,922
67500	11,140,649	10,075,568	804,663	1,579,283	196,661	2,580,607	1,192,446	2,848,556	10,970	547,109	4,599,081	581,190	(46,452)	534,738
67600	1,099,668	1,146,116	91,532	179,647	120,499	391,678	135,643	324,029	1,248	194,966	655,886	66,112	(53,188)	12,924
67700	-	5,057,816	403,931	792,782	4,962,408	6,159,121	598,594	1,429,941	5,507	2,034,042	2,034,042	291,751	875,050	1,166,801
67800	25,130,343	23,158,160	1,849,476	3,629,899	-	5,479,375	2,740,773	6,547,255	25,214	2,015,064	11,328,306	1,335,835	(570,197)	765,638
67900	1,290,607	1,346,886	107,566	211,116	393,385	712,067	159,404	380,791	1,467	6,026	547,688	17,693	92,622	170,315
68000	1,817,572	1,990,471	158,965	311,994	166,767	1,087,726	235,573	562,744	2,167	8,186	808,670	114,817	144,545	259,362
68100	8,154,408	7,306,960	583,554	1,145,321	282,780	2,011,655	864,780	2,065,818	7,956	795,644	3,734,198	421,488	(177,371)	244,117
68200	50,799,476	48,129,756	3,843,777	7,544,043	3,063,175	14,450,995	5,696,166	13,607,204	52,403	6,768,887	26,124,660	2,776,275	(2,983,055)	(206,780)
68300	14,088,843	13,700,475	1,094,158	2,147,465	1,091,295	3,732,198	1,621,454	3,873,387	14,916	279,011	5,788,768	790,286	(123,349)	666,937
68400	522,346	488,925	39,047	76,366	35,011	150,694	57,864	138,228	533	22,468	219,093	28,203	178	28,381
68500	14,810,938	14,712,643	1,174,993	2,306,116	4,968,017	8,449,126	1,741,244	4,159,546	16,019	394,613	6,311,422	848,671	2,180,505	3,029,176
68600	4,097,195	5,574,709	445,212	873,801	3,267,848	4,586,861	659,768	1,576,077	6,070	-	2,241,915	321,567	900,133	1,221,700
68700	5,256,997	6,698,299	534,945	1,049,917	4,021,845	5,606,707	792,745	1,893,737	7,293	2,693,775	1,106,998	1,493,379	1,106,998	1,493,379
68800	9,962,629	9,433,237	751,768	1,475,467	6,569,466	8,796,701	1,114,059	2,661,302	10,249	-	3,785,610	542,985	1,592,325	2,135,310
68900	12,713,814	11,415,500	911,674	1,789,309	8,191,255	10,892,238	1,351,027	3,227,381	12,429	497,351	5,088,188	658,482	1,930,254	2,588,736
69000	-	166,022,145	13,258,994	26,022,950	162,890,390	202,172,334	19,648,755	46,937,640	180,761	-	66,767,156	9,576,676	28,723,398	38,300,074
69100	-	87,775,594	7,010,005	13,758,284	86,119,842	106,888,131	10,388,260	24,815,841	95,569	-	35,299,670	5,063,171	15,866,007	20,249,178
70709	3,067,818	2,865,516	228,848	449,152	269,420	947,420	339,134	810,136	3,120	213,558	1,365,948	165,292	134,896	300,188
71036	431,419	379,015	30,269	44,856	59,408	99,472	44,856	107,155	413	308,406	460,830	12,863	(57,441)	(35,578)
72110	4,226,653	4,012,388	320,441	628,917	956,263	1,905,621	474,867	1,134,379	4,368	1,028	1,614,642	231,447	281,124	512,571
72114	558,943	540,024	43,128	84,646	26,699	154,473	63,912	152,675	588	46,994	264,169	31,150	(5,215)	25,935
72116	1,296,838	1,385,136	110,621	217,111	211,762	539,944	163,931	391,604	1,508	231,496	788,539	79,899	(21,958)	57,941
72210	3,501,172	3,249,067	259,480	509,271	72,612	841,363	384,528	918,573	3,537	305,580	1,612,218	187,416	(112,019)	75,397
72411	123,815	114,899	9,176	18,010	442	27,628	13,598	32,484	125	24,496	70,703	6,628	(6,487)	141
72507	2,520,966	2,278,625	181,977	357,160	55,504	594,641	269,676	644,211	2,481	325,230	1,241,598	131,438	(58,287)	73,151
74306	1,875,449	1,568,974	125,303	245,927	82,508	453,738	185,688	443,579	1,708	538,740	1,169,715	90,503	(106,570)	(16,067)
74310	1,744,540	756	60	118	124,509	124,687	89	214	1	2,107,306	2,107,610	44	(362,365)	(362,321)
74616	2,234,804	2,069,842	165,303	324,435	1,299	491,037	244,966	585,184	2,253	111,591	943,994	119,395	(39,709)	79,686
75005	1,307,639	1,148,232	91,701	179,978	132,684	404,363	135,894	324,627	1,250	112,037	573,808	66,234	(3,036)	63,198
75011	3,407,343	3,168,184	253,020	496,953	428,945	1,178,558	374,955	895,706	3,450	96,445	1,370,556	182,751	65,801	248,552
80101	29,406,489	27,190,957	2,171,546	4,262,015	-	6,433,561	3,218,055	7,687,404	29,604	2,661,998	13,597,061	1,658,459	(760,973)	807,486
80103	1,410,174	1,237,884	98,861	194,031	72,696	365,588	146,504	349,973	1,348	170,433	668,258	71,405	(73,952)	(2,547)
80201	230,596,907	209,871,617	16,760,936	32,896,085	2,181,670	51,838,691	24,838,349	59,334,725	228,504	18,860,011	103,261,589	12,106,051	(2,743,378)	9,362,673
80202	11,498,714	10,732,155	857,100	1,682,199	3,594,852	6,134,151	1,270,153	3,034,186	11,685	87,370	4,403,394	619,064	1,141,376	1,760,440
80302	11,923,201	11,467,809	915,851	1,797,509	317,846	3,031,								

South Carolina Retiree Health Insurance Trust Fund (SCRHITF)  
 Schedule of OPEB Amounts by Employer  
 As of and for the Fiscal Year Ended June 30, 2025

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					OPEB Expense			
	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	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
80701	259,995,980	234,186,476	18,702,789	36,707,289	15,853,838	71,263,916	27,716,017	66,209,001	254,977	19,404,151	113,584,146	13,508,608	1,277,016	14,785,624
80702	2,340,402	2,298,279	183,547	313,197	856,985	272,002	272,002	649,767	2,502	1,142,644	1,142,644	13,572	33,368	163,940
80704	8,716,897	7,341,581	586,319	1,150,748	1,154,508	2,891,575	868,878	2,075,606	7,993	817,006	3,769,483	423,485	195,087	618,572
80801	365,237,169	370,627,617	29,599,361	58,093,599	37,879,233	125,572,193	43,863,855	104,783,525	403,532	10,864,410	159,913,322	21,378,960	6,390,580	27,760,540
80902	19,272,970	18,243,060	1,456,942	2,859,487	300,461	4,616,890	2,159,070	5,157,663	19,862	1,899,716	9,236,311	1,052,317	(403,046)	649,271
81001	573,300,956	568,407,040	45,394,580	89,094,307	45,346,751	179,835,638	67,271,090	160,699,556	618,870	12,564,330	241,153,846	32,787,495	11,663,680	44,451,175
81002	11,909,820	11,721,040	936,075	1,837,201	1,022,271	3,795,547	1,387,188	3,313,763	12,761	216,424	4,930,136	676,106	91,786	767,892
81003	6,411,802	6,753,329	539,340	1,058,543	1,133,997	2,731,880	799,258	1,909,296	7,353	74,809	2,790,716	389,553	285,541	675,094
81004	5,012,913	4,789,164	382,476	750,672	523,884	1,657,032	566,799	1,353,988	5,214	47,826	1,973,827	276,254	206,057	482,311
81005	16,961,264	15,851,351	1,265,933	2,484,602	7,889,628	11,640,163	1,876,011	4,481,480	17,258	53,094	6,427,843	914,355	2,616,153	3,530,508
81102	81,329,655	75,573,642	6,035,523	11,845,703	17,881,226	17,881,226	8,944,156	21,366,116	82,283	8,097,013	38,489,568	4,359,324	(2,774,746)	1,584,578
81201	45,364,172	41,785,073	3,337,073	6,549,553	-	9,886,626	4,945,272	11,813,440	45,495	6,205,919	23,010,126	2,410,294	(1,928,809)	481,485
81203	2,646,233	2,522,029	201,416	395,313	1,313,910	1,910,639	298,483	713,026	2,745	131,681	1,145,935	145,479	414,842	560,321
81301	70,777,774	63,478,575	5,069,577	9,949,876	833,076	15,852,529	7,512,702	17,946,609	69,115	6,323,467	31,851,893	3,661,643	(1,251,934)	2,409,709
81401	-	-	-	-	1,887,055	1,887,055	-	-	-	7,120,917	7,120,917	-	(1,644,784)	(1,644,784)
81402	-	-	-	-	216,535	216,535	-	-	-	17,425,036	17,425,036	-	(4,627,683)	(4,627,683)
81403	-	-	-	-	274,200	274,200	-	-	-	5,870,918	5,870,918	-	(1,861,331)	(1,861,331)
81408	-	-	-	-	10,363,837	10,363,837	-	-	-	14,091,949	14,091,949	-	(111,565)	(111,565)
81409	45,791,561	39,321,703	3,140,341	6,163,435	41,078,946	41,078,946	4,653,732	11,116,998	42,813	8,211,995	24,025,538	2,268,199	6,677,153	8,945,352
81501	47,293,468	41,881,981	3,444,812	6,564,743	-	9,909,555	4,956,741	11,840,838	45,600	8,645,143	25,488,322	2,415,884	(2,212,844)	203,040
81601	111,544,653	96,384,237	7,697,515	15,107,636	2,321,094	25,126,245	11,407,094	27,249,670	104,941	49,682,479	10,920,774	5,559,744	(1,600,571)	3,959,173
81701	47,280,248	43,685,893	3,488,878	6,847,495	158,028	10,494,401	5,170,234	12,350,838	47,564	5,216,067	22,784,703	2,519,939	(1,480,550)	1,039,389
81802	234,572,221	227,242,656	18,148,236	35,618,888	9,651,235	63,418,359	26,894,215	64,245,851	247,417	8,091,752	99,479,235	13,108,067	(1,339,636)	11,768,431
81805	4,123,796	3,983,361	318,122	624,367	326,335	1,268,824	471,432	1,126,172	4,337	179,420	1,781,361	229,773	47,581	277,354
81806	27,361,439	26,683,588	2,131,026	4,182,488	1,076,470	7,389,984	3,158,008	7,543,961	29,052	2,111,725	12,842,746	1,539,193	(321,866)	1,217,327
81901	39,243,207	34,453,016	2,751,514	5,400,298	893,007	9,044,819	4,077,522	9,740,528	37,512	3,782,710	17,638,272	1,987,538	(579,301)	1,408,057
81902	5,304,879	4,865,512	388,573	762,639	272,260	1,423,472	575,834	1,375,573	5,298	506,520	2,463,225	280,658	61,605	342,263
82001	33,810,643	32,613,879	2,604,636	5,112,025	1,056,926	8,773,587	3,859,859	9,220,568	35,509	7,100,068	20,216,004	1,881,271	(1,888,275)	(7,004)
82101	160,573,955	148,602,425	11,867,806	23,292,516	1,346,429	36,506,751	17,587,128	51,737,540	161,796	13,375,340	73,137,015	8,571,853	(1,784,890)	6,786,963
82106	10,865,772	9,878,577	788,931	1,548,406	107,672	2,445,009	1,169,132	2,792,863	10,756	1,403,536	5,376,107	569,827	(252,171)	317,656
82107	30,529,212	26,764,320	2,137,474	4,195,142	722,693	7,055,309	3,167,563	7,566,786	29,140	6,141,523	16,905,012	1,543,850	(1,466,053)	77,797
82108	-	-	-	-	492,164	492,164	-	-	-	4,288,276	4,288,276	-	(1,188,931)	(1,188,931)
82109	12,547,921	11,446,946	914,185	1,794,238	134,661	2,843,084	1,354,748	3,236,271	12,463	1,042,992	5,646,474	660,296	(264,114)	396,182
82110	-	-	-	-	63,513	63,513	-	-	-	136,108	136,108	-	(2,447)	(2,447)
82201	93,604,795	88,741,349	7,087,133	13,909,660	4,990,445	25,987,238	10,502,557	25,088,879	96,620	14,337,968	50,026,024	5,118,878	(2,760,577)	2,358,301
82301	845,002,815	749,026,475	59,819,354	117,405,292	14,276,597	191,501,243	88,647,437	211,764,129	815,524	45,488,977	346,716,067	43,206,189	(1,459,936)	41,746,253
82306	3,608,221	3,150,042	284,161	493,570	251,571	1,029,482	372,808	890,577	3,429	1,972,662	1,811,704	176,305	(105,399)	105,399
82307	4,504,432	4,316,567	344,733	676,595	318,436	1,339,764	510,867	1,220,376	4,700	174,189	1,910,132	248,993	53,365	302,358
82308	3,532,287	3,294,119	263,078	516,333	166,793	946,204	389,860	931,311	3,587	525,610	1,850,368	190,015	13,268	203,283
82309	-	-	-	-	29,755	29,755	-	-	-	4,524,696	4,524,696	-	(2,052,112)	(2,052,112)
82312	3,185,991	2,918,128	233,050	457,399	29,033	719,482	345,361	825,011	3,177	237,836	1,411,385	168,327	(32,167)	136,160
82313	17,991,770	16,334,984	1,304,558	2,560,408	6,801,588	10,666,554	1,933,249	4,618,213	17,786	3,053,790	9,623,038	942,253	2,428,216	3,370,469
82315	2,559,175	5,577,128	445,405	874,181	5,058,409	6,377,995	660,054	1,576,761	6,072	2,242,887	3,217,006	321,706	1,273,284	1,273,284
82401	9,133,323	8,441,284	674,145	1,323,119	317,758	2,315,022	999,028	2,386,513	9,191	1,127,071	4,521,803	486,920	(169,453)	317,467
82402	97,604,614	86,927,157	6,942,246	13,625,297	1,503,638	22,071,181	10,287,847	54,575,972	94,644	6,053,021	41,011,484	5,014,230	(553,116)	4,461,114
82406	14,672,291	13,523,591	1,080,032	2,119,740	171,446	3,371,218	1,600,520	3,823,378	14,724	669,547	6,108,169	780,083	(215,329)	564,754
82501	-	-	-	-	67,415	67,415	-	-	-	3,915,285	3,915,285	-	(1,403,121)	(1,403,121)
82502	-	-	-	-	967,005	967,005	-	-	-	12,474,844	12,474,844	-	(3,866,904)	(3,866,904)
82503	26,006,724	22,731,069	1,815,367	3,562,955	18,690,819	24,069,141	2,690,227	6,426,508	24,749	10,258,805	19,400,289	1,311,199	3,753,078	5,064,277
82601	512,308,148	481,540,356	38,457,163	75,478,488	11,653,079	125,588,730	56,990,400	136,140,680	524,292	14,877,722	208,533,094	27,776,753	369,216	28,145,969
82602	1,547,371	1,250,129	99,839	195,590	289,610	585,399	147,953	353,436	1,361	284,936	787,686	72,111	6,114	78,225
82603	2,045,534	1,819,181	145,285	285,145	59,030	489,460	215,300	514,317	1,981	186,297	917,895	104,936	(32,212)	72,724
82604	1,154,160	764,531	61,058	119,835	11,421	192,314	90,482	216,147	833	433,811	741,273	44,101	(88,749)	(44,648)
82701	28,678,268	23,976,360	1,914,819	3,758,147	6,697,532	12,370,498	2,837,607	6,778,576	26,105	11,760,704	21,402,992	1,383,031	(788,111)	594,920
82702	6,785,505	6,422,542	512,922	1,006,694	710,171	2,229,787	760,109	1,815,776	6,993	690,292	3,273,170	370,472	113,410	483,882
82801	102,606,887	91,786,621	7,330,337	14,386,988	1,095,448	22,812,773	10,862,965	25,949,836	99,935	9,981,689	46,894,425	5,294,539	(1,876,034)	3,418,505
82901	147,030,674	139,563,819	11,145,958	21,875,770	6,872,783	39,894,511	16,517,407	39,457,364	151,955	17,293,646	60,856,372	10,500,477	1,895,726	9,946,203
82906	1,084,997	1,314,987	105,019	206,116	850,870	1,162,005	155,629	371,772	1,432	66,182	595,015	75,853	218,622	294,475
83001	57,948,528	51,370,205	4,102,569	8,051,964	3,772	12,158,305	6,079,674	14,523,341	55,931	5,002,641	25,661,587	2,963,194	(1,086,630)	1,876,564
83005	30,575,804	27,446,305	2,191,939	4,302,039	563,069	7,057,047	3,248,276	7,759,596	29,883	3,275,200	14,312,955	1,583,189	(557,531)	1,025,658
83101	17,475,550	16,274,360	1,299,716	2,550,906	845,379	4,696,001	1,926,074	4,601,073	17,719	1,951,342	8,136,208	938,756	(376,050)	182,706
83202	92,754,531	88,360,671												

South Carolina Retiree Health Trust Fund (SCRHITF)  
 Schedule of OPEB Amounts by Employer  
 As of and for the Fiscal Year Ended June 30, 2025

Participating Employer	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
			Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>1</sup>	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Net Differences between Projected and Actual Investment Experience <sup>3</sup>	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Contributions <sup>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
84004	884,603	946,403	75,582	148,343	165,298	389,223	112,007	267,566	1,030	271,434	652,037	54,592	(57,929)	(3,337)
84005	4,162,972	3,822,502	305,276	599,154	716,573	1,621,003	452,394	1,080,695	4,161	140,261	1,677,511	220,494	164,701	385,195
84006	16,280,924	14,272,701	1,139,858	2,237,158	1,267,320	4,644,336	1,689,177	4,035,166	15,540	1,217,626	6,957,509	823,294	279,164	1,102,458
84008	-	-	-	-	-	-	-	-	-	4,492	4,492	-	-	(54,091)
84009	2,743,286	3,241,507	258,876	508,086	1,608,710	2,375,672	383,633	916,436	3,529	79,448	1,383,046	186,890	252,633	439,613
84010	-	-	-	-	-	-	7,987	-	-	369,654	369,654	-	-	(113,808)
84011	1,059,525	977,245	78,046	153,177	48,223	279,446	115,657	276,286	1,064	47,402	440,409	56,371	(34,390)	21,981
84012	-	-	-	-	-	-	-	-	-	32,221	32,221	-	-	(176,311)
84101	22,991,302	20,553,736	1,641,479	3,221,672	872,924	5,736,075	2,432,539	5,810,935	22,379	3,004,734	11,270,587	1,185,604	(385,994)	799,610
84203	100,763,198	93,065,929	7,432,506	14,587,512	2,480	22,022,498	11,014,372	26,311,520	101,328	6,765,768	44,192,988	5,368,334	(1,750,357)	3,617,977
84207	139,530,650	130,550,157	10,426,102	20,462,934	5,757,402	36,646,438	15,450,638	36,909,030	142,140	819,720	53,321,528	7,530,541	1,864,301	9,394,842
84208	27,341,609	25,171,157	2,010,239	3,945,424	4,685	5,960,348	2,979,012	7,116,368	27,405	1,231,883	11,354,668	1,451,951	(301,164)	1,150,787
84209	107,820,355	104,718,484	8,363,112	16,413,978	8,496,161	33,273,251	12,393,454	29,605,921	114,015	42,113,390	6,040,490	2,733,730	8,774,220	7,774,220
84210	32,242,959	29,572,689	2,361,758	4,635,337	59,446	7,056,541	3,499,934	8,360,765	32,198	3,268,529	15,161,426	1,705,845	(1,139,350)	566,495
84211	48,515,500	48,413,223	3,866,416	7,588,475	7,053,695	18,508,586	5,729,715	13,687,345	52,711	7,134,194	26,603,965	2,792,626	(421,886)	2,370,740
84212	100,845,258	96,025,783	7,668,888	15,051,451	2,736,335	25,456,674	11,364,671	27,148,328	104,551	577,393	39,194,943	5,539,067	528,082	6,067,149
84213	-	-	-	-	250,926	250,926	-	-	-	3,090,182	3,090,182	-	(774,600)	(774,600)
84214	3,088,615	2,842,536	227,013	445,550	113,547	786,110	336,415	803,639	3,095	187,728	1,330,877	163,966	(38,018)	125,948
84215	10,338,428	9,273,393	740,599	1,453,547	651,711	2,845,857	1,097,508	2,621,766	10,097	1,018,943	4,748,314	534,918	129,375	664,293
84301	146,148,650	132,170,684	10,555,521	20,716,942	962	31,273,425	15,642,428	37,367,184	143,905	14,865,232	68,018,749	7,624,018	(5,420,028)	2,203,990
84401	35,960,969	29,447,812	2,351,785	4,615,763	1,280,557	8,248,105	3,485,155	8,325,460	32,062	5,587,845	17,430,522	1,698,642	(1,243,316)	455,326
84501	35,817,808	33,219,215	2,652,980	5,206,908	1,025,628	8,885,516	3,931,501	9,391,708	36,169	1,277,606	14,636,984	1,916,188	(423,052)	1,493,136
84506	-	-	-	-	-	-	-	-	-	120,996	120,996	-	(503,558)	(503,558)
84601	103,478,432	98,590,294	7,873,697	15,453,422	4,132,607	27,459,726	11,668,182	27,873,364	107,343	134,790	39,783,679	5,686,996	1,623,662	7,310,658
84603	190,803,946	178,760,342	14,276,302	28,019,584	1,380,100	43,675,986	21,156,323	50,538,972	194,631	2,452,085	74,342,011	10,311,455	(493,707)	9,817,748
84604	194,212,740	185,155,218	14,787,015	29,021,941	13,203,631	57,012,587,000	21,913,158	52,346,926	201,593	1,571,538	76,033,215	10,680,332	6,973,351	17,653,683
84605	57,264,802	55,538,160	4,435,433	8,705,265	2,509,113	15,649,811	6,572,953	15,701,701	60,469	2,499,699	24,834,822	3,203,615	(96,351)	3,107,264
84606	478,173	578,122	46,170	90,617	178,668	315,455	68,421	163,446	629	93,873	326,369	33,348	(5,137)	28,211
92121	-	-	-	-	67,712	67,712	-	-	-	232,994	232,994	-	(9,161)	(9,161)
94608	-	-	-	-	24,645	24,645	-	-	-	93,305	93,305	-	(3,884)	(3,884)
<b>Totals<sup>2</sup></b>	<b>\$ 16,121,802,098</b>	<b>\$ 15,118,265,980</b>	<b>\$ 1,207,387,110</b>	<b>\$ 2,369,695,182</b>	<b>\$ 1,324,261,463</b>	<b>\$ 4,901,343,755</b>	<b>\$ 1,789,249,884</b>	<b>\$ 4,274,223,319</b>	<b>\$ 16,460,458</b>	<b>\$ 1,325,839,388</b>	<b>\$ 7,405,773,049</b>	<b>\$ 872,068,850</b>	<b>\$ (918,271)</b>	<b>\$ 871,150,579</b>

<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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
5016000	\$ 13,901	0.172483%
5020100	97,560	1.210536%
5030100	5,629	0.069840%
5040000	1,916	0.023773%
5040100	41,364	0.513253%
5040200	16,412	0.203647%
5040300	12,793	0.158739%
5040400	13,914	0.172643%
5040500	55,667	0.690730%
5040600	464	0.005753%
5040700	776	0.009629%
5050400	9,808	0.121701%
5060700	3	0.000040%
5060800	16,876	0.209401%
5070000	863	0.010708%
5070100	87,819	1.089674%
5080100	143,676	1.782762%
5090100	8,256	0.102443%
5100100	208,708	2.589679%
5110100	37,899	0.470262%
5120100	19,636	0.243641%
5130100	29,914	0.371176%
5140900	19,504	0.242003%
5150100	23,322	0.289389%
5160100	51,543	0.639549%
5170000	23,097	0.286592%
5170400	(6)	-0.000074%
5180000	1,710	0.021216%
5180100	12,172	0.151027%
5180200	95,222	1.181529%
5190100	16,715	0.207403%
5200100	15,437	0.191541%
5210100	75,300	0.934332%
5210200	5,258	0.065245%
5210300	14,184	0.175999%
5210500	5,532	0.068642%
5220100	41,461	0.514452%
5230100	342,560	4.250541%
5245000	42,903	0.532351%
5245100	4,672	0.057974%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
5245200	6,498	0.080628%
5250300	12,603	0.156381%
5260100	212,359	2.634988%
5270100	10,385	0.128853%
5280100	44,301	0.549692%
5290100	65,073	0.807437%
5305500	25,390	0.315040%
5305600	14,046	0.174281%
5310100	8,459	0.104960%
5320100	134,628	1.670490%
5320200	41,821	0.518927%
5320300	12,088	0.149989%
5320400	17,295	0.214595%
5320500	87,945	1.091232%
5330400	4,077	0.050582%
5340100	16,583	0.205765%
5350100	16,264	0.201809%
5360100	29,621	0.367540%
5370100	50,857	0.631039%
5381200	55,899	0.693607%
5390100	71,365	0.885508%
5400100	121,375	1.506038%
5400200	117,160	1.453738%
5400500	1,098	0.013624%
5400700	386	0.004795%
5410100	11,170	0.138602%
5420100	22,369	0.277563%
5420200	43,554	0.540422%
5420300	14,342	0.177957%
5420400	11,489	0.142557%
5420500	44,549	0.552768%
5420600	60,597	0.751900%
5420700	42,691	0.529714%
5428000	1,114	0.013824%
5430100	60,897	0.755616%
5440100	15,137	0.187825%
5450100	17,691	0.219509%
5460100	26,082	0.323630%
5460200	42,114	0.522563%
5460300	76,707	0.951792%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
5460400	75,242	0.933613%
7010200	2,950	0.036598%
7010400	370	0.004595%
7010600	158	0.001958%
7010900	48	0.000599%
7011000	5,645	0.070040%
7020200	8,791	0.109075%
7020400	135	0.001678%
7020900	557	0.006912%
7021100	303	0.003756%
7021200	245	0.003037%
7021300	415	0.005154%
7021400	599	0.007432%
7021500	299	0.003716%
7021600	119	0.001478%
7021700	1,079	0.013385%
7021800	361	0.004475%
7022100	142	0.001758%
7022200	61	0.000759%
7022400	19	0.000240%
7022500	39	0.000479%
7030100	4,141	0.051381%
7030200	3,255	0.040394%
7030300	857	0.010628%
7030400	39	0.000479%
7030500	506	0.006273%
7030600	135	0.001678%
7040100	1,288	0.015982%
7040400	1,542	0.019138%
7040500	1,227	0.015223%
7040600	470	0.005833%
7040700	1,034	0.012825%
7041000	187	0.002317%
7041100	309	0.003836%
7041200	225	0.002797%
7041400	232	0.002877%
7041500	254	0.003156%
7041600	116	0.001438%
7041700	3,658	0.045388%
7042000	940	0.011667%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
7042100	415	0.005154%
7042600	45	0.000559%
7050100	3,020	0.037477%
7050200	525	0.006513%
7050300	847	0.010508%
7050400	621	0.007711%
7050500	26	0.000320%
7050600	1,336	0.016581%
7050700	116	0.001438%
7050800	795	0.009869%
7050900	116	0.001438%
7060100	638	0.007911%
7060200	6,192	0.076832%
7060300	338	0.004195%
7060400	1,533	0.019018%
7060600	190	0.002357%
7060700	3,143	0.038995%
7060800	612	0.007591%
7061000	129	0.001598%
7070400	8,343	0.103522%
7070500	940	0.011667%
7070600	109	0.001358%
7070700	1,420	0.017620%
7070800	2,193	0.027209%
7071000	502	0.006233%
7071400	1,694	0.021016%
7071600	686	0.008510%
7071700	5,574	0.069161%
7072300	164	0.002038%
7080200	4,386	0.054418%
7080400	254	0.003156%
7080500	444	0.005514%
7080600	4,199	0.052100%
7080800	918	0.011387%
7080900	580	0.007192%
7081000	12,252	0.152026%
7081200	1,842	0.022854%
7081400	844	0.010468%
7081600	328	0.004075%
7090100	5,268	0.065365%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
7090200	596	0.007392%
7090300	116	0.001438%
7090500	1,974	0.024492%
7100100	83,607	1.037414%
7100400	5,213	0.064686%
7101200	2,009	0.024931%
7101400	4,421	0.054857%
7101600	3,001	0.037237%
7101700	7,065	0.087660%
7101900	7,783	0.096570%
7102400	847	0.010508%
7102500	3,883	0.048185%
7102600	844	0.010468%
7102700	254	0.003156%
7102800	113	0.001398%
7103100	464	0.005753%
7103200	576	0.007152%
7103300	631	0.007831%
7103400	293	0.003636%
7104000	2,653	0.032922%
7104400	3,841	0.047666%
7104800	419	0.005194%
7104900	39	0.000479%
7110100	3,233	0.040114%
7110300	10,127	0.125656%
7110500	5,300	0.065765%
7110600	213	0.002637%
7110800	425	0.005274%
7111200	2,222	0.027568%
7111500	403	0.004994%
7120200	10,610	0.131649%
7120500	306	0.003796%
7120600	1,835	0.022774%
7120700	631	0.007831%
7121000	232	0.002877%
7121600	97	0.001199%
7121700	196	0.002437%
7121800	39	0.000479%
7130100	3,574	0.044349%
7130200	1,014	0.012586%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
7130300	7,873	0.097688%
7130500	309	0.003836%
7130700	322	0.003995%
7130900	10,916	0.135445%
7131000	142	0.001758%
7131200	641	0.007951%
7131600	299	0.003716%
7140100	12,651	0.156981%
7140200	2,476	0.030725%
7140300	6,585	0.081707%
7140600	441	0.005474%
7140700	193	0.002397%
7140800	383	0.004755%
7141000	39	0.000479%
7150100	15,672	0.194458%
7150400	3,816	0.047346%
7150500	1,530	0.018978%
7150600	1,021	0.012666%
7150700	100	0.001239%
7160100	11,901	0.147671%
7160200	270	0.003356%
7160400	1,652	0.020497%
7160500	4,711	0.058453%
7160800	39	0.000479%
7160900	1,636	0.020297%
7161000	1,642	0.020377%
7161100	270	0.003356%
7170100	7,158	0.088818%
7170200	2,943	0.036518%
7170500	412	0.005114%
7171000	193	0.002397%
7171400	39	0.000479%
7180300	33,066	0.410291%
7180800	2,486	0.030845%
7181000	1,037	0.012865%
7181200	209	0.002597%
7181500	316	0.003916%
7190100	6,698	0.083105%
7190200	55	0.000679%
7190400	718	0.008910%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
7190700	254	0.003156%
7191000	489	0.006073%
7200100	2,940	0.036478%
7200200	9,608	0.119224%
7200300	77	0.000959%
7200400	274	0.003396%
7200600	39	0.000479%
7200700	293	0.003636%
7201000	232	0.002877%
7201300	90	0.001119%
7210100	17,935	0.222546%
7210300	77	0.000959%
7210800	293	0.003636%
7210900	77	0.000959%
7211100	155	0.001918%
7211200	2,019	0.025051%
7211300	148	0.001838%
7211500	5,532	0.068642%
7211700	341	0.004235%
7211800	39	0.000479%
7211900	45	0.000559%
7212200	638	0.007911%
7212300	287	0.003556%
7212600	39	0.000479%
7212800	135	0.001678%
7220100	863	0.010708%
7220300	232	0.002877%
7220400	2,940	0.036478%
7220500	1,832	0.022734%
7220600	138	0.001718%
7220800	5,835	0.072397%
7220900	2,721	0.033761%
7230100	831	0.010308%
7230200	1,143	0.014184%
7230600	7,525	0.093373%
7230700	138	0.001718%
7231000	448	0.005554%
7231400	7,107	0.088179%
7231800	116	0.001438%
7232100	9,576	0.118824%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
7232700	3,603	0.044709%
7232800	393	0.004874%
7233000	190	0.002357%
7233200	5,152	0.063927%
7233500	74	0.000919%
7234200	1,713	0.021256%
7234700	647	0.008031%
7234900	544	0.006752%
7235000	39	0.000479%
7235300	155	0.001918%
7240100	657	0.008151%
7240300	13,756	0.170685%
7240400	6,054	0.075114%
7240500	232	0.002877%
7240600	299	0.003716%
7240700	770	0.009549%
7240800	605	0.007511%
7240900	5,809	0.072078%
7241000	805	0.009989%
7241300	927	0.011507%
7241500	232	0.002877%
7241600	7,470	0.092694%
7250100	4,685	0.058134%
7250200	702	0.008710%
7250400	100	0.001239%
7250600	464	0.005753%
7250900	599	0.007432%
7251000	650	0.008071%
7251400	602	0.007471%
7251500	77	0.000959%
7252000	306	0.003796%
7260100	100,706	1.249571%
7260200	2,489	0.030885%
7260400	11,982	0.148670%
7260500	77	0.000959%
7260600	1,185	0.014703%
7261100	1,707	0.021176%
7261200	77	0.000959%
7261300	290	0.003596%
7261400	377	0.004675%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
7261500	3,616	0.044869%
7261600	3,513	0.043590%
7262100	592	0.007352%
7262300	10,008	0.124178%
7262400	296	0.003676%
7262500	828	0.010268%
7270100	10,346	0.128373%
7270200	1,703	0.021136%
7270400	1,191	0.014783%
7270500	5,506	0.068322%
7270600	113	0.001398%
7270900	77	0.000959%
7280100	4,373	0.054258%
7280200	13,955	0.173162%
7280300	969	0.012026%
7280600	386	0.004795%
7280900	840	0.010428%
7281000	109	0.001358%
7290100	22,234	0.275885%
7290200	5,802	0.071998%
7290400	77	0.000959%
7290500	3,735	0.046347%
7290700	2,444	0.030325%
7290800	431	0.005354%
7291500	39	0.000479%
7291600	725	0.008990%
7300100	2,322	0.028807%
7300200	13,988	0.173562%
7300300	2,834	0.035160%
7300400	406	0.005034%
7300500	97	0.001199%
7300600	4,534	0.056256%
7301000	1,845	0.022894%
7301100	3,532	0.043830%
7301200	4,411	0.054737%
7301300	116	0.001438%
7310100	4,479	0.055576%
7310200	1,774	0.022015%
7310500	1,726	0.021416%
7310900	238	0.002957%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
7320200	8,073	0.100165%
7320300	7,747	0.096130%
7320500	6,331	0.078550%
7320600	1,958	0.024292%
7320700	4,173	0.051781%
7320800	2,624	0.032563%
7320900	679	0.008430%
7321200	264	0.003276%
7321300	142	0.001758%
7321500	206	0.002557%
7321600	1,066	0.013225%
7321700	1,874	0.023253%
7322000	126	0.001558%
7322200	1,352	0.016781%
7322300	184	0.002277%
7322700	39	0.000479%
7322800	219	0.002717%
7330100	7,454	0.092494%
7330200	219	0.002717%
7330300	1,658	0.020576%
7330400	2,267	0.028128%
7330600	309	0.003836%
7330800	1,050	0.013025%
7331000	3,088	0.038316%
7331100	232	0.002877%
7331200	609	0.007551%
7340100	8,024	0.099566%
7340200	4,292	0.053259%
7340500	602	0.007471%
7340600	393	0.004874%
7340700	180	0.002237%
7340800	254	0.003156%
7340900	77	0.000959%
7341000	97	0.001199%
7341100	135	0.001678%
7350100	238	0.002957%
7350200	3,800	0.047146%
7350300	551	0.006832%
7360100	5,744	0.071279%
7360200	7,342	0.091096%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
7360400	2,116	0.026250%
7360600	470	0.005833%
7360700	725	0.008990%
7360900	383	0.004755%
7361100	676	0.008390%
7361300	1,897	0.023533%
7361400	557	0.006912%
7361500	116	0.001438%
7370600	116	0.001438%
7370700	2,405	0.029846%
7370800	1,645	0.020417%
7370900	667	0.008271%
7371000	219	0.002717%
7371100	895	0.011107%
7371200	3,194	0.039635%
7380300	17,530	0.217511%
7380600	81	0.000999%
7380700	180	0.002237%
7381100	193	0.002397%
7381200	866	0.010748%
7381500	4,946	0.061370%
7381700	116	0.001438%
7382500	116	0.001438%
7390200	786	0.009749%
7390400	2,866	0.035559%
7390600	1,691	0.020976%
7390700	960	0.011906%
7390900	1,462	0.018139%
7391000	190	0.002357%
7391200	39	0.000479%
7391300	283	0.003516%
7391400	39	0.000479%
7391500	293	0.003636%
7391700	267	0.003316%
7392100	1,327	0.016461%
7400200	10,639	0.132009%
7400300	64,986	0.806358%
7400500	71,072	0.881872%
7400800	1,713	0.021256%
7400900	5,039	0.062529%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
7401000	7,264	0.090137%
7401100	232	0.002877%
7401300	2,824	0.035040%
7401600	39	0.000479%
7401700	1,829	0.022694%
7402100	612	0.007591%
7410100	696	0.008630%
7410200	4,824	0.059852%
7410300	386	0.004795%
7410600	206	0.002557%
7410900	692	0.008590%
7411000	39	0.000479%
7420000	1,014	0.012586%
7420100	116	0.001438%
7420200	1,063	0.013185%
7420300	47,318	0.587129%
7420400	1,169	0.014503%
7420500	528	0.006553%
7421100	570	0.007072%
7421400	1,236	0.015342%
7421600	1,674	0.020776%
7421700	544	0.006752%
7421800	425	0.005274%
7421900	1,053	0.013065%
7422100	386	0.004795%
7422200	718	0.008910%
7422300	219	0.002717%
7422400	222	0.002757%
7422800	663	0.008231%
7422900	1,555	0.019298%
7423000	14,265	0.176998%
7424300	1,162	0.014424%
7424400	345	0.004275%
7424500	1,723	0.021376%
7430100	17,662	0.219149%
7430200	18,721	0.232294%
7430500	786	0.009749%
7430700	599	0.007432%
7430900	39	0.000479%
7431100	3,536	0.043870%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
7431400	39	0.000479%
7440100	6,417	0.079629%
7440200	4,196	0.052060%
7440600	248	0.003076%
7440700	1,823	0.022614%
7440800	518	0.006433%
7441100	39	0.000479%
7441500	138	0.001718%
7450100	155	0.001918%
7450200	7,773	0.096450%
7450400	39	0.000479%
7450600	97	0.001199%
7450800	705	0.008750%
7450900	428	0.005314%
7451300	77	0.000959%
7452600	1,092	0.013545%
7460200	41,651	0.516809%
7460300	5,014	0.062209%
7460400	81	0.000999%
7460500	2,457	0.030485%
7460700	863	0.010708%
7460800	58	0.000719%
7461200	6,025	0.074755%
7461300	4,479	0.055576%
7461800	167	0.002078%
7462300	116	0.001438%
7462400	77	0.000959%
7462500	132	0.001638%
7462600	560	0.006952%
7462700	1,691	0.020976%
7462800	1,162	0.014424%
7500100	2,499	0.031005%
7500700	1,256	0.015582%
7501600	39	0.000479%
7501800	77	0.000959%
7502100	213	0.002637%
7502200	2,267	0.028128%
7502500	116	0.001438%
7502600	332	0.004115%
7700200	728	0.009030%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
7700400	560	0.006952%
7700600	3,017	0.037437%
7700700	345	0.004275%
7701000	6,598	0.081866%
7701200	370	0.004595%
7701300	39	0.000479%
7701400	3,049	0.037837%
7701500	39	0.000479%
7701600	393	0.004874%
7701700	116	0.001438%
7701900	354	0.004395%
7702100	155	0.001918%
7702200	428	0.005314%
7702300	164	0.002038%
7702400	1,349	0.016741%
7702500	6,659	0.082626%
7702800	1,285	0.015942%
7702900	1,671	0.020736%
7703200	911	0.011307%
7703300	77	0.000959%
7703700	789	0.009789%
7703800	1,649	0.020457%
7703900	2,341	0.029047%
7704300	180	0.002237%
7704400	39	0.000479%
7704500	193	0.002397%
7704600	2,116	0.026250%
7707000	1,587	0.019697%
7710100	193	0.002397%
7710200	431	0.005354%
7710300	39	0.000479%
7710400	380	0.004715%
7710500	1,861	0.023094%
7710600	592	0.007352%
7710800	193	0.002397%
7711000	1,034	0.012825%
7711100	77	0.000959%
7711200	161	0.001998%
7711300	39	0.000479%
7711500	1,378	0.017100%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
7711600	116	0.001438%
7711800	3,410	0.042312%
7711900	1,314	0.016301%
7712000	1,633	0.020257%
7712100	90	0.001119%
7712300	943	0.011707%
7712500	496	0.006153%
7712700	8,887	0.110274%
7712800	116	0.001438%
7712900	251	0.003116%
7713200	116	0.001438%
7713600	696	0.008630%
7713700	232	0.002877%
7714000	5,564	0.069041%
7714200	97	0.001199%
7714400	242	0.002997%
7714500	148	0.001838%
7714600	477	0.005913%
7720400	15,337	0.190302%
7720700	10,655	0.132209%
7721000	361	0.004475%
7721100	232	0.002877%
7721600	20,943	0.259863%
7721800	599	0.007432%
7722100	2,376	0.029486%
7722300	7,625	0.094612%
7722600	3,655	0.045348%
7722900	522	0.006473%
7723200	448	0.005554%
7723800	696	0.008630%
7723900	341	0.004235%
7724200	1,455	0.018059%
7724400	35	0.000439%
7724600	531	0.006592%
7728100	58	0.000719%
7730200	55	0.000679%
7730400	712	0.008830%
7731200	1,021	0.012666%
7731300	4,382	0.054378%
7731600	6	0.000080%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
7731900	3,355	0.041632%
7732100	155	0.001918%
7732200	483	0.005993%
7732300	109	0.001358%
7732900	341	0.004235%
7733800	77	0.000959%
7734000	39	0.000479%
7734200	6,656	0.082586%
7734300	425	0.005274%
7738100	135	0.001678%
7740200	235	0.002917%
7740400	943	0.011707%
7741000	992	0.012306%
7741300	460	0.005713%
7742100	570	0.007072%
7742300	116	0.001438%
7742600	415	0.005154%
7742900	39	0.000479%
7743800	39	0.000479%
7744000	2,892	0.035879%
7744600	216	0.002677%
7750200	4,450	0.055217%
7750400	776	0.009629%
7751000	164	0.002038%
7754000	415	0.005154%
7761000	586	0.007272%
7762100	576	0.007152%
7764200	660	0.008191%
7771000	1,523	0.018898%
7772100	193	0.002397%
7774000	2,357	0.029247%
7774200	206	0.002557%
7782100	554	0.006872%
7784000	1,607	0.019937%
7794000	270	0.003356%
A010000	5,387	0.066844%
A050000	8,337	0.103442%
A150000	1,265	0.015702%
A170000	1,311	0.016261%
A200000	712	0.008830%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
A850000	258	0.003196%
B040000	21,996	0.272928%
C050000	1,079	0.013385%
CS00100	1,330	0.016501%
CS00200	766	0.009509%
CS00300	786	0.009749%
CS00400	7,380	0.091575%
CS00500	1,121	0.013904%
CS00600	1,517	0.018818%
CS00700	2,309	0.028647%
CS00800	5,435	0.067443%
CS00900	525	0.006513%
CS01000	2,515	0.031204%
CS01100	267	0.003316%
CS01200	1,108	0.013744%
CS01300	1,330	0.016501%
CS01400	1,967	0.024412%
CS01500	332	0.004115%
CS01600	1,233	0.015303%
CS01700	1,085	0.013465%
CS01800	1,311	0.016261%
CS01900	770	0.009549%
CS02000	1,861	0.023094%
CS02100	1,397	0.017340%
CS02400	1,890	0.023453%
CS02500	2,174	0.026969%
CS02600	2,898	0.035959%
CS02700	1,884	0.023373%
CS03000	4,830	0.059931%
CS03100	692	0.008590%
CS03200	908	0.011267%
CS03300	8,929	0.110793%
CS03400	6,414	0.079589%
CS03500	2,222	0.027568%
CS03600	26	0.000320%
CS03700	4,669	0.057934%
CS03800	943	0.011707%
CS03900	2,946	0.036558%
CS04000	9,824	0.121901%
CS04100	2,058	0.025531%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
CS04200	1,645	0.020417%
CS04300	7,010	0.086981%
CS04500	5,094	0.063208%
CS04600	1,861	0.023094%
CS04700	235	0.002917%
CS04800	3,175	0.039395%
CS04900	1,568	0.019458%
CS05000	821	0.010188%
CS05100	1,043	0.012945%
CS05200	364	0.004515%
CS05300	1,340	0.016621%
CS05400	1,220	0.015143%
CS05500	5,622	0.069760%
CS05600	374	0.004635%
CS05700	673	0.008350%
CS05800	1,130	0.014024%
CS05900	528	0.006553%
CS06000	554	0.006872%
CS06100	2,315	0.028727%
CS06200	1,513	0.018779%
CS06300	576	0.007152%
CS06400	396	0.004914%
CS06500	1,913	0.023733%
CS06600	3,938	0.048864%
CS06700	483	0.005993%
CS06900	2,473	0.030685%
CS07100	1,240	0.015382%
CS07200	966	0.011986%
CS07300	351	0.004355%
CS07400	654	0.008111%
CS07500	731	0.009070%
CS07600	1,723	0.021376%
CS07700	1,684	0.020896%
CS07800	1,433	0.017780%
CS07900	2,505	0.031084%
CS08000	1,005	0.012466%
D050000	718	0.008910%
D100000	25,135	0.311883%
D200000	229	0.002837%
D250000	425	0.005274%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
D300000	2,685	0.033322%
D500000	17,182	0.213196%
E080000	1,253	0.015542%
E120000	1,140	0.014144%
E160000	2,666	0.033082%
E190000	1,349	0.016741%
E200000	10,240	0.127055%
E210000	1,546	0.019178%
E230000	2,141	0.026570%
E240000	11,112	0.137882%
E260000	1,713	0.021256%
E280000	2,132	0.026450%
E500000	2,557	0.031724%
E550000	4,234	0.052540%
F270000	1,887	0.023413%
F500000	9,377	0.116347%
G010000	1,179	0.014623%
G020000	602	0.007471%
G040000	667	0.008271%
G050000	741	0.009189%
G060000	1,011	0.012546%
G070000	1,124	0.013944%
H030000	1,719	0.021336%
H060000	138	0.001718%
H090000	21,088	0.261661%
H120000	214,217	2.658041%
H150000	52,045	0.645782%
H170000	55,207	0.685017%
H180000	17,890	0.221986%
H210000	15,997	0.198493%
H240000	19,867	0.246518%
H270000	277,731	3.446140%
H470000	24,395	0.302694%
H510000	193,709	2.403572%
H590000	6,076	0.075394%
H590801	21,146	0.262380%
H590802	3,223	0.039994%
H590803	8,015	0.099446%
H590804	23,944	0.297100%
H590805	14,174	0.175879%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
H590806	23,078	0.286353%
H590807	5,934	0.073636%
H590808	10,442	0.129572%
H590809	14,329	0.177797%
H590810	7,049	0.087460%
H590811	14,487	0.179754%
H590812	10,407	0.129132%
H590813	4,492	0.055736%
H590814	4,898	0.060771%
H590816	2,502	0.031045%
H590817	2,302	0.028567%
H620000	1,980	0.024572%
H630000	37,516	0.465508%
H640000	3,983	0.049423%
H650000	4,083	0.050662%
H670000	4,801	0.059572%
H710000	2,306	0.028607%
H730000	32,670	0.405377%
H750000	11,650	0.144555%
H790000	1,597	0.019817%
H870000	1,858	0.023054%
H910000	931	0.011547%
H950000	1,539	0.019098%
H960000	232	0.002877%
J020000	50,422	0.625645%
J040000	10	0.000120%
J060000	77,000	0.955428%
J120000	124,959	1.550507%
J160000	52,080	0.646221%
J200000	1,169	0.014503%
J510000	274,669	3.408144%
J520000	11,640	0.144435%
J530000	20,460	0.253870%
J540000	38,170	0.473619%
J550000	7,229	0.089697%
J560000	31,791	0.394469%
J570000	13,051	0.161935%
J580000	52,785	0.654971%
J590000	32,735	0.406176%
K050000	47,080	0.584172%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
L040000	156,347	1.939982%
L060000	1,649	0.020457%
L080000	7,767	0.096370%
L120000	2,180	0.027049%
L240000	3,075	0.038156%
L320000	5,178	0.064247%
L360000	1,513	0.018779%
L460000	811	0.010068%
N040000	137,626	1.707688%
N080000	26,262	0.325867%
N120000	37,442	0.464589%
N200000	4,518	0.056056%
P120000	12,906	0.160137%
P160000	9,022	0.111952%
P240000	36,206	0.449246%
P260000	818	0.010148%
P280000	16,805	0.208522%
P320000	3,278	0.040673%
P330000	39	0.000479%
P340000	116	0.001438%
P360000	2,518	0.031244%
P400000	148	0.001838%
P450000	638	0.007911%
P500000	37,993	0.471421%
R040000	1,330	0.016501%
R060000	3,420	0.042431%
R080000	1,803	0.022374%
R120000	2,714	0.033681%
R200000	3,078	0.038196%
R230000	1,517	0.018818%
R280000	1,510	0.018739%
R360000	14,496	0.179874%
R400000	42,324	0.525160%
R440000	24,105	0.299098%
R520000	715	0.008870%
R600000	22,804	0.282957%
S600000	77	0.000959%
T030000	145	0.001798%
T040000	254	0.003156%
T050000	39	0.000479%

*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, 2025**

<b>Employer Code</b>	<b>Employer Contributions<sup>1</sup></b>	<b>Proportionate Share<sup>1</sup></b>
U120000	142,842	1.772414%
U150000	100	0.001239%
U300000	403	0.004994%
X220000	2,032	0.025211%
Y040000	1,269	0.015742%
Y080000	1,294	0.016062%
Y080200	2,064	0.025611%
Y080300	753	0.009349%
Y080500	1,095	0.013584%
Y080600	28,603	0.354914%
Y080800	116	0.001438%
Y180000	61,222	0.759652%
Y200000	4,209	0.052220%
<b>Total for All Employers</b>	<b>\$ 8,059,203</b>	<b>100.00000%</b>

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

**South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF)**  
**Schedule of OPEB Amounts by Employer**  
**As of and for the Fiscal Year Ended June 30, 2025**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	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 Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share <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 <sup>1</sup>	Total Employer OPEB Expense	
5016000	\$ 29,151	\$ 29,910	\$ 9,278	\$ 2,412	\$ 1,294	\$ 391	\$ 13,375	\$ 2,093	\$ 6,413	\$ 1,314	\$ 9,820	\$ 19,690	\$ (191)	\$ 19,499	
5020100	210,000	209,915	65,118	16,925	9,080	9	91,132	14,692	45,007	6,493	66,192	138,187	(1,234)	136,953	
5030100	12,271	12,111	3,757	976	524	28	5,285	848	2,597	1,047	4,492	7,972	(179)	7,793	
5040000	4,010	4,122	1,279	332	178	59	1,848	289	884	147	1,320	2,714	(18)	2,696	
5040100	90,675	89,002	27,609	7,176	3,849	1,380	40,014	6,229	19,082	1,955	27,266	58,590	(101)	58,489	
5040200	35,276	35,314	10,955	2,847	1,528	52	15,382	2,472	7,571	935	10,978	23,247	(162)	23,085	
5040300	28,108	27,526	8,539	2,219	1,191	250	12,199	1,927	5,902	953	8,782	18,121	(129)	17,992	
5040400	30,829	29,938	9,287	2,414	1,295	297	13,293	2,095	6,419	1,056	9,570	19,708	(136)	19,572	
5040500	121,553	119,777	37,156	9,658	5,181	-	51,995	8,383	25,681	4,249	38,313	78,849	(751)	78,098	
5040600	1,050	998	309	80	43	1	433	70	214	99	383	657	(11)	646	
5040700	1,565	1,670	518	135	72	57	782	117	358	91	566	1,099	(10)	1,089	
5050100	-	-	-	-	-	-	-	-	-	3,786	3,786	-	(570)	(570)	
5050200	-	-	-	-	-	1	1	-	-	2,062	2,062	-	(314)	(314)	
5050400	21,426	21,104	6,547	1,702	913	5,508	14,670	1,477	4,525	579	6,581	13,893	706	14,599	
5060000	1,508	-	-	-	-	10	10	-	-	921	921	-	(108)	(108)	
5060700	14,900	7	2	1	1	4,110	4,114	-	1	9,524	9,525	5	(490)	(485)	
5060800	-	36,312	11,264	2,928	1,571	21,459	37,222	2,542	7,785	-	10,327	23,904	2,389	26,293	
5061900	-	-	-	-	-	72	72	-	-	1,920	1,920	-	(283)	(283)	
5062900	-	-	-	-	-	25	25	-	-	2,522	2,522	-	(371)	(371)	
5064500	22,455	-	-	-	-	50	50	-	-	14,353	14,353	-	(1,652)	(1,652)	
5070000	1,720	1,857	576	150	80	88	894	130	398	116	644	1,222	(8)	1,214	
5070100	197,018	188,957	58,616	15,235	8,174	433	82,458	13,226	40,513	11,472	65,211	124,390	(1,654)	122,736	
5080100	301,761	309,144	95,899	24,926	13,371	3,507	137,703	21,638	66,282	6,389	94,309	203,509	(998)	202,511	
5090100	17,952	17,764	5,511	1,432	769	-	7,712	1,243	3,809	976	6,028	11,694	(171)	11,523	
5100100	442,773	449,069	139,305	36,208	19,424	3,469	198,406	31,431	96,283	8,797	136,511	295,621	(1,394)	294,227	
5110100	82,457	81,547	25,296	6,575	3,527	-	35,398	5,708	17,484	4,687	27,879	53,682	(790)	52,892	
5120100	43,078	42,249	13,106	3,407	1,827	-	18,340	2,957	9,058	3,314	15,329	27,812	(551)	27,261	
5130100	66,281	64,365	19,966	5,190	2,784	114	28,054	4,505	13,800	3,838	22,143	42,371	(606)	41,765	
5140100	-	-	-	-	-	-	-	-	-	1,476	1,476	-	(255)	(255)	
5140200	-	-	-	-	-	1	1	-	-	7,147	7,147	-	(1,060)	(1,060)	
5140300	-	-	-	-	-	19	19	-	-	1,910	1,910	-	(320)	(320)	
5140800	-	-	-	-	-	3,057	3,057	-	-	5,365	5,365	-	(262)	(262)	
5140900	45,165	41,965	13,018	3,384	1,815	12,106	30,323	2,937	8,998	3,501	15,436	27,626	1,294	28,920	
5150100	51,233	50,182	15,567	4,046	2,171	47	21,831	3,512	10,759	4,444	18,715	33,035	(693)	32,342	
5160100	117,275	110,902	34,403	8,942	4,797	734	48,876	7,762	23,778	5,205	36,745	73,007	(715)	72,292	
5170000	1,544	49,697	15,416	4,007	2,150	28,451	50,024	3,478	10,655	58	14,191	32,715	3,158	35,873	
5170200	13,469	-	-	-	-	-	-	-	-	8,437	8,437	-	(977)	(977)	
5170400	35,516	(14)	(4)	(1)	-	-	(5)	(1)	(3)	22,730	22,726	(9)	(2,646)	(2,655)	
5180000	3,707	3,679	1,141	297	159	112	1,709	258	789	61	1,108	2,422	3	2,425	
5180100	25,973	26,189	8,124	2,112	1,133	159	11,528	1,833	5,615	954	8,402	17,240	(154)	17,086	
5180200	199,689	204,885	63,557	16,520	8,862	2,373	91,312	14,340	43,929	4,094	62,363	134,876	(675)	134,201	
5190100	36,228	35,965	11,157	2,900	1,556	27	15,640	2,517	7,711	790	11,018	23,676	(163)	23,513	
5200100	35,170	33,215	10,303	2,678	1,437	36	14,454	2,325	7,121	3,780	13,226	21,865	(557)	21,308	
5210100	159,571	162,020	50,260	13,063	7,008	942	71,273	11,340	34,738	5,562	51,640	106,657	(956)	105,701	
5210200	11,101	11,314	3,510	912	489	87	4,998	792	2,426	397	3,615	7,448	(71)	7,377	
5210300	31,963	30,519	9,467	2,461	1,320	21	13,269	2,136	6,544	2,652	11,332	20,091	(416)	19,675	
5210400	-	-	-	-	-	24	24	-	-	1,531	1,531	-	(230)	(230)	
5210500	12,066	11,903	3,692	960	515	19	5,186	833	2,552	699	4,084	7,836	(113)	7,723	
5220100	90,315	89,210	27,674	7,193	3,858	59	38,784	6,244	3,974	19,127	29,345	58,727	(729)	57,998	
5230100	752,773	737,091	228,637	59,420	31,863	6,148	326,608	51,596	158,044	18,578	228,218	485,231	(2,313)	482,918	
5245000	94,248	92,313	28,636	7,443	3,993	435	40,507	6,461	19,793	3,315	29,569	60,770	(494)	60,276	
5245100	10,192	10,053	3,119	811	435	12	4,377	704	2,155	516	3,375	6,618	(84)	6,534	
5245200	13,807	13,981	4,337	1,127	605	196	6,265	979	2,998	283	4,260	9,204	(29)	9,175	
5250000	-	-	-	-	-	1	1	-	-	3,732	3,732	-	(640)	(640)	
5250100	-	-	-	-	-	44	44	-	-	1,444	1,444	-	(247)	(247)	
5250300	28,432	27,118	8,412	2,186	1,173	4,503	16,274	1,898	5,814	1,993	9,705	17,851	481	18,332	
5260100	452,641	456,926	141,742	36,841	19,764	954	199,301	31,981	97,967	7,176	137,124	300,793	(1,620)	299,173	
5270100	23,668	22,344	6,931	1,802	967	191	9,891	1,564	4,791	1,677	8,032	14,709	(258)	14,451	
5280100	94,579	95,320	29,569	7,686	4,123	476	41,854	6,672	20,437	2,914	30,023	62,749	(454)	62,295	
5290100	139,610	140,015	43,434	11,289	6,056	1,462	62,241	9,800	30,020	858	40,678	92,172	(53)	92,119	
5305500	56,336	54,630	16,947	4,405	2,363	-	23,715	3,824	11,713	3,001	18,538	35,963	(476)	35,487	
5305600	30,230	30,222	9,375	2,437	1,307	33	13,152	2,115	6,480	732	9,327	19,895	(141)	19,754	
5310100	17,973	18,201	5,646	1,468	787	93	7,994	1,274	3,902	527	5,703	11,982	(131)	11,851	
5320100	289,370	289,675	89,860	23,356	12,530	1,812	127,558	20,275	62,108	6,229	88,612	190,692	(902)	189,790	
5320200	86,714	89,986	27,914	7,255	3,892	1,736	40,797	6,298	19,293	923	26,514	59,237	(88)	59,149	
5320300	25,944	26,009	8,068	2,097	1,125	10	11,300	1,820	5,577	326	7,723	17,122	(83)	17,039	
5320400	37,327	37,212	11,544	3,000	1,610	431	16,585	2,605	7,979	407	10,991	24,497	(38)	24,459	
5320500	192,866	189,228	58,700	15,257	8,185	496	82,638	13,244	40,571	6,215	60,030	124,568	(981)	123,587	

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, 2025**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	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 Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <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
5330400	8,380	8,771	2,721	707	379	218	4,025	614	1,881	254	2,749	5,774	(42)	5,732
5340100	37,059	35,681	11,069	2,877	1,543	-	15,489	2,497	7,650	5,353	15,500	23,489	(826)	22,663
5350100	34,177	34,995	10,856	2,822	1,514	362	15,554	2,449	7,503	1,953	11,905	23,037	(339)	22,698
5360100	63,441	63,734	19,771	5,139	2,757	68	27,735	4,461	13,665	1,867	19,993	41,956	(344)	41,612
5370100	110,818	109,427	33,945	8,823	4,733	-	47,501	7,659	23,462	4,482	35,603	72,035	(774)	71,261
5381200	122,977	120,276	37,311	9,698	5,202	-	52,211	8,418	25,788	6,923	41,129	79,178	(1,263)	77,915
5390100	152,057	153,553	47,634	12,381	6,642	682	67,339	10,748	32,923	1,655	45,326	101,084	(395)	100,689
5400100	264,377	261,158	81,013	21,057	11,296	-	113,366	18,279	55,994	14,223	88,496	171,920	(2,486)	169,434
5400200	250,316	252,088	78,200	20,326	10,904	316	109,746	17,644	54,049	7,350	79,043	165,949	(1,419)	164,530
5400500	2,467	2,362	733	190	103	330	1,356	165	507	7,798	8,470	1,555	(1,751)	(196)
5400700	804	831	258	67	36	72	433	58	178	36	272	547	4	551
5410100	24,640	24,035	7,456	1,938	1,040	372	10,806	1,682	5,153	1,491	8,326	15,822	(173)	15,649
5420000	-	-	-	-	-	52	52	-	-	916	916	-	(132)	(132)
5420100	46,955	48,131	14,931	3,881	2,082	886	21,780	3,369	10,320	686	14,375	31,685	(87)	31,598
5420200	92,282	93,713	29,071	7,556	4,054	1,700	42,381	6,559	20,093	643	27,295	61,691	(16)	61,675
5420300	30,251	30,859	9,573	2,488	1,335	253	13,649	2,160	6,616	1,279	10,055	20,314	(218)	20,096
5420400	24,323	24,720	7,668	1,993	1,070	287	11,018	1,730	5,300	452	7,482	16,273	(55)	16,218
5420500	92,303	95,854	29,735	7,729	4,146	2,769	44,379	6,709	20,552	469	27,730	63,100	185	63,285
5420600	128,101	130,385	40,446	10,513	5,639	2,976	59,574	9,126	27,955	766	37,847	85,832	141	85,973
5420700	93,226	91,856	28,495	7,406	3,974	-	39,875	6,429	19,694	3,870	29,993	60,469	(643)	59,826
5428000	2,439	2,397	744	193	104	16	1,057	168	514	85	767	1,578	(14)	1,564
5430100	132,033	131,029	40,646	10,565	5,667	-	56,878	9,171	28,093	8,950	46,214	86,256	(1,621)	84,635
5440100	34,198	32,570	10,104	2,626	1,409	116	14,255	2,280	6,983	2,140	11,403	21,441	(333)	21,108
5450100	36,474	38,064	11,808	3,069	1,647	1,209	17,733	2,664	8,161	1,002	11,827	25,058	(145)	24,913
5460100	55,420	56,120	17,409	4,525	2,428	268	24,630	3,928	12,032	855	16,815	36,944	(183)	36,761
5460200	89,117	90,616	28,110	7,306	3,919	1,151	40,486	6,342	19,429	608	26,379	59,652	(28)	59,624
5460300	168,451	165,047	51,199	13,308	7,139	761	72,407	11,552	35,387	5,304	52,243	108,650	(790)	107,860
5460400	157,625	161,895	50,221	13,053	7,003	5,742	76,019	11,331	34,711	400	46,442	106,575	668	107,243
7010200	6,562	6,346	1,969	512	275	13	2,769	444	1,361	377	2,182	4,178	(62)	4,116
7010400	789	797	247	355	64	10	247	56	171	24	251	525	(2)	523
7010600	423	340	105	27	15	-	147	24	73	54	151	224	(7)	217
7010900	42	104	32	8	4	52	96	7	22	-	29	68	8	76
7011000	12,574	12,145	3,768	979	525	137	5,409	850	2,604	558	4,012	7,995	(75)	7,920
7020200	18,685	18,914	5,867	1,525	818	70	8,280	1,324	4,055	547	5,926	12,451	(105)	12,346
7020400	-	291	90	23	12	171	296	20	62	-	82	192	20	212
7020900	1,290	1,199	372	97	51	187	707	84	257	65	406	789	22	811
7021100	670	651	202	53	28	-	283	46	140	60	246	429	(10)	419
7021200	916	527	163	42	23	50	278	37	113	238	388	347	(16)	331
7021300	1,036	894	277	72	39	33	421	63	192	158	413	588	(24)	564
7021400	1,255	1,289	400	104	56	48	608	90	276	145	511	848	(9)	839
7021500	818	644	200	52	28	10	290	45	138	171	354	424	(19)	405
7021600	254	256	80	21	11	-	112	18	55	1	74	169	(2)	167
7021700	2,601	2,321	720	187	100	101	1,108	162	498	271	931	1,528	(32)	1,496
7021800	719	776	241	63	33	123	460	54	166	-	220	511	23	534
7022100	402	305	95	25	14	77	211	21	65	81	167	201	(1)	200
7022200	148	132	41	11	6	14	72	9	28	46	83	87	(4)	83
7022400	-	42	13	3	2	25	43	3	9	0	12	27	1	28
7022500	42	83	26	7	4	38	75	6	18	-	24	55	6	61
7030100	9,240	8,910	2,764	718	386	70	3,938	624	1,910	685	3,219	5,865	(97)	5,768
7030200	6,964	7,005	2,173	565	303	520	3,561	490	1,502	539	2,531	4,611	43	4,654
7030300	1,790	1,843	572	149	80	154	955	129	395	102	626	1,213	(1)	1,212
7030400	85	83	26	7	4	25	62	6	18	1	25	55	3	58
7030500	1,233	1,088	337	88	47	117	589	76	233	174	483	716	(16)	700
7030600	-	291	90	23	12	171	296	20	62	-	82	192	20	212
7040100	2,742	2,771	860	223	120	10	1,213	194	594	194	982	1,824	(35)	1,789
7040200	-	-	-	-	-	-	-	-	-	4,259	4,259	-	(1,126)	(1,126)
7040400	3,468	3,319	1,029	268	143	-	1,440	232	712	210	1,154	2,185	(37)	2,148
7040500	2,530	2,640	819	213	114	128	1,274	185	566	85	836	1,738	1	1,739
7040600	1,092	1,011	314	82	43	55	494	71	217	84	372	666	(8)	658
7040700	2,114	2,224	690	179	96	158	1,123	156	477	25	658	1,464	13	1,477
7041000	225	402	125	32	17	104	278	28	86	71	185	264	-	264
7041100	670	665	206	54	29	2	291	47	143	40	230	438	(6)	432
7041200	677	485	150	39	21	2	212	34	104	119	257	319	(14)	305
7041400	508	499	155	40	21	-	216	35	107	10	152	328	(2)	326
7041500	508	547	170	44	23	19	256	38	117	3	158	360	2	362
7041600	254	249	77	20	11	14	122	17	53	29	99	164	-	164
7041700	8,859	7,871	2,442	635	341	-	3,418	551	1,688	1,203	3,442	5,181	(185)	4,996

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, 2025**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources									Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	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 Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <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			
7042000	2,862	2,023	628	163	88	38	917	142	434	737	1,313	1,332	(94)	1,238			
7042100	923	894	277	72	39	55	443	63	192	165	420	588	(5)	583			
7042600	56	97	30	8	4	41	83	7	21	12	40	64	5	69			
7050100	6,900	6,499	2,016	524	281	87	2,908	455	1,393	458	2,306	4,278	(62)	4,216			
7050200	1,100	1,129	350	91	49	18	508	79	242	132	453	743	(22)	721			
7050300	1,699	1,822	565	147	79	90	881	128	391	119	638	1,200	(6)	1,195			
7050400	1,353	1,337	415	108	58	10	591	94	287	222	603	880	(33)	847			
7050500	85	55	17	4	2	28	51	4	12	24	40	37	-	37			
7050600	2,770	2,875	892	232	124	98	1,346	201	616	122	939	1,893	(3)	1,890			
7050700	254	249	77	20	11	-	108	17	53	8	78	164	(3)	161			
7050800	1,847	1,711	531	138	74	104	847	120	367	190	677	1,127	(16)	1,111			
7050900	42	249	77	20	11	136	244	17	53	-	70	164	17	181			
7060100	1,410	1,372	426	111	59	63	659	96	294	70	460	903	(12)	891			
7060200	13,166	13,323	4,133	1,074	576	186	5,969	933	2,857	231	4,021	8,771	(23)	8,748			
7060300	761	727	226	59	32	24	341	51	156	48	255	479	(1)	478			
7060400	3,284	3,298	1,023	266	142	1,166	2,597	231	707	2	940	2,171	150	2,321			
7060500	-	-	-	-	-	-	-	-	-	1	1	-	(1)	(1)			
7060600	705	409	127	33	18	-	178	29	88	283	400	269	(39)	230			
7060700	7,260	6,762	2,098	545	293	33	2,969	473	1,450	685	2,608	4,451	(99)	4,352			
7060800	1,360	1,316	408	106	57	28	408	92	282	65	439	867	(7)	860			
7061000	63	277	86	22	12	149	269	19	59	-	78	182	19	201			
7070400	15,950	17,951	5,569	1,447	777	1,568	9,361	1,256	3,849	161	5,266	11,817	140	11,957			
7070500	1,931	2,023	628	163	88	58	937	142	434	15	591	1,332	5	1,337			
7070600	190	235	73	19	10	46	148	16	50	-	66	155	8	163			
7070700	3,129	3,055	948	246	132	76	1,402	214	655	74	943	2,011	(4)	2,007			
7070800	4,800	4,718	1,464	380	204	322	2,370	330	1,012	87	1,429	3,106	59	3,165			
7071000	1,071	1,081	335	87	47	279	748	76	232	23	331	712	38	750			
7071400	3,637	3,644	1,130	294	158	94	1,676	255	781	23	1,059	2,399	8	2,407			
7071600	1,473	1,476	458	119	63	91	731	103	316	21	440	971	16	987			
7071700	11,545	11,993	3,720	967	519	446	5,652	839	2,571	109	3,519	7,895	28	7,923			
7072300	85	353	110	28	15	190	343	25	76	-	101	233	23	256			
7080200	9,092	9,436	2,927	761	408	203	4,299	660	2,023	398	3,081	6,212	(46)	6,166			
7080400	521	547	170	44	23	14	251	38	117	77	232	360	(13)	347			
7080500	902	956	297	77	41	32	447	67	205	75	347	629	(4)	625			
7080600	8,754	9,035	2,803	728	391	426	4,348	632	1,937	36	2,605	5,947	52	5,999			
7080800	2,030	1,975	613	159	86	7	865	138	423	60	621	1,300	(8)	1,292			
7080900	945	1,247	387	101	54	173	715	87	267	198	552	821	(19)	802			
7081000	25,014	26,362	8,178	2,126	1,140	2,416	13,860	1,845	5,652	-	7,497	17,354	423	17,777			
7081200	3,616	3,963	1,229	320	171	299	2,019	277	850	49	1,176	2,609	32	2,641			
7081400	1,241	1,815	563	146	78	595	1,382	127	389	174	690	1,195	60	1,255			
7081600	747	707	219	57	31	178	485	49	152	26	227	465	24	489			
7090100	11,291	11,335	3,516	914	490	3,627	8,547	793	2,430	13	3,236	7,462	475	7,937			
7090200	1,318	1,282	398	103	56	53	610	90	275	124	489	844	(20)	824			
7090300	212	249	77	20	11	20	128	17	53	30	100	164	(4)	160			
7090500	4,306	4,247	1,317	342	184	-	1,843	297	911	589	1,797	2,796	(102)	2,694			
7100100	187,799	179,895	55,805	14,505	7,781	76	78,167	12,591	38,570	9,591	60,752	118,425	(1,510)	116,915			
7100400	-	11,217	3,480	904	485	6,629	11,498	785	2,405	-	3,190	7,384	738	8,122			
7101200	4,320	4,323	1,341	349	187	36	1,913	303	927	39	1,269	2,846	(1)	2,845			
7101400	10,121	9,513	2,951	767	411	266	4,395	666	2,040	633	3,339	6,262	(43)	6,219			
7101600	6,689	6,457	2,003	521	279	-	2,803	452	1,384	570	2,406	4,251	(99)	4,152			
7101700	7,760	15,201	4,715	1,226	658	7,441	14,040	1,064	3,259	-	4,323	10,007	872	10,879			
7101900	16,422	16,746	5,195	1,350	725	2,551	9,821	1,172	3,590	-	4,762	11,024	402	11,426			
7102400	1,699	1,822	565	147	79	163	954	128	391	56	575	1,200	10	1,210			
7102500	8,416	8,356	2,592	674	362	152	3,780	585	1,791	176	2,552	5,500	(17)	5,483			
7102600	1,868	1,815	563	146	78	29	816	127	389	132	648	1,195	(22)	1,173			
7102700	515	547	170	44	23	73	310	38	117	6	161	360	8	368			
7102800	141	242	75	20	11	70	176	17	52	6	75	160	6	166			
7103100	1,015	998	309	80	43	9	441	70	214	37	321	657	(7)	650			
7103200	1,142	1,240	385	100	53	83	621	87	266	158	511	816	(14)	802			
7103300	1,332	1,358	421	109	59	65	654	95	291	-	386	894	12	906			
7103400	662	631	196	51	27	4	278	44	135	29	208	415	(6)	409			
7103900	-	-	-	-	-	1	1	-	-	5	5	-	(2)	(2)			
7104000	5,519	5,709	1,771	460	247	311	2,789	400	1,224	49	1,673	3,758	28	3,786			
7104400	7,605	8,266	2,564	666	358	585	4,173	579	1,772	338	2,689	5,441	(2)	5,439			
7104800	240	901	279	73	38	485	875	63	193	-	256	593	56	649			
7104900	7	83	26	7	4	46	83	6	18	-	24	55	6	61			
7110100	7,041	6,956	2,158	561	301	35	3,055	487	1,491	176	2,154	4,579	(25)	4,554			

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, 2025

Participating Employer	Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	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 Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share <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 <sup>1</sup>	Total Employer OPEB Expense	
7110300	21,292	21,790	6,759	1,757	943	277	9,736	1,525	4,672	510	6,707	14,344	(76)	14,268	
7110500	11,728	11,404	3,538	920	493	549	5,500	798	2,445	444	3,687	7,507	77	7,584	
7110600	-	457	142	37	19	270	468	32	98	-	130	301	31	332	
7110800	768	915	284	74	40	99	497	64	196	21	281	602	7	609	
7111200	4,553	4,780	1,483	385	206	192	2,266	335	1,025	96	1,456	3,147	(1)	3,146	
7111500	909	866	866	70	37	11	269	61	186	80	327	570	(12)	558	
7120200	21,229	22,829	7,082	1,841	988	929	10,840	1,598	4,895	1,119	7,612	15,028	(79)	14,949	
7120500	733	658	204	53	29	290	576	46	141	47	234	433	31	464	
7120600	4,123	3,949	1,225	318	171	107	1,821	276	847	144	1,267	2,600	(3)	2,597	
7120700	1,459	1,358	421	109	59	56	645	95	291	82	468	894	(10)	884	
7121000	508	499	155	40	21	1	217	35	107	11	153	328	(2)	326	
7121600	254	208	64	17	9	35	125	15	45	26	86	137	4	141	
7121700	402	423	131	34	18	167	350	30	91	-	121	278	22	300	
7121800	21	83	26	7	4	42	79	6	18	-	24	55	6	61	
7130100	7,866	7,690	2,386	620	333	-	3,339	538	1,649	354	2,541	5,063	(62)	5,001	
7130200	2,389	2,183	677	176	94	30	977	153	468	255	876	1,437	(32)	1,405	
7130300	16,949	16,940	5,255	1,366	733	239	7,593	1,186	3,632	569	5,387	11,151	(88)	11,063	
7130500	613	665	206	54	29	44	206	333	143	87	277	438	(7)	431	
7130700	655	693	215	56	30	201	502	48	149	1	198	456	28	484	
7130900	21,927	23,487	7,286	1,894	1,016	844	11,040	1,644	5,036	440	7,120	15,462	(11)	15,451	
7131000	388	305	95	25	14	26	160	21	65	74	160	201	(5)	196	
7131200	1,325	1,379	428	111	60	39	638	97	296	33	426	908	(3)	905	
7131600	148	644	200	52	28	349	629	45	138	-	183	424	41	465	
7140100	27,178	27,222	8,444	2,195	1,177	331	12,147	1,905	5,836	296	8,037	17,920	(12)	17,908	
7140200	5,575	5,328	1,653	430	231	31	2,345	373	1,142	245	1,760	3,507	(34)	3,473	
7140300	14,667	14,169	4,395	1,142	612	599	6,748	992	3,038	494	4,524	9,327	13	9,340	
7140600	1,276	949	294	77	41	192	604	66	204	221	491	625	(6)	619	
7140700	437	416	129	34	18	30	211	29	89	55	173	274	(10)	264	
7140800	726	825	256	66	36	70	428	58	177	9	244	543	6	549	
7141000	21	83	26	7	4	42	79	6	18	-	24	55	6	61	
7150100	32,217	33,720	10,460	2,719	1,459	775	15,413	2,360	7,230	467	10,057	22,198	(36)	22,162	
7150400	8,740	8,210	2,547	662	356	36	3,601	575	1,760	509	2,844	5,405	(80)	5,325	
7150500	3,165	3,291	1,021	265	143	69	1,498	230	706	442	1,378	2,166	(65)	2,101	
7150600	1,896	2,196	681	177	95	185	1,138	154	471	204	829	1,446	(12)	1,434	
7150700	268	215	67	17	9	78	171	15	46	240	301	141	(17)	124	
7160100	26,276	25,607	7,944	2,065	1,108	194	11,311	1,792	5,490	904	8,186	16,857	(126)	16,731	
7160200	620	582	181	47	26	70	324	41	125	44	210	383	2	385	
7160400	3,066	3,554	1,103	287	153	280	1,823	249	762	309	1,320	2,340	(27)	2,313	
7160500	10,572	10,136	3,144	817	439	38	4,438	709	2,173	395	3,277	6,673	(62)	6,611	
7160800	99	83	26	7	4	13	50	6	18	14	38	55	(1)	54	
7160900	3,517	3,520	1,092	284	152	113	1,641	246	755	35	1,036	2,317	7	2,324	
7161000	3,623	3,534	1,096	285	153	-	1,534	247	758	555	1,560	2,326	(92)	2,234	
7161100	550	582	181	47	26	14	268	41	125	67	233	383	(11)	372	
7170100	15,111	15,402	4,778	1,242	666	118	6,804	1,078	3,302	756	5,136	10,139	(139)	10,000	
7170200	7,006	6,332	1,964	511	274	718	3,467	443	1,358	608	2,409	4,169	57	4,226	
7170500	1,135	887	275	72	38	43	428	62	190	199	451	584	(25)	559	
7171000	423	416	129	34	18	37	218	29	89	14	132	274	2	276	
7171400	85	83	26	7	4	-	37	6	18	2	26	55	(2)	53	
7180300	70,221	71,147	22,071	5,737	3,078	1,188	32,074	4,980	15,254	563	20,797	46,836	(10)	46,826	
7180800	5,364	5,349	1,659	431	232	51	2,373	374	1,147	107	1,628	3,521	(22)	3,499	
7181000	2,178	2,231	692	180	97	108	1,077	156	478	53	687	1,469	5	1,474	
7181200	289	450	140	36	20	106	302	32	97	46	175	296	8	304	
7181500	500	679	211	55	29	143	438	48	146	19	213	447	13	460	
7190100	13,215	14,411	4,470	1,162	623	983	7,238	1,009	3,090	115	4,214	9,487	73	9,560	
7190200	254	118	37	9	5	0	51	8	25	87	120	78	(10)	68	
7190400	1,537	1,545	479	125	67	-	671	108	331	69	508	1,017	(13)	1,004	
7190700	521	547	170	44	23	23	260	38	117	27	182	360	1	361	
7191000	994	1,053	327	85	45	84	541	74	226	167	467	693	(13)	680	
7200100	6,449	6,326	1,962	510	274	21	2,767	443	1,356	380	2,179	4,164	(58)	4,106	
7200200	19,862	20,674	6,413	1,667	894	433	9,407	1,447	4,433	1,014	6,894	13,610	(133)	13,477	
7200300	169	166	52	13	7	17	89	12	36	10	58	109	(2)	107	
7200400	550	589	183	47	25	237	492	41	126	-	167	388	31	419	
7200600	85	83	26	7	4	-	37	6	18	214	238	55	(71)	(16)	
7200700	789	631	196	51	27	23	297	44	135	161	340	415	(18)	397	
7201000	508	499	155	40	21	54	270	35	107	7	149	328	7	335	
7201300	42	194	60	16	9	104	189	14	42	-	56	128	13	141	
7210100	38,145	38,591	11,971	3,112	1,669	207	16,959	2,701	8,274	1,025	12,000	25,404	(180)	25,224	

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, 2025**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources					OPEB Expense			
	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	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 Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <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		
7210200	44,157	-	-	-	-	-	-	-	-	33,602	33,602	-	(3,991)	(3,991)		
7210300	176	166	52	13	7	17	89	12	36	68	116	109	(3)	106		
7210800	747	631	196	51	27	9	283	44	135	92	271	415	(15)	401		
7210900	169	166	52	13	7	1	73	12	36	15	63	109	(5)	104		
7211100	296	333	103	27	14	25	169	23	71	-	94	219	5	224		
7211200	3,869	4,344	1,348	350	188	351	2,237	304	931	156	1,391	2,860	8	2,868		
7211300	331	319	99	26	14	19	158	22	68	15	105	210	-	210		
7211500	11,827	11,903	3,692	960	515	2	5,169	833	2,552	1,229	4,614	7,836	(216)	7,620		
7211700	951	734	228	59	31	29	347	51	157	230	438	483	(25)	458		
7211800	85	83	26	7	4	24	61	6	18	29	53	55	(1)	54		
7211900	268	97	30	8	4	55	30	7	21	100	128	64	(3)	61		
7212200	1,360	1,372	426	111	59	16	612	96	294	78	468	903	(6)	897		
7212300	867	617	192	50	27	26	294	43	132	207	382	406	(24)	382		
7212600	85	83	26	7	4	-	37	6	18	2	26	55	(2)	53		
7212800	254	291	90	23	12	42	167	20	62	1	83	192	9	201		
7220100	1,649	1,857	576	150	80	121	927	130	398	100	628	1,222	(1)	1,221		
7220200	-	-	-	-	-	1,510	1,510	-	-	15	15	-	618	618		
7220300	508	499	155	40	21	1	217	35	107	9	151	328	(2)	326		
7220400	6,195	6,326	1,962	510	274	55	2,801	443	1,356	206	2,005	4,164	(37)	4,127		
7220500	4,208	3,942	1,223	318	171	11	1,723	276	845	469	1,590	2,595	(71)	2,524		
7220600	303	298	92	24	13	22	151	21	64	18	103	196	-	196		
7220800	11,735	12,554	3,894	1,012	543	445	5,894	879	2,692	539	4,110	8,264	(52)	8,212		
7220900	5,314	5,854	1,816	472	253	663	3,204	410	1,255	98	1,763	3,854	54	3,908		
7230100	1,713	1,787	554	144	78	60	836	125	383	25	533	1,177	6	1,183		
7230200	2,453	2,460	763	198	106	163	1,230	172	527	42	741	1,619	13	1,632		
7230600	15,471	16,192	5,023	1,306	700	521	7,550	1,133	3,472	197	4,802	10,659	(3)	10,656		
7230700	169	298	92	24	13	97	226	21	64	23	108	196	12	208		
7231000	958	963	299	78	42	4	423	67	206	123	396	634	(20)	614		
7231400	16,739	15,291	4,743	1,233	661	823	7,460	1,070	3,278	930	5,278	10,066	7	10,073		
7231800	303	249	77	20	11	15	123	17	53	64	134	164	(6)	158		
7231900	-	-	-	-	-	68	68	-	-	2,340	2,340	-	(347)	(347)		
7232100	20,426	20,605	6,392	1,661	892	2,637	11,582	1,442	4,418	524	6,384	13,564	307	13,871		
7232700	8,303	7,753	2,405	625	335	172	3,537	543	1,662	876	3,081	5,104	(118)	4,986		
7232800	846	845	262	68	36	15	381	59	181	20	260	556	(1)	555		
7233000	423	409	127	33	18	7	185	29	88	14	131	269	2	271		
7233200	10,819	11,085	3,439	894	480	1,742	6,555	776	2,377	-	3,153	7,297	273	7,570		
7233500	1,769	159	49	13	6	69	137	11	34	1,011	1,056	105	(98)	7		
7234200	3,665	3,686	1,143	297	159	72	1,671	258	790	102	1,150	2,426	(9)	2,417		
7234700	1,381	1,393	432	112	60	99	703	97	299	24	420	917	19	936		
7234900	1,156	1,171	363	94	51	60	568	82	251	1	334	771	14	785		
7235000	85	83	26	7	4	8	45	6	18	2	26	55	-	55		
7235300	367	333	103	27	14	71	215	23	71	21	115	219	10	229		
7240100	1,290	1,413	438	114	61	401	1,014	99	303	36	438	930	42	972		
7240300	29,835	29,598	9,182	2,386	1,280	-	12,848	2,072	6,346	1,048	9,466	19,484	(224)	19,260		
7240400	13,913	13,025	4,041	1,050	563	34	5,688	912	2,793	1,125	4,830	8,575	(169)	8,406		
7240500	606	499	155	40	21	4	220	35	107	231	373	328	(34)	294		
7240600	698	644	200	52	28	67	347	45	138	151	334	424	(15)	409		
7240700	1,741	1,656	514	134	72	61	781	116	355	88	559	1,090	5	1,095		
7240800	1,311	1,302	404	105	57	16	582	91	279	23	393	857	(3)	854		
7240900	13,293	12,499	3,877	1,008	540	-	5,425	875	2,680	2,054	5,609	8,228	(328)	7,900		
7241000	1,917	1,732	537	140	75	90	842	121	371	145	637	1,140	6	1,146		
7241300	1,988	1,995	619	161	86	48	914	140	428	29	597	1,314	(7)	1,307		
7241500	493	499	155	40	21	34	250	35	107	20	328	328	(0)	328		
7241600	15,661	16,074	4,986	1,296	696	189	7,167	1,125	3,446	1,427	5,998	10,581	(226)	10,355		
7241800	-	-	-	-	-	2	2	-	-	30	30	-	(2)	(2)		
7250100	11,277	10,081	3,127	813	436	-	4,376	706	2,161	1,875	4,742	6,636	(257)	6,379		
7250200	1,551	1,510	469	122	66	27	684	106	324	201	631	994	(30)	964		
7250400	169	215	67	17	9	27	120	15	46	-	61	141	2	143		
7250600	1,290	998	309	80	43	0	432	70	214	355	639	657	(48)	609		
7250900	1,424	1,289	400	104	56	100	660	90	276	134	500	848	6	854		
7251000	1,184	1,400	434	113	61	256	864	98	300	7	405	921	38	959		
7251400	1,290	1,296	402	104	56	56	618	91	278	32	401	853	2	855		
7251500	42	166	52	13	7	89	161	12	36	-	48	109	12	121		
7252000	747	658	204	53	29	-	286	46	141	124	311	433	(21)	412		
7260100	208,584	216,684	67,217	17,471	9,372	9,194	103,254	15,166	46,458	1,228	62,852	142,643	719	143,362		
7260200	5,258	5,356	1,661	432	231	153	2,477	375	1,148	74	1,597	3,526	1	3,527		
7260400	25,345	25,780	7,997	2,079	1,115	896	12,087	1,804	5,527	57	7,388	16,971	93	17,064		

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, 2025**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	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 Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <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	
7260500	169	166	52	13	7	-	72	12	36	1	49	109	(2)	107	
7260600	2,819	2,550	791	206	111	57	1,165	178	547	368	1,093	1,678	(45)	1,633	
7261100	4,173	3,672	1,139	296	159	65	1,659	257	787	596	1,640	2,417	(65)	2,352	
7261200	169	166	52	13	7	2	74	12	36	1	49	109	0	109	
7261300	550	624	193	50	27	117	387	44	134	-	178	410	20	430	
7261400	740	811	251	402	65	51	402	57	174	12	243	534	5	539	
7261500	7,859	7,781	2,414	627	337	-	3,378	545	1,668	1,280	3,493	5,122	(205)	4,917	
7261600	7,697	7,559	2,345	609	327	177	3,458	529	1,621	133	2,283	4,976	30	5,006	
7262100	1,085	1,275	395	103	55	151	704	89	273	3	365	839	19	858	
7262300	20,581	21,533	6,680	1,736	932	4,460	13,808	1,507	4,617	-	6,124	14,175	646	14,821	
7262400	148	637	198	51	28	345	622	45	137	-	182	420	41	461	
7262500	-	1,781	552	144	77	1,053	1,826	125	382	-	507	1,172	118	1,290	
7270100	21,166	22,261	6,905	1,795	963	1,463	11,126	1,558	4,773	150	6,481	14,654	137	14,791	
7270200	3,447	3,665	1,137	296	158	127	1,718	257	786	217	1,260	2,413	(23)	2,390	
7270400	3,094	2,563	795	207	111	26	1,139	179	550	461	1,190	1,688	(68)	1,620	
7270500	11,073	11,848	3,675	955	513	1,117	6,260	829	2,540	17	3,386	7,799	138	7,937	
7270600	247	242	75	20	11	34	140	17	52	6	75	160	6	166	
7270900	42	166	52	13	7	89	161	12	36	-	48	109	12	121	
7280100	9,684	9,409	2,919	759	407	33	4,118	659	2,017	1,372	4,048	6,194	(191)	6,003	
7280200	29,729	30,028	9,315	2,421	1,299	365	13,421	2,102	6,438	191	8,731	19,767	(19)	19,748	
7280300	2,192	2,085	647	168	91	102	1,008	146	447	132	725	1,373	(12)	1,361	
7280600	796	831	258	67	36	61	422	58	178	16	252	547	7	554	
7280900	1,769	1,808	561	146	79	24	810	127	388	148	663	1,190	(18)	1,172	
7281000	254	235	73	19	10	5	107	16	50	17	83	155	(2)	153	
7290100	45,397	47,840	14,840	3,857	2,070	1,839	22,606	3,348	10,257	182	13,787	31,493	151	31,644	
7290200	12,694	12,485	3,873	1,007	540	345	5,766	874	2,677	401	3,952	8,219	(35)	8,184	
7290400	212	166	52	13	7	37	109	12	36	30	78	109	3	112	
7290500	7,753	8,037	2,493	648	348	216	3,705	563	1,723	160	2,446	5,291	(2)	5,289	
7290700	5,765	5,259	1,631	424	228	-	2,283	368	1,127	731	2,226	3,462	(118)	3,344	
7290800	958	928	288	75	40	235	638	65	199	20	284	611	32	643	
7291500	85	83	26	7	4	16	53	6	18	2	26	55	2	57	
7291600	254	1,559	484	126	67	869	1,546	109	334	-	443	1,026	99	1,125	
7300100	5,378	4,995	1,550	403	216	103	2,272	350	1,071	312	1,733	3,288	(30)	3,258	
7300200	29,165	30,097	9,336	2,427	1,302	906	13,971	2,107	6,453	500	9,060	19,813	(6)	19,807	
7300300	6,372	6,097	1,891	492	263	-	2,646	427	1,307	327	2,061	4,014	(57)	3,957	
7300400	987	873	271	70	38	51	430	61	187	74	322	575	2	577	
7300500	169	208	64	17	9	26	116	15	45	10	70	137	2	139	
7300600	10,424	9,755	3,026	787	422	16	4,251	683	2,092	982	3,757	6,422	(143)	6,279	
7301000	3,496	3,970	1,232	320	172	322	2,046	278	851	22	1,151	2,613	29	2,642	
7301100	7,845	7,600	2,358	613	328	305	3,604	532	1,630	234	2,396	5,003	(1)	5,002	
7301200	9,790	9,492	2,944	765	410	95	4,214	664	2,035	363	3,062	6,248	(46)	6,202	
7301300	254	249	77	20	11	-	108	17	53	5	75	164	(2)	162	
7310100	9,776	9,637	2,990	777	417	215	4,399	675	2,066	261	3,002	6,344	(28)	6,316	
7310200	3,834	3,818	1,184	308	165	-	1,657	267	819	187	1,273	2,513	(37)	2,476	
7310500	3,595	3,714	1,152	299	161	57	1,669	260	796	589	1,645	2,445	(82)	2,363	
7310900	134	513	159	41	22	276	498	36	110	-	146	338	32	370	
7320200	17,945	17,369	5,388	1,400	751	832	8,371	1,216	3,724	543	5,483	11,434	125	11,559	
7320300	17,007	16,670	5,171	1,344	721	279	7,515	1,167	3,574	533	5,274	10,974	(52)	10,922	
7320500	13,363	13,621	4,225	1,098	589	198	6,110	953	2,920	538	4,411	8,967	(54)	8,913	
7320600	4,109	4,212	1,307	340	182	45	1,874	295	903	184	1,382	2,773	(29)	2,744	
7320700	8,486	8,979	2,785	724	388	282	4,179	628	1,925	337	2,890	5,911	(34)	5,877	
7320800	5,723	5,647	1,752	455	245	193	2,645	395	1,211	109	1,715	3,717	34	3,751	
7320900	1,586	1,462	453	118	63	37	671	102	313	154	569	962	(12)	950	
7321200	571	568	176	46	24	39	285	40	122	3	165	374	6	380	
7321300	338	305	95	25	14	114	248	21	65	21	107	201	13	214	
7321500	444	443	138	36	19	5	198	31	95	104	230	292	(15)	277	
7321600	2,347	2,293	711	185	99	71	1,066	161	492	130	783	1,510	(7)	1,503	
7321700	4,010	4,032	1,251	325	175	80	1,831	282	865	21	1,168	2,654	5	2,659	
7322000	63	270	84	22	11	146	263	19	58	-	77	178	18	196	
7322200	2,735	2,910	903	235	126	196	1,460	204	624	34	862	1,916	15	1,931	
7322300	338	395	122	32	17	61	233	28	85	32	145	260	3	263	
7322700	85	83	26	7	4	-	37	6	18	2	26	55	(2)	53	
7322800	402	471	146	38	21	131	146	33	101	-	134	310	19	329	
7330100	16,493	16,039	4,975	1,293	694	-	6,962	1,123	3,439	864	5,426	10,559	(147)	10,412	
7330200	578	471	146	38	21	14	219	33	101	90	224	310	(10)	300	
7330300	3,573	3,568	1,107	288	155	143	1,693	250	765	199	1,214	2,349	(18)	2,331	
7330400	4,574	4,878	1,513	393	211	1,325	3,442	341	1,046	107	1,494	3,211	171	3,382	

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, 2025**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	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 Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <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	
7330600	677	665	206	54	29	267	556	47	143	9	199	438	33	471	
7330800	1,981	2,259	701	182	97	218	1,198	158	484	144	786	1,487	7	1,494	
7331000	6,562	6,644	2,061	536	287	26	2,910	465	1,425	491	2,381	4,374	(86)	4,288	
7331100	367	499	155	40	21	221	437	35	107	-	142	328	28	356	
7331200	1,241	1,309	406	106	56	58	626	92	281	89	462	862	(9)	853	
7340100	16,796	17,265	5,356	1,392	747	724	8,219	1,208	3,702	203	5,113	11,366	51	11,417	
7340200	9,360	9,235	2,865	745	399	-	4,009	646	1,980	663	3,289	6,080	(117)	5,963	
7340500	1,417	1,296	402	104	56	3	565	91	278	130	499	853	(19)	834	
7340600	958	845	262	68	36	54	420	59	181	114	354	556	(14)	542	
7340700	451	388	120	31	17	42	210	27	83	64	174	255	(2)	253	
7340800	529	547	170	44	23	7	244	38	117	11	166	360	(4)	356	
7340900	42	166	52	13	7	89	161	12	36	-	48	109	12	121	
7341000	-	208	64	17	9	124	214	15	45	-	60	137	14	151	
7341100	-	291	90	23	12	171	296	20	62	-	82	192	20	212	
7350100	515	513	159	41	22	10	232	36	110	55	201	338	(9)	329	
7350200	8,162	8,175	2,536	659	353	119	3,667	572	1,753	392	2,717	5,382	(49)	5,333	
7350300	1,255	1,185	368	96	51	7	522	83	254	96	433	780	(17)	763	
7360100	12,553	12,360	3,834	997	535	21	5,387	865	2,650	500	4,015	8,137	(85)	8,052	
7360200	16,154	15,797	4,900	1,274	684	17	6,875	1,106	3,387	872	5,365	10,399	(141)	10,258	
7360400	4,659	4,552	1,412	367	197	131	2,107	319	976	138	1,433	2,997	(5)	2,992	
7360600	1,064	1,011	314	82	43	9	448	71	217	93	381	666	(11)	655	
7360700	1,614	1,559	484	126	67	16	693	109	334	51	494	1,026	(5)	1,021	
7360900	1,057	825	256	66	36	44	256	58	177	239	474	543	(26)	517	
7361100	1,537	1,455	451	117	63	48	679	102	312	67	481	958	(6)	952	
7361300	4,412	4,081	1,266	329	176	-	1,771	286	875	492	1,653	2,686	(76)	2,610	
7361400	1,241	1,199	372	97	51	6	526	84	257	139	480	789	(20)	769	
7361500	-	249	77	20	11	146	254	17	53	-	70	164	17	181	
7370600	254	249	77	20	11	15	123	17	53	5	75	164	4	168	
7370700	5,110	5,176	1,605	417	224	124	2,370	362	1,110	55	1,527	3,407	4	3,411	
7370800	3,179	3,540	1,098	285	153	376	1,912	248	759	52	1,059	2,331	45	2,376	
7370900	1,396	1,434	445	116	62	58	681	100	308	36	444	944	9	953	
7371000	331	471	146	38	21	119	324	33	101	58	192	310	6	316	
7371100	2,009	1,926	597	155	83	10	845	135	413	121	669	1,268	(20)	1,248	
7371200	6,928	6,873	2,132	554	298	-	2,984	481	1,474	913	2,868	4,524	(152)	4,372	
7380300	36,446	37,718	11,700	3,041	1,631	667	17,039	2,640	8,087	875	11,602	24,830	(111)	24,719	
7380600	254	173	54	14	8	1	77	12	37	51	100	114	(7)	107	
7380700	437	388	120	31	17	44	212	27	83	54	164	255	(1)	254	
7380900	63	-	-	-	-	3	3	-	-	82	82	-	(10)	(10)	
7381100	402	416	129	34	18	41	222	29	89	44	162	274	(1)	273	
7381200	1,938	1,864	578	150	81	93	902	130	400	71	601	1,227	(0)	1,227	
7381500	10,403	10,642	3,301	858	460	126	4,745	745	2,282	858	3,885	7,006	(132)	6,874	
7381700	254	249	77	20	11	22	130	17	53	5	75	164	5	169	
7382300	-	-	-	-	-	8,526	8,526	-	-	25,597	25,597	-	(1,847)	(1,847)	
7382400	-	-	-	-	-	392	392	-	-	1,308	1,308	-	(97)	(97)	
7382500	317	249	77	20	11	58	166	17	53	42	112	164	6	170	
7390100	(28)	-	-	-	-	131	131	-	-	4,877	4,877	-	(605)	(605)	
7390200	1,981	1,691	524	136	73	702	1,435	118	362	178	658	1,113	71	1,184	
7390400	6,019	6,166	1,913	497	267	1,221	3,898	432	1,322	85	1,839	4,059	171	4,230	
7390600	3,080	3,637	1,128	293	157	853	2,431	255	780	44	1,079	2,394	112	2,506	
7390700	2,058	2,065	640	166	90	6	902	145	443	139	727	1,359	(28)	1,331	
7390900	3,277	3,145	976	254	136	61	1,427	220	674	143	1,037	2,071	(18)	2,053	
7391000	374	409	127	33	18	58	236	29	88	3	120	269	11	280	
7391200	85	83	26	7	4	-	37	6	18	2	26	55	(2)	53	
7391300	726	610	189	49	26	5	269	43	131	148	322	401	(20)	381	
7391400	85	83	26	7	4	-	37	6	18	2	26	55	(2)	53	
7391500	585	631	196	51	27	32	306	44	135	28	207	415	(1)	414	
7391700	599	575	178	46	25	5	254	40	123	41	204	379	(7)	372	
7392100	-	2,854	885	230	123	1,688	2,926	200	612	-	812	1,879	188	2,067	
7400200	22,829	22,891	7,101	1,846	990	1,989	11,926	1,602	4,908	469	6,979	15,069	320	15,389	
7400300	137,609	139,828	43,376	11,274	6,048	45,005	105,703	9,787	29,980	-	39,767	92,049	5,890	97,939	
7400500	151,691	152,923	47,438	12,330	6,615	7,917	74,300	10,703	32,788	5,276	48,767	100,669	1,162	101,831	
7400800	3,778	3,686	1,143	297	159	14	1,613	258	790	220	1,268	2,426	(32)	2,394	
7400900	10,072	10,843	3,364	874	469	420	5,127	759	2,325	570	3,654	7,138	(59)	7,079	
7401000	15,287	15,630	4,849	1,260	676	716	7,501	1,094	3,351	12	4,457	10,289	100	10,389	
7401100	493	499	155	40	21	26	242	35	107	54	196	328	(1)	327	
7401300	6,210	6,076	1,885	490	263	66	2,704	425	1,303	183	1,911	4,000	(21)	3,979	
7401600	155	83	26	7	4	1	38	6	18	51	75	55	(3)	52	

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, 2025**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	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 Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <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	
7401700	4,046	3,935	1,221	317	170	68	1,776	275	844	300	1,419	2,591	(37)	2,554	
7402100	1,184	1,316	408	106	57	130	701	92	282	47	421	867	10	877	
7410100	1,663	1,497	464	121	64	-	649	105	321	180	606	985	(28)	957	
7410200	9,994	10,379	3,220	837	449	232	4,738	726	2,225	438	3,389	6,832	(54)	6,778	
7410300	832	831	258	67	36	21	382	58	178	13	249	547	(2)	545	
7410600	381	443	138	36	19	37	230	31	95	46	172	292	(1)	291	
7410900	1,522	1,490	462	120	65	123	770	104	319	25	448	981	17	998	
7411000	21	83	26	7	4	42	79	6	18	-	24	55	6	61	
7420000	2,164	2,183	677	176	94	156	1,103	153	468	22	643	1,437	17	1,454	
7420100	254	249	77	20	11	3	111	17	53	50	120	164	(8)	156	
7420200	2,065	2,286	709	184	99	230	1,222	160	490	10	660	1,505	27	1,532	
7420300	100,084	101,812	31,583	8,209	4,404	731	44,927	7,126	21,829	2,100	31,055	67,023	(378)	66,645	
7420400	2,544	2,515	780	203	108	302	1,393	176	539	25	740	1,656	50	1,706	
7420500	937	1,136	353	92	49	350	844	80	244	10	334	748	45	793	
7421100	1,388	1,226	380	99	53	55	587	86	263	110	459	807	(5)	802	
7421400	2,424	2,660	825	215	115	309	1,464	186	570	19	775	1,751	36	1,787	
7421500	-	-	-	-	-	28	28	-	-	215	215	-	(24)	(24)	
7421600	3,327	3,603	1,118	290	156	290	1,854	252	772	8	1,032	2,372	35	2,407	
7421700	1,255	1,171	363	94	51	53	561	82	251	74	407	771	(1)	770	
7421800	923	915	284	74	40	57	455	64	196	94	354	602	(5)	597	
7421900	2,326	2,266	703	183	98	39	1,023	159	486	102	747	1,491	(5)	1,486	
7422100	719	831	258	67	36	166	527	58	178	4	240	547	26	573	
7422200	1,438	1,545	479	125	67	56	727	108	331	64	503	1,017	(5)	1,012	
7422300	409	471	146	38	21	99	304	33	101	3	137	310	16	326	
7422400	451	478	148	39	20	54	261	33	103	63	199	315	(3)	312	
7422800	2,939	1,427	443	115	62	55	675	100	306	916	1,322	940	(95)	845	
7422900	2,685	3,346	1,038	270	145	482	1,935	234	717	121	1,072	2,203	41	2,244	
7423000	31,160	30,693	9,521	2,475	1,328	1,012	14,336	2,148	6,581	986	9,715	20,205	164	20,369	
7424300	2,424	2,501	776	202	108	209	1,295	175	536	213	924	1,647	16	1,663	
7424400	641	741	230	60	32	293	615	52	159	-	211	488	38	526	
7424500	832	3,707	1,150	299	160	2,024	3,633	259	795	-	1,054	2,440	231	2,671	
7430100	38,857	38,002	11,789	3,064	1,644	-	16,497	2,660	8,148	2,004	12,812	25,017	(337)	24,680	
7430200	40,492	40,281	12,496	3,248	1,742	5	17,491	2,819	8,637	1,135	12,591	26,517	(233)	26,284	
7430500	1,818	1,691	524	136	73	84	817	118	362	126	606	1,113	(5)	1,108	
7430700	1,248	1,289	400	104	56	18	578	90	276	126	492	848	(18)	830	
7430900	85	83	26	7	4	-	37	6	18	2	26	55	(2)	53	
7431100	8,331	7,607	2,360	613	329	-	3,302	532	1,631	959	3,122	5,008	(144)	4,864	
7431400	21	83	26	7	4	42	79	6	18	-	24	55	6	61	
7440100	13,194	13,808	4,283	1,113	597	343	6,336	966	2,961	690	4,617	9,090	(84)	9,006	
7440200	8,979	9,028	2,800	728	390	5	3,923	632	1,936	409	2,977	5,943	(74)	5,869	
7440600	592	533	165	43	23	16	247	37	114	62	213	351	(8)	343	
7440700	4,151	3,921	1,216	316	170	18	1,720	274	841	502	1,617	2,581	(83)	2,498	
7440800	1,078	1,116	346	90	48	35	519	78	239	21	338	734	(3)	731	
7441100	85	83	26	7	4	32	69	6	18	1	25	55	4	59	
7441500	338	298	92	24	13	39	168	21	64	23	108	196	5	201	
7450100	338	333	103	27	14	7	151	23	71	8	102	219	(1)	218	
7450200	17,656	16,725	5,188	1,349	724	-	7,261	1,171	3,586	1,951	6,708	11,010	(309)	10,701	
7450400	85	83	26	7	4	-	37	6	18	2	26	55	(2)	53	
7450600	-	208	64	17	9	124	214	15	45	-	60	137	14	151	
7450800	1,868	1,517	471	122	65	-	658	106	325	489	920	909	(77)	922	
7450900	951	921	286	74	40	37	437	64	198	57	319	697	(6)	691	
7451300	42	166	52	13	7	89	161	12	36	-	48	109	12	121	
7452600	2,255	2,349	729	189	101	172	1,191	164	504	17	685	1,546	18	1,564	
7460200	91,147	89,618	27,800	7,226	3,876	527	39,429	6,273	19,215	1,925	27,413	58,996	(302)	58,694	
7460300	10,467	10,787	3,346	870	467	486	5,169	755	2,313	13	3,081	7,101	109	7,210	
7460400	254	173	54	14	8	60	136	12	37	50	99	114	4	118	
7460500	5,032	5,286	1,640	426	229	1,403	3,698	370	1,133	-	1,503	3,480	195	3,675	
7460700	1,959	1,857	576	150	80	116	576	130	398	82	610	1,222	15	1,237	
7460800	-	125	39	10	5	83	137	9	27	48	84	82	4	86	
7461200	11,665	12,963	4,021	1,045	560	727	6,353	907	2,779	904	4,590	8,534	(84)	8,450	
7461300	9,557	9,637	2,990	777	417	441	4,625	675	2,066	-	2,741	6,344	99	6,443	
7461800	465	360	112	29	16	70	227	25	77	123	225	237	(3)	234	
7462300	254	249	77	20	11	-	108	17	53	5	75	164	(2)	162	
7462400	169	166	52	13	7	0	72	12	36	1	49	109	0	109	
7462500	218	284	88	23	13	54	178	20	61	27	108	187	4	191	
7462600	296	1,206	374	97	52	653	1,176	84	258	-	342	794	75	869	
7462700	-	3,637	1,128	293	157	2,151	3,729	255	780	-	1,035	2,394	240	2,634	

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, 2025**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	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 Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <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	
7462800	-	2,501	776	202	108	1,476	2,562	175	536	-	711	1,647	165	1,812	
7500100	5,314	5,376	1,668	434	232	104	2,438	376	1,153	31	1,560	3,539	8	3,547	
7500300	-	-	-	-	-	-	-	-	-	5	5	-	(3)	(3)	
7500700	2,777	2,702	838	218	116	-	1,172	189	579	124	892	1,779	(29)	1,750	
7501600	85	83	26	7	4	25	62	6	18	1	25	55	3	58	
7501800	162	166	52	13	7	64	136	12	36	-	48	109	10	119	
7502100	486	457	142	37	19	0	198	32	98	35	165	301	(9)	292	
7502200	4,144	4,878	1,513	393	211	572	2,689	341	1,046	15	1,402	3,211	66	3,277	
7502500	240	249	77	20	11	14	122	17	53	7	77	164	1	165	
7502600	719	714	221	58	31	14	324	50	153	13	216	470	(1)	469	
7700200	1,586	1,566	486	126	68	67	747	110	336	25	471	1,031	8	1,039	
7700400	1,255	1,206	374	97	52	6	529	84	258	82	424	794	(10)	784	
7700600	6,223	6,492	2,014	523	281	347	3,165	454	1,392	61	1,907	4,274	27	4,301	
7700700	662	741	230	60	32	89	411	52	159	-	211	488	12	500	
7701000	14,935	14,196	4,404	1,145	614	44	6,207	994	3,044	1,887	5,925	9,345	(307)	9,038	
7701200	902	797	247	64	34	64	409	56	171	71	298	525	2	527	
7701300	127	83	26	7	4	-	37	6	18	44	68	55	(6)	49	
7701400	6,379	6,561	2,035	529	283	139	2,986	459	1,407	310	2,176	4,319	(49)	4,270	
7701500	85	83	26	7	4	-	37	6	18	14	38	55	(5)	50	
7701600	874	845	262	68	36	-	366	59	181	121	361	556	(20)	536	
7701700	254	249	77	20	11	-	108	17	53	5	75	164	(2)	162	
7701900	712	762	236	61	33	26	356	53	163	32	248	502	(5)	497	
7702100	254	333	103	27	14	48	192	23	71	61	155	219	(4)	215	
7702200	987	921	286	74	40	43	443	64	198	47	309	607	0	607	
7702300	634	353	110	163	28	15	163	25	76	197	298	233	(22)	211	
7702400	3,179	2,903	901	234	126	261	1,522	203	622	251	1,076	1,911	3	1,914	
7702500	14,110	14,328	4,445	1,155	620	227	6,447	1,003	3,072	376	4,451	9,432	(41)	9,391	
7702800	2,925	2,764	858	223	120	18	1,219	193	593	330	1,116	1,820	(45)	1,775	
7702900	3,672	3,596	1,115	290	155	53	1,613	252	771	89	1,112	2,367	(1)	2,366	
7703100	-	-	-	-	-	-	-	-	-	18	18	-	(5)	(5)	
7703200	2,079	1,961	608	158	84	-	850	137	420	881	1,438	1,291	(171)	1,120	
7703300	169	166	52	13	7	-	72	12	36	1	49	109	(2)	107	
7703700	1,678	1,697	527	137	74	29	767	119	364	247	730	1,117	(49)	1,068	
7703800	4,750	3,547	1,100	286	154	433	1,973	248	761	857	1,866	2,335	(57)	2,278	
7703900	5,547	5,037	1,563	406	218	20	2,207	353	1,080	771	2,204	3,316	(119)	3,197	
7704300	254	388	120	31	17	88	256	27	83	4	114	255	9	264	
7704400	254	83	26	7	4	45	82	6	18	102	126	55	(5)	50	
7704500	423	416	129	34	18	-	181	29	89	11	129	274	(2)	272	
7704600	4,003	4,552	1,412	367	197	328	2,304	319	976	221	1,516	2,997	(5)	2,992	
7707000	3,115	3,416	1,060	275	148	193	1,676	239	732	52	1,023	2,248	9	2,257	
7710100	338	416	129	34	18	96	277	29	89	16	134	274	7	281	
7710200	902	928	288	75	40	22	425	65	199	25	289	611	(3)	608	
7710300	85	83	26	7	4	-	37	6	18	2	26	55	(2)	53	
7710400	846	818	254	66	35	23	378	57	175	19	251	538	1	539	
7710500	4,419	4,005	1,242	323	173	95	1,833	280	859	604	1,743	2,636	(67)	2,569	
7710600	1,255	1,275	395	103	55	127	680	89	273	5	367	839	22	861	
7710700	-	-	-	-	-	-	-	-	-	16	16	-	(5)	(5)	
7710800	493	416	129	34	18	-	181	29	89	117	235	274	(20)	254	
7711000	2,121	2,224	690	179	96	169	1,134	156	477	6	639	1,464	23	1,487	
7711100	169	166	52	13	7	-	72	12	36	1	49	109	(1)	108	
7711200	423	346	107	28	15	24	174	24	74	47	145	228	(2)	226	
7711300	85	83	26	7	4	-	37	6	18	2	26	55	(2)	53	
7711400	-	-	-	-	-	-	-	-	-	68	68	-	(11)	(11)	
7711500	2,608	2,965	920	239	128	226	1,513	208	636	30	874	1,952	18	1,970	
7711600	254	249	77	20	11	-	108	17	53	5	75	164	(2)	162	
7711800	7,852	7,337	2,276	592	318	-	3,186	514	1,573	1,384	3,471	4,830	(221)	4,609	
7711900	2,911	2,827	877	228	123	124	1,352	198	606	172	976	1,861	(12)	1,849	
7712000	3,714	3,513	1,090	283	152	-	1,525	246	753	463	1,462	2,312	(71)	2,241	
7712100	296	194	60	16	9	-	85	14	42	81	137	128	(11)	117	
7712300	2,044	2,030	630	164	88	25	908	142	435	47	624	1,336	(8)	1,328	
7712500	1,071	1,067	331	86	46	39	502	75	229	41	345	702	2	704	
7712700	17,867	19,122	5,932	1,542	827	1,102	9,403	1,338	4,100	179	5,617	12,588	88	12,676	
7712800	254	249	77	20	11	11	119	17	53	9	79	164	-	164	
7712900	557	540	168	44	24	32	268	38	116	24	178	356	(1)	355	
7713200	254	249	77	20	11	-	108	17	53	22	92	164	(8)	156	
7713600	1,522	1,497	464	121	64	10	659	105	321	30	456	985	(5)	980	
7713700	508	499	155	40	21	-	216	35	107	12	154	328	(8)	320	

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, 2025**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	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 Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions <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	
7714000	11,637	11,972	3,714	965	518	460	5,657	838	2,567	206	3,611	7,881	10	7,891	
7714200	85	208	64	17	9	73	163	15	45	0	60	137	8	145	
7714400	606	520	161	42	22	22	247	36	111	73	220	342	(8)	334	
7714500	338	319	99	26	14	6	145	22	68	15	105	210	(4)	206	
7714600	1,008	1,025	318	83	45	94	540	72	220	90	382	675	6	681	
7720400	32,274	33,000	10,237	2,661	1,428	403	14,729	2,310	7,075	645	10,030	21,724	(89)	21,635	
7720700	23,083	22,926	7,112	1,848	991	647	10,598	1,605	4,915	342	6,862	15,092	6	15,098	
7721000	726	776	241	63	33	121	458	54	166	-	220	511	18	529	
7721100	508	499	155	40	21	1	217	35	107	32	174	328	(3)	325	
7721600	43,572	45,062	13,979	3,633	1,949	1,611	21,172	3,154	9,662	481	13,297	29,664	145	29,809	
7721800	1,156	1,289	400	104	56	113	673	90	276	174	540	848	(10)	838	
7721900	-	-	-	-	-	-	-	-	-	502	502	-	(134)	(134)	
7722100	5,244	5,113	1,586	412	221	45	2,264	358	1,096	339	1,793	3,366	(42)	3,324	
7722300	15,104	16,406	5,089	1,323	710	915	8,037	1,148	3,518	609	5,275	10,800	(20)	10,780	
7722600	8,275	7,864	2,439	634	340	-	3,413	550	1,686	854	3,090	5,177	(133)	5,044	
7722900	1,346	1,122	348	91	49	61	549	79	241	156	476	739	(9)	730	
7723200	867	963	299	78	62	75	494	67	206	3	276	634	10	644	
7723800	1,184	1,497	464	121	64	240	889	105	321	24	450	985	21	1,006	
7723900	733	734	228	59	31	-	318	51	157	22	230	483	(6)	477	
7724000	78	-	-	-	-	-	-	-	-	49	49	-	(7)	(7)	
7724200	3,193	3,132	971	252	135	32	1,390	219	671	215	1,105	2,061	(35)	2,026	
7724400	169	76	24	6	3	6	39	5	16	56	77	50	(6)	44	
7724500	-	-	-	-	-	-	-	-	-	21	21	-	(7)	(7)	
7724600	1,078	1,143	355	92	49	88	584	80	245	32	357	753	5	758	
7728100	155	125	39	10	5	-	54	9	27	24	60	82	(3)	79	
7730200	106	118	37	9	5	5	61	8	25	26	59	78	(3)	75	
7730400	1,621	1,531	475	123	66	29	693	107	328	94	529	1,008	(12)	996	
7731000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7731200	2,164	2,196	681	177	95	15	968	154	471	46	671	1,446	(9)	1,437	
7731300	9,191	9,430	2,925	760	408	219	4,312	660	2,022	38	2,720	6,207	21	6,228	
7731600	85	14	4	1	-	8	13	1	3	43	47	9	(7)	2	
7731800	-	-	-	-	-	-	-	-	-	7	7	-	(3)	(3)	
7731900	10,347	7,219	2,239	582	312	16	3,149	505	1,548	2,158	4,211	4,752	(265)	4,487	
7732100	338	333	103	27	14	5	149	23	71	14	108	219	0	219	
7732200	1,142	1,039	322	84	45	41	492	73	223	66	362	684	(6)	678	
7732300	254	235	73	19	10	6	108	16	50	49	115	155	(8)	147	
7732900	789	734	228	59	31	46	364	51	157	95	303	483	(7)	476	
7733800	169	166	52	13	7	2	74	12	36	40	88	109	(7)	102	
7734000	85	83	26	7	4	2	39	6	18	14	38	55	(3)	52	
7734200	13,272	14,321	4,442	1,155	619	1,912	8,128	1,002	3,071	33	4,106	9,427	244	9,671	
7734300	987	915	284	74	40	56	454	64	196	53	313	602	(2)	600	
7738100	254	291	90	23	12	56	181	20	62	41	123	192	1	193	
7740200	550	506	157	41	22	23	243	35	108	52	195	333	(3)	330	
7740400	2,262	2,030	630	164	88	26	908	142	435	154	731	1,336	(17)	1,319	
7741000	2,537	2,134	662	172	92	55	981	149	458	530	1,137	1,405	(60)	1,345	
7741300	1,022	991	307	80	43	14	444	69	212	73	354	652	(10)	642	
7742100	1,177	1,226	380	99	53	29	561	86	263	64	413	807	(8)	799	
7742300	338	249	77	20	11	21	129	17	53	83	153	164	(10)	154	
7742600	980	894	277	72	39	7	395	63	192	96	351	588	(15)	573	
7742900	85	83	26	7	4	-	37	6	18	2	26	55	(2)	53	
7743800	85	83	26	7	4	-	37	6	18	2	26	55	(2)	53	
7744000	6,294	6,222	1,930	502	269	-	2,701	435	1,334	833	2,602	4,096	(142)	3,954	
7744600	536	464	144	37	20	41	242	32	100	67	199	306	(5)	301	
7750200	10,826	9,575	2,970	772	414	269	4,425	670	2,053	1,037	3,760	6,303	(73)	6,230	
7750400	1,403	1,670	518	135	72	302	1,027	117	358	9	484	1,099	38	1,137	
7751000	444	353	110	28	15	40	193	25	76	78	179	233	(10)	223	
7751600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7752100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7754000	860	894	277	72	39	40	428	63	192	11	266	588	3	591	
7761000	1,226	1,261	391	102	54	56	603	88	270	5	363	830	8	838	
7762100	1,050	1,240	385	100	53	156	694	87	266	9	362	816	15	831	
7764200	1,241	1,420	441	115	61	165	782	99	305	39	443	935	16	951	
7771000	3,284	3,277	1,017	264	141	312	1,734	229	703	84	1,016	2,157	23	2,180	
7772100	423	416	129	34	18	6	187	29	89	35	153	274	(5)	269	
7774000	4,638	5,072	1,573	409	220	331	2,533	355	1,087	243	1,685	3,339	(5)	3,334	
7774200	465	443	138	36	19	64	257	31	95	22	148	292	7	299	
7782100	1,226	1,192	370	96	52	72	590	83	255	40	378	784	-	784	

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, 2025**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources								Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	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 Outflows of Resources		Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share <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 <sup>1</sup>	Total Employer OPEB Expense	
7784000	3,665	3,457	1,072	279	150	145	1,646	242	741	150	1,133	2,276		(1)	2,275	
7794000	550	582	181	47	26	30	284	41	125	10	176	383		0	383	
A010000	11,940	11,591	3,596	935	501	48	5,080	811	2,485	644	3,940	7,630		(93)	7,537	
A050000	17,635	17,938	5,564	1,446	776	256	8,042	1,255	3,846	94	5,195	11,808		(3)	11,805	
A150000	2,735	2,723	845	220	118	6	1,189	191	584	60	835	1,792		(14)	1,778	
A170000	2,692	2,820	875	227	122	145	1,369	197	605	28	830	1,856		11	1,867	
A200000	1,593	1,531	475	123	66	21	685	107	328	79	514	1,008		(9)	999	
A850000	550	554	172	45	24	46	287	39	119	5	163	365		8	373	
B040000	45,729	47,328	14,681	3,816	2,047	960	21,504	3,313	10,147	619	14,079	31,156		(47)	31,109	
C050000	2,573	2,321	720	187	100	3	1,010	162	498	262	922	1,528		(38)	1,490	
CS00100	1,995	2,861	888	231	124	779	2,022	200	613	-	813	1,884		104	1,988	
CS00200	1,924	1,649	512	133	71	139	855	115	354	171	640	1,085		9	1,094	
CS00300	1,670	1,691	524	136	73	94	827	118	362	116	596	1,113		9	1,122	
CS00400	15,999	15,880	4,926	1,280	687	1,769	8,662	1,111	3,405	129	4,645	10,454		285	10,739	
CS00500	2,312	2,411	748	194	104	217	1,263	169	517	6	692	1,587		43	1,630	
CS00600	2,446	3,263	1,012	263	141	930	2,346	228	700	27	955	2,148		117	2,265	
CS00700	4,659	4,968	1,541	401	215	390	2,547	348	1,065	132	1,545	3,270		55	3,325	
CS00800	12,207	11,695	3,628	943	506	678	5,755	819	2,507	508	3,834	7,699		89	7,788	
CS00900	1,339	1,129	350	91	49	210	700	79	242	132	453	743		19	762	
CS01000	5,061	5,411	1,679	436	234	765	3,114	379	1,160	-	1,539	3,562		123	3,685	
CS01100	705	575	178	46	25	165	414	40	123	118	281	379		9	388	
CS01200	2,234	2,383	739	192	104	388	1,423	167	511	-	678	1,569		61	1,630	
CS01300	2,869	2,861	888	231	124	198	1,441	200	613	222	1,035	1,884		17	1,901	
CS01400	4,377	4,233	1,313	341	183	360	2,197	296	908	118	1,322	2,787		58	2,845	
CS01500	789	714	221	58	31	52	362	50	153	71	274	470		6	476	
CS01600	2,763	2,654	823	214	115	243	1,395	186	569	356	1,111	1,747		7	1,754	
CS01700	2,389	2,335	724	188	101	237	1,250	163	501	39	703	1,537		39	1,576	
CS01800	2,848	2,820	875	227	122	212	1,436	197	605	91	893	1,856		34	1,890	
CS01900	1,318	1,656	514	134	72	333	1,053	116	355	72	543	1,090		38	1,128	
CS02000	3,989	4,005	1,242	323	173	260	1,998	280	859	128	1,267	2,636		42	2,678	
CS02100	2,869	3,007	933	242	130	263	1,568	210	645	65	920	1,979		40	2,019	
CS02200	-	-	-	-	-	775	775	-	-	1,246	1,246	-		(53)	(53)	
CS02300	99	-	-	-	-	112	112	-	-	545	545	-		(44)	(44)	
CS02400	4,130	4,067	1,262	328	176	753	2,519	285	872	52	1,209	2,677		108	2,785	
CS02500	4,842	4,677	1,451	377	202	377	2,407	327	1,003	448	1,778	3,079		28	3,107	
CS02600	6,252	6,236	1,934	503	270	400	3,107	436	1,337	173	1,946	4,105		66	4,171	
CS02700	3,658	4,053	1,257	327	176	464	2,224	284	869	16	1,169	2,668		77	2,745	
CS02800	-	-	-	-	-	153	153	-	-	646	646	-		(58)	(58)	
CS02900	-	-	-	-	-	16	16	-	-	31	31	-		(1)	(1)	
CS03000	9,875	10,392	3,224	838	450	1,406	5,918	727	2,228	-	2,955	6,841		227	7,068	
CS03100	1,755	1,490	462	120	65	134	781	104	319	252	675	981		(1)	980	
CS03200	2,234	1,954	606	158	85	190	1,039	137	419	526	1,082	1,286		(22)	1,264	
CS03300	18,995	19,212	5,960	1,549	831	1,520	9,860	1,345	4,119	100	5,564	12,647		288	12,935	
CS03400	13,554	13,801	4,281	1,113	597	1,324	7,315	966	2,959	11	3,936	9,085		238	9,323	
CS03500	4,137	4,780	1,483	385	206	724	2,798	335	1,025	129	1,489	3,147		95	3,242	
CS03600	740	55	17	4	2	64	87	4	12	440	456	37		(36)	1	
CS03700	10,065	10,046	3,116	810	435	733	5,094	703	2,154	328	3,185	6,613		111	6,724	
CS03800	1,790	2,030	630	164	88	362	1,244	142	435	65	642	1,336		44	1,380	
CS03900	6,266	6,339	1,967	511	274	838	3,590	444	1,359	-	1,803	4,173		139	4,312	
CS04000	17,705	21,138	6,557	1,704	915	4,392	13,568	1,480	4,532	-	6,012	13,915		610	14,525	
CS04100	3,066	4,427	1,373	357	191	1,331	3,252	310	949	-	1,259	2,914		173	3,087	
CS04200	2,650	3,540	1,098	285	153	924	2,460	248	759	103	1,110	2,331		111	2,442	
CS04300	16,556	15,083	4,679	1,216	652	1,718	8,265	1,056	3,234	996	5,286	9,929		190	10,119	
CS04400	557	-	-	-	-	196	196	-	-	867	867	-		(67)	(67)	
CS04500	10,248	10,961	3,400	884	474	1,843	6,601	767	2,350	-	3,117	7,215		276	7,491	
CS04600	4,095	4,005	1,242	323	173	478	2,216	280	859	172	1,311	2,636		61	2,697	
CS04700	486	506	157	41	22	89	310	35	108	-	143	333		16	349	
CS04800	5,357	6,831	2,119	551	296	2,256	5,222	478	1,465	-	1,943	4,497		288	4,785	
CS04900	3,087	3,374	1,047	272	146	684	2,149	236	723	-	959	2,221		100	2,321	
CS05000	1,952	1,767	548	142	77	280	1,047	124	379	132	635	1,163		30	1,193	
CS05100	2,340	2,245	696	181	97	346	1,320	157	481	84	722	1,478		44	1,522	
CS05200	733	783	243	63	34	188	528	55	168	-	223	515		29	544	
CS05300	3,073	2,882	894	232	125	499	1,750	202	618	185	1,005	1,897		57	1,954	
CS05400	2,622	2,626	815	212	113	375	1,515	184	563	23	770	1,729		58	1,787	
CS05500	12,680	12,097	3,753	975	523	1,956	7,207	847	2,594	387	3,828	7,963		264	8,227	
CS05600	825	804	249	65	35	138	487	56	172	15	243	529		21	550	
CS05700	1,593	1,448	449	117	63	240	869	101	310	108	519	953		26	979	

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, 2025**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources								Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	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 Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share <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 <sup>1</sup>	Total Employer OPEB Expense		
CS05800	2,566	2,432	754	196	105	466	1,521	170	521	88	779	1,601	63	1,664		
CS05900	1,135	1,136	353	92	49	183	677	80	244	71	395	748	20	768		
CS06000	1,036	1,192	370	96	52	346	864	83	255	-	338	784	47	831		
CS06100	4,842	4,981	1,545	402	216	795	2,958	349	1,068	27	1,444	3,279	122	3,401		
CS06200	3,073	3,256	1,010	263	141	588	2,002	228	698	87	1,013	2,144	78	2,222		
CS06300	1,297	1,240	385	100	53	187	725	87	266	45	398	816	25	841		
CS06400	796	852	264	69	37	147	517	60	183	22	265	561	21	582		
CS06500	4,024	4,115	1,277	332	178	652	2,439	288	882	90	1,260	2,709	90	2,799		
CS06600	8,599	8,473	2,629	683	366	1,233	4,911	593	1,817	172	2,582	5,578	180	5,758		
CS06700	655	1,039	322	84	45	333	784	73	223	51	347	684	38	722		
CS06800	-	-	-	-	-	10	10	-	-	38	38	-	(2)	(2)		
CS06900	5,674	5,321	1,651	429	230	841	3,151	372	1,141	234	1,747	3,503	108	3,611		
CS07000	-	-	-	-	-	185	185	-	-	469	469	-	(29)	(29)		
CS07100	2,530	2,667	827	215	115	438	1,595	187	572	28	787	1,756	66	1,822		
CS07200	2,192	2,078	645	168	90	339	1,242	145	446	87	678	1,368	43	1,411		
CS07300	437	755	234	61	32	302	629	53	162	102	317	497	25	522		
CS07400	1,219	1,407	436	113	61	413	1,023	98	302	-	400	926	56	982		
CS07500	2,615	1,573	488	127	68	926	1,609	110	337	624	1,071	1,035	50	1,085		
CS07600	3,108	3,707	1,150	299	160	1,573	3,182	259	795	-	1,054	2,440	193	2,633		
CS07700	2,086	3,624	1,124	292	157	1,726	3,299	254	777	-	1,031	2,385	205	2,590		
CS07800	2,241	3,083	956	249	134	1,374	2,713	216	661	-	877	2,030	167	2,197		
CS07900	2,136	5,390	1,672	435	233	2,761	5,101	377	1,156	-	1,533	3,548	320	3,868		
CS08000	804	2,162	671	174	94	1,117	2,056	151	463	-	614	1,423	129	1,552		
D050000	1,558	1,545	479	125	67	19	690	108	331	43	482	1,017	(2)	1,015		
D100000	53,926	54,083	16,777	4,361	2,339	1,158	24,635	3,785	11,596	415	15,796	35,603	28	35,631		
D200000	402	492	153	40	21	54	268	34	105	14	153	324	5	329		
D250000	789	915	284	74	40	189	587	64	196	1	261	602	23	625		
D300000	4,088	5,778	1,792	466	250	1,667.6	4,176	404	1,239	0	1,643	3,804	216	4,020		
D500000	36,636	36,970	11,468	2,981	1,599	637	16,685	2,588	7,927	2,674	13,189	24,337	(507)	23,830		
E040000	-	-	-	-	-	-	-	-	-	183	183	-	(48)	(48)		
E080000	2,777	2,695	836	217	117	72	1,242	189	578	81	848	1,774	(2)	1,772		
E120000	2,150	2,453	761	198	106	199	1,264	172	526	35	733	1,615	11	1,626		
E160000	5,554	5,737	1,780	463	248	109	2,600	402	1,230	180	1,812	3,776	(22)	3,754		
E190000	2,939	2,903	901	234	126	-	1,261	203	622	228	1,053	1,911	(41)	1,870		
E200000	20,433	22,032	6,835	1,776	953	1,158	10,722	1,542	4,724	101	6,367	14,504	109	14,613		
E210000	3,362	3,326	1,032	268	144	82	1,526	233	713	49	995	2,189	1	2,190		
E230000	4,906	4,607	1,429	371	200	-	2,000	322	200	298	1,608	3,033	(49)	2,984		
E240000	24,690	23,910	7,417	1,928	1,034	127	10,506	1,673	5,126	1,604	8,403	15,740	(223)	15,517		
E260000	2,678	3,686	1,143	297	159	1,063	2,662	258	790	-	1,048	2,426	141	2,567		
E280000	3,623	4,587	1,423	370	199	1,183	3,175	321	983	34	1,338	3,019	136	3,155		
E500000	5,660	5,501	1,707	444	238	55	2,444	385	1,179	269	1,833	3,621	(47)	3,574		
E550000	8,740	9,111	2,826	735	394	192	4,147	638	1,953	379	2,970	5,998	(50)	5,948		
F270000	4,024	4,060	1,259	327	175	9	1,770	284	870	121	1,275	2,673	(27)	2,646		
F500000	20,186	20,175	6,259	1,627	873	-	8,759	1,412	4,326	438	6,176	13,281	(96)	13,185		
F500001	-	-	-	-	-	-	-	-	-	0	0	-	(2)	(2)		
G010000	2,551	2,536	787	204	109	179	1,279	177	544	83	804	1,669	1	1,670		
G020000	1,149	1,296	402	104	56	85	647	91	278	57	426	853	(1)	852		
G040000	1,678	1,434	445	116	62	34	657	100	308	377	785	944	(47)	897		
G050000	1,670	1,593	494	128	69	26	717	112	342	62	516	1,049	(5)	1,044		
G060000	2,375	2,176	675	175	94	19	963	152	466	249	867	1,432	(33)	1,399		
G070000	2,347	2,418	750	195	105	90	1,140	169	518	137	824	1,592	(22)	1,570		
H030000	3,658	3,700	1,148	298	160	223	1,829	259	793	58	1,110	2,436	17	2,453		
H060000	338	298	92	24	13	-	129	21	64	27	112	196	(4)	192		
H090000	46,081	45,374	14,075	3,658	1,963	-	19,696	3,176	9,728	2,658	15,562	29,870	(448)	29,422		
H120000	446,431	460,923	142,982	37,164	19,936	13,590	213,672	32,261	98,824	2,229	133,314	303,425	783	304,208		
H150000	110,818	111,983	34,738	9,029	316	48,927	7,838	4,844	24,010	3,019	34,867	73,718	(630)	73,088		
H170000	118,015	118,787	36,849	9,578	5,138	1,157	52,722	8,314	25,469	2,104	35,887	78,197	(362)	77,835		
H180000	39,611	38,494	11,941	3,104	1,665	-	16,710	2,694	8,253	1,899	12,846	25,340	(319)	25,021		
H210000	35,058	34,420	10,677	2,775	1,489	340	15,281	2,409	7,380	2,159	11,948	22,659	(254)	22,405		
H240000	39,871	42,748	13,261	3,447	1,849	1,997	20,554	2,992	9,165	706	12,863	28,141	61	28,202		
H270000	589,171	597,585	185,376	48,183	25,847	2,926	262,332	41,826	128,126	8,463	178,415	393,389	(1,959)	391,430		
H470000	54,024	52,489	16,283	4,232	2,270	-	22,785	3,674	11,254	4,934	19,862	34,554	(807)	33,747		
H510000	406,736	416,796	129,294	33,606	18,028	9,998	190,926	29,172	89,363	2,597	121,132	274,376	315	274,691		
H590000	13,244	13,074	4,056	1,054	565	568	6,243	915	2,803	197	3,915	8,606	50	8,656		
H590801	44,530	45,499	14,114	3,669	1,968	416	20,167	3,185	9,755	1,718	14,658	29,952	(324)	29,628		
H590802	6,484	6,935	2,151	559	300	278	3,288	485	1,487	124	2,096	4,565	6	4,571		
H590803	17,050	17,245	5,349	1,390	746	56	7,541	1,207	3,697	1,035	5,939	11,352	(200)	11,152		

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, 2025**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	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 Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share <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 <sup>1</sup>	Total Employer OPEB Expense
H590804	50,437	51,519	15,982	4,154	2,228	464	22,828	3,606	11,046	1,836	16,488	33,915		33,599
H590805	29,095	30,499	9,461	2,459	1,319	904	14,143	2,135	6,539	353	9,027	20,077	3	20,080
H590806	48,435	49,656	15,404	4,004	2,148	551	22,107	3,476	10,646	2,262	16,384	32,688	(381)	32,307
H590807	12,933	12,769	3,961	1,030	552	35	5,578	894	2,738	701	4,333	8,406	(117)	8,289
H590808	22,589	22,469	6,970	1,812	972	167	9,921	1,573	4,817	364	6,754	14,791	(62)	14,729
H590809	28,834	30,831	9,564	2,486	1,333	1,536	14,919	2,158	6,610	234	9,002	20,296	104	20,400
H590810	15,626	15,166	4,705	1,223	656	-	6,584	1,062	3,252	1,214	5,528	9,984	(202)	9,782
H590811	31,005	31,171	9,669	2,513	1,348	27	13,557	2,182	6,683	640	9,505	20,520	(127)	20,393
H590812	21,462	22,392	6,946	1,805	968	1,059	10,778	1,567	4,801	663	7,031	14,741	(24)	14,717
H590813	9,860	9,665	2,998	779	418	47	4,242	676	2,072	228	2,976	6,362	(37)	6,325
H590814	10,523	10,538	3,269	850	456	232	4,807	738	2,259	131	3,128	6,937	(9)	6,928
H590816	6,477	5,383	1,670	434	233	307	2,644	377	1,154	849	2,380	3,544	(87)	3,457
H590817	5,075	4,954	1,537	399	214	53	2,203	347	1,062	271	1,680	3,261	(32)	3,229
H620000	-	4,261	1,322	344	184	2,517	4,367	298	914	-	1,212	2,805	281	3,086
H630000	84,994	80,722	25,041	6,509	3,492	640	35,682	5,650	17,307	8,999	31,956	53,139	(1,193)	51,946
H640000	8,366	8,570	2,659	691	371	2,474	6,195	600	1,838	-	2,438	5,642	335	5,977
H650000	8,986	8,785	2,725	708	380	2,543	6,356	615	1,884	148	2,647	5,783	330	6,113
H670000	10,622	10,330	3,205	833	447	86	4,571	723	2,215	402	3,340	6,800	(57)	6,743
H710000	5,187	4,961	1,539	400	215	187	2,341	347	1,064	249	1,660	3,266	(20)	3,246
H730000	70,066	70,295	21,806	5,668	3,041	-	30,515	4,920	15,072	2,955	22,947	46,275	(674)	45,601
H750000	24,781	25,067	7,776	2,021	1,084	82	10,963	1,754	5,374	1,028	8,156	16,501	(195)	16,306
H790000	3,122	3,436	1,066	277	149	212	1,704	241	737	76	1,054	2,262	6	2,268
H870000	3,566	3,998	1,240	322	173	312	2,047	280	857	67	1,204	2,632	19	2,651
H910000	1,938	2,002	621	161	87	188	1,057	140	429	8	577	1,318	27	1,345
H950000	3,277	3,312	1,027	267	144	130	1,568	232	710	44	986	2,180	6	2,186
H960000	451	499	155	40	21	44	260	35	107	27	169	328	-	328
J020000	108,168	108,491	33,655	8,748	4,693	2,508	49,604	7,594	23,261	984	31,839	71,420	87	71,507
J040000	257,322	21	6	2	1	2,803	2,812	1	4	156,726	156,731	14	(17,574)	(17,560)
J060000	-	165,678	51,395	13,358	7,166	97,911	169,830	11,596	35,522	-	47,118	109,066	10,900	119,966
J120000	275,407	268,869	83,405	21,679	11,630	404	117,118	18,819	57,647	14,882	91,348	176,996	(2,503)	174,493
J160000	99,041	112,059	34,762	9,035	4,847	10,410	59,054	7,843	24,026	6,046	37,915	73,768	26	73,794
J200000	3,003	2,515	780	203	108	92	1,183	176	539	498	1,213	1,656	(56)	1,600
J510000	556,968	590,996	183,332	47,651	25,562	23,231	279,776	41,365	126,713	5,661	173,739	389,052	1,269	390,321
J520000	24,683	25,046	7,769	2,019	1,083	3,253	14,124	1,753	5,370	-	7,123	16,488	525	17,013
J530000	44,065	44,023	13,656	3,550	1,904	3,000	22,110	3,081	9,439	329	12,849	28,980	574	29,554
J540000	80,074	82,129	25,477	6,622	3,553	7,116	42,768	5,748	17,609	102	23,459	54,065	1,279	55,344
J550000	15,520	15,554	4,825	1,254	673	1,049	7,801	1,089	3,335	1,545	5,969	10,274	35	10,274
J560000	60,882	68,404	21,219	5,515	2,959	16,077	45,770	4,788	14,666	-	19,454	45,030	2,209	47,239
J570000	28,214	28,081	8,711	2,264	1,215	4,188	16,378	1,965	6,021	288	8,274	18,485	633	19,118
J580000	98,104	113,577	35,232	9,158	4,913	31,501	80,804	7,949	24,351	-	32,300	74,767	4,175	78,942
J590000	65,781	70,434	21,849	5,679	3,046	25,216	55,790	4,930	15,101	-	20,031	46,366	3,209	49,575
K050000	102,297	101,300	31,424	8,168	4,382	1,141	45,115	7,090	21,719	2,505	31,314	66,685	(377)	66,308
L040000	327,197	336,407	104,356	27,124	14,551	7,748	153,779	23,546	72,127	3,299	98,972	221,456	(47)	221,409
L060000	3,665	3,547	1,100	286	154	228	1,768	248	761	130	1,139	2,335	36	2,371
L080000	15,457	16,711	5,184	1,347	722	2,201	9,454	1,170	3,583	115	4,868	11,001	335	11,336
L120000	4,208	4,690	1,455	378	203	622	2,658	328	1,006	95	1,429	3,088	58	3,146
L240000	7,048	6,617	2,053	533	286	203	3,075	463	1,419	482	2,364	4,356	(53)	4,303
L320000	10,586	11,141	3,456	898	482	511	5,347	780	2,389	203	3,372	7,334	20	7,354
L360000	3,320	3,256	1,010	263	141	194	1,608	228	698	80	1,006	2,144	10	2,154
L460000	1,417	1,746	542	141	76	309	1,068	122	374	9	505	1,149	39	1,188
N040000	328,727	296,125	91,861	23,876	12,809	10,306	138,852	20,726	63,491	31,725	115,942	194,939	(3,430)	191,509
N080000	56,399	56,508	17,529	4,556	2,445	935	25,465	3,955	12,116	908	16,979	37,199	(73)	37,126
N120000	77,058	80,563	24,991	6,496	3,484	2,258	37,229	5,639	17,273	3,607	26,519	53,034	(510)	52,524
N200000	9,670	9,721	3,015	784	420	202	4,421	680	2,084	191	2,955	6,399	(18)	6,381
P120000	26,945	27,769	8,614	2,239	1,201	475	12,529	1,944	5,954	600	8,498	18,280	(70)	18,210
P160000	10,438	19,413	6,022	1,565	840	5,378	13,805	1,359	4,162	406	5,927	12,780	525	13,305
P240000	76,275	77,902	24,166	6,281	3,370	2,618	36,435	5,453	16,703	475	22,631	51,283	169	51,452
P260000	1,825	1,760	546	142	76	88	852	123	377	55	555	1,158	6	1,164
P280000	35,826	36,159	11,217	2,915	1,564	436	16,132	2,531	7,753	1,113	11,397	23,804	(133)	23,671
P320000	6,900	7,053	2,188	569	305	192	3,254	494	1,512	794	2,800	4,643	(106)	4,537
P330000	-	83	26	7	4	48	85	6	18	-	24	55	6	61
P340000	324	249	77	20	11	50	158	17	53	45	115	164	1	165
P360000	5,427	5,418	1,681	437	234	161	2,513	379	1,162	210	1,751	3,567	(27)	3,540
P400000	254	319	99	26	14	65	204	22	68	7	97	210	7	217
P450000	1,262	1,372	426	111	59	200	796	96	294	1	392	903	26	929
P500000	-	81,748	25,359	6,591	3,536	48,312	83,798	5,722	17,527	-	23,249	53,814	5,378	59,192
R040000	2,960	2,861	888	231	124	86	1,329	200	613	128	941	1,884	(10)	1,874

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, 2025**

Participating Employer	Outstanding Balance of Deferred Outflows of Resources							Outstanding Balance of Deferred Inflows of Resources				OPEB Expense			
	Net OPEB Liability 6/30/2024	Net OPEB Liability 6/30/2025	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 <sup>1</sup> of Plan Contributions <sup>1</sup>	Total Deferred Outflows of Resources	Net Differences between Projected and Actual Experience	Assumption Changes	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share <sup>1</sup> 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 <sup>1</sup> of Plan Contributions <sup>1</sup>	Total Employer OPEB Expense	
R060000	7,260	7,358	2,282	593	318	304	3,497	515	1,578	149	2,242	4,844	16	4,860	
R080000	4,017	3,880	1,204	313	168	2	1,687	272	832	156	1,260	2,554	(29)	2,525	
R120000	5,970	5,841	1,812	471	252	133	2,668	409	1,252	191	1,852	3,845	(9)	3,836	
R140000	-	-	-	-	-	-	-	-	-	22	22	-	(7)	(7)	
R200000	6,872	6,623	2,055	534	286	100	2,975	464	1,420	341	2,225	4,360	(39)	4,321	
R230000	3,545	3,263	1,012	263	141	22	1,438	228	700	297	1,225	2,148	(36)	2,112	
R280000	3,144	3,249	1,008	262	141	67	1,478	227	697	141	1,065	2,139	(14)	2,125	
R360000	30,716	31,191	9,676	2,515	1,349	275	13,815	2,183	6,688	578	9,449	20,533	(100)	20,433	
R400000	91,253	91,066	28,250	7,343	3,939	1,388	40,920	6,374	19,525	1,534	27,433	59,949	(177)	59,772	
R440000	50,944	51,866	16,089	4,182	2,244	392	22,907	3,630	11,120	1,174	15,924	34,143	(229)	33,914	
R520000	1,579	1,538	477	124	66	136	803	108	330	40	478	1,013	16	1,029	
R600000	45,778	49,067	15,221	3,956	2,123	2,772	24,072	3,434	10,520	1,118	15,072	32,301	39	32,340	
S600000	169	166	52	13	7	1	73	12	36	1	49	109	0	109	
T010000	-	-	-	-	-	1	1	-	-	37	37	-	(7)	(7)	
T020000	-	-	-	-	-	-	-	-	-	26	26	-	(6)	(6)	
T030000	338	312	97	25	13	8	143	22	67	30	119	205	(4)	201	
T040000	550	547	170	44	23	8	245	38	117	8	163	360	(1)	359	
T050000	85	83	26	7	4	-	37	6	18	2	26	55	(2)	53	
T060000	-	-	-	-	-	-	-	-	-	8	8	-	(3)	(3)	
T070000	-	-	-	-	-	-	-	-	-	23	23	-	(5)	(5)	
T080000	-	-	-	-	-	-	-	-	-	32	32	-	(8)	(8)	
U120000	297,912	307,349	95,342	24,781	13,294	7,161	140,578	21,512	65,897	11,105	98,514	202,327	(1,642)	200,685	
U150000	176	215	67	17	9	29	122	15	46	47	108	141	(3)	138	
U300000	804	866	269	70	37	73	449	61	186	43	290	570	(1)	569	
X220000	4,342	4,372	1,356	352	189	13	1,910	306	937	289	1,532	2,878	(44)	2,834	
Y040000	2,707	2,730	847	220	118	67	1,252	191	585	170	946	1,797	(34)	1,763	
Y080000	2,735	2,785	864	225	121	28	1,238	195	597	230	1,022	1,834	(34)	1,800	
Y080200	4,412	4,441	1,378	358	192	437	2,365	311	952	20	1,283	2,924	60	2,984	
Y080300	1,572	1,621	503	131	71	30	735	113	348	280	741	1,067	(35)	1,032	
Y080500	2,220	2,356	731	190	102	86	1,109	165	505	69	739	1,551	(3)	1,549	
Y080600	71,927	61,545	19,092	4,962	2,662	3,681	30,397	4,308	13,196	8,427	25,931	40,515	(415)	40,100	
Y080800	268	249	77	20	11	0	108	17	53	73	143	164	(12)	152	
Y081000	-	-	-	-	-	-	-	-	-	3	3	-	(2)	(2)	
Y180000	130,610	131,729	40,863	10,621	5,698	206	57,388	9,220	28,243	3,749	41,212	86,717	(844)	85,873	
Y200000	8,923	9,055	2,809	730	392	47	3,978	634	1,942	104	2,680	5,961	(28)	5,933	
<b>Totals<sup>2</sup></b>	<b>\$ 17,239,037</b>	<b>\$ 17,340,706</b>	<b>\$ 5,379,234</b>	<b>\$ 1,398,164</b>	<b>\$ 750,048</b>	<b>\$ 767,208</b>	<b>\$ 8,294,654</b>	<b>\$ 1,213,713</b>	<b>\$ 3,717,944</b>	<b>\$ 867,058</b>	<b>\$ 5,798,715</b>	<b>\$ 11,415,357</b>	<b>\$ (38,976)</b>	<b>\$ 11,376,381</b>	

<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, 2025**

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

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

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

**Plan Descriptions**

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

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

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

**South Carolina OPEB Trusts**  
**Notes to the Schedules of Employer Allocations and**  
**OPEB Amounts by Employer**  
**For the Fiscal Year Ended June 30, 2025**

**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, 2025 was 6.35 percent. The South Carolina Retirement System collects the monthly covered payroll surcharge for all participating employers and remits it directly to the SCRHITF. Other sources of funding for the SCRHITF also include the implicit subsidy, or age-related subsidy inherent in the healthcare premiums structure. The implicit subsidy represents a portion of the health care expenditures paid on behalf of the employer's active employees. For purposes of GASB Statement No. 75, this expenditure on behalf of the active employee is reclassified as a retiree health care expenditure so that the employer's contributions towards the plan reflect the underlying age-adjusted, retiree benefit costs. Non-employer contributions consist of an annual appropriation by the General Assembly and the statutorily required transfer from PEBA – Insurance Benefits reserves. However, due to the COVID-19 pandemic and the impact it has had on the PEBA – Insurance Benefits reserves, the General Assembly has indefinitely suspended the statutorily required transfer until further notice. The SCRHITF is also funded through investment income.

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

**South Carolina OPEB Trusts**  
**Notes to the Schedules of Employer Allocations and**  
**OPEB Amounts by Employer**  
**For the Fiscal Year Ended June 30, 2025**

June 30, 2025. 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 2025 totaled \$783,035,001. However, the covered payroll contributions total includes prior year covered payroll contribution adjustments and true-ups that net to a total of \$277,923.

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

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

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

**Note 2: Actuarial Assumptions and Methods**

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

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

Additional information as of the latest actuarial valuation for SCRHITF:

Valuation Date:	June 30, 2024
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:	5.05% as of June 30, 2025
Demographic Assumptions:	Based on the experience study performed for the South Carolina Retirement Systems for the 5-year period ending June 30, 2023
Mortality:	For healthy retirees, the gender-distinct South Carolina Retirees 2020 Mortality Tables are used with multipliers based on plan experience; the rates are projected on a fully generational basis using 80% of the ultimate rates of Scale MP-2020 to account for future mortality improvements.
Health Care Trend Rate:	Initial trend starting at 6.80% and gradually decreasing to an ultimate trend rate of 4.25% over a period of 15 years
Aging Factors:	Based on plan specific experience
Retiree Participation:	75% for retirees who are eligible for funded premiums 60% participation for retirees who are eligible for Partial Funded Premiums 20% participation for retirees who are eligible for Non-Funded Premiums
Notes:	The discount rate changed from 3.97% as of June 30, 2024 to 5.05% as of June 30, 2025. Additionally, the demographic and salary increase assumptions were updated to reflect the 2024 SCRS experience study, and both the health care trend rates and election assumption rates were updated to reflect the plan’s anticipated experience.

**South Carolina OPEB Trusts**  
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Additional information as of the latest actuarial valuation for SCLTDITF:

Valuation Date:	June 30, 2024
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:	4.41% as of June 30, 2025
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, 2023
Disability Incidence:	The disability incidence rates used in the valuation are 245% of the rates developed for the South Carolina Retirement Systems pension plans
Disability Recovery:	For participants in payment, 1987 CGDT Group Disability; for active employees, 60% were assumed to recover after the first year and 93% were assumed to recover after the first two years
Offsets:	45% are assumed to be eligible for Social Security benefits; assumed percentage who will be eligible for a pension plan offset varies based on employee group
Expenses:	Third party administrative expenses were included in the benefit projections
Notes:	The discount rate changed from 3.68% as of June 30, 2024 to 4.41% as of June 30, 2025. Additionally, the demographic and salary increase assumptions were updated to reflect the 2024 experience study for the SCRS and the disability incidence assumption was updated to reflect anticipated experience.

**Roll Forward Disclosures**

The actuarial valuations were performed as of June 30, 2024. Update procedures were used to roll forward the total OPEB liabilities to June 30, 2025.

**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, 2025, 2024, 2023, 2022, 2021, 2020, 2019, 2018, and 2017:

<b>SOUTH CAROLINA RETIREE HEALTH INSURANCE TRUST FUND</b>				
<b>Fiscal Year Ending</b>	<b>Total OPEB Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net OPEB Liability</b>	<b>Plan Fiduciary Net Position as a % of Total OPEB Liability</b>
June 30, 2025	\$ 17,049,657,227	\$ 1,931,391,247	\$ 15,118,265,980	11.33%
June 30, 2024	\$ 17,894,389,610	\$ 1,772,587,512	\$ 16,121,802,098	9.91%
June 30, 2023	\$ 14,749,639,155	\$ 1,658,152,923	\$ 13,091,486,232	11.24%
June 30, 2022	\$ 16,835,502,593	\$ 1,623,661,403	\$ 15,211,841,190	9.64%
June 30, 2021	\$ 22,506,597,989	\$ 1,683,416,992	\$ 20,823,180,997	7.48%
June 30, 2020	\$ 19,703,745,672	\$ 1,652,299,185	\$ 18,051,446,487	8.39%
June 30, 2019	\$ 16,516,264,617	\$ 1,394,740,049	\$ 15,121,524,568	8.44%
June 30, 2018	\$ 15,387,115,010	\$ 1,216,530,062	\$ 14,170,584,948	7.91%
June 30, 2017	\$ 14,659,610,970	\$ 1,114,774,760	\$ 13,544,836,210	7.60%

<b>SOUTH CAROLINA LONG-TERM INSURANCE DISABILITY TRUST FUND</b>				
<b>Fiscal Year Ending</b>	<b>Total OPEB Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net OPEB Liability</b>	<b>Plan Fiduciary Net Position as a % of Total OPEB Liability</b>
June 30, 2025	\$ 49,767,853	\$ 32,427,147	\$ 17,340,706	65.16%
June 30, 2024	\$ 49,010,702	\$ 31,771,665	\$ 17,239,037	64.83%
June 30, 2023	\$ 47,855,524	\$ 32,544,441	\$ 15,311,083	68.01%
June 30, 2022	\$ 46,410,320	\$ 34,824,847	\$ 11,585,473	75.04%
June 30, 2021	\$ 44,378,931	\$ 41,201,247	\$ 3,177,684	92.84%
June 30, 2020	\$ 42,782,316	\$ 42,479,106	\$ 303,210	99.29%
June 30, 2019	\$ 40,743,755	\$ 38,775,500	\$ 1,968,255	95.17%
June 30, 2018	\$ 39,261,091	\$ 36,199,863	\$ 3,061,228	92.20%
June 30, 2017	\$ 38,510,568	\$ 36,697,589	\$ 1,812,979	95.29%

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

**Single Discount Rate**

The Single Discount Rate of 5.05% was used to measure the total OPEB liability for the SCRHITF. The accounting policy for this plan is to set the Single Discount Rate equal to the prevailing municipal bond rate. Due to the plan's investment and funding policies, the difference between

**South Carolina OPEB Trusts**  
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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 4.41% 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 5.20%. 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 2034. As a result, the long-term expected rate of return on plan investments was applied to project benefit payments through the year 2034, 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%	0.95%	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>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>

**South Carolina OPEB Trusts**  
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**Sensitivity Analysis**

The following table presents the SCRHITF's net OPEB liability calculated using a Single Discount Rate of 5.05%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

	<b>1% Decrease</b> <b>4.05%</b>	<b>Current</b> <b>Discount Rate</b> <b>5.05%</b>	<b>1% Increase</b> <b>6.05%</b>
SCRHITF Net OPEB Liability	\$ 17,712,933,145	\$ 15,118,265,980	\$ 13,073,694,819

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

	<b>1% Decrease</b>	<b>Current Healthcare</b> <b>Cost Trend Rate</b>	<b>1% Increase</b>
SCRHITF Net OPEB Liability	\$ 12,656,735,128	\$ 15,118,265,980	\$ 18,318,711,440

The following table presents the SCLTDITF's net OPEB liability calculated using a Single Discount Rate of 4.41%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

	<b>1% Decrease</b> <b>3.41%</b>	<b>Current</b> <b>Discount Rate</b> <b>4.41%</b>	<b>1% Increase</b> <b>5.41%</b>
SCLTDITF Net OPEB Liability	\$ 19,314,670	\$ 17,340,706	\$ 15,459,741

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

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

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

Description	SCRHITF	SCLTDITF
Service Cost	\$ 559,839,198	\$ 8,770,538
Interest on the Total OPEB Liability	708,565,076	1,794,797
Projected Earnings on Plan Investments	(49,366,912)	(933,929)
OPEB Plan Administrative Expense	1,841,166	91,990
Recognition of Outflow (Inflow) of Resources due to Liabilities	(379,615,768)	268,326
Recognition of Outflow (Inflow) of Resources due to Assets	<u>30,806,090</u>	<u>1,423,635</u>
<b>Total Aggregate OPEB Expense</b>	<b><u>\$ 872,068,850</u></b>	<b><u>\$ 11,415,357</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, 2025.

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

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

**SOUTH CAROLINA RETIREE HEALTH INSURANCE TRUST FUND**

**Difference between expected and actual experience**

	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>	<u>June 30, 2025</u>
Initial Balance (Inflow)/Outflow	\$ 6,947,157	\$ (90,066,335)	\$ 129,772,373	\$ (100,318,965)	\$ (607,935,509)	\$ (1,587,814,225)	\$ 701,331,579	\$ 655,512,878
Remaining amortization period	0.2030	1.1330	2.1390	2.9290	3.9150	4.8430	5.8300	6.6710
Amortized period ending June 30,								
2025	6,947,157	(79,493,677)	60,669,647	(34,250,245)	(155,283,655)	(327,857,573)	120,297,012	98,263,061
2026	-	(10,572,658)	60,669,647	(34,250,245)	(155,283,655)	(327,857,573)	120,297,012	98,263,061
2027	-	-	8,433,079	(31,818,475)	(155,283,655)	(327,857,573)	120,297,012	98,263,061
2028	-	-	-	-	(142,084,544)	(327,857,573)	120,297,012	98,263,061
2029	-	-	-	-	-	(276,383,933)	120,297,012	98,263,061
2030	-	-	-	-	-	-	99,846,519	98,263,061
Thereafter	-	-	-	-	-	-	-	65,934,512

**Assumption changes**

	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>	<u>June 30, 2025</u>
Initial Balance (Inflow)/Outflow	(2,731,273)	184,849,864	644,183,401	993,697,675	(3,048,532,327)	(259,050,520)	1,630,152,263	(2,116,004,715)
Remaining amortization period	0.2030	1.1330	2.1390	2.9290	3.9150	4.8430	5.8300	6.6710
Amortized period ending June 30,								
2025	(2,731,273)	163,150,806	301,161,009	339,261,753	(778,680,032)	(53,489,680)	279,614,453	317,194,531
2026	-	21,699,058	301,161,009	339,261,753	(778,680,032)	(53,489,680)	279,614,453	317,194,531
2027	-	-	41,861,383	315,174,169	(778,680,032)	(53,489,680)	279,614,453	317,194,531
2028	-	-	-	-	(712,492,231)	(53,489,680)	279,614,453	317,194,531
2029	-	-	-	-	-	(45,091,800)	279,614,453	317,194,531
2030	-	-	-	-	-	-	232,079,998	317,194,531
Thereafter	-	-	-	-	-	-	-	212,837,529

**Difference between projected and actual investment earnings**

	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>	<u>June 30, 2025</u>
Initial Balance (Inflow)/Outflow	-	-	-	8,392,706	62,455,777	25,159,928	(17,371,832)	(64,290,947)
Remaining amortization period	-	-	-	1.0000	2.0000	3.0000	4.0000	5.0000
Amortized period ending June 30,								
2025	-	-	-	8,392,706	31,227,889	8,386,642	(4,342,958)	(12,858,189)
2026	-	-	-	-	31,227,888	8,386,642	(4,342,958)	(12,858,189)
2027	-	-	-	-	-	8,386,644	(4,342,958)	(12,858,189)
2028	-	-	-	-	-	-	(4,342,958)	(12,858,189)
2029	-	-	-	-	-	-	-	(12,858,191)
2030	-	-	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-	-	-

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

**Difference between expected and actual experience**

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>	<u>June 30, 2025</u>
Initial Balance (Inflow)/Outflow	\$ -	\$ (67,716)	\$ (564,396)	\$ (21,034)	\$ (842,988)	\$ 2,403,313	\$ 1,158,781	\$ 591,967	\$ 1,964,330
Remaining amortization period	1.9570	3.4006	4.4233	5.4152	6.4338	7.2046	8.1023	8.9971	9.9834
Amortized period ending June 30,									
2024	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581	143,020	65,796	196,760
2025	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581	143,020	65,796	196,760
2026	-	(19,913)	(127,597)	(3,885)	(131,026)	333,581	143,020	65,796	196,760
2027	-	(7,977)	(127,597)	(3,885)	(131,026)	333,581	143,020	65,796	196,760
2028	-	-	(54,008)	(3,885)	(131,026)	333,581	143,020	65,796	196,760
2029	-	-	-	(1,609)	(131,026)	333,581	143,020	65,796	196,760
Thereafter	-	-	-	-	(56,832)	401,827	300,661	197,191	783,770

**Assumption changes**

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>	<u>June 30, 2025</u>
Initial Balance (Inflow)/Outflow	(35,940)	(19,283)	519,702	161,597	1,023,242	(1,208,757)	(239,859)	(184,993)	(2,523,899)
Remaining amortization period	1.9570	3.4006	4.4233	5.4152	6.4338	7.2046	8.1023	8.9971	9.9834
Amortized period ending June 30,									
2024	(18,366)	(5,669)	117,492	29,842	159,043	(167,776)	(29,604)	(20,562)	(252,810)
2025	(17,574)	(5,669)	117,492	29,842	159,043	(167,776)	(29,604)	(20,562)	(252,810)
2026	-	(5,669)	117,492	29,842	159,043	(167,776)	(29,604)	(20,562)	(252,810)
2027	-	(2,276)	117,492	29,842	159,043	(167,776)	(29,604)	(20,562)	(252,810)
2028	-	-	49,734	29,842	159,043	(167,776)	(29,604)	(20,562)	(252,810)
2029	-	-	-	12,387	159,043	(167,776)	(29,604)	(20,562)	(252,810)
Thereafter	-	-	-	-	68,984	(202,101)	(62,235)	(61,621)	(1,007,039)

**Difference between projected and actual investment earnings**

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>	<u>June 30, 2025</u>
Initial Balance (Inflow)/Outflow	-	-	-	-	287,133	2,232,926	677,783	(21,204)	(1,002,955)
Remaining amortization period	-	-	-	-	1.0000	2.0000	3.0000	4.0000	5.0000
Amortized period ending June 30,									
2024	-	-	-	-	287,133	1,116,465	225,929	(5,301)	(200,591)
2025	-	-	-	-	-	1,116,461	225,929	(5,301)	(200,591)
2026	-	-	-	-	-	-	225,925	(5,301)	(200,591)
2027	-	-	-	-	-	-	-	(5,301)	(200,591)
2028	-	-	-	-	-	-	-	-	(200,591)
2029	-	-	-	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-	-	-	-

**South Carolina OPEB Trusts**  
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**Note 6: Additional Financial and Actuarial Information**

Information contained in these Notes to the Schedules of OPEB Amounts by Employer (the Schedules) were compiled from the OPEB Trust Funds audited financial statements for the fiscal year ended June 30, 2025, and the accounting and financial reporting actuarial valuations as of June 30, 2025. 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 AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Ms. Sue F. Moss, CPA, State Auditor  
Office of the State Auditor and  
Members of the South Carolina Public  
Employee Benefit Authority  
South Carolina Retiree Health Insurance Trust Fund  
and South Carolina Long-term Disability Insurance Trust Fund  
Columbia, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Schedules of Employer Allocations and Schedules of Other Post Employment Benefit (OPEB) Amounts by Employer of South Carolina Retiree Health Insurance Trust Fund (SCRHITF) and South Carolina Long-term Disability Insurance Trust Fund (SCLTDITF) as administered by South Carolina Public Employee Benefit Authority (PEBA) as of and for the year ended June 30, 2025 and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense (specified column totals) included in the accompanying Schedules of OPEB Amounts by Employer of SCRHITF and SCLTDITF as of June 30, 2025, and the related notes and have issued our report thereon dated May 22, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the Schedules of Employer Allocations and the specified column totals included in the Schedules of OPEB Amounts by Employer, we considered SCRHITF's and SCLTDITF's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the Schedules of Employer Allocations and the specified column totals included in the Schedules of OPEB Amounts by Employer, but not for the purpose of expressing an opinion on the effectiveness of SCRHITF's and SCLTDITF's internal control. Accordingly, we do not express an opinion on the effectiveness of SCRHITF's and SCLTDITF's internal control.

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

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(Continued)

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.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the SCRHITF and SCLTDITF Schedules of Employer Allocations and the specified column totals included in the Schedules of OPEB Amounts by Employer are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the Schedules of Employer Allocations and the specified column totals included in the Schedules of OPEB Amounts by Employer. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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



Crowe LLP

Dallas, Texas  
May 22, 2026