

**AUDIT REPORT ON THE
SCHEDULES OF EMPLOYER AND NONEMPLOYER ALLOCATIONS,
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER,
AND RELATED NOTES**

**SOUTH CAROLINA RETIREMENT SYSTEM and
POLICE OFFICERS RETIREMENT SYSTEM**

Fiscal Year Ended June 30, 2024

**Administered by the
South Carolina Public Employee Benefit Authority
Columbia, SC**

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INDEPENDENT AUDITOR'S REPORT

The Honorable Henry McMaster, Governor,
Mr. George L. Kennedy, CPA, State Auditor,
and Board of Directors
South Carolina Public Employees Benefit Authority
Columbia, South Carolina

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

We have audited the accompanying Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer of South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS) as administered by South Carolina Public Employee Benefit Authority (PEBA) as of and for the year ended June 30, 2024 and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying Schedules of Pension Amounts by Employer of SCRS and PORS as of June 30, 2024 and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the allocation of employer and nonemployer contributions for the year ended June 30, 2024 and total net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for participating employers of SCRS and PORS as of and for the year ended June 30, 2024, 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*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 SCRS and PORS, 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.

(Continued)

Auditor's Responsibility for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules of Employer and Nonemployer Allocations and the specified column totals included in the accompanying Schedules of Pension 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 and Nonemployer Allocations and the specified column totals included in the accompanying Schedules of Pension 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 and Nonemployer Allocations and the specified column totals included in the accompanying Schedules of Pension 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 and Nonemployer Allocations and the specified column totals included in the accompanying Schedules of Pension 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 SCRS's and PORS'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 and Nonemployer Allocations and the specified column totals included in the accompanying Schedules of Pension 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 South Carolina Retirement Systems as administered by the South Carolina Public Employees Benefit Authority, as of and for the year ended June 30, 2024, and our report thereon, dated October 11, 2024, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2025, on our consideration of SCRS's and PORS'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 and Nonemployer Allocations and the specified column totals included in the accompanying Schedules of Pension 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 SCRS's and PORS'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 SCRS's and PORS's internal control over financial reporting related to the Schedules of Employer and Nonemployer Allocations and the specified column totals included in the accompanying Schedules of Pension Amounts by Employer.


Crowe LLP

Dallas, Texas
February 21, 2025

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
10001	57,354	1,560	58,915	0.002310%
10002	308,625	7,542	316,167	0.012396%
10100	1,433,878	65,751	1,499,629	0.058798%
10200	1,582,508	57,699	1,640,207	0.064310%
10300	5,080,508	225,467	5,305,975	0.208039%
10600	623,147	24,845	647,992	0.025407%
10900	243,382	10,295	253,677	0.009946%
12300	121,894	5,945	127,840	0.005012%
13300	575,505	22,660	598,165	0.023453%
13600	354,767	17,042	371,809	0.014578%
13700	216,047	4,855	220,902	0.008661%
20101	341,691	13,495	355,185	0.013926%
20102	2,272,223	61,622	2,333,845	0.091507%
20108	44,517	2,343	46,859	0.001837%
20200	410,923	14,247	425,171	0.016670%
20300	410,357	19,654	430,011	0.016860%
20400	3,160,860	90,533	3,251,393	0.127482%
20500	1,050,829	38,782	1,089,611	0.042722%
20600	3,378,346	42,656	3,421,002	0.134132%
21100	524,409	9,543	533,952	0.020935%
21400	13,403,723	155,261	13,558,984	0.531628%
21900	-	2,659	2,659	0.000104%
22100	386,039	18,988	405,027	0.015881%
22200	17,109	788	17,897	0.000702%
30100	105,866,607	4,495,021	110,361,628	4.327115%
30200	8,069,936	437,138	8,507,075	0.333550%
30300	77,476,945	2,932,589	80,409,534	3.152738%
30400	7,361,834	468,630	7,830,463	0.307021%
30500	55,996,540	1,657,086	57,653,626	2.260513%
30600	6,244,145	164,204	6,408,349	0.251262%
30700	572,396	30,481	602,877	0.023638%
30800	3,184,295	147,114	3,331,408	0.130620%
30900	834,357	35,390	869,746	0.034101%
31100	2,522,402	82,229	2,604,630	0.102124%
31102	1,627,183	76,294	1,703,477	0.066791%
31104	4,438,514	175,971	4,614,485	0.180927%
31105	877,109	46,061	923,169	0.036196%
31107	1,981,431	83,473	2,064,904	0.080962%
31108	8,236,154	441,790	8,677,944	0.340249%
31113	1,111,326	40,663	1,151,989	0.045168%
31121	2,668,876	185,388	2,854,264	0.111911%
31123	8,122,625	426,737	8,549,362	0.335208%
31124	3,554,872	159,838	3,714,710	0.145648%
31126	4,843,678	195,186	5,038,864	0.197566%
31138	2,058,324	107,062	2,165,387	0.084902%
31140	7,817,778	426,879	8,244,658	0.323261%
31142	4,555,487	168,661	4,724,148	0.185227%
31143	2,299,037	120,121	2,419,158	0.094852%
31146	3,531,832	161,740	3,693,572	0.144819%
31200	697,423	29,235	726,658	0.028491%
31300	5,648,949	303,449	5,952,399	0.233385%
31400	17,665,978	963,406	18,629,384	0.730430%
31600	4,870,446	197,547	5,067,992	0.198708%
31700	17,314,316	819,123	18,133,439	0.710985%
40100	39,714,806	487,031	40,201,837	1.576254%

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

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
40200	39,005,085	1,682,905	40,687,990	1.595315%
40700	2,791,456	84,286	2,875,742	0.112754%
40900	368,367	12,806	381,173	0.014945%
41400	408,202	36,039	444,241	0.017418%
41600	994,878	12,899	1,007,777	0.039513%
41700	13,292,551	594,681	13,887,232	0.544498%
41800	433,921	14,456	448,376	0.017580%
42000	359,631	18,001	377,633	0.014806%
42200	150,227,096	3,888,038	154,115,134	6.042624%
50100	34,298,925	735,999	35,034,923	1.373667%
50200	6,412,023	283,351	6,695,374	0.262516%
50400	1,073,260	52,812	1,126,072	0.044152%
50501	780,622	23,960	804,582	0.031546%
51200	1,270,671	51,968	1,322,639	0.051859%
51300	1,110,897	46,165	1,157,062	0.045367%
51400	3,997,113	145,646	4,142,759	0.162431%
51500	6,239,217	-	6,239,217	0.244630%
51600	662,561	30,252	692,813	0.027164%
51700	43,010,311	1,948,994	44,959,305	1.762787%
51800	6,464,368	159,904	6,624,272	0.259728%
51902	571,990	22,634	594,624	0.023314%
52000	645,767	28,321	674,089	0.026430%
52200	3,689,637	140,196	3,829,833	0.150162%
52600	702,924	28,747	731,671	0.028688%
53000	742,869	38,095	780,964	0.030620%
53300	75,968	1,772	77,740	0.003048%
53900	299,135	9,455	308,589	0.012099%
54100	533,715	25,587	559,302	0.021929%
54200	3,194,724	93,408	3,288,132	0.128923%
54300	10,311,835	392,335	10,704,170	0.419695%
54400	7,016	408	7,424	0.000291%
60100	1,387,227	64,758	1,451,985	0.056930%
60400	9,913,858	34,101	9,947,959	0.390045%
60500	510,347	8,581	518,928	0.020346%
60601	15,741,468	411,567	16,153,035	0.633336%
60700	27,527,673	1,442,420	28,970,094	1.135874%
60800	1,615,340	62,727	1,678,067	0.065794%
60900	426,702	11,536	438,238	0.017183%
61000	12,769,164	487,970	13,257,134	0.519792%
61200	443,900	12,511	456,411	0.017895%
62200	567,714	12,895	580,609	0.022765%
62500	247,646	4,851	252,496	0.009900%
62700	733,489	24,247	757,736	0.029710%
63000	1,607,776	54,381	1,662,158	0.065171%
63500	936,697	46,932	983,628	0.038567%
63700	406,430	15,928	422,358	0.016560%
63800	51,099	88	51,187	0.002007%
64100	184,748	3,495	188,244	0.007381%
66600	254,044	127	254,171	0.009966%
67000	54,767	1,833	56,600	0.002219%
67100	1,575,840	71,873	1,647,713	0.064604%
67200	44,933	2,089	47,022	0.001844%
67300	1,310,779	45,250	1,356,029	0.053168%
67400	919,262	49,912	969,173	0.038000%
67500	557,804	24,823	582,627	0.022844%

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

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
67600	126,350	7,971	134,320	0.005267%
67800	3,133,901	142,907	3,276,808	0.128479%
67900	153,566	4,427	157,993	0.006195%
68000	235,641	5,366	241,007	0.009450%
68100	963,743	45,186	1,008,929	0.039559%
68200	6,097,738	364,083	6,461,822	0.253358%
68300	1,714,562	74,314	1,788,876	0.070139%
68400	61,159	2,608	63,768	0.002500%
68500	1,914,023	-	1,914,023	0.075046%
68600	504,588	-	504,588	0.019784%
68700	647,886	-	647,886	0.025403%
68800	1,187,172	-	1,187,172	0.046547%
68900	1,527,839	-	1,527,839	0.059904%
70101	893,421	37,768	931,190	0.036511%
70102	543,973	24,718	568,691	0.022298%
70104	53,036	2,305	55,342	0.002170%
70106	44,892	-	44,892	0.001760%
70108	81,942	3,543	85,485	0.003352%
70109	4,556	-	4,556	0.000179%
70202	1,706,152	74,281	1,780,433	0.069808%
70203	6,548,527	252,894	6,801,422	0.266674%
70204	71,384	-	71,384	0.002799%
70209	44,921	1,434	46,355	0.001818%
70211	100,591	-	100,591	0.003944%
70212	104,551	1,770	106,321	0.004169%
70213	105,335	-	105,335	0.004130%
70214	217,851	-	217,851	0.008542%
70215	66,253	2,885	69,138	0.002711%
70216	14,831	276	15,106	0.000592%
70217	363,771	-	363,771	0.014263%
70218	101,442	-	101,442	0.003977%
70219	121,483	-	121,483	0.004763%
70220	204,976	8,376	213,353	0.008365%
70222	9,010	534	9,544	0.000374%
70224	8,562	401	8,962	0.000351%
70301	425,156	16,637	441,793	0.017322%
70302	79,630	3,029	82,658	0.003241%
70303	106,276	6,118	112,394	0.004407%
70304	43,611	1,564	45,175	0.001771%
70305	62,619	3,066	65,685	0.002575%
70401	132,724	11,289	144,014	0.005647%
70402	6,979,752	225,913	7,205,666	0.282523%
70403	502,661	23,855	526,517	0.020644%
70404	140,417	8,193	148,611	0.005827%
70405	273,551	12,552	286,103	0.011218%
70406	32,246	1,418	33,665	0.001320%
70407	196,102	7,235	203,337	0.007973%
70411	104,257	-	104,257	0.004088%
70412	67,220	-	67,220	0.002636%
70413	20,993	1,187	22,179	0.000870%
70414	65,036	-	65,036	0.002550%
70415	85,963	-	85,963	0.003370%
70416	18,298	1,583	19,881	0.000780%
70417	1,035,591	49,875	1,085,467	0.042560%
70418	100,893	-	100,893	0.003956%

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

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
70419	43,606	-	43,606	0.001710%
70420	126,554	7,116	133,670	0.005241%
70422	133,119	-	133,119	0.005219%
70423	326,493	-	326,493	0.012801%
70424	316,703	-	316,703	0.012417%
70426	13,369	-	13,369	0.000524%
70427	2,875	-	2,875	0.000113%
70501	466,931	16,167	483,098	0.018942%
70502	49,894	3,165	53,060	0.002080%
70503	202,611	2,791	205,401	0.008053%
70504	107,067	5,751	112,818	0.004423%
70505	3,045	305	3,350	0.000131%
70506	417,633	10,393	428,026	0.016782%
70507	16,696	672	17,368	0.000681%
70508	290,290	-	290,290	0.011382%
70509	5,603	-	5,603	0.000220%
70601	96,214	5,820	102,034	0.004001%
70602	792,594	37,944	830,538	0.032564%
70603	231,480	10,301	241,781	0.009480%
70604	127,439	-	127,439	0.004997%
70605	2,904	119	3,024	0.000119%
70606	81,533	-	81,533	0.003197%
70607	908,881	38,291	947,172	0.037137%
70608	133,943	4,925	138,868	0.005445%
70609	3,310	190	3,500	0.000137%
70701	10,933,516	363,948	11,297,464	0.442957%
70702	699,836	23,774	723,610	0.028372%
70704	3,158,658	-	3,158,658	0.123846%
70705	14,324,915	-	14,324,915	0.561659%
70707	519,801	-	519,801	0.020381%
70709	407,580	-	407,580	0.015981%
70712	154,397	-	154,397	0.006054%
70714	191,004	6,472	197,476	0.007743%
70715	161,118	-	161,118	0.006317%
70718	6,146	-	6,146	0.000241%
70719	518,900	-	518,900	0.020345%
70723	8,116	-	8,116	0.000318%
70801	10,004,557	315,111	10,319,669	0.404619%
70802	510,042	16,337	526,379	0.020639%
70804	50,026	1,941	51,968	0.002038%
70805	117,731	-	117,731	0.004616%
70806	525,825	10,913	536,738	0.021045%
70807	4,443	289	4,732	0.000186%
70808	227,512	-	227,512	0.008920%
70809	173,085	-	173,085	0.006786%
70812	804,811	-	804,811	0.031555%
70901	1,084,362	42,166	1,126,527	0.044169%
70902	55,655	6,292	61,947	0.002429%
70903	14,253	544	14,797	0.000580%
70905	553,691	26,848	580,539	0.022762%
70908	35,741	1,259	37,001	0.001451%
71001	21,095,119	788,896	21,884,015	0.858040%
71003	5,564,283	-	5,564,283	0.218167%
71004	3,141,411	73,625	3,215,036	0.126057%
71006	10,149,163	369,545	10,518,708	0.412423%

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

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
71008	3,695,471	132,545	3,828,016	0.150091%
71011	2,374,944	-	2,374,944	0.093118%
71012	355,836	11,359	367,194	0.014397%
71015	210,832	-	210,832	0.008266%
71016	529,671	-	529,671	0.020768%
71017	2,925,522	-	2,925,522	0.114705%
71018	4,733,304	234,380	4,967,683	0.194775%
71019	2,406,681	-	2,406,681	0.094362%
71020	1,334,755	-	1,334,755	0.052334%
71024	231,728	-	231,728	0.009086%
71025	444,417	18,822	463,239	0.018163%
71026	312,229	-	312,229	0.012242%
71027	46,667	1,194	47,861	0.001877%
71028	52,631	612	53,244	0.002088%
71030	20,974	682	21,655	0.000849%
71031	197,601	-	197,601	0.007748%
71032	161,054	-	161,054	0.006315%
71034	36,103	3,889	39,992	0.001568%
71035	21,133	-	21,133	0.000829%
71036	57,314	-	57,314	0.002247%
71037	132,957	2,291	135,248	0.005303%
71038	365,957	12,936	378,892	0.014856%
71042	50,038	-	50,038	0.001962%
71043	14,919	478	15,398	0.000604%
71044	1,004,913	-	1,004,913	0.039401%
71045	322,662	-	322,662	0.012651%
71047	177,421	4,446	181,866	0.007131%
71048	31,293	-	31,293	0.001227%
71101	1,451,925	-	1,451,925	0.056928%
71103	1,343,331	46,294	1,389,624	0.054485%
71105	485,358	21,522	506,881	0.019874%
71106	85,134	3,595	88,729	0.003479%
71107	66,694	-	66,694	0.002615%
71108	110,949	4,191	115,140	0.004514%
71109	95,604	5,810	101,414	0.003976%
71112	457,952	19,151	477,103	0.018707%
71114	22,288	-	22,288	0.000874%
71115	128,107	-	128,107	0.005023%
71117	105,687	-	105,687	0.004144%
71118	2,386	-	2,386	0.000094%
71201	180,107	9,600	189,707	0.007438%
71202	2,098,155	70,026	2,168,181	0.085011%
71205	96,652	3,438	100,090	0.003924%
71206	622,845	-	622,845	0.024421%
71207	249,710	-	249,710	0.009791%
71209	95,879	-	95,879	0.003759%
71210	53,429	-	53,429	0.002095%
71213	22,532	763	23,295	0.000913%
71214	1,707	-	1,707	0.000067%
71216	24,058	-	24,058	0.000943%
71217	14,577	-	14,577	0.000572%
71301	478,198	20,755	498,954	0.019563%
71302	191,696	7,534	199,230	0.007811%
71303	1,048,970	51,592	1,100,562	0.043151%
71304	7,533	362	7,895	0.000310%

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

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
71305	46,351	2,825	49,176	0.001928%
71307	62,028	775	62,803	0.002462%
71309	3,334,021	112,115	3,446,137	0.135118%
71310	23,547	-	23,547	0.000923%
71311	40,880	1,591	42,472	0.001665%
71312	233,736	-	233,736	0.009164%
71313	1,049	-	1,049	0.000041%
71314	1,575	58	1,633	0.000064%
71315	126,371	-	126,371	0.004955%
71316	15,968	-	15,968	0.000626%
71401	1,278,430	53,417	1,331,847	0.052220%
71402	277,424	12,682	290,106	0.011375%
71406	62,181	1,950	64,131	0.002514%
71407	32,243	2,683	34,925	0.001369%
71408	77,938	4,720	82,657	0.003241%
71409	813,538	32,223	845,761	0.033161%
71501	2,628,420	95,907	2,724,327	0.106817%
71504	426,549	23,097	449,646	0.017630%
71505	477,771	22,072	499,843	0.019598%
71506	177,901	7,861	185,762	0.007283%
71601	2,024,693	80,222	2,104,914	0.082531%
71603	1,052	61	1,114	0.000044%
71604	421,967	-	421,967	0.016545%
71605	726,622	27,780	754,402	0.029579%
71606	87,266	-	87,266	0.003422%
71607	377,413	18,794	396,207	0.015535%
71608	15,829	-	15,829	0.000621%
71609	368,950	-	368,950	0.014466%
71610	568,693	25,538	594,231	0.023299%
71611	82,510	-	82,510	0.003235%
71612	7,335	-	7,335	0.000288%
71614	27,141	1,272	28,412	0.001114%
71701	1,053,325	48,753	1,102,077	0.043211%
71702	470,492	25,718	496,210	0.019456%
71705	38,044	2,561	40,606	0.001592%
71706	32,934	347	33,281	0.001305%
71707	3,258	-	3,258	0.000128%
71802	40,908	1,711	42,619	0.001671%
71803	7,476,806	266,473	7,743,279	0.303602%
71805	23,095	-	23,095	0.000906%
71808	785,341	-	785,341	0.030792%
71809	1,801,281	59,185	1,860,466	0.072946%
71810	276,783	11,301	288,083	0.011295%
71811	1,256,120	55,552	1,311,672	0.051429%
71812	23,085	926	24,011	0.000941%
71813	161,764	-	161,764	0.006343%
71815	33,633	1,157	34,791	0.001364%
71817	240,728	-	240,728	0.009439%
71819	414	28	442	0.000017%
71901	1,080,374	41,591	1,121,965	0.043991%
71902	8,897	394	9,291	0.000364%
71904	66,763	3,583	70,345	0.002758%
71905	31,576	1,842	33,419	0.001310%
71906	446,389	-	446,389	0.017502%
71907	62,242	-	62,242	0.002440%

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

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
71908	4,952	-	4,952	0.000194%
72001	754,713	27,662	782,375	0.030676%
72002	1,877,812	77,264	1,955,075	0.076656%
72004	63,556	2,732	66,287	0.002599%
72006	26,007	-	26,007	0.001020%
72007	83,905	4,700	88,605	0.003474%
72009	513,654	24,490	538,144	0.021100%
72010	55,085	1,799	56,884	0.002230%
72011	20,733	1,166	21,899	0.000859%
72012	12,800	-	12,800	0.000502%
72013	5,524	-	5,524	0.000217%
72101	2,753,794	109,137	2,862,931	0.112251%
72102	5,044,361	205,944	5,250,305	0.205857%
72108	52,318	2,098	54,416	0.002134%
72109	11,575	533	12,107	0.000475%
72110	559,902	-	559,902	0.021953%
72111	12,844	668	13,512	0.000530%
72112	477,718	22,112	499,830	0.019598%
72113	18,301	1,021	19,322	0.000758%
72114	73,653	-	73,653	0.002888%
72115	1,511,835	62,417	1,574,253	0.061724%
72116	172,304	-	172,304	0.006756%
72117	27,014	1,251	28,266	0.001108%
72119	618,037	13,948	631,985	0.024779%
72120	9,817	-	9,817	0.000385%
72122	108,158	4,610	112,768	0.004421%
72123	63,210	-	63,210	0.002478%
72124	603,572	-	603,572	0.023665%
72125	22,791	-	22,791	0.000894%
72126	3,366	135	3,501	0.000137%
72127	157,790	-	157,790	0.006187%
72129	53,324	-	53,324	0.002091%
72201	884,055	40,457	924,513	0.036249%
72202	2,768,412	125,165	2,893,578	0.113453%
72203	56,534	-	56,534	0.002217%
72204	926,244	-	926,244	0.036317%
72205	505,674	20,714	526,388	0.020639%
72206	2,569	-	2,569	0.000101%
72207	115,243	3,607	118,850	0.004660%
72210	465,163	-	465,163	0.018238%
72301	3,049,744	-	3,049,744	0.119576%
72302	7,013,921	264,332	7,278,253	0.285369%
72303	1,621,620	-	1,621,620	0.063581%
72304	1,669,874	70,836	1,740,711	0.068251%
72305	16,031,716	647,945	16,679,660	0.653985%
72306	2,956,722	-	2,956,722	0.115929%
72307	72,592	-	72,592	0.002846%
72309	1,778,043	44,024	1,822,067	0.071441%
72314	2,525,802	-	2,525,802	0.099033%
72316	143,807	-	143,807	0.005638%
72319	1,095,518	-	1,095,518	0.042954%
72321	2,956,496	133,673	3,090,169	0.121161%
72322	140,554	-	140,554	0.005511%
72323	858,543	32,029	890,571	0.034918%
72324	10,708	-	10,708	0.000420%

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

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72327	1,046,247	67,929	1,114,176	0.043685%
72328	5,955	-	5,955	0.000233%
72329	53,550	-	53,550	0.002100%
72330	76,757	-	76,757	0.003010%
72331	302,555	11,970	314,525	0.012332%
72332	814,901	21,524	836,426	0.032795%
72333	155,474	5,224	160,698	0.006301%
72334	1,284,888	-	1,284,888	0.050379%
72335	259,299	-	259,299	0.010167%
72338	57,974	-	57,974	0.002273%
72339	260,205	-	260,205	0.010202%
72340	123	-	123	0.000005%
72342	531,245	-	531,245	0.020829%
72346	51,244	-	51,244	0.002009%
72348	128,624	-	128,624	0.005043%
72349	19,647	-	19,647	0.000770%
72351	315,501	-	315,501	0.012370%
72352	7,470	-	7,470	0.000293%
72353	16,795	-	16,795	0.000658%
72401	1,963,251	-	1,963,251	0.076976%
72402	588,400	47,964	636,364	0.024951%
72403	2,508,594	114,538	2,623,132	0.102849%
72404	171,087	8,773	179,860	0.007052%
72407	718,545	-	718,545	0.028173%
72408	151,720	-	151,720	0.005949%
72409	1,662,647	82,775	1,745,423	0.068435%
72411	16,460	-	16,460	0.000645%
72412	34,288	2,302	36,590	0.001435%
72413	298,579	-	298,579	0.011707%
72415	50,047	-	50,047	0.001962%
72416	2,014,914	-	2,014,914	0.079002%
72501	817,428	43,972	861,399	0.033774%
72502	46,646	1,641	48,287	0.001893%
72504	11,467	472	11,939	0.000468%
72506	156,611	9,804	166,415	0.006525%
72507	334,918	-	334,918	0.013132%
72509	102,290	4,668	106,959	0.004194%
72510	68,765	1,042	69,807	0.002737%
72512	114,617	-	114,617	0.004494%
72513	190,189	-	190,189	0.007457%
72515	4,244	-	4,244	0.000166%
72601	13,970,344	510,817	14,481,161	0.567785%
72602	2,058,471	51,479	2,109,949	0.082728%
72604	5,661,337	222,222	5,883,560	0.230686%
72605	469,193	19,816	489,009	0.019173%
72606	173,653	9,202	182,856	0.007169%
72608	4,358,103	-	4,358,103	0.170875%
72609	110,576	-	110,576	0.004336%
72611	614,749	-	614,749	0.024103%
72612	33,532	-	33,532	0.001315%
72613	59,005	897	59,903	0.002349%
72614	50,760	2,089	52,849	0.002072%
72615	915,544	-	915,544	0.035897%
72616	1,081,495	-	1,081,495	0.042404%
72617	942,146	37,734	979,880	0.038420%

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

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72619	39,505	-	39,505	0.001549%
72620	104,244	-	104,244	0.004087%
72621	131,873	-	131,873	0.005171%
72622	710,360	-	710,360	0.027852%
72624	14,521	-	14,521	0.000569%
72701	1,322,250	40,215	1,362,464	0.053420%
72702	219,831	9,381	229,212	0.008987%
72704	333,388	18,418	351,806	0.013794%
72705	701,175	12,030	713,204	0.027964%
72709	3,981	-	3,981	0.000156%
72801	870,692	-	870,692	0.034139%
72802	2,515,600	101,731	2,617,331	0.102622%
72803	288,485	-	288,485	0.011311%
72806	25,113	693	25,806	0.001012%
72807	1,871	416	2,287	0.000090%
72808	384,704	13,010	397,715	0.015594%
72809	238,086	9,284	247,369	0.009699%
72810	25,284	-	25,284	0.000991%
72901	3,728,716	132,028	3,860,744	0.151374%
72902	871,910	41,964	913,874	0.035832%
72904	43,214	459	43,673	0.001712%
72905	1,263,249	-	1,263,249	0.049530%
72907	667,934	29,740	697,673	0.027355%
72908	105,990	5,665	111,655	0.004378%
72909	129,399	3,840	133,239	0.005224%
72910	526,282	-	526,282	0.020635%
72911	120,603	4,461	125,064	0.004904%
72912	104,159	-	104,159	0.004084%
72913	7,076	-	7,076	0.000277%
72915	13,251	-	13,251	0.000520%
72916	33,076	-	33,076	0.001297%
73001	659,253	28,391	687,644	0.026961%
73002	2,007,857	75,674	2,083,531	0.081692%
73003	963,645	-	963,645	0.037783%
73004	110,747	-	110,747	0.004342%
73005	16,212	1,449	17,661	0.000692%
73006	1,299,397	54,889	1,354,286	0.053100%
73010	485,589	-	485,589	0.019039%
73013	57,580	-	57,580	0.002258%
73101	812,641	36,909	849,550	0.033310%
73102	241,478	12,074	253,552	0.009941%
73105	597,729	28,408	626,137	0.024550%
73109	13,818	-	13,818	0.000542%
73201	9,427,596	368,403	9,795,999	0.384086%
73202	1,491,962	55,521	1,547,483	0.060675%
73203	1,659,404	65,107	1,724,510	0.067615%
73204	66,588,322	-	66,588,322	2.610829%
73205	1,299,857	52,584	1,352,441	0.053027%
73206	344,477	12,898	357,375	0.014012%
73207	913,213	-	913,213	0.035806%
73208	848,878	-	848,878	0.033283%
73209	76,048	1,793	77,841	0.003052%
73212	17,045	761	17,806	0.000698%
73213	7,995	326	8,321	0.000326%
73215	29,895	2,688	32,583	0.001278%

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

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
73216	245,260	6,839	252,099	0.009884%
73217	238,037	8,436	246,473	0.009664%
73218	13,381	-	13,381	0.000525%
73219	79,916	-	79,916	0.003133%
73222	482,721	-	482,721	0.018927%
73223	18,741	899	19,640	0.000770%
73224	324,275	55,394	379,669	0.014886%
73225	6,110	-	6,110	0.000240%
73226	16,700	249	16,949	0.000665%
73227	14,377	499	14,877	0.000583%
73228	124,022	-	124,022	0.004863%
73230	7,583	-	7,583	0.000297%
73301	820,900	40,375	861,275	0.033769%
73302	216,099	10,042	226,142	0.008867%
73303	187,142	7,616	194,758	0.007636%
73306	55,924	3,456	59,379	0.002328%
73308	237,071	8,293	245,364	0.009620%
73310	730,193	31,994	762,187	0.029884%
73311	31,120	491	31,612	0.001239%
73312	143,434	-	143,434	0.005624%
73401	1,632,243	40,799	1,673,041	0.065597%
73402	571,970	31,573	603,543	0.023664%
73405	145,638	5,993	151,631	0.005945%
73406	58,317	1,778	60,095	0.002356%
73407	23,520	945	24,465	0.000959%
73408	52,513	-	52,513	0.002059%
73409	4,395	-	4,395	0.000172%
73501	20,628	1,058	21,686	0.000850%
73502	675,226	24,258	699,484	0.027426%
73503	153,057	-	153,057	0.006001%
73504	10,777	-	10,777	0.000423%
73506	-	19	19	0.000001%
73507	52,460	2,833	55,292	0.002168%
73601	962,673	41,315	1,003,988	0.039365%
73602	977,443	45,780	1,023,223	0.040119%
73603	45,112	1,909	47,021	0.001844%
73604	593,216	-	593,216	0.023259%
73606	134,607	-	134,607	0.005278%
73607	94,435	3,726	98,161	0.003849%
73608	3,993	108	4,101	0.000161%
73609	31,367	892	32,259	0.001265%
73610	50,598	-	50,598	0.001984%
73611	251,147	-	251,147	0.009847%
73612	816	49	865	0.000034%
73613	725,588	28,876	754,464	0.029581%
73614	170,224	7,887	178,111	0.006983%
73702	2,819,616	123,647	2,943,263	0.115401%
73703	1,446,143	60,045	1,506,188	0.059055%
73707	381,512	16,910	398,422	0.015622%
73708	305,506	10,894	316,400	0.012406%
73709	202,513	-	202,513	0.007940%
73710	16,881	937	17,818	0.000699%
73711	341,222	-	341,222	0.013379%
73712	804,019	37,472	841,491	0.032994%
73801	1,010,146	45,219	1,055,365	0.041379%

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

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
73802	2,618,169	-	2,618,169	0.102654%
73803	3,276,049	165,137	3,441,186	0.134924%
73805	12,662	755	13,416	0.000526%
73806	8,907	253	9,160	0.000359%
73807	16,055	963	17,019	0.000667%
73808	959	24	983	0.000039%
73809	9,286	275	9,561	0.000375%
73810	18,941	-	18,941	0.000743%
73811	20,045	1,245	21,290	0.000835%
73812	126,575	4,064	130,639	0.005122%
73815	1,604,748	64,969	1,669,717	0.065467%
73816	845	12	858	0.000034%
73817	26,027	-	26,027	0.001020%
73820	24,328	562	24,890	0.000976%
73821	20,206	-	20,206	0.000792%
73822	707,073	24,869	731,943	0.028698%
73901	691,860	30,415	722,275	0.028319%
73902	126,979	4,653	131,632	0.005161%
73903	3,559,336	144,323	3,703,659	0.145215%
73904	1,159,619	-	1,159,619	0.045467%
73906	202,103	13,006	215,109	0.008434%
73907	183,476	7,363	190,839	0.007483%
73909	347,299	15,414	362,713	0.014221%
73910	57,363	-	57,363	0.002249%
73911	1,459,465	55,275	1,514,740	0.059391%
73912	7,794	507	8,301	0.000325%
73913	100,716	-	100,716	0.003949%
73914	16,137	559	16,696	0.000655%
73915	85,343	-	85,343	0.003346%
73916	840,964	40,152	881,116	0.034547%
73917	59,393	-	59,393	0.002329%
73918	105,304	-	105,304	0.004129%
74001	234,377	-	234,377	0.009190%
74002	2,725,842	115,815	2,841,657	0.111417%
74003	12,393,447	495,112	12,888,559	0.505341%
74005	12,577,837	568,408	13,146,245	0.515445%
74008	675,311	-	675,311	0.026478%
74009	1,327,891	-	1,327,891	0.052065%
74010	684,980	-	684,980	0.026857%
74013	406,197	16,338	422,534	0.016567%
74014	336,770	13,836	350,606	0.013747%
74016	19,466	601	20,067	0.000787%
74017	579,223	24,184	603,407	0.023659%
74018	1,562,223	-	1,562,223	0.061252%
74020	125,202	4,233	129,435	0.005075%
74021	233,686	-	233,686	0.009162%
74022	15,590	-	15,590	0.000611%
74024	1,070,689	-	1,070,689	0.041980%
74101	63,925	3,981	67,906	0.002663%
74102	806,829	33,520	840,349	0.032949%
74103	108,047	-	108,047	0.004236%
74106	35,699	1,309	37,009	0.001451%
74108	460	-	460	0.000018%
74109	234,135	-	234,135	0.009180%
74110	1,792	-	1,792	0.000070%

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

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
74201	2,394,406	-	2,394,406	0.093881%
74202	842,193	-	842,193	0.033021%
74203	7,845,482	354,393	8,199,875	0.321505%
74204	48,302,606	-	48,302,606	1.893873%
74208	1,405,475	57,577	1,463,052	0.057364%
74211	206,701	-	206,701	0.008104%
74213	164,030	4,541	168,570	0.006609%
74214	330,622	-	330,622	0.012963%
74215	813,002	-	813,002	0.031877%
74216	239,464	8,364	247,828	0.009717%
74217	70,671	2,211	72,882	0.002858%
74218	38,163	1,282	39,445	0.001547%
74219	389,785	-	389,785	0.015283%
74221	51,922	2,546	54,468	0.002136%
74222	57,408	2,260	59,668	0.002339%
74223	48,503	1,040	49,543	0.001943%
74224	9,241	256	9,498	0.000372%
74226	171,418	4,603	176,021	0.006902%
74227	52,394	-	52,394	0.002054%
74228	12,145	-	12,145	0.000476%
74229	86,174	2,713	88,887	0.003485%
74230	1,975,579	80,218	2,055,798	0.080605%
74233	102,039	-	102,039	0.004001%
74242	496,752	-	496,752	0.019477%
74243	360,520	-	360,520	0.014135%
74244	7,171	-	7,171	0.000281%
74245	97,061	-	97,061	0.003806%
74301	3,058,398	130,980	3,189,378	0.125051%
74302	3,237,752	141,294	3,379,046	0.132487%
74305	210,524	-	210,524	0.008254%
74306	247,150	-	247,150	0.009690%
74307	179,407	8,630	188,038	0.007373%
74308	2,015	76	2,092	0.000082%
74309	4,880	240	5,121	0.000201%
74310	231,780	-	231,780	0.009088%
74311	1,238,448	46,252	1,284,700	0.050371%
74312	5,796	262	6,058	0.000238%
74313	94,552	-	94,552	0.003707%
74314	3,319	-	3,319	0.000130%
74401	1,074,100	46,041	1,120,141	0.043919%
74402	870,943	42,844	913,787	0.035828%
74405	39,861	1,621	41,482	0.001626%
74406	41,009	1,227	42,236	0.001656%
74407	527,746	22,229	549,975	0.021564%
74408	112,941	-	112,941	0.004428%
74410	7,600	426	8,026	0.000315%
74411	25,294	-	25,294	0.000992%
74412	16,825	-	16,825	0.000660%
74413	17,315	-	17,315	0.000679%
74414	5,769	-	5,769	0.000226%
74501	1,140,000	82,460	1,222,460	0.047931%
74504	227,577	10,705	238,282	0.009343%
74506	41,434	2,257	43,691	0.001713%
74508	295,890	13,746	309,636	0.012140%
74509	58,814	3,694	62,507	0.002451%

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

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
74510	16,409	570	16,979	0.000666%
74513	4,889	-	4,889	0.000192%
74601	7,709,095	278,692	7,987,787	0.313189%
74602	8,034,016	279,161	8,313,177	0.325947%
74604	1,284,174	31,406	1,315,579	0.051582%
74605	733,506	29,666	763,172	0.029923%
74607	336,912	13,161	350,074	0.013726%
74609	504,513	22,023	526,536	0.020645%
74610	117,878	-	117,878	0.004622%
74611	449,392	16,406	465,799	0.018263%
74612	1,670,330	66,275	1,736,604	0.068090%
74613	728,592	20,653	749,245	0.029377%
74616	296,918	-	296,918	0.011642%
74618	77,224	-	77,224	0.003028%
74619	128,774	3,419	132,192	0.005183%
74620	146,279	8,779	155,058	0.006080%
74621	5,212	-	5,212	0.000204%
74626	39,386	-	39,386	0.001544%
75001	1,332,049	-	1,332,049	0.052228%
75002	148,520	-	148,520	0.005823%
75003	1,292	-	1,292	0.000051%
75005	173,735	-	173,735	0.006812%
75007	555,794	-	555,794	0.021792%
75011	452,942	-	452,942	0.017759%
75014	119,732	-	119,732	0.004695%
75015	117,497	-	117,497	0.004607%
75016	7,829	-	7,829	0.000307%
75018	33,774	-	33,774	0.001324%
75021	113,432	-	113,432	0.004448%
75022	1,082,348	-	1,082,348	0.042437%
75025	53,441	-	53,441	0.002095%
75026	155,469	-	155,469	0.006096%
80101	3,662,871	176,908	3,839,780	0.150552%
80103	173,077	14,277	187,354	0.007346%
80201	28,390,124	1,292,296	29,682,420	1.163803%
80202	1,465,771	15,206	1,480,977	0.058067%
80302	1,483,102	89,679	1,572,781	0.061666%
80401	12,312,317	444,266	12,756,583	0.500167%
80402	4,452,715	181,435	4,634,150	0.181698%
80403	3,250,177	141,140	3,391,317	0.132968%
80404	4,090,547	176,333	4,266,881	0.167298%
80405	16,254,392	714,400	16,968,791	0.665321%
80406	124,104	5,767	129,871	0.005092%
80407	613,688	25,402	639,089	0.025058%
80409	195,360	12,265	207,625	0.008141%
80504	3,067,299	141,254	3,208,553	0.125803%
80601	2,625,518	134,264	2,759,782	0.108207%
80603	844	-	844	0.000033%
80606	188,924	10,253	199,177	0.007809%
80607	1,660,913	106,924	1,767,837	0.069314%
80701	31,887,263	1,206,425	33,093,688	1.297554%
80702	287,543	13,320	300,864	0.011796%
80704	1,082,570	30,366	1,112,936	0.043637%
80801	45,328,661	1,724,676	47,053,336	1.844891%
80902	2,430,248	114,657	2,544,905	0.099782%

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

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
81001	68,892,017	2,967,628	71,859,644	2.817509%
81002	1,480,513	47,295	1,527,808	0.059903%
81003	794,140	25,729	819,870	0.032146%
81004	570,937	16,493	587,430	0.023032%
81005	2,137,300	-	2,137,300	0.083800%
81102	10,171,276	519,855	10,691,131	0.419183%
81201	5,707,406	300,214	6,007,620	0.235550%
81203	348,026	-	348,026	0.013646%
81301	8,877,538	401,890	9,279,428	0.363833%
81409	5,779,280	261,600	6,040,880	0.236854%
81501	5,840,716	317,820	6,158,536	0.241467%
81601	14,094,586	580,789	14,675,375	0.575400%
81701	5,968,118	292,843	6,260,961	0.245483%
81802	28,691,422	1,247,446	29,938,868	1.173858%
81805	523,750	16,434	540,184	0.021180%
81806	3,422,376	162,788	3,585,164	0.140569%
81901	4,931,008	214,372	5,145,379	0.201743%
81902	669,695	20,851	690,546	0.027075%
82001	4,168,181	256,219	4,424,400	0.173474%
82101	19,996,955	1,012,354	21,009,309	0.823744%
82106	1,371,689	61,297	1,432,986	0.056185%
82107	3,796,281	221,656	4,017,938	0.157537%
82109	1,587,908	76,823	1,664,731	0.065272%
82201	11,497,102	621,134	12,118,236	0.475138%
82301	102,922,058	3,976,014	106,898,071	4.191314%
82306	437,417	18,144	455,561	0.017862%
82307	546,560	20,962	567,523	0.022252%
82308	421,942	16,764	438,706	0.017201%
82309	-	67,060	67,060	0.002629%
82312	390,108	16,319	406,427	0.015935%
82313	2,245,109	-	2,245,109	0.088027%
82315	321,126	-	321,126	0.012591%
82401	1,135,974	53,277	1,189,251	0.046629%
82402	12,291,702	490,323	12,782,025	0.501164%
82406	1,843,766	91,464	1,935,229	0.075877%
82503	3,227,641	190,094	3,417,736	0.134004%
82601	63,132,698	2,621,245	65,753,944	2.578114%
82602	193,576	7,018	200,594	0.007865%
82603	253,953	11,271	265,223	0.010399%
82604	143,943	7,444	151,387	0.005936%
82701	3,574,566	167,834	3,742,400	0.146734%
82702	861,988	23,414	885,402	0.034715%
82801	12,688,688	569,840	13,258,529	0.519847%
82901	18,231,921	669,228	18,901,149	0.741086%
82906	141,825	-	141,825	0.005561%
83001	7,248,168	327,630	7,575,798	0.297036%
83005	3,768,508	176,515	3,945,023	0.154678%
83101	2,129,744	136,426	2,266,170	0.088853%
83202	11,316,563	529,029	11,845,592	0.464448%
83203	3,217,922	136,907	3,354,829	0.131538%
83204	4,356,135	182,975	4,539,111	0.177972%
83205	25,123,076	1,190,410	26,313,486	1.031712%
83206	38,974,281	1,601,793	40,576,074	1.590927%
83207	119,282	5,269	124,550	0.004883%
83208	552,709	-	552,709	0.021671%

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

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
83301	4,053,191	295,413	4,348,604	0.170502%
83402	4,507,202	236,994	4,744,196	0.186013%
83501	1,378,910	59,670	1,438,580	0.056405%
83601	7,512,812	363,272	7,876,084	0.308809%
83701	14,040,847	676,585	14,717,432	0.577049%
83802	(169)	-	(169)	-0.000007%
83810	451,385	8,571	459,956	0.018034%
83811	353,471	4,122	357,593	0.014021%
83812	15,913,468	852,211	16,765,680	0.657357%
83901	19,215,275	810,238	20,025,512	0.785170%
84002	36,079,482	1,976,873	38,056,355	1.492133%
84003	35,400,882	1,784,734	37,185,615	1.457992%
84004	109,250	8,286	117,536	0.004608%
84005	502,043	17,177	519,220	0.020358%
84006	2,026,721	63,725	2,090,447	0.081963%
84008	-	6,213	6,213	0.000244%
84009	332,181	15,046	347,227	0.013614%
84010	-	2,906	2,906	0.000114%
84011	132,679	8,090	140,769	0.005519%
84101	2,888,871	129,505	3,018,376	0.118346%
84203	12,403,652	574,938	12,978,590	0.508871%
84207	16,987,424	662,048	17,649,472	0.692009%
84208	3,371,423	145,816	3,517,239	0.137906%
84209	13,023,474	460,111	13,483,585	0.528671%
84210	3,976,840	208,649	4,185,489	0.164107%
84211	6,015,081	285,075	6,300,156	0.247020%
84212	12,582,335	508,515	13,090,850	0.513273%
84214	379,695	17,033	396,728	0.015555%
84215	1,288,354	25,161	1,313,515	0.051501%
84301	18,338,948	968,825	19,307,774	0.757029%
84401	4,501,210	208,100	4,709,310	0.184645%
84501	4,488,315	232,787	4,721,101	0.185107%
84506	-	13,509	13,509	0.000530%
84601	12,806,111	472,711	13,278,821	0.520643%
84603	23,366,968	1,002,099	24,369,068	0.955475%
84604	23,579,032	686,528	24,265,560	0.951416%
84605	7,122,495	303,935	7,426,430	0.291179%
84606	57,013	6,519	63,532	0.002491%
90208	17,795	768	18,563	0.000728%
90407	56,860	-	56,860	0.002229%
90704	25,441	-	25,441	0.000997%
90705	12,959	-	12,959	0.000508%
90707	9,592	-	9,592	0.000376%
90710	6,905	-	6,905	0.000271%
90711	1,238,605	41,353	1,279,959	0.050185%
90803	1,746,290	78,716	1,825,006	0.071556%
90807	15,481	-	15,481	0.000607%
90809	10,620	-	10,620	0.000416%
91007	124,511	-	124,511	0.004882%
91009	430,073	15,256	445,329	0.017461%
91203	38,746	2,197	40,942	0.001605%
91503	4,972	530	5,501	0.000216%
91605	5,661	278	5,939	0.000233%
92116	8,422	-	8,422	0.000330%
92202	123,863	3,535	127,398	0.004995%

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

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
92204	28,544	-	28,544	0.001119%
92302	598,076	27,074	625,150	0.024511%
92310	10,373	-	10,373	0.000407%
92319	23,198	-	23,198	0.000910%
92404	43,572	2,363	45,936	0.001801%
92502	59,422	4,625	64,048	0.002511%
92609	7,807	81	7,888	0.000309%
93005	323,804	9,932	333,736	0.013085%
93808	27,790	2,190	29,980	0.001175%
94216	10,803	-	10,803	0.000424%
94218	10,929	-	10,929	0.000429%
94504	14,180	258	14,438	0.000566%
Totals¹	\$ 2,461,761,389	\$ 88,705,515	\$ 2,550,466,904	100.000000%

¹ Columns may not foot due to rounding.

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
				Contributions	Total Plan Employer				Contributions	Total Plan Employer			Contributions	Total Employer Pension Expense
10001	541,691	17,802	9,550	13,992	41,344	672	20,871	29,953	51,496	52,284		26,481	78,765	
10002	2,907,006	95,534	51,250	110,688	257,472	3,608	112,007	170,918	286,533	280,585		49,616	330,201	
10100	13,788,368	453,134	243,086	-	696,220	17,112	531,270	934,678	1,483,060	1,330,856		(351,532)	979,324	
10200	15,080,915	495,612	265,874	636,335	1,397,821	18,716	581,072	-	599,788	1,455,613		288,739	1,744,352	
10300	48,785,884	1,603,277	860,087	2,063,187	4,526,551	60,546	1,879,733	213,673	2,153,952	4,708,825		836,763	5,545,588	
10600	5,957,976	195,800	105,038	341,125	641,963	7,394	229,562	91,731	328,687	575,065		123,814	698,879	
10900	2,332,434	76,652	41,120	105,988	223,760	2,895	89,869	91,156	183,920	64,443		289,570		
12300	1,175,423	38,629	20,722	58,901	118,252	1,459	45,289	7,931	54,679	113,452		47,354	160,806	
13300	5,499,840	180,744	96,961	307,765	585,470	6,826	211,910	40,451	259,187	530,846		75,020	605,866	
13600	3,418,607	112,348	60,269	88,947	261,564	4,243	131,720	49,173	185,136	329,965		(13,938)	316,027	
13700	2,031,086	66,749	35,808	253,273	355,830	2,521	78,258	677	81,456	196,041		205,606	401,647	
20101	3,265,756	107,324	57,575	42,271	207,170	4,053	125,831	15,457	145,341	315,212		15,894	331,106	
20102	21,458,583	705,205	378,311	466,107	1,549,623	26,631	826,806	297,581	1,151,018	2,071,187		100,902	2,172,089	
20108	430,850	14,159	7,596	23,978	45,733	535	16,601	-	17,136	41,586		7,786	49,372	
20200	3,909,241	128,471	68,919	134,431	331,821	4,852	150,624	40,984	196,460	377,321		4,209	381,530	
20300	3,953,744	129,934	69,704	233,238	432,876	4,907	152,338	-	157,245	381,616		137,203	518,819	
20400	29,894,993	982,455	527,043	1,930,780	3,440,278	37,102	1,151,862	27,564	2,126,528	2,885,472		867,184	3,752,656	
20500	10,018,452	329,242	176,624	-	505,866	12,434	386,014	353,474	751,922	966,983		(141,552)	825,431	
20600	31,454,465	1,033,705	554,537	273,842	1,862,084	39,037	1,211,949	778,523	2,029,509	3,035,992		(150,590)	2,885,402	
21100	4,909,434	161,341	86,552	1,546,854	1,794,747	6,093	189,162	13,221	208,476	473,860		620,562	1,094,422	
21400	124,668,323	4,097,042	2,197,881	11,513,243	17,808,166	154,721	4,803,505	-	4,958,226	12,033,015		3,615,693	15,648,708	
21900	24,447	803	431	-	1,234	30	942	5,015	5,987	2,360		(85,860)	(83,500)	
22100	3,724,031	122,385	65,654	-	188,039	4,622	143,487	171,934	320,043	359,444		(107,353)	252,091	
22200	164,552	5,408	2,901	-	8,309	204	6,340	6,797	13,341	15,883		(8,201)	7,682	
30100	1,014,722,014	33,347,365	17,889,370	23,204,772	74,441,507	1,259,323	39,097,517	841,371	41,198,211	97,941,203		4,343,859	102,285,062	
30200	78,218,453	2,570,535	1,378,978	-	3,949,513	97,074	3,013,779	3,872,252	6,983,105	7,549,663		(2,761,241)	4,788,422	
30300	739,326,931	24,296,896	13,034,204	30,422,834	67,753,934	917,551	28,486,470	-	29,404,021	71,360,004		13,290,123	84,650,127	
30400	71,997,337	2,366,087	1,269,300	-	3,635,387	89,353	2,774,077	8,655,246	11,518,676	6,949,199		(5,364,160)	1,585,039	
30500	530,097,317	17,420,871	9,345,522	11,563,097	38,330,295	657,884	20,424,796	-	21,082,680	51,165,114		6,381,725	57,546,839	
30600	58,921,682	1,936,375	1,038,779	3,522,922	6,498,076	73,125	2,270,268	391,294	2,734,687	5,687,134		1,119,890	6,807,024	
30700	5,543,164	182,168	97,725	369,833	649,726	6,879	213,580	-	220,459	535,027		716,114	1,251,141	
30800	30,630,695	1,006,633	540,014	-	1,546,647	38,015	1,180,209	1,055,949	2,274,173	2,956,482		(1,156,107)	1,800,375	
30900	7,996,896	262,806	140,984	181,388	585,178	9,925	308,123	150,917	468,965	771,862		(98,176)	673,686	
31100	23,948,323	787,027	422,205	1,103,922	2,313,154	29,721	922,736	17,004	969,641	2,311,498		398,024	2,709,522	
31102	15,662,648	514,730	276,130	11,466	802,326	19,438	603,486	45,886	668,810	1,511,762		(65,893)	1,445,869	
31104	42,427,966	1,394,333	747,998	315,674	2,458,005	52,656	1,634,762	361,110	2,048,528	4,095,157		(179,507)	3,915,650	
31105	8,488,097	278,949	149,644	1,214,490	1,643,083	10,534	327,048	814,694	1,152,276	819,273		425,868	1,245,141	
31107	18,985,798	623,940	334,716	703,634	1,662,290	23,563	731,528	-	755,091	1,832,514		249,472	2,081,986	
31108	79,789,514	2,622,165	1,406,675	1,640,061	5,668,901	99,024	3,074,312	966,466	4,139,802	7,701,302		(2,035,390)	5,665,912	
31113	10,591,983	348,090	186,735	565,708	1,100,533	13,145	408,112	154,473	575,730	1,022,341		376,209	1,398,550	
31121	26,243,581	862,457	462,670	-	1,325,127	32,570	1,011,173	2,002,778	3,046,521	2,533,036		(2,186,431)	346,605	
31123	78,607,264	2,583,313	1,385,832	-	3,969,145	97,557	3,028,759	1,366,054	4,492,370	7,587,191		(1,420,232)	6,166,959	
31124	34,154,968	1,122,453	602,146	-	1,724,599	42,388	1,316,000	729,435	2,087,823	3,296,645		(729,331)	2,567,314	
31126	46,329,932	1,522,565	816,789	1,147,851	3,487,205	57,498	1,785,105	94,857	1,937,460	4,471,776		436,081	4,907,857	
31138	19,909,686	654,303	351,004	37,420	1,042,727	24,709	767,126	859,044	1,650,879	1,921,687		(437,099)	1,484,588	
31140	75,805,654	2,491,242	1,336,440	-	3,827,682	94,080	2,920,813	3,233,748	6,248,641	7,316,779		(3,287,223)	4,029,556	
31142	43,436,265	1,427,469	765,774	1,325,186	3,518,429	53,907	1,673,611	-	1,727,518	4,192,478		886,520	5,078,998	
31143	22,242,991	730,983	392,140	-	1,123,123	27,605	857,028	1,834,747	2,719,380	2,146,899		(1,595,205)	551,694	
31146	33,960,619	1,116,066	598,720	1,236,496	2,951,282	42,147	1,308,512	338,582	1,689,241	3,277,887		25,143	3,303,030	
31200	6,681,271	219,570	117,790	32,751	370,111	8,292	257,431	367,368	633,091	644,878		(132,916)	511,962	
31300	54,729,437	1,798,603	964,870	288,609	3,052,082	67,923	2,108,740	685,694	2,862,357	5,282,498		(999,096)	4,283,402	
31400	171,288,216	5,629,136	3,019,781	4,226,738	12,875,655	212,579	6,599,782	757,471	7,569,832	16,532,778		(1,692,855)	14,839,923	
31600	46,597,750	1,531,367	821,510	612,660	2,965,537	57,831	1,795,424	2,537,940	4,391,195	4,497,625		141,732	4,639,357	
31700	166,728,237	5,479,279	2,939,389	5,781,234	14,199,907	206,920	6,424,085	-	6,631,005	16,092,647		(262,215)	15,830,432	
40100	369,636,523	12,147,563	6,516,627	23,078,374	41,742,564	458,742	14,242,197	-	14,700,939	35,677,401		13,471,932	49,149,333	
40200	374,106,466	12,294,461	6,595,431	13,867,011	32,756,903	464,289	14,414,425	9,104,318	23,983,032	36,108,841		(7,439,037)	28,669,804	
40700	26,441,059	868,947	466,151	1,805,873	3,140,971	32,815	1,018,782	362,386	1,413,983	2,552,097		375,942	2,928,039	
40900	3,504,698	115,177	61,787	-	176,964	4,350	176,964	172,563	851,950	338,274		(720,978)	(382,704)	
41400	4,084,582	134,234	72,010	-	206,244	5,069	157,380	672,821	835,270	394,245		(1,020,049)	(625,804)	
41600	9,266,025	304,514	163,358	706,894	1,174,766	11,500	357,022	-	368,522	894,359		384,648	1,279,007	
41700	127,686,405	4,196,227	2,251,089	12,494,725	18,942,041	158,467	4,919,793	3,893,395	8,971,655	12,324,321		(1,348,949)	10,975,372	
41800	4,122,604	135,483	72,681	-	208,164	5,116	158,845	46,617	210,578	397,915		(41,662)	356,253	
42000	3,472,150	114,107	61,213	29,575	204,895	4,309	133,783	89,807	227,899	335,133		(38,158)	296,975	
42200	1,417,014,415	46,568,102	24,981,715	147,197,684	218,747,501	1,758,603	54,597,954	-	56,356,557	136,770,554		92,111,862	228,882,416	
50100	322,129,244	10,586,306	5,679,082	11,390,785	27,656,173	399,782	12,411,729	8,093,973	20,905,484	31,091,988		3,523,028	34,615,016	
50200	61,560,739	2,023,103	1,085,305	2,311,763	5,420,171	76,401	2,371,952	983,441	3,431,794	5,941,857		182,066	6,123,923	
50400	10,353,685	340,259	182,534	57,914	580,707	12,850	398,930	263,995	675,775	999,340		(57,419)	941,921	

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
				Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources				Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources			Share of Total Plan Employer Contributions	Total Employer Pension Expense
50501	7,397,743	243,116	130,421	452,954	826,491	9,181	285,037	82,619	376,837	714,032	50,420	50,420	764,452	
51200	12,161,029	399,654	214,397	401,704	1,015,755	15,093	468,568	272,126	755,787	1,173,785	(92,503)	(92,503)	1,081,282	
51300	10,638,632	349,623	187,557	186,124	723,304	13,203	409,910	137,237	560,350	1,026,843	47,420	47,420	1,074,263	
51400	38,090,675	1,251,794	671,532	1,854,214	3,777,540	47,273	1,467,644	209,803	1,724,720	3,676,521	420,569	420,569	4,097,090	
51500	57,366,592	1,885,269	1,011,363	6,124,480	3,227,848	71,196	2,210,351	993,564	3,275,111	5,537,037	535,905	535,905	6,072,942	
51600	6,370,080	209,343	112,303	-	321,646	7,906	245,441	129,847	383,194	614,842	(120,545)	(120,545)	494,297	
51700	413,379,155	13,585,100	7,287,802	32,764,596	53,637,498	513,029	15,927,612	3,887,111	20,327,752	39,899,450	1,351,528	1,351,528	41,250,978	
51800	60,906,991	2,001,619	1,073,780	4,285,266	7,360,665	75,589	2,346,763	119,500	2,541,852	5,878,757	1,552,109	1,552,109	7,430,866	
51902	5,467,285	179,674	96,387	-	276,061	6,785	210,656	197,237	414,678	527,704	(182,460)	(182,460)	345,244	
52000	6,197,922	203,686	109,268	72,818	385,772	7,692	238,807	51,290	297,789	598,225	(14,896)	(14,896)	583,329	
52200	35,213,468	1,157,239	620,807	752,030	2,530,076	43,702	1,356,785	241,250	1,641,737	3,398,812	738,293	738,293	4,137,105	
52600	6,727,362	221,085	118,602	56,989	396,676	8,349	259,207	214,898	482,454	649,327	(159,931)	(159,931)	489,396	
53000	7,180,584	235,979	126,592	473,557	836,128	8,912	276,670	119,285	404,867	693,072	(288,436)	(288,436)	404,636	
53300	714,781	23,490	12,601	75,733	111,824	887	27,541	22,034	50,462	68,991	29,032	29,032	98,023	
53900	2,837,330	93,245	50,022	220,949	364,216	3,521	109,323	-	112,844	273,860	124,893	124,893	398,753	
54100	5,142,513	169,001	90,662	33,516	293,179	6,382	198,142	310,213	514,737	496,357	(111,958)	(111,958)	384,399	
54200	30,232,792	993,556	532,999	1,180,800	2,707,355	37,521	1,164,878	140,833	1,343,232	2,918,076	910,557	910,557	3,828,633	
54300	98,419,690	3,234,419	1,735,122	7,674,424	12,643,965	122,145	3,792,137	-	3,914,282	9,499,491	3,340,883	3,340,883	12,840,374	
54400	68,260	2,243	1,203	-	3,446	85	2,630	9,868	12,583	6,588	(4,588)	(4,588)	2,000	
60100	13,350,303	438,738	235,363	284,881	958,982	16,569	514,390	1,566,379	2,097,338	1,288,574	(506,273)	(506,273)	782,301	
60400	91,466,688	3,005,919	1,612,542	33,687	4,652,148	113,516	3,524,237	2,323,694	5,961,447	8,828,386	(3,824,342)	(3,824,342)	5,004,044	
60500	4,771,289	156,801	84,117	97,856	338,774	5,921	183,839	235,073	424,833	460,526	(26,571)	(26,571)	433,955	
60601	148,519,371	4,880,871	2,618,370	11,298,085	18,797,326	184,322	5,722,492	21,525,091	27,431,905	14,335,124	5,970,231	5,970,231	20,305,355	
60700	266,366,056	8,753,730	4,695,987	-	13,449,717	330,577	10,263,157	15,195,829	25,789,563	25,709,712	(8,906,588)	(8,906,588)	16,803,124	
60800	15,429,014	507,052	272,011	728,626	1,507,689	19,148	594,484	260,756	874,388	1,489,212	72,553	72,553	1,561,765	
60900	4,029,388	132,420	71,037	122,782	326,239	5,001	155,254	135,551	295,806	388,917	(130,814)	(130,814)	258,103	
61000	121,892,961	4,005,834	2,148,951	1,329,404	7,484,189	151,277	4,696,569	15,920,530	20,768,376	11,765,136	(5,320,733)	(5,320,733)	6,444,403	
61200	4,196,483	137,911	73,983	265,589	477,483	5,208	161,692	-	166,900	405,045	125,991	125,991	531,036	
62200	5,338,418	175,439	94,115	109,585	379,139	6,625	205,691	66,855	279,171	515,265	49,625	49,625	564,890	
62500	2,321,582	76,295	40,929	262,162	379,386	2,881	89,451	-	92,332	224,080	160,535	160,535	384,615	
62700	6,967,016	228,961	122,827	1,157,695	1,509,483	8,646	268,441	67,097	344,184	672,458	389,646	389,646	1,062,104	
63000	15,282,740	502,245	269,432	206,620	978,297	18,967	588,849	91,413	699,229	1,475,094	151,536	151,536	1,626,630	
63500	9,043,987	297,217	159,444	102,957	559,618	11,224	348,468	1,270,615	1,630,307	872,928	(570,153)	(570,153)	302,775	
63700	3,883,381	127,622	68,463	391,039	587,124	4,820	149,627	8,381	162,828	374,825	43,572	43,572	418,397	
63800	470,640	15,467	8,297	4,308	28,072	584	18,134	-	18,718	45,426	838	838	46,264	
64100	1,730,810	56,881	30,514	150,687	238,082	2,148	66,689	-	68,837	167,058	69,583	69,583	236,641	
66600	2,336,980	76,801	41,201	306,360	424,362	2,900	90,044	-	92,944	225,566	173,181	173,181	398,747	
67000	520,412	17,103	9,175	26,082	52,360	646	20,051	123,026	143,723	50,230	(8,367)	(8,367)	41,863	
67100	15,149,926	497,880	267,091	-	764,971	18,802	583,731	423,782	1,026,315	1,462,274	(217,862)	(217,862)	1,244,412	
67200	432,341	14,208	7,622	51,547	73,377	537	16,658	10,642	27,837	41,730	14,502	14,502	56,232	
67300	12,468,033	409,744	219,809	744,893	1,374,446	15,474	480,396	182,192	678,062	1,203,417	671,140	671,140	1,874,557	
67400	8,911,081	292,850	157,101	223,108	673,059	11,059	343,346	302,752	657,157	860,100	(63,078)	(63,078)	797,022	
67500	5,356,977	176,049	94,443	62,414	332,906	6,648	206,406	136,176	349,230	517,057	(126,626)	(126,626)	390,431	
67600	1,235,011	40,587	21,773	-	62,360	1,533	47,585	103,155	152,273	119,204	(80,525)	(80,525)	38,679	
67800	30,128,671	990,135	531,163	-	1,521,298	37,392	1,160,866	964,799	2,163,057	2,908,026	(685,172)	(685,172)	2,222,854	
67900	1,452,672	47,740	25,610	301,159	374,509	1,803	55,972	-	57,775	140,212	135,625	135,625	275,837	
68000	2,215,946	72,824	39,067	284,283	396,174	2,750	85,381	-	88,131	213,884	199,941	199,941	413,825	
68100	9,276,619	304,862	163,545	393,856	862,263	11,513	357,430	158,810	527,753	895,381	(99,366)	(99,366)	796,015	
68200	59,413,336	1,952,532	1,047,447	3,489,844	6,489,823	73,736	2,289,212	2,187,602	4,550,550	5,734,589	(1,702,555)	(1,702,555)	4,032,034	
68300	16,447,854	540,535	289,973	39,043	869,551	20,413	633,741	39,376	693,530	1,587,551	11,895	11,895	1,599,446	
68400	586,313	19,268	10,337	27,142	56,747	728	22,591	-	23,319	56,591	(3,981)	(3,981)	52,610	
68500	17,598,515	578,349	310,259	2,472,887	3,361,495	21,841	678,076	170,974	870,891	1,698,613	1,015,080	1,015,080	2,713,693	
68600	4,639,440	152,468	81,793	970,154	1,204,415	5,758	178,759	-	184,517	447,800	820,191	820,191	1,267,991	
68700	5,956,996	195,768	105,021	1,226,748	1,527,537	7,393	229,525	-	236,918	574,971	1,537,035	1,537,035	2,112,006	
68800	10,915,479	358,721	192,438	5,769,149	6,320,308	13,547	420,576	-	434,123	1,053,564	2,971,055	2,971,055	4,024,619	
68900	14,047,746	461,659	247,659	7,275,511	7,984,829	17,434	541,263	-	558,697	1,355,892	3,819,981	3,819,981	5,175,873	
70101	8,561,842	281,372	150,944	183,789	616,105	10,626	329,890	723,391	1,063,907	826,391	(134,928)	(134,928)	691,463	
70102	5,228,836	171,838	92,183	27,014	291,035	6,489	201,468	179,219	387,176	504,688	(118,004)	(118,004)	386,684	
70104	508,840	16,722	8,971	10,212	35,905	632	19,605	31,102	51,339	49,113	(2,895)	(2,895)	46,218	
70106	412,759	13,565	7,277	1,313	22,155	512	15,904	10,870	27,286	39,840	(3,349)	(3,349)	36,491	
70108	785,990	25,830	13,857	53,908	93,595	975	30,284	63,840	95,099	75,824	56,885	56,885	132,749	
70109	41,895	1,377	739	30,355	32,471	52	1,614	-	1,666	4,044	11,604	11,604	15,648	
70202	16,370,222	537,983	288,604	33,707	860,294	20,316	630,750	387,704	1,038,770	1,580,058	(235,829)	(235,829)	1,344,229	
70203	62,535,797	2,055,147	1,102,495	3,799,476	6,957,118	77,611	2,409,522	1,198,520	3,685,653	6,035,969	1,975,470	1,975,470	8,011,439	
70204	656,340	21,570	11,571	24,632	57,773	815	25,289	48,146	74,250	63,350	26,546	26,546	89,896	
70209	426,215	14,007	7,514	36,937	58,458	529	16,423	110,044	126,996	41,138	(19,558)	(19,558)	21,580	
70211	924,886	30,395	16,306	3,642	50,343	1,148	35,636	123,317	160,101	89,270	(44,458)	(44,458)	44,812	

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
				Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources				Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources			Share of Pension Expense	Share of Total Plan Employer Contributions
70212	977,568	32,126	17,234		377,847	427,207	1,213	37,666		167,292	206,171	94,355	154,019	248,374
70213	968,503	31,828	17,075		-	48,903	1,202	37,316		102,925	141,443	93,480	(102,577)	(9,097)
70214	2,003,032	65,827	35,313		-	101,140	2,486	77,178		164,061	243,725	193,333	(239,902)	(46,569)
70215	635,691	20,891	11,207		68,426	100,524	789	24,494		151,138	176,421	61,357	(12,155)	49,202
70216	138,897	4,565	2,449		5,572	12,586	172	5,352		10,594	16,118	13,406	5,057	18,463
70217	3,344,695	109,919	58,966		111,618	280,503	4,151	128,872		133,716	266,739	322,831	(87,502)	235,329
70218	932,709	30,652	16,443		66,626	113,721	1,158	35,937		4,554	41,649	90,025	62,166	152,191
70219	1,116,977	36,708	19,692		7,732	64,132	1,386	43,038		73,280	117,704	107,811	(9,852)	97,959
70220	1,961,675	64,468	34,584		145,044	244,096	2,435	75,584		-	78,019	189,341	124,493	313,834
70222	87,755	2,884	1,547		15,180	19,611	109	3,381		25,037	28,527	8,470	6,319	14,789
70224	82,406	2,708	1,453		1,486	5,647	102	3,175		5,119	8,396	7,954	5,105	13,059
70301	4,062,072	133,494	71,614		1,506,905	1,712,013	5,041	156,512		2,219,901	2,381,454	392,072	300,400	692,472
70302	760,004	24,976	13,399		5,845	44,220	943	29,284		63,710	93,937	73,356	(21,396)	51,960
70303	1,033,411	33,962	18,219		13,828	66,009	1,283	39,818		62,465	103,566	99,745	(61,849)	37,896
70304	415,358	13,650	7,323		13,650	120,568	515	16,004		53,915	70,434	40,090	9,339	49,429
70305	603,941	19,848	10,647		141,760	172,255	750	23,270		76,315	100,335	58,292	11,616	69,908
70401	1,324,137	43,516	23,344		141,369	208,229	1,643	51,020		754,653	807,316	127,806	(317,761)	(189,955)
70402	66,252,624	2,177,295	1,168,022		4,170,700	7,516,017	82,224	2,552,731		2,423,331	5,058,286	6,394,718	2,342,140	8,736,858
70403	4,841,067	159,095	85,347		-	244,442	6,008	186,528		300,459	492,958	467,261	(205,491)	261,770
70404	1,366,402	44,905	24,089		-	68,994	1,696	52,648		120,428	174,772	131,885	(60,850)	71,035
70405	2,630,578	86,450	46,377		109,118	241,945	3,265	101,356		91,980	196,601	253,904	(21,606)	232,298
70406	309,533	10,172	5,457		10,172	102,986	384	11,926		83,920	96,230	29,876	(78,958)	(49,082)
70407	1,869,583	61,441	32,960		132,222	226,623	2,320	72,035		-	74,355	180,453	100,353	280,806
70411	958,592	31,503	16,900		1,908	50,311	1,190	36,935		89,609	127,734	92,524	(12,477)	80,047
70412	618,058	20,312	10,896		157	31,365	767	23,814		80,725	105,306	59,655	(33,183)	26,472
70413	203,928	6,702	3,595		527	10,824	253	7,857		10,425	18,535	19,683	6,847	26,530
70414	597,971	19,651	10,542		20,665	50,858	742	23,040		24,244	48,026	57,716	(5,371)	52,345
70415	790,385	25,975	13,934		61,262	101,171	981	30,453		-	31,434	76,288	37,715	114,003
70416	182,799	6,007	3,223		34,149	43,379	227	7,044		50,711	57,982	17,644	15,911	33,555
70417	9,980,342	327,989	175,952		185,949	689,890	12,386	384,546		312,676	709,608	963,305	(556,103)	407,202
70418	927,660	30,486	16,354		39,225	86,065	1,151	35,743		-	36,894	89,538	27,055	116,593
70419	400,940	13,176	7,069		11,683	31,928	498	15,448		19,014	34,960	38,699	(48,060)	(9,361)
70420	1,229,034	40,390	21,668		-	62,058	1,525	47,356		41,814	90,695	118,627	(30,750)	87,877
70422	1,223,967	40,224	21,578		50,740	112,542	1,519	47,160		159,563	208,242	118,138	(17,222)	100,916
70423	3,001,942	98,654	52,924		22,048	173,626	3,726	115,665		112,688	232,079	289,748	(2,417)	287,331
70424	2,911,927	95,696	51,337		71,191	218,224	3,614	112,197		92,020	207,831	281,060	40,422	321,482
70426	122,923	4,040	2,167		10,919	17,126	153	4,736		5,111	10,000	11,865	24,809	36,674
70427	26,438	869	466		19,155	20,490	33	1,018		-	1,051	2,552	7,322	9,874
70501	4,441,854	145,975	78,309		83,179	307,463	5,513	171,145		117,416	294,074	428,729	45,783	474,512
70502	487,857	16,033	8,601		1,889	26,523	605	18,798		3,366	22,769	47,088	(41,099)	5,989
70503	1,888,567	62,065	33,295		54,275	149,635	2,344	72,767		-	75,111	182,285	(16,273)	166,012
70504	1,037,306	34,090	18,288		23,693	76,071	1,287	39,968		141,701	182,956	100,121	(78,556)	21,565
70505	30,804	1,012	543		10,062	11,617	38	1,187		-	1,225	2,973	6,751	9,724
70506	3,935,495	129,334	69,382		414,307	613,023	4,884	151,635		303,478	459,997	379,855	174,456	554,311
70507	159,689	5,248	2,815		39,482	47,545	198	6,153		6,692	13,043	15,413	13,562	28,975
70508	2,669,078	87,715	47,055		170,703	305,473	3,312	102,840		175,796	281,948	257,620	5,900	263,520
70509	51,520	1,693	908		37,328	39,929	64	1,985		-	2,049	4,973	14,269	19,242
70601	938,155	30,831	16,540		88,292	135,663	1,164	36,148		-	37,312	90,551	12,974	103,525
70602	7,636,395	250,959	134,628		-	385,587	9,477	294,232		448,611	752,320	737,067	(254,092)	482,975
70603	2,223,060	73,058	39,192		4,821	117,071	2,759	85,655		121,000	209,414	214,570	(74,168)	140,402
70604	1,171,736	38,507	20,657		162,036	221,200	1,454	45,147		-	46,601	113,096	126,454	239,550
70605	27,803	914	490		2,156	3,560	35	1,071		972	2,078	2,684	(40)	2,644
70606	749,658	24,636	13,216		-	37,852	930	28,884		295,848	325,662	72,357	(143,554)	(71,197)
70607	8,708,786	286,201	153,534		27,839	467,574	10,808	335,552		156,613	502,973	840,574	(243,786)	596,788
70608	1,276,820	41,961	22,510		107,938	172,409	1,585	49,196		24,748	75,529	123,239	45,113	168,352
70609	32,178	1,057	567		-	1,624	40	1,240		2,888	4,168	3,106	(1,257)	1,849
70701	103,874,742	3,413,691	1,831,293		4,144,067	9,389,051	128,915	4,002,322		-	4,131,237	10,026,014	3,096,105	13,122,119
70702	6,653,244	218,649	117,296		220,938	556,883	8,257	256,351		97,671	362,279	642,173	(6,886)	635,287
70704	29,042,338	954,434	512,011		1,709,345	3,175,790	36,043	1,119,009		-	1,155,052	2,803,173	977,452	3,780,625
70705	131,710,695	4,328,479	2,322,036		714,718	7,365,233	163,461	5,074,849		3,459,388	8,697,698	12,712,746	(197,751)	12,514,995
70707	4,779,321	157,065	84,259		165,973	407,297	5,931	184,148		63,106	253,185	461,301	(65,783)	395,518
70709	3,747,502	123,156	66,068		152,819	342,043	4,651	144,392		186,385	335,428	361,710	114,311	476,021
70712	1,419,602	46,653	25,027		216,155	287,835	1,762	54,697		-	56,459	137,020	136,464	273,484
70714	1,815,693	59,670	32,010		109,252	200,932	2,253	69,959		-	72,212	175,251	73,325	248,576
70715	1,481,403	48,684	26,117		104,890	179,691	1,839	57,079		4,798	63,716	142,985	39,473	182,458
70718	56,510	1,857	996		12,929	15,782	70	2,177		13,801	16,048	5,454	3,270	8,724
70719	4,771,034	156,793	84,112		-	240,905	5,921	183,829		191,449	381,199	460,501	(70,067)	390,434

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
				Contributions	Outflows of Resources				Contributions	Inflows of Resources			Share of Total Plan Employer Contributions	Total Employer Pension Expense
70723	74,622	2,452	1,316	54,067	57,835	93	2,875	-	2,968	7,203	20,668	27,871		
70801	94,884,382	3,118,236	1,672,795	4,159,184	8,950,215	117,757	3,655,921	1,523,969	5,297,647	9,158,262	706,315	9,864,577		
70802	4,839,802	159,053	85,325	81,025	325,403	6,006	186,479	60,521	253,006	467,139	(2,115)	465,024		
70804	477,816	15,703	8,424	55,331	79,458	593	18,410	30,075	49,078	46,119	37,929	84,048		
70805	1,082,481	35,574	19,084	58,234	3,576	1,343	41,709	165,391	208,443	104,481	(56,739)	47,742		
70806	4,935,045	162,183	87,004	370,084	619,271	6,125	190,149	-	196,274	476,332	364,083	840,415		
70807	43,507	1,430	767	1,354	3,551	54	1,676	16,734	18,464	4,199	(6,919)	(2,720)		
70808	2,091,862	68,746	36,879	-	105,625	2,596	80,600	153,281	236,477	201,907	(112,692)	89,215		
70809	1,591,433	52,300	28,057	220,866	301,223	1,975	61,318	362,475	425,768	153,605	(83,681)	69,924		
70812	7,399,853	243,185	130,458	469,343	842,986	9,184	285,118	-	294,302	714,235	461,865	1,176,100		
70901	10,357,876	340,396	182,608	166,593	689,597	12,855	399,092	-	411,947	999,745	168,843	1,168,588		
70902	569,577	18,718	10,042	92,268	121,028	707	21,945	989	23,641	54,976	(20,623)	34,353		
70903	136,047	4,471	2,398	21,241	28,110	169	5,242	10,898	16,309	13,131	(3,132)	9,999		
70905	5,337,775	175,418	94,104	-	269,522	6,625	205,666	692,636	904,927	515,203	(563,101)	(47,898)		
70908	340,203	11,180	5,998	-	17,178	422	13,108	31,857	45,387	32,836	(21,350)	11,486		
71001	201,212,974	6,612,570	3,547,349	6,990,627	17,150,546	249,718	7,752,792	2,165,361	10,167,871	19,421,122	2,062,584	21,483,706		
71003	51,160,900	1,681,328	901,958	-	2,583,286	63,494	1,971,243	2,621,852	4,656,589	4,938,062	(1,528,067)	3,409,995		
71004	29,560,709	971,469	521,150	3,120,122	4,612,741	36,687	1,138,982	17,657	1,193,326	2,853,206	1,791,420	4,644,626		
71006	96,714,455	3,178,379	1,705,059	7,604,558	12,487,996	120,029	3,726,434	1,135,793	4,982,256	9,334,901	1,493,692	10,828,593		
71008	35,196,760	1,156,690	620,513	1,279,959	3,057,162	43,681	1,356,141	1,458,829	2,858,651	3,397,199	97,765	3,494,964		
71011	21,836,463	717,623	384,973	771,866	1,874,462	27,100	841,365	140,490	1,008,955	2,107,660	549,474	2,657,134		
71012	3,376,175	110,953	59,521	90,482	260,956	4,190	130,085	69,199	203,474	325,869	150,810	476,679		
71015	1,938,501	63,706	34,175	-	97,881	2,406	74,691	1,647,609	1,724,706	187,105	(1,720,106)	(1,533,001)		
71016	4,870,072	160,048	85,859	112,192	358,099	6,044	187,645	3,144,125	3,337,814	470,060	(1,669,260)	(1,199,200)		
71017	26,898,765	883,989	474,221	1,178,324	2,536,534	33,383	1,036,417	344,273	1,414,073	2,596,275	919,881	3,516,156		
71018	45,675,455	1,501,057	805,250	727,482	3,033,789	56,686	1,759,888	1,130,886	2,947,460	4,408,605	(1,310,178)	3,098,427		
71019	22,128,273	727,213	390,118	1,410,636	2,527,967	27,463	852,609	-	880,072	2,135,826	837,904	2,973,730		
71020	12,272,431	403,315	216,361	438,635	1,058,311	15,231	472,860	469,628	957,719	1,184,538	(102,661)	1,081,877		
71024	2,130,625	70,020	37,563	205,204	312,787	2,644	82,094	98,306	183,044	205,648	27,867	233,515		
71025	4,259,260	139,974	75,090	103,499	318,563	5,286	164,110	258,067	427,463	411,105	(28,400)	382,705		
71026	2,870,794	94,344	50,612	163,635	308,591	3,563	110,613	233,762	347,938	277,090	(96,156)	180,934		
71027	440,059	14,462	7,758	22,788	45,008	546	16,956	9,371	26,873	42,475	40,301	82,776		
71028	489,550	16,088	8,631	241,922	266,641	608	18,862	35,925	55,395	47,251	87,285	134,536		
71030	199,109	6,543	3,510	1,785	11,838	247	7,672	2,155	10,074	19,218	1,845	21,063		
71031	1,816,843	59,708	32,031	10,412	102,151	2,255	70,004	63,036	135,295	175,362	17,596	192,958		
71032	1,480,816	48,665	26,107	48,647	123,419	1,838	57,056	164,020	222,914	142,929	(110,949)	31,980		
71034	367,709	12,084	6,483	10,606	29,173	456	14,168	323,401	338,025	35,491	(122,442)	(86,951)		
71035	194,304	6,386	3,426	14,032	23,844	241	7,486	2,506	10,233	18,754	4,361	23,115		
71036	526,975	17,318	9,290	-	26,608	654	20,305	316,078	337,037	50,864	(114,706)	(63,842)		
71037	1,243,542	40,867	21,923	287,543	350,333	1,543	47,914	-	49,457	120,027	183,214	303,241		
71038	3,483,731	114,488	61,418	159,451	335,357	4,324	134,229	11,555	150,108	336,251	77,743	413,994		
71039	-	-	-	-	-	-	-	-	-	-	(36,134)	(36,134)		
71042	460,072	15,120	8,111	21,224	44,455	571	17,727	42,728	61,026	44,406	66,271	110,677		
71043	141,574	4,653	2,496	4,760	11,909	176	5,455	7,337	12,968	13,665	3,039	16,704		
71044	9,239,689	303,649	162,894	193,764	660,307	11,467	356,008	175,382	542,857	891,817	(125,926)	765,891		
71045	2,966,721	97,497	52,303	73,387	223,187	3,682	114,309	1,482,934	1,600,925	286,349	(292,088)	(5,739)		
71047	1,672,172	54,953	29,480	222,182	306,615	2,075	64,430	-	66,505	161,398	102,876	264,274		
71048	287,728	9,456	5,073	208,473	223,002	357	11,086	-	11,443	27,772	79,691	107,463		
71101	13,349,749	438,720	235,354	216,534	890,608	16,568	514,369	57,845	588,782	1,288,522	158,356	1,446,877		
71103	12,776,927	419,895	225,255	107,453	752,603	15,857	492,299	415,805	923,961	1,233,232	(77,385)	1,155,847		
71105	4,660,522	153,161	82,164	76,536	311,861	5,784	179,571	83,303	268,658	449,835	(11,878)	437,957		
71106	815,822	26,811	14,383	13,757	54,951	1,012	31,434	14,151	46,597	78,743	(2,242)	76,501		
71107	613,217	20,152	10,811	40,204	71,167	761	23,627	26,464	50,852	59,188	11,938	71,126		
71108	1,058,654	34,791	18,664	87,968	141,423	1,314	40,790	5,055	47,159	102,182	46,542	148,724		
71109	932,453	30,644	16,439	-	47,083	1,157	35,928	206,015	243,100	90,001	(109,510)	(19,509)		
71112	4,386,734	144,164	77,337	12,000	233,501	5,444	169,023	261,969	436,436	423,409	(197,632)	225,777		
71114	204,931	6,735	3,613	-	10,348	254	7,896	58,043	66,193	19,780	(23,991)	(4,211)		
71115	1,177,885	38,709	20,766	11,544	71,019	1,462	45,385	51,260	98,107	113,690	(35,853)	77,837		
71117	971,738	31,935	17,132	77,642	126,709	1,206	37,441	135	38,782	93,792	55,289	149,081		
71118	21,938	721	387	15,895	17,003	27	845	-	872	2,117	6,076	8,193		
71201	1,744,266	57,323	30,751	123,349	211,423	2,165	67,207	153,325	222,697	168,357	34,210	202,567		
71202	19,935,376	655,147	351,457	1,021,141	2,027,745	24,741	768,116	469,719	1,262,576	1,924,167	106,596	2,030,763		
71205	920,283	30,244	16,224	37,448	83,916	1,142	35,458	19,384	55,984	88,826	13,979	102,805		
71206	5,726,761	188,202	100,962	220,782	509,946	7,107	220,653	-	227,760	552,748	164,671	717,419		
71207	2,295,965	75,454	40,477	-	115,931	2,849	88,464	46,653	137,966	221,607	(16,265)	205,342		
71209	881,560	28,971	15,542	24,918	69,431	1,094	33,966	13,270	48,330	85,088	20,112	105,200		
71210	491,254	16,144	8,661	-	24,805	610	18,929	27,403	46,942	47,416	(3,925)	43,491		

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
71213	214,190	7,039	3,776	26,685	37,500	266	8,253	822	9,341	20,674		10,647	31,321	
71214	15,697	516	277	3,878	4,671	19	605	2,104	2,728	1,515		(779)	736	
71216	221,201	7,269	3,900	2,349	13,518	275	8,523	5,795	14,593	21,350		(20,016)	1,334	
71217	134,033	4,405	2,363	70,539	77,307	166	5,164	-	5,330	12,937		36,475	49,412	
71301	4,587,638	150,766	80,879	200,122	431,767	5,694	176,763	125,805	308,262	442,800		(51,686)	391,114	
71302	1,831,821	60,200	32,295	-	92,495	2,273	70,580	69,592	142,445	176,808		(11,793)	165,015	
71303	10,119,141	332,551	178,399	130,142	641,092	12,558	389,894	410,870	813,322	976,702		(53,107)	923,595	
71304	72,594	2,386	1,280	37,639	41,305	90	2,797	31,867	34,754	7,007		854	7,861	
71305	452,151	14,859	7,971	22,872	45,702	561	17,421	20,286	38,268	43,642		(22,255)	21,387	
71307	577,443	18,977	10,180	319,763	348,920	717	22,249	42,691	65,657	55,735		99,969	155,704	
71309	31,685,567	1,041,300	558,611	2,564,267	4,164,178	39,324	1,220,853	74,827	1,335,004	3,058,298		373,956	3,432,254	
71310	216,506	7,115	3,817	27,485	38,417	269	8,342	19,720	28,331	20,897		16,454	37,351	
71311	390,509	12,834	6,885	33,338	53,057	485	15,047	16,038	31,570	37,692		3,772	41,464	
71312	2,149,093	70,627	37,888	161,886	270,401	2,667	82,805	87,500	172,972	207,431		66,566	273,997	
71313	9,649	317	170	-	487	12	372	3,612	3,996	931		1,776	2,707	
71314	15,017	494	265	1,329	2,088	19	578	1,091	1,688	1,449		198	1,647	
71315	1,161,924	38,185	20,485	57,836	116,506	1,442	44,769	25,413	71,624	112,149		21,403	133,552	
71316	146,816	4,825	2,588	106,375	113,788	182	5,657	-	5,839	14,171		40,663	54,834	
71401	12,245,694	402,437	215,889	476,661	1,094,987	15,198	471,830	114,621	601,649	1,181,957		218,997	1,400,954	
71402	2,667,384	87,660	47,026	-	134,686	3,310	102,775	118,203	224,288	257,456		(67,965)	189,491	
71404	-	-	-	5,021	5,021	-	-	306,790	306,790	-		(176,180)	(176,180)	
71406	589,658	19,378	10,396	82,402	112,176	732	22,720	57,269	80,721	56,914		42,605	99,519	
71407	321,121	10,553	5,661	9,566	25,780	399	12,373	10,569	23,341	30,995		(4,073)	26,922	
71408	759,995	24,976	13,399	12,352	50,727	943	29,283	167,508	197,734	73,355		(54,652)	18,703	
71409	7,776,364	255,559	137,096	144,004	536,659	9,651	299,625	7,572	316,848	750,576		(156)	750,420	
71501	25,048,873	823,194	441,607	567,121	1,831,922	31,087	965,140	-	996,227	2,417,723		173,145	2,590,868	
71504	4,134,280	135,867	72,887	17,393	226,147	5,131	159,295	178,581	343,007	399,042		(134,162)	264,880	
71505	4,959,815	151,035	81,023	-	232,058	5,704	177,078	397,295	580,077	443,589		(354,968)	88,621	
71506	1,707,991	56,131	30,112	39,447	125,690	2,120	65,809	144,460	212,389	164,856		(63,010)	101,846	
71601	19,353,673	636,030	341,202	589,205	1,566,437	24,019	745,702	792,166	1,561,887	1,868,021		79,011	1,947,032	
71603	10,239	336	181	-	517	13	395	1,085	1,493	988		(638)	350	
71604	3,879,784	127,503	68,400	207,253	403,156	4,815	149,489	61,003	215,307	374,478		(164,055)	210,423	
71605	6,936,361	227,953	122,287	248,896	599,136	8,608	267,260	53,304	329,172	669,499		112,962	782,461	
71606	802,370	26,369	14,146	-	40,515	996	30,915	141,467	173,378	77,445		(96,159)	(18,714)	
71607	3,642,935	119,720	64,224	61,955	245,899	4,521	140,363	179,865	324,749	351,617		(124,847)	226,770	
71608	145,536	4,783	2,566	7,040	14,389	181	5,608	2,823	6,612	14,047		1,709	15,756	
71609	3,392,313	111,483	59,806	136,803	308,092	4,210	130,707	-	134,917	327,427		78,450	405,877	
71610	5,463,668	179,555	96,324	-	275,879	6,781	210,516	196,537	413,834	527,354		(248,938)	278,416	
71611	758,635	24,931	13,375	-	38,306	942	29,230	96,199	126,371	73,224		(56,054)	17,170	
71612	67,441	2,216	1,189	4,880	8,285	84	2,599	2,561	5,244	6,509		1,476	7,985	
71614	261,239	8,585	4,606	-	13,191	324	10,066	24,483	34,873	25,215		(10,259)	14,956	
71701	10,133,071	333,009	178,644	1,100	512,753	12,576	390,430	278,269	681,275	978,046		(150,565)	827,481	
71702	4,562,412	149,937	80,435	-	230,372	5,662	175,791	293,784	475,237	440,365		(152,745)	287,620	
71705	373,348	12,270	6,582	-	18,852	463	14,385	80,194	95,042	36,036		(4,274)	31,762	
71706	306,001	10,056	5,395	52,328	67,779	380	11,790	4,116	16,286	29,535		33,298	62,833	
71707	29,958	985	528	-	1,513	37	1,155	15,091	16,283	2,892		(5,777)	(2,885)	
71802	391,859	12,878	6,908	103,674	123,460	486	15,098	219,278	234,862	37,822		(38,735)	(913)	
71803	71,195,720	2,339,743	1,255,168	5,640,771	9,235,682	88,358	2,743,191	-	2,831,549	6,871,827		2,338,059	9,209,886	
71805	122,351	6,979	3,744	59,351	70,074	264	8,182	89,433	97,879	20,496		(18,775)	1,721	
71807	-	-	-	27,117	27,117	-	-	1,989,271	1,989,271	-		(745,468)	(745,468)	
71808	7,220,831	237,302	127,302	232,098	596,702	8,962	278,220	292,277	579,459	696,956		(61,074)	635,882	
71809	17,106,089	562,167	301,577	457,298	1,321,042	21,230	659,103	933,454	1,613,787	1,651,084		186,805	1,837,889	
71810	2,648,788	87,049	46,698	23,032	156,779	3,287	102,059	10,245	115,591	255,662		32,159	287,821	
71811	12,060,192	396,341	212,619	-	608,960	14,967	464,682	352,685	832,334	1,164,052		(1,143,902)	20,150	
71812	220,770	7,255	3,892	125,205	136,352	274	8,506	218,253	227,033	21,309		(8,905)	12,404	
71813	1,487,341	48,879	26,222	-	75,101	1,846	57,308	193,231	252,385	143,559		(91,270)	52,289	
71815	319,884	10,513	5,639	47,864	64,016	397	12,325	9,525	22,247	30,875		11,802	42,677	
71817	2,213,375	72,739	39,021	84,340	196,100	2,747	85,282	-	88,029	213,635		72,820	286,455	
71819	4,063	134	72	308	514	5	157	1,166	1,328	392		326	718	
71901	10,315,930	339,018	181,868	1,132,891	1,653,777	12,803	397,476	35,646	445,925	995,696		524,133	1,519,829	
71902	85,426	2,807	1,506	1,499	5,812	106	3,292	1,575	4,973	8,245		1,305	9,550	
71904	646,792	21,256	11,403	-	32,659	803	24,921	127,132	152,856	62,429		(1,901)	60,528	
71905	307,268	10,098	5,417	46,493	62,008	381	11,839	147,254	159,474	29,658		(41,607)	(11,949)	
71906	4,104,331	134,883	72,359	261,167	468,409	5,094	158,141	138,193	301,428	396,151		57,203	453,354	
71907	572,286	18,807	10,089	3,683	32,579	710	22,500	69,149	91,909	55,237		(38,760)	16,477	
71908	45,535	1,496	803	32,992	35,291	57	1,755	-	1,812	4,395		12,612	17,007	
72001	7,193,565	236,406	126,821	291,103	654,330	8,928	277,170	-	286,098	694,325		258,168	952,493	

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
				Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources				Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources			Share of Pension Expense	Share of Total Plan Employer Contributions
72002	17,975,977	590,754	316,913	-	907,667	22,309	692,619	951,122	1,666,050	1,735,045	(667,955)	1,067,090		
72004	609,480	20,030	10,745	-	30,775	756	23,484	102,011	126,251	58,827	(50,966)	7,861		
72006	239,121	7,858	4,216	-	12,074	297	9,214	33,569	43,080	23,080	(30,284)	(7,204)		
72007	814,679	26,773	14,363	24,748	65,884	1,011	31,390	141,646	174,047	78,633	(49,425)	29,208		
72009	4,947,976	162,608	87,232	-	249,840	6,141	190,646	687,795	884,582	477,580	(461,008)	16,572		
72010	523,017	17,188	9,221	44,875	71,284	649	20,152	16,414	37,215	50,482	25,649	76,131		
72011	201,353	6,617	3,550	72,126	82,293	250	7,758	82,250	90,258	19,435	(11,934)	7,501		
72012	117,694	3,868	2,075	16,041	21,984	146	4,535	3,344	8,025	11,360	(247)	11,113		
72013	50,793	1,669	895	36,802	39,366	63	1,957	-	2,020	4,903	14,068	18,971		
72101	26,323,269	865,076	464,075	81,062	1,410,213	32,669	1,014,243	577,273	1,624,185	2,540,728	(147,052)	2,393,676		
72102	48,274,021	1,586,455	851,062	1,645,632	4,083,149	59,911	1,860,012	962,655	2,882,578	4,659,420	(54,513)	4,604,907		
72108	500,329	16,443	8,821	201,411	226,675	621	19,278	48,292	199,070	48,292	11,119	59,411		
72109	111,322	3,658	1,963	26,178	31,799	138	4,290	13,337	17,765	10,745	(7,173)	3,572		
72110	5,148,031	169,182	90,759	817,180	1,077,121	6,389	198,355	204,744	496,889	572,450	1,069,339	1,069,339		
72111	124,236	4,083	2,190	12,390	18,663	154	4,787	9,310	14,251	11,991	(446)	11,545		
72112	4,595,696	151,031	81,021	153,774	385,826	5,704	177,073	82,413	265,190	443,578	(122,139)	321,439		
72113	177,655	5,838	3,132	12,954	3,984	220	6,845	2,508	9,573	17,147	10,076	27,223		
72114	677,201	22,255	11,939	18,853	53,047	840	26,092	29,666	56,598	65,364	(21,642)	43,722		
72115	14,474,493	475,683	255,183	117,611	848,477	17,964	557,706	153,851	729,521	1,397,081	(458,543)	938,538		
72116	1,584,252	52,064	27,930	26,040	106,034	1,966	61,041	235,728	298,735	152,912	(63,487)	89,425		
72117	259,891	8,541	4,582	20,970	34,093	323	10,014	123,916	134,253	25,085	(35,839)	(10,754)		
72119	5,810,799	190,963	102,443	849,879	1,143,285	7,212	223,892	-	231,104	560,860	562,593	1,123,453		
72120	90,262	2,966	1,591	1,459	6,016	112	3,478	783	4,373	8,712	2,878	11,590		
72122	1,036,844	34,074	18,279	-	52,353	1,287	39,949	77,715	118,951	100,076	(59,669)	40,407		
72123	581,184	19,100	10,246	-	29,346	721	22,394	120,900	144,015	56,096	(46,709)	9,387		
72124	5,549,552	182,378	97,838	19,883	300,099	6,887	213,825	538,347	759,059	535,644	(189,853)	345,791		
72125	209,549	6,887	3,694	-	10,581	260	8,074	105,678	114,012	20,226	(29,529)	(9,303)		
72126	32,187	1,058	567	150	1,775	40	1,240	5,430	6,710	3,107	(4,361)	(1,254)		
72127	1,450,803	47,679	25,577	-	73,256	1,801	55,900	149,608	207,309	140,032	(80,996)	59,036		
72129	490,288	16,113	8,644	355,238	379,995	608	18,891	-	19,499	47,323	135,794	183,117		
72201	8,500,448	279,355	149,861	21,525	450,741	10,550	327,524	380,188	718,262	820,465	(287,843)	532,622		
72202	26,605,054	874,336	469,042	209,680	1,553,058	33,019	1,025,100	1,623,175	2,681,294	2,567,926	(699,022)	1,868,904		
72203	519,802	17,083	9,164	-	26,247	645	20,028	34,939	55,612	50,171	(21,009)	29,162		
72204	8,516,367	279,878	150,142	50,391	480,411	10,569	328,138	143,771	482,478	822,002	(46,082)	775,920		
72205	4,839,886	159,056	85,326	-	244,382	6,007	186,483	233,237	425,727	467,147	(124,681)	342,466		
72206	23,623	776	416	706	1,898	29	910	-	939	2,280	530	2,810		
72207	1,092,766	35,912	19,265	108,674	163,851	1,356	42,104	-	43,460	105,474	70,434	175,908		
72210	4,276,954	140,556	75,402	129,470	345,428	5,308	164,792	91,412	261,512	412,813	(23,040)	389,773		
72301	28,040,925	921,524	494,357	211,187	1,627,068	34,801	1,080,425	927,452	2,042,678	2,706,516	(119,280)	2,587,236		
72302	66,920,030	2,199,229	1,179,788	2,673,967	6,052,984	83,052	2,578,447	49,572	2,711,071	6,459,137	1,488,952	7,948,089		
72303	14,910,019	489,996	262,861	-	752,857	18,504	574,487	805,078	1,398,069	1,439,118	(288,080)	1,151,038		
72304	16,004,995	525,981	282,165	2,649	810,795	19,863	616,677	1,395,307	2,031,847	1,544,806	(397,357)	1,147,449		
72305	153,361,441	5,039,999	2,703,735	12,450,808	20,194,542	190,331	5,909,058	15,473,231	21,572,620	14,802,481	123,808	14,926,289		
72306	27,185,636	893,416	479,278	169,559	1,542,253	33,739	1,047,470	481,013	1,562,222	2,623,964	(106,116)	2,517,848		
72307	667,450	21,935	11,767	-	33,702	828	25,717	1,231,135	1,257,680	64,422	(670,892)	(606,470)		
72309	16,753,031	550,564	295,353	1,846,688	2,692,605	20,792	645,499	-	666,291	1,617,006	1,274,497	2,891,503		
72314	23,223,532	763,207	409,427	2,398,653	3,571,287	28,822	894,809	-	923,631	2,241,541	1,540,523	3,782,064		
72316	1,322,233	43,453	23,311	74,856	141,620	1,641	50,946	26,413	79,000	127,622	55,803	183,425		
72319	10,072,759	331,026	177,581	315,753	824,360	12,501	388,106	1,161,744	1,562,351	972,225	127,393	1,099,618		
72321	28,412,612	933,739	500,909	576,413	2,011,061	35,262	1,094,746	288,624	1,418,632	2,742,392	(286,301)	2,456,091		
72322	1,292,324	42,470	22,783	45,607	110,860	1,604	49,794	2,100,656	2,152,054	124,735	(823,557)	(698,822)		
72323	8,188,374	269,099	144,360	562,634	976,093	10,162	315,500	131,280	456,942	790,344	101,488	891,832		
72324	98,456	3,236	1,736	-	4,972	122	3,793	108,059	111,974	9,503	(129,543)	(120,040)		
72327	10,244,308	336,664	180,605	168,089	685,358	12,714	394,716	142,528	549,958	988,783	(105,909)	882,874		
72328	54,749	1,799	965	1,374	4,138	68	2,110	4,663	6,841	5,284	3,203	8,487		
72329	492,368	16,181	8,680	4,881	29,742	611	18,972	21,658	41,241	47,523	(27,721)	19,802		
72330	705,741	23,193	12,442	14,719	50,354	876	27,192	58,811	86,879	68,118	(28,431)	39,687		
72331	2,891,902	95,038	50,984	191,548	337,570	3,589	111,426	-	115,015	279,127	133,115	412,242		
72332	7,690,530	252,738	135,583	947,749	1,336,070	9,544	296,318	-	305,862	742,292	630,055	1,372,347		
72333	1,477,540	48,557	26,049	74,258	148,864	1,834	56,930	-	58,764	142,613	11,829	154,442		
72334	11,813,924	388,247	208,277	2,206,399	2,802,923	14,662	455,194	-	469,856	1,140,285	1,702,256	2,842,539		
72335	2,384,133	78,351	42,032	17,831	138,214	2,959	91,862	164,112	258,933	230,117	(69,656)	160,461		
72338	533,047	17,518	9,398	17,307	44,223	662	20,538	12,285	33,485	51,450	11,381	62,831		
72339	2,392,464	78,625	42,179	44,457	165,261	2,969	92,182	107,413	202,564	230,921	76,092	307,013		
72340	1,127	37	20	152,667	152,724	1	43	1,165,167	1,165,211	109	(330,803)	(330,694)		
72342	4,884,541	160,523	86,114	18,330	264,967	6,062	188,203	193,720	387,985	471,457	(105,906)	365,551		
72343	-	-	-	3,675	3,675	-	-	95,151	95,151	-	(24,834)	(24,834)		

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
				Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources				Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources			Share of Total Plan Employer Contributions	Total Employer Pension Expense
72346	471,162	15,484	8,306	-	23,790	585	18,154	692,361	711,100	45,477	-	(415,660)	(370,183)	
72348	1,182,640	38,866	20,850	129,329	189,045	1,468	45,567	305,314	352,349	114,149	114,149	(29,478)	84,671	
72349	180,642	5,937	3,185	33,100	42,222	224	6,960	512,804	519,988	17,436	-	(229,485)	(212,049)	
72350	-	-	-	20,116	20,116	-	-	334,818	334,818	-	-	(122,164)	(122,164)	
72351	2,900,877	95,333	51,142	163,473	309,948	3,600	111,772	-	115,372	279,993	-	115,830	395,823	
72352	68,681	2,257	1,211	-	3,468	85	2,647	19,953	22,685	6,629	-	(17,708)	(11,079)	
72353	154,420	5,075	2,722	73,002	80,799	192	5,950	21,010	27,152	14,905	-	41,270	56,175	
72401	18,051,151	593,225	318,239	20,495	931,959	22,403	695,516	513,077	1,230,996	1,742,301	-	(261,803)	1,480,498	
72402	5,851,057	192,286	103,153	203,423	498,862	7,262	225,442	3,428,683	3,661,387	564,745	-	(1,353,448)	(788,703)	
72403	24,118,433	792,617	425,204	248,554	1,466,375	29,932	929,290	1,796,538	2,755,760	2,327,917	-	(686,745)	1,641,172	
72404	1,653,728	54,347	29,155	375,388	458,890	2,052	63,718	441,434	507,204	159,618	-	(84,286)	75,332	
72407	6,606,677	217,119	116,475	-	333,594	8,199	254,557	469,394	732,150	637,678	-	(345,872)	291,806	
72408	1,394,993	45,844	24,593	27,497	97,934	1,731	53,749	92,158	147,638	134,645	-	(50,505)	84,140	
72409	16,048,319	527,404	282,929	-	810,333	19,917	618,347	1,438,952	2,077,216	1,548,987	-	(1,029,554)	519,433	
72411	151,337	4,973	2,668	-	7,641	188	5,831	14,179	20,198	14,607	-	(9,009)	5,598	
72412	336,431	11,056	5,931	24,600	41,587	418	12,963	19,529	32,910	32,472	-	(43,143)	(10,671)	
72413	2,745,286	90,220	48,399	66,091	204,710	3,407	105,776	11,465	120,648	264,976	-	9,129	274,105	
72415	460,154	15,122	8,112	20,058	43,292	571	17,730	15,364	33,665	44,414	-	19,707	64,121	
72416	18,526,161	608,835	326,613	413,725	1,349,173	22,992	713,819	1,094,342	1,831,153	1,788,149	-	138,904	1,927,053	
72417	-	-	-	-	-	-	-	-	-	-	-	-	(1,351)	(1,351)
72418	-	-	-	-	-	-	-	33,753	33,753	-	-	(213,742)	(213,742)	
72501	7,920,153	260,284	139,631	-	399,915	9,829	305,166	1,118,886	1,433,881	764,455	-	(509,776)	254,679	
72502	443,975	14,591	7,827	71,998	94,416	551	17,107	-	17,658	42,853	-	36,637	79,490	
72504	109,771	3,607	1,935	7,428	12,970	136	4,229	3,192	7,557	10,595	-	237	10,832	
72506	1,530,109	50,285	26,976	8,019	85,280	1,899	58,956	118,187	179,042	147,686	-	(137,418)	10,268	
72507	3,079,414	101,200	54,290	14,575	170,065	3,822	118,650	177,510	299,982	297,226	-	(21,012)	276,214	
72509	983,432	32,319	17,338	30,393	80,050	1,221	37,892	36,598	75,711	94,921	-	(11,917)	83,004	
72510	641,846	21,093	11,316	42,203	74,612	797	24,731	-	25,528	61,951	-	47,847	109,798	
72512	1,053,852	34,633	18,579	69,554	122,766	1,308	40,605	56,256	98,169	101,718	-	43,702	145,420	
72513	1,748,693	57,468	30,829	117,593	205,890	2,170	67,378	90,468	160,016	168,784	-	44,868	213,652	
72515	39,018	1,282	688	28,270	30,240	48	1,503	-	1,551	3,766	-	10,807	14,573	
72601	133,147,296	4,375,691	2,347,363	5,347,430	12,070,484	165,244	5,130,202	-	5,295,446	12,851,407	-	3,150,291	16,001,698	
72602	19,399,969	637,552	342,018	1,704,145	2,683,715	24,077	747,486	-	771,563	1,872,489	-	1,026,848	2,899,337	
72604	54,096,496	1,777,802	953,712	3,647,645	6,379,159	67,137	2,084,353	167,325	2,318,815	5,221,406	-	603,214	5,824,620	
72605	4,496,205	147,761	79,267	129,971	356,999	5,580	173,240	107,652	286,472	433,975	-	11,088	445,063	
72606	1,681,269	55,252	29,640	258,391	343,283	2,087	64,780	280,179	347,046	162,276	-	(165,989)	(3,713)	
72608	40,070,658	1,316,863	706,439	967,000	2,990,302	49,730	1,543,934	282,334	1,875,998	3,867,629	-	352,405	4,220,034	
72609	1,016,696	33,412	17,924	22,972	74,308	1,262	39,174	21,400	61,836	98,132	-	29,426	127,558	
72611	5,652,320	185,755	99,649	106,167	391,571	7,015	217,785	364,380	589,180	545,563	-	(84,382)	461,181	
72612	308,314	10,132	5,436	8,272	23,840	383	11,880	52,249	64,512	29,759	-	(1,790)	27,969	
72613	550,778	18,101	9,710	177,616	205,427	684	21,222	48,275	70,181	53,161	-	39,485	92,646	
72614	485,922	15,969	8,567	92,705	117,241	603	18,723	88	19,414	46,901	-	48,804	95,705	
72615	8,417,989	276,645	148,408	21,098	446,151	10,447	324,348	1,542,917	1,877,712	812,506	-	(606,275)	206,231	
72616	9,943,830	326,789	175,308	432,310	934,407	12,341	383,138	-	395,479	959,781	-	295,527	1,255,308	
72617	9,009,528	296,085	158,836	-	454,921	11,181	347,140	713,336	1,071,657	869,602	-	(474,652)	394,950	
72619	363,230	11,937	6,404	64,294	82,635	451	13,996	1,362,025	1,376,472	35,059	-	(483,901)	(448,842)	
72620	958,474	31,499	16,898	15,293	63,690	1,190	36,930	105,552	143,672	92,512	-	(16,384)	76,128	
72621	1,212,506	39,847	21,376	41,902	103,125	1,505	46,718	-	48,223	117,031	-	54,212	171,243	
72622	6,531,419	214,646	115,148	86,823	416,617	8,106	251,657	139,843	399,606	630,414	-	213,503	843,917	
72624	133,518	4,388	2,354	96,740	103,482	166	5,145	-	5,311	12,887	-	36,980	49,867	
72701	12,527,204	411,688	220,852	1,500,133	2,132,673	15,547	482,677	-	498,224	1,209,129	-	421,047	1,630,176	
72702	2,107,491	69,260	37,155	149,771	256,186	2,616	81,202	33,305	117,123	203,415	-	14,902	218,317	
72704	3,234,690	106,303	57,027	-	163,330	4,014	124,634	305,865	434,513	312,213	-	(536,907)	(224,694)	
72705	6,557,570	215,505	115,609	653,826	984,940	8,138	252,665	-	260,803	632,938	-	452,263	1,085,201	
72709	36,602	1,203	645	26,519	28,367	45	1,410	-	1,455	3,533	-	10,137	13,670	
72801	8,005,594	263,092	141,137	-	404,229	9,935	308,458	1,466,710	1,785,103	772,702	-	(773,014)	(312)	
72802	24,065,101	790,864	424,263	495,890	1,711,017	29,866	927,235	42,578	999,679	2,322,769	-	357,329	2,680,098	
72803	2,652,482	87,170	46,763	65,660	199,593	3,292	102,201	73,345	178,838	256,018	-	2,112	258,130	
72806	237,269	7,798	4,183	36,529	48,510	294	9,142	1,406	10,842	22,901	-	14,194	37,095	
72807	21,030	691	371	-	1,062	26	810	12,649	13,485	2,030	-	(10,681)	(8,651)	
72808	3,656,794	120,175	64,469	217,604	402,248	4,538	140,897	-	145,435	352,955	-	117,004	469,959	
72809	2,274,442	74,746	40,098	13,551	128,395	2,823	87,635	159,578	250,036	219,530	-	2,076	221,606	
72810	232,476	7,640	4,099	746	12,485	289	8,957	3,745	12,991	22,439	-	(1,970)	20,469	
72901	35,497,686	1,166,579	625,818	611,093	2,403,490	44,055	1,367,736	-	1,411,791	3,426,245	-	625,336	4,051,581	
72902	8,402,632	276,140	148,137	455,897	880,174	10,428	323,756	624,103	958,287	811,024	-	(49,680)	761,344	
72904	401,555	13,197	7,079	115,083	135,359	498	15,472	6,279	22,249	38,758	-	46,961	85,719	
72905	11,614,968	381,709	204,770	49,464	635,943	14,415	447,528	23,565	485,508	1,121,079	-	250,903	1,371,982	

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
				Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources				Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources			Share of Total Plan Employer Contributions	Total Employer Pension Expense
72907	6,414,770	210,812	113,091	105,959	429,862	7,961	247,163	439,674	694,798	619,155		(379,427)	239,728	
72908	1,026,616	33,738	18,099	121,437	173,274	1,274	39,556	50,075	90,905	99,089		9,030	108,119	
72909	1,225,067	40,260	21,598	16,341	78,199	1,520	47,202	5,863	54,585	118,244		26,868	145,112	
72910	4,838,911	159,024	85,309	96,181	340,514	6,005	186,444	13,076	205,525	467,053		59,886	526,939	
72911	1,149,902	37,790	20,273	746,283	804,346	1,427	44,306	763,287	809,020	110,989		23,002	133,991	
72912	957,693	31,473	16,884	161,078	209,435	1,189	36,900	93,294	131,383	92,437		66,370	158,807	
72913	65,058	2,138	1,147	-	3,285	81	2,507	3,138	5,726	6,279		(1,844)	4,435	
72915	121,834	4,004	2,148	66,707	72,859	151	4,695	-	4,846	11,759		33,218	44,977	
72916	304,118	9,994	5,362	220,348	235,704	377	11,718	-	12,095	29,354		84,231	113,585	
73001	6,322,551	207,781	111,465	15,875	335,121	7,847	243,609	236,602	488,058	610,254		(173,432)	436,822	
73002	19,157,063	629,569	337,736	937,619	1,904,924	23,775	738,127	508,668	1,270,570	1,849,044		586,677	2,435,721	
73003	8,860,248	291,179	156,205	313,388	760,772	10,996	341,388	519,751	872,135	855,193		(80,743)	774,450	
73004	1,018,261	33,464	17,952	28,861	80,277	1,264	39,233	16,982	57,479	98,283		8,814	107,097	
73005	162,382	5,336	2,863	9,359	17,558	202	6,256	14,745	21,203	15,673		(19,217)	(3,544)	
73006	12,452,011	409,217	219,527	294,923	923,667	15,454	479,779	271,093	766,326	1,201,871		(332,434)	869,437	
73010	4,464,754	146,728	78,713	88,835	314,276	5,541	172,029	18,392	195,962	430,939		68,396	499,335	
73013	529,422	17,399	9,334	19,761	46,494	657	20,399	19,639	40,695	51,100		11,482	62,582	
73101	7,811,203	256,704	137,710	32,566	426,980	9,694	300,967	59,455	370,116	753,939		(48,109)	705,830	
73102	2,331,286	76,614	41,100	40,755	158,469	2,893	89,825	226,265	318,983	225,016		(70,502)	154,514	
73105	5,757,026	189,196	101,495	-	290,691	7,145	221,819	593,016	821,980	555,669		(389,098)	166,571	
73109	127,046	4,175	2,240	92,051	98,466	158	4,895	-	5,053	12,262		35,188	47,450	
73201	90,069,492	2,960,002	1,587,909	2,812,205	7,360,116	111,782	3,470,402	807,047	4,389,231	8,693,528		412,371	9,105,899	
73202	14,228,364	467,594	250,844	380,429	1,098,867	17,658	548,222	116,836	682,716	1,373,325		56,760	1,430,085	
73203	15,856,040	521,086	279,539	359,351	1,159,976	19,678	610,937	-	630,615	1,530,429		243,870	1,774,299	
73204	612,247,547	20,120,618	10,793,817	-	30,914,435	759,837	23,590,066	118,433,496	142,783,399	59,094,273		(53,721,118)	5,373,155	
73205	12,435,046	408,660	219,228	-	627,888	15,433	479,126	1,226,921	1,721,480	1,200,233		(572,191)	628,042	
73206	3,285,890	107,986	57,930	264,042	429,958	4,078	126,606	37,698	168,382	317,155		47,121	364,276	
73207	8,396,557	275,941	148,300	-	423,971	10,421	323,522	290,062	624,005	810,438		(188,583)	621,855	
73208	7,805,022	256,501	137,601	518,870	912,972	9,687	300,730	700,588	1,011,005	753,342		(89,458)	663,884	
73209	715,710	23,521	12,618	-	36,139	888	27,577	40,619	69,084	69,081		59,100	128,181	
73212	163,718	5,380	2,886	316	8,582	203	6,308	7,880	14,391	15,802		(2,830)	12,972	
73213	76,510	2,514	1,349	8,492	12,355	95	2,948	2,438	5,481	7,385		5,085	12,470	
73215	299,584	9,845	5,282	13,886	29,013	372	11,543	70,584	82,499	28,916		(4,990)	23,926	
73216	2,317,927	76,175	40,865	133,026	250,066	2,877	89,310	144,318	236,505	223,727		49,361	273,088	
73217	2,266,199	74,475	39,953	59,061	173,489	2,812	87,318	-	90,130	218,734		48,299	267,033	
73218	123,033	4,043	2,169	-	6,212	153	4,740	71,922	76,815	11,875		(59,559)	(47,684)	
73219	734,787	24,148	12,954	55,829	92,931	912	28,311	26,324	55,547	70,922		30,670	101,592	
73222	4,438,391	145,861	78,248	90,167	314,276	5,508	171,012	25,206	201,726	428,394		53,678	482,072	
73223	180,579	5,934	3,184	3,261	12,379	224	6,958	12,821	20,003	17,430		(14,126)	3,304	
73224	3,490,872	114,722	61,543	-	176,265	4,332	134,504	683,397	822,233	336,940		(403,586)	(66,646)	
73225	56,177	1,846	990	13,778	16,614	70	2,165	-	2,235	5,422		3,580	9,002	
73226	155,837	5,121	2,747	27,541	35,409	193	6,004	9,524	15,721	15,041		497	15,538	
73227	136,783	4,495	2,411	25,175	32,081	170	5,271	-	5,441	13,202		9,991	23,193	
73228	1,140,323	37,475	20,104	71,638	129,217	1,415	43,937	-	45,352	110,064		67,912	177,976	
73230	69,724	2,291	1,229	50,518	54,038	87	2,686	-	2,773	6,730		19,311	26,041	
73301	7,919,007	260,247	139,611	129,942	529,800	9,828	305,122	656,582	971,532	764,344		(245,162)	519,182	
73302	2,079,262	68,332	36,657	87,180	192,169	2,580	80,114	103,556	186,250	200,691		(26,989)	173,702	
73303	1,790,702	58,489	31,570	246,579	336,998	2,222	68,996	-	71,218	172,839		138,102	310,941	
73306	545,963	17,942	9,625	891	28,458	678	21,036	25,112	46,826	52,696		(37,879)	14,817	
73308	2,256,005	74,140	39,773	137,633	251,546	2,800	86,924	172,241	261,965	217,750		71,528	289,278	
73310	7,007,941	230,306	123,549	-	353,855	8,697	270,018	631,655	910,370	676,408		(544,463)	131,945	
73311	290,656	9,552	5,124	118,878	133,554	361	11,199	-	11,560	28,054		5,455	33,509	
73312	1,318,802	43,340	23,250	8,574	75,164	1,637	50,814	110,752	163,203	127,291		(36,381)	90,910	
73401	15,382,810	505,533	271,196	720,339	1,497,068	19,091	592,704	4,675	616,470	1,484,752		364,726	1,849,478	
73402	5,549,285	182,369	97,833	-	280,202	6,887	213,816	508,946	729,649	535,618		(280,556)	255,062	
73405	1,394,173	45,817	24,579	-	70,396	1,730	53,718	71,685	127,133	134,566		(39,381)	95,185	
73406	552,545	18,159	9,741	108,875	136,775	686	21,290	122,209	144,185	53,332		37,913	91,245	
73407	224,947	7,393	3,966	-	11,359	279	8,667	23,628	32,574	21,712		(2,212)	19,500	
73408	482,832	15,868	8,512	-	24,380	599	18,604	34,120	53,323	46,603		(24,323)	22,280	
73409	40,413	1,328	712	29,281	31,321	50	1,557	-	1,607	3,901		11,193	15,094	
73501	199,393	6,553	3,515	15,697	25,765	247	7,683	64,578	72,508	19,245		(14,234)	5,011	
73502	6,431,419	211,359	113,385	409,838	734,582	7,982	247,804	216,054	471,840	620,762		257,608	878,370	
73503	1,407,285	46,248	24,810	2,530	73,588	1,747	54,223	188,418	244,388	135,831		(140,659)	(4,828)	
73504	99,090	3,256	1,747	-	5,003	123	3,818	507,399	511,340	9,564		(243,799)	(234,235)	
73506	178	6	3	-	9	-	6	37	43	17		(23)	(6)	
73507	508,386	16,707	8,963	48,527	74,197	631	19,588	63,028	83,247	49,070		(108,977)	(59,907)	
73601	9,231,189	303,370	162,744	-	466,114	11,456	355,680	714,610	1,081,746	890,997		(316,342)	574,655	

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
				Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources				Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources			Share of Total Plan Employer Contributions	Total Employer Pension Expense
73602	9,408,041	309,181	165,862	-	475,043	11,676	362,494	303,359	677,529	908,066		(249,270)	658,796	
73603	432,335	14,208	7,622	24,043	45,873	537	16,658	19,120	36,315	41,729		(1,720)	40,009	
73604	5,454,337	179,249	96,159	292,978	568,386	6,769	210,157	43,174	260,100	526,454		181,952	708,406	
73606	1,237,646	40,673	21,819	690,816	753,308	1,536	47,687	639,063	688,286	119,458		31,030	150,488	
73607	902,539	29,661	15,912	176,760	222,333	1,120	34,775	71,483	107,378	87,113		(22,114)	64,999	
73608	37,702	1,239	665	-	1,904	47	1,453	6,767	8,267	3,639		(382)	3,257	
73609	296,604	9,747	5,229	1,961	16,937	368	11,428	12,898	24,694	28,628		(10,180)	18,448	
73610	465,221	15,289	8,202	9,007	32,498	577	17,925	48,222	66,724	44,903		(3,141)	41,762	
73611	2,309,173	75,888	40,710	153,380	269,978	2,866	88,974	34,725	126,565	222,882		77,615	300,497	
73612	7,953	261	140	-	401	10	306	983	1,299	768		(564)	204	
73613	6,936,931	227,972	122,297	18,310	368,579	8,609	267,282	214,206	490,097	669,554		(235,278)	434,276	
73614	1,637,645	53,819	28,871	-	82,690	2,032	63,099	154,912	220,043	158,066		(77,990)	80,076	
73702	27,061,886	889,349	477,096	607,309	1,973,754	33,585	1,042,702	909,792	1,986,079	2,612,019		(600)	2,611,419	
73703	13,848,673	455,116	244,150	163,232	862,498	17,187	533,593	427,462	978,242	1,336,677		(158,348)	1,178,329	
73707	3,663,301	120,389	64,583	84,884	269,856	4,546	141,148	66,807	212,501	353,583		(41,231)	312,352	
73708	2,909,149	95,605	51,288	266,439	413,332	3,610	112,090	-	115,700	280,792		172,335	453,127	
73709	1,862,011	61,192	32,827	-	94,019	2,311	71,743	136,199	210,253	179,722		(36,538)	143,184	
73710	163,826	5,384	2,888	-	8,272	203	6,312	22,039	28,554	15,813		(12,387)	3,426	
73711	3,137,369	103,105	55,311	22,766	181,182	3,894	120,883	43,627	168,404	302,820		(98)	302,722	
73712	7,737,106	254,269	136,404	130,742	521,415	9,602	298,113	1,457,523	1,765,238	746,787		(674,871)	71,916	
73801	9,703,571	318,894	171,072	42,358	532,324	12,043	373,881	428,807	814,731	936,591		(144,753)	791,838	
73802	24,072,802	791,117	424,399	218,622	1,434,138	29,876	927,532	1,334,880	2,292,288	2,323,512		(186,228)	2,137,284	
73803	31,640,052	1,039,804	557,809	50,884	1,648,497	39,267	1,219,100	562,047	1,820,414	3,053,905		(678,777)	2,375,128	
73805	123,355	4,054	-	6,229	153	4,753	49,298	54,204	11,906	15,906		(21,281)	(9,375)	
73806	84,222	2,768	1,485	7,041	11,294	105	3,245	12,561	15,911	8,129		668	8,797	
73807	156,480	5,142	2,759	51,380	59,281	194	6,030	25,919	32,143	15,104		(659)	14,445	
73808	9,040	297	159	1,914	2,370	11	349	2,450	2,810	873		29	902	
73809	87,912	2,889	1,550	25,227	29,666	109	3,387	-	3,496	8,485		15,556	24,041	
73810	174,154	5,723	3,070	-	8,793	216	6,711	7,916	14,843	16,809		(12,883)	3,926	
73811	195,752	6,433	3,451	12,977	22,861	243	7,542	53,585	61,370	18,894		(11,637)	7,257	
73812	1,201,163	39,474	21,176	90,080	150,730	1,491	46,281	26,681	74,453	115,937		7,251	123,188	
73815	15,352,242	504,529	270,657	613,346	1,388,532	19,053	591,526	329,141	939,720	1,481,802		(277,854)	1,203,948	
73816	7,886	259	139	5,459	5,857	10	304	1,429	1,743	761		1,110	1,871	
73817	239,302	7,864	4,219	9,775	21,858	297	9,221	20,776	30,294	23,097		(3,992)	19,105	
73819	-	-	-	321	321	-	-	43,729	43,729	-		(18,656)	(18,656)	
73820	228,853	7,521	4,035	42,430	53,986	284	8,818	3,494	12,596	22,089		26,897	48,986	
73821	185,784	6,106	3,275	14,682	24,063	231	7,159	38,470	45,860	17,932		(31,235)	(13,303)	
73822	6,729,860	221,167	118,646	1,132,012	1,471,825	8,352	259,303	28,279	295,934	649,568		312,083	961,651	
73901	6,640,974	218,246	117,079	215,589	550,914	8,242	255,878	27,573	291,693	640,988		(13,229)	627,759	
73902	1,210,294	39,775	21,337	-	61,112	1,502	46,633	166,761	214,896	116,818		(79,289)	37,529	
73903	34,053,358	1,119,114	600,355	824,480	2,543,949	42,262	1,312,085	1,135,292	2,489,639	3,286,838		(1,467)	3,285,371	
73904	10,662,139	350,396	187,972	206,041	744,409	13,232	410,815	127,955	552,002	1,029,112		100,128	1,129,240	
73906	1,977,819	64,998	34,869	138,288	238,155	2,455	76,206	313,763	392,424	190,900		(198,098)	(7,198)	
73907	1,754,673	57,665	30,935	7,799	96,399	2,178	67,608	64,075	133,861	169,361		(32,430)	136,931	
73909	3,334,972	109,599	58,795	290,150	458,544	4,139	128,497	19,530	152,166	321,892		60,841	382,733	
73910	527,426	17,333	9,298	82,182	108,813	655	20,322	20,559	41,536	50,907		54,152	105,059	
73911	13,927,304	457,700	245,536	2,952,853	3,656,089	17,285	536,623	2,956,387	3,510,295	1,344,267		83,253	1,427,520	
73912	76,327	2,508	1,346	-	3,854	95	2,940	13,609	16,644	7,367		(15,286)	(7,919)	
73913	926,035	30,433	16,326	-	46,759	1,149	35,680	179,630	216,459	89,381		(76,907)	12,474	
73914	153,514	5,045	2,706	2,883	10,634	191	5,915	2,501	8,607	14,817		(1,992)	12,825	
73915	784,691	25,788	13,834	13,128	52,750	974	30,234	21,479	52,687	75,739		(18,759)	56,980	
73916	8,101,439	266,242	142,827	78,179	487,248	10,054	312,151	402,962	725,167	781,953		(495,090)	286,863	
73917	546,089	17,946	9,627	7,043	34,616	678	21,041	86,617	108,336	52,709		(16,745)	35,964	
73918	968,219	31,819	17,070	-	48,889	1,202	37,306	74,598	113,106	93,453		(27,438)	66,015	
74001	2,154,985	70,820	37,992	-	108,812	2,674	83,032	1,061,335	1,147,041	208,000		(846,355)	(638,355)	
74002	26,127,670	858,648	460,626	-	1,319,274	32,426	1,006,707	1,337,063	2,376,196	2,521,849		(1,066,153)	1,455,696	
74003	118,504,087	3,894,463	2,089,206	6,907,831	12,891,500	147,071	4,565,995	1,875,624	6,588,690	11,438,041		1,770	11,439,811	
74005	120,873,393	3,972,327	2,130,977	188,532	6,291,366	150,011	4,657,285	5,025,989	7,833,285	11,666,727		(3,873,327)	7,793,400	
74008	6,209,159	204,055	109,466	46,847	360,368	7,706	239,241	163,527	410,474	599,309		54,235	653,544	
74009	12,209,315	401,241	215,248	-	616,489	15,153	470,428	1,233,364	1,718,945	1,178,446		(1,019,277)	159,169	
74010	6,298,065	206,977	111,034	95,246	413,257	7,816	242,666	81,296	331,778	607,891		14,425	622,316	
74013	3,884,998	127,675	68,492	186,901	383,068	4,822	149,690	190,269	344,781	374,981		65,046	440,027	
74014	3,223,649	105,941	56,832	160,489	323,262	4,001	124,208	160,645	288,854	311,147		(30,320)	280,827	
74016	184,505	6,063	3,253	57,050	66,366	229	7,109	-	7,338	17,808		19,913	37,721	
74017	5,548,039	182,328	97,811	395,200	675,339	6,885	213,767	63,201	283,853	535,498		187,654	723,152	
74018	14,363,891	472,048	253,233	873,252	1,598,533	17,826	553,445	112,452	683,723	1,386,406		246,222	1,632,628	
74020	1,190,096	39,111	20,981	61,761	121,853	1,477	45,855	46,347	93,679	114,868		(2,835)	112,033	

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense			
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Employer Pension Expense
				Contributions	Outflows of Resources				Contributions	Inflows of Resources			Share of Pension Expense	Share of Total Plan Employer Contributions	
74021	2,148,633	70,612	37,880	33,641	142,133	2,667	82,788	52,673	138,128	207,387		112,633	320,020		
74022	143,346	4,711	2,527	-	7,238	178	5,523	15,190	20,891	13,836		(8,929)	4,907		
74024	9,844,470	323,524	173,556	1,424,296	1,921,376	12,218	379,310	607,519	999,047	950,190		(181,384)	768,806		
74101	624,366	20,519	11,007	-	31,526	775	24,057	158,315	183,147	60,264		(58,535)	1,729		
74102	7,726,607	253,924	136,219	241,501	631,644	9,589	297,708	408,054	715,351	745,774		(61,204)	684,570		
74103	993,440	32,648	17,514	12,925	63,087	1,233	38,278	74,693	114,204	95,887		(4,793)	91,094		
74106	340,276	11,183	5,999	-	17,182	422	13,111	17,416	30,949	32,844		(8,516)	24,328		
74108	4,232	139	75	534	748	5	163	400	568	408		(241)	167		
74109	2,152,755	70,747	37,953	273,285	381,985	2,672	82,947	-	85,619	207,784		159,872	367,656		
74110	16,473	541	290	11,935	12,766	20	635	-	655	1,590		4,562	6,152		
74201	22,015,407	723,504	388,128	362,733	1,474,365	27,322	848,260	1,988,177	2,863,759	2,124,932		(791,127)	1,333,805		
74202	7,743,563	254,481	136,518	129,614	520,613	9,610	298,362	392,330	700,302	747,411		8,631	756,042		
74203	75,393,897	2,477,710	1,329,181	-	3,806,891	93,569	2,904,948	1,090,671	4,089,188	7,277,036		(346,455)	6,930,581		
74204	444,119,196	14,595,327	7,829,743	-	22,425,070	551,180	17,112,035	44,554,135	62,217,350	42,866,486		(27,647,703)	15,218,783		
74208	13,452,056	442,082	237,157	502,928	1,182,167	16,695	518,311	264,269	799,275	1,298,396		(16,073)	1,282,323		
74211	1,900,518	62,458	33,506	104,209	200,173	2,359	73,227	30,206	105,792	183,438		27,989	211,427		
74213	1,549,924	50,936	27,325	301,828	380,089	1,924	59,719	3,490	65,133	149,599		127,499	277,098		
74214	3,039,908	99,902	53,593	121,213	274,708	3,773	117,128	61,122	182,023	293,413		159,855	453,268		
74215	7,475,165	245,660	131,786	538,822	916,268	9,277	288,021	-	297,298	721,505		272,455	993,960		
74216	2,278,660	74,885	40,172	56,673	171,730	2,828	87,798	134,867	225,493	219,937		18,634	238,571		
74217	670,113	22,022	11,814	67,640	101,476	832	25,820	8,413	35,065	64,679		29,681	94,360		
74218	362,680	11,919	6,394	108,609	126,922	450	13,974	7,615	22,039	35,006		29,744	64,750		
74219	3,583,882	117,779	63,183	83,406	264,368	4,448	138,088	67,412	209,948	345,917		89,348	435,265		
74221	500,808	16,458	8,829	12,239	37,526	622	19,296	32,389	52,302	48,338		(32,798)	15,540		
74222	548,615	18,029	9,672	25,382	53,083	681	21,139	7,560	29,380	52,952		6,653	59,605		
74223	455,524	14,970	8,031	118,099	141,100	565	17,551	30,255	48,371	43,967		43,963	87,930		
74224	87,325	2,870	1,540	5,701	10,111	108	3,364	487	3,959	8,429		5,485	13,914		
74226	1,618,429	53,187	28,533	166,249	247,969	2,009	62,358	-	64,367	156,211		71,666	227,877		
74227	481,741	15,832	8,493	-	24,325	598	18,562	20,449	39,609	46,498		1,670	48,168		
74228	111,671	3,670	1,969	10,310	15,949	139	4,303	24,657	29,099	10,779		(18,789)	(8,010)		
74229	817,273	26,858	14,408	89,526	130,792	1,014	31,490	100,686	133,190	78,883		(174,377)	(95,494)		
74230	18,902,068	621,189	333,240	426,270	1,380,699	23,459	728,302	242,957	994,718	1,824,432		3,816	1,828,248		
74233	938,199	30,833	16,540	14,441	61,814	1,164	36,149	11,035	48,348	90,555		2,913	93,468		
74234	-	-	-	-	-	-	-	-	-	-		(6,373)	(6,373)		
74242	4,567,397	150,101	80,522	1,434,151	1,664,774	5,668	175,983	433,943	615,594	440,846		373,034	813,880		
74243	3,314,809	108,936	58,439	-	167,375	4,114	127,721	498,859	630,694	319,946		(306,694)	13,252		
74244	65,931	2,167	1,162	47,770	51,099	82	2,540	-	2,622	6,364		18,261	24,625		
74245	892,428	29,328	15,733	646,609	691,670	1,108	34,385	-	35,493	86,137		247,175	333,312		
74301	29,324,794	963,716	516,991	12,471	1,493,178	36,394	1,129,893	1,327,683	2,493,970	2,830,436		(627,620)	2,202,816		
74302	31,068,699	1,021,027	547,736	683,188	2,251,951	38,558	1,197,086	918,156	2,153,800	2,998,758		(341,676)	2,657,082		
74304	-	-	-	32,378	32,378	-	-	924,197	924,197	-		(383,254)	(383,254)		
74305	1,935,663	63,613	34,125	185,224	282,962	2,402	74,581	63,291	140,274	186,831		35,340	222,171		
74306	2,272,421	74,680	40,062	3,528	118,270	2,820	87,557	277,620	367,997	219,335		(72,529)	146,806		
74307	1,728,915	56,818	30,480	14,835	102,133	2,146	66,616	86,428	155,190	166,875		(36,766)	130,109		
74308	19,233	632	339	-	971	24	741	33,581	34,346	1,856		(3,970)	(2,114)		
74309	47,081	1,547	830	14,171	16,548	58	1,814	22,227	24,099	4,544		(2,024)	2,520		
74310	2,131,110	70,036	37,571	34,140	141,747	2,645	82,113	506,996	591,754	205,695		(109,500)	96,195		
74311	11,812,202	388,191	208,247	449,300	1,045,738	14,660	455,128	415,642	885,430	1,140,116		(292,403)	847,713		
74312	55,700	1,831	982	1,589	4,402	69	2,147	4,157	6,373	5,376		(1,765)	3,611		
74313	869,358	28,570	15,327	57,414	101,311	1,079	33,496	158,117	192,692	83,911		662	84,573		
74314	30,519	1,003	538	22,112	23,653	38	1,175	-	1,213	2,946		8,453	11,399		
74401	10,299,158	338,467	181,572	52,394	572,433	12,782	396,829	124,720	534,331	994,077		52,561	1,046,638		
74402	8,401,829	276,114	148,123	-	424,237	10,427	323,725	458,574	792,726	810,946		(287,562)	523,384		
74405	381,406	12,534	6,724	22,134	41,392	473	14,696	73,544	88,713	36,813		(14,002)	22,811		
74406	388,341	12,762	6,846	9,127	28,735	482	14,963	33,786	49,231	37,483		908	38,391		
74407	5,056,756	166,183	89,150	-	255,333	6,276	194,838	153,119	354,233	488,079		(127,150)	360,929		
74408	1,038,435	34,127	18,307	42,247	94,681	1,289	40,012	19,168	60,469	100,230		7,733	107,963		
74410	73,799	2,425	1,301	1,360	5,086	92	2,844	5,945	8,881	7,123		(4,850)	2,273		
74411	232,564	7,643	4,100	47,181	58,924	289	8,961	10,371	19,621	22,447		(9,751)	12,696		
74412	154,698	5,084	2,727	9,476	17,287	192	5,961	30,095	36,248	14,931		4,183	19,114		
74413	159,201	5,232	2,807	-	8,039	198	6,134	19,800	26,132	15,366		(10,226)	5,140		
74414	53,047	1,743	935	-	2,678	66	2,044	16,039	18,149	5,120		(24,270)	(19,150)		
74501	11,239,933	369,384	198,158	-	567,542	13,949	433,078	2,428,427	2,875,454	1,084,881		(1,665,284)	(580,403)		
74504	2,190,885	72,000	38,625	-	110,625	2,719	84,416	94,961	182,096	211,465		(93,740)	117,725		
74506	401,716	13,202	7,082	-	20,284	499	15,479	50,007	65,985	38,774		(17,053)	21,721		
74508	2,846,954	93,561	50,191	14,877	158,629	3,533	109,694	216,501	329,728	274,789		(286,015)	(11,226)		
74509	574,724	18,887	10,132	-	29,019	713	22,144	120,996	143,853	55,473		(101,103)	(45,630)		

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
				Contributions	Total Plan Employer				Contributions	Total Plan Employer			Share of Total Plan Employer	Total Employer Pension Expense
74510	156,113	5,130	2,752	4,138	12,020	194	6,015	24,105	30,314	15,068		(3,580)	11,488	
74513	44,950	1,477	792	32,568	34,837	56	1,732	-	1,788	4,339		12,450	16,789	
74601	73,443,852	2,413,625	1,294,802	970,249	4,678,676	91,148	2,829,812	-	2,920,960	7,088,817		1,163,616	8,252,433	
74602	76,435,662	2,511,946	1,347,547	3,131,655	6,991,148	94,861	2,945,087	163,396	3,203,344	7,377,588		1,927,570	9,305,158	
74604	12,096,120	397,521	213,252	1,385,855	775,082	1,385,855	15,012	466,067	449,678	930,757		1,167,520	77,562	
74605	7,017,000	230,603	123,708	103,617	457,928	8,709	270,367	167,965	447,041	677,282		(28,891)	648,391	
74607	3,218,758	105,780	56,746	94,525	257,051	3,995	124,020	49,515	177,530	310,675		37,580	348,255	
74609	4,841,243	159,100	85,350	138,528	382,978	6,008	186,534	71,614	264,156	467,278		11,014	478,292	
74610	1,083,834	35,619	19,108	21,355	76,082	1,345	41,761	112,456	155,562	104,612		(52,147)	52,465	
74611	4,282,794	140,748	75,505	111,089	327,342	5,315	165,017	125,898	296,230	413,376		21,990	435,366	
74612	15,967,242	524,740	281,500	93,272	899,512	19,816	615,222	261,747	896,785	1,541,162		(798,471)	742,691	
74613	6,888,947	226,395	121,451	534,597	882,443	8,550	265,433	40,460	314,443	664,923		309,727	974,650	
74616	2,730,014	89,718	48,130	1,775	139,623	3,388	105,188	11,560	120,136	263,502		(13,181)	250,321	
74618	710,033	23,334	12,518	41,744	77,596	881	27,358	63,744	91,983	68,533		(37,897)	30,636	
74619	1,215,445	39,944	21,428	84,989	146,361	1,508	46,831	141,521	189,860	117,315		14,324	131,639	
74620	1,425,683	46,853	25,135	34,732	106,720	1,769	54,932	31,439	88,140	137,607		(31,441)	106,166	
74621	47,919	1,575	845	560	2,980	59	1,846	3,194	5,099	4,625		(4,175)	450	
74626	362,132	11,901	6,384	262,383	280,668	449	13,953	-	14,402	34,953		100,299	135,252	
75001	12,247,547	402,498	215,922	219,415	837,835	15,200	471,901	238,668	725,769	1,182,136		254,465	1,436,601	
75002	1,365,573	44,878	24,075	68,719	137,672	1,695	52,615	86,952	141,262	131,805		55,080	186,885	
75003	11,877	390	209	39,095	39,694	15	458	83,272	83,745	1,146		(12,924)	(11,778)	
75005	1,597,408	52,496	28,162	151,607	232,265	1,982	61,549	3,969	67,500	154,182		57,094	211,276	
75007	5,110,262	167,941	90,093	-	258,034	6,342	196,900	363,124	566,366	493,244		(226,789)	266,455	
75011	4,164,586	136,863	73,421	508,595	718,879	5,169	160,463	35,577	201,209	401,967		152,701	554,668	
75014	1,100,879	36,179	19,408	-	55,587	1,366	42,418	261,898	305,682	106,257		(172,252)	(65,995)	
75015	1,080,324	35,503	19,046	68,543	123,092	1,341	41,625	63,846	106,812	104,273		49,616	153,889	
75016	71,985	2,366	1,269	-	3,635	89	2,774	34,370	37,233	6,948		(41,866)	(34,918)	
75018	310,538	10,205	5,475	184,136	199,816	385	11,965	21,575	33,925	29,973		81,426	111,399	
75021	1,042,957	34,275	18,387	-	52,662	1,294	40,186	134,238	175,718	100,666		(38,730)	61,936	
75022	9,951,671	327,047	175,446	177,619	680,112	12,351	383,440	403,402	799,193	960,538		(248,429)	712,109	
75025	491,361	16,148	8,663	63,069	87,880	610	18,932	42,861	62,403	47,426		19,359	66,785	
75026	1,429,467	46,977	25,201	91,044	163,222	1,774	55,077	13,249	70,100	137,972		20,878	158,850	
80101	35,304,923	1,160,245	622,420	-	1,782,665	43,816	1,360,309	1,655,555	3,059,680	3,407,639		(1,205,920)	2,201,719	
80103	1,722,628	56,612	30,370	96,176	183,158	2,138	66,373	18,197	86,708	166,268		(4,124)	162,144	
80201	272,915,556	8,968,970	4,811,453	-	13,780,423	338,705	10,515,512	7,866,595	18,720,812	26,341,872		(7,121,700)	19,220,172	
80202	13,616,868	447,498	240,063	2,439,375	3,126,936	16,899	524,661	-	541,560	1,314,303		2,337,176	3,651,479	
80302	14,460,963	475,238	254,944	79,900	810,082	17,947	557,185	1,885,015	2,460,147	1,395,775		(1,909,190)	(513,415)	
80401	117,290,632	3,854,585	2,067,813	1,551,902	7,474,300	145,565	4,519,240	471,620	5,136,425	11,320,919		2,520,751	13,841,670	
80402	42,608,776	1,400,275	751,185	579,091	2,730,551	52,880	1,641,727	121,174	1,815,781	4,112,609		(29,612)	4,082,997	
80403	31,181,523	1,024,735	549,725	494,067	2,068,527	38,698	1,201,432	2,049,865	3,289,995	3,009,648		(238,807)	2,770,841	
80404	39,231,911	1,289,299	691,652	769,542	2,750,493	48,689	1,511,617	389,555	1,949,861	3,786,673		320,336	4,107,009	
80405	156,019,863	5,127,364	2,750,603	1,995,186	9,873,153	193,630	6,011,488	3,832,341	10,037,459	15,059,073		(243,285)	14,815,788	
80406	1,194,101	39,242	21,052	41,960	102,254	1,482	46,009	81,539	129,300	115,255		(62,232)	53,023	
80407	5,876,116	193,110	103,595	22,851	319,556	7,293	226,408	62,311	296,012	567,164		(80,495)	486,669	
80409	1,909,008	62,737	33,655	-	96,392	2,369	73,554	143,918	219,841	184,258		(156,312)	27,946	
80502	-	-	-	993,061	993,061	-	-	5,451,920	5,451,920	-		(2,325,860)	(2,325,860)	
80503	-	-	-	-	-	-	-	8,966,639	8,966,639	-		(5,320,953)	(5,320,953)	
80504	29,501,098	969,510	520,099	13,513,069	15,002,678	36,613	1,136,686	-	1,173,299	2,847,453		7,979,113	10,826,566	
80601	25,374,869	833,908	447,354	-	1,281,262	31,492	977,701	1,089,943	2,099,136	2,449,188		(493,995)	1,955,193	
80602	-	-	-	1,777	1,777	-	-	3,666,179	3,666,179	-		(2,046,485)	(2,046,485)	
80603	7,761	255	137	50,050	50,442	10	300	5,235,136	5,235,446	749		(3,051,917)	(3,051,168)	
80606	1,831,335	60,184	32,286	-	92,470	2,273	70,562	143,108	215,943	176,761		(69,192)	107,569	
80607	16,254,411	534,177	286,562	7,947,962	8,768,701	20,173	626,287	916,547	1,563,007	1,568,879		4,386,207	5,955,086	
80701	304,280,522	9,999,733	5,364,412	12,804,867	28,169,012	377,631	11,724,012	7,435,848	19,537,491	29,369,225		7,192,873	36,562,098	
80702	2,766,298	90,910	48,769	148,549	288,228	3,433	106,586	198,784	308,803	267,004		61,493	328,497	
80704	10,232,909	336,290	180,404	1,025,150	1,541,844	12,700	394,277	-	406,977	987,683		680,279	1,667,962	
80801	432,632,762	14,217,842	7,627,239	10,233,132	32,078,213	536,924	16,669,460	6,346,510	23,552,894	41,757,813		2,241,551	43,999,364	
80902	23,399,178	768,980	412,523	-	1,181,503	29,040	901,577	1,335,854	2,266,471	2,258,494		(743,201)	1,515,293	
81001	660,714,814	21,713,424	11,648,286	2,067,774	35,429,484	819,988	25,457,523	3,053,398	29,330,909	63,772,345		9,349,897	73,122,242	
81002	14,047,458	461,649	247,654	277,203	986,506	17,434	541,252	-	558,686	1,355,864		213,380	1,569,244	
81003	7,538,307	247,735	132,899	196,941	577,575	9,356	290,453	-	299,809	727,599		271,847	999,446	
81004	5,401,137	177,500	95,221	391,741	664,462	6,703	208,107	27,274	242,084	521,319		253,853	775,172	
81005	19,651,447	645,816	346,452	4,656,873	5,649,141	24,389	757,175	-	781,564	1,896,762		5,192,586	7,089,348	
81102	98,299,801	3,230,479	1,733,008	-	4,963,487	121,996	3,787,519	5,398,328	9,307,843	9,487,919		(4,234,206)	5,253,713	
81201	55,237,169	1,815,289	973,822	-	2,789,111	68,553	2,128,303	4,085,393	6,282,449	5,331,504		(2,817,897)	2,513,607	
81203	3,199,935	105,161	56,414	678,638	840,213	3,971	123,295	101,320	228,586	308,858		840,609	1,149,467	
81301	85,319,869	2,803,912	1,504,174	208,873	4,516,959	105,887	3,287,398	2,512,333	5,905,618	8,235,093		(745,705)	7,489,388	

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
				Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources				Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources			Share of Pension Expense	Share of Total Plan Employer Contributions
81401	-	-	-	-	-	-	-	3,615,152	3,615,152	-	-	(2,645,696)	(2,645,696)	
81402	-	-	-	117,631	117,631	-	-	14,867,465	14,867,465	-	-	(9,157,546)	(9,157,546)	
81403	-	-	-	-	-	-	-	3,132,355	3,132,355	-	-	(3,824,239)	(3,824,239)	
81408	-	-	-	5,564,921	5,564,921	-	-	12,502,647	12,502,647	-	-	(195,484)	(195,484)	
81409	55,542,980	1,825,339	979,213	28,244,497	31,049,049	68,932	2,140,086	4,865,583	7,074,601	5,361,021	14,972,307	20,333,328	20,333,328	
81501	56,624,771	1,860,890	998,285	-	2,859,175	70,275	2,181,768	4,808,233	7,060,276	5,465,436	(3,091,881)	2,373,555	2,373,555	
81601	134,933,004	4,434,375	2,378,845	1,441,734	8,254,954	167,460	5,199,006	2,025,090	7,391,556	13,023,764	1,052,196	14,075,960	14,075,960	
81701	57,566,520	1,891,839	1,014,888	-	2,906,727	71,444	2,218,054	3,573,850	5,863,348	5,556,334	(1,792,525)	3,763,809	3,763,809	
81802	275,273,465	9,046,459	4,853,023	3,761,001	17,660,483	341,631	10,606,362	3,021,846	13,969,839	26,569,458	(2,100,938)	24,468,520	24,468,520	
81805	4,966,734	163,224	87,563	254,907	505,694	6,164	191,370	95,558	293,092	479,390	(25,105)	454,285	454,285	
81806	32,963,855	1,083,309	581,147	101,591	1,766,047	40,910	1,270,106	1,715,468	3,026,484	3,181,679	(995,775)	2,185,904	2,185,904	
81901	47,309,285	1,554,750	834,054	672,932	3,061,736	58,714	1,822,840	680,207	2,561,761	4,566,303	27,022	4,593,325	4,593,325	
81902	6,349,241	208,659	111,936	87,184	407,779	7,880	244,638	359,985	612,503	612,830	63,218	676,048	676,048	
82001	40,680,225	1,336,896	717,185	-	2,054,081	50,487	1,567,421	5,840,938	7,458,846	3,926,465	(2,951,958)	974,507	974,507	
82101	193,170,474	6,348,265	3,405,561	307,109	10,060,935	239,737	7,442,912	6,965,730	14,648,379	18,644,858	(6,039,462)	12,605,396	12,605,396	
82106	13,175,614	432,997	232,284	19,133	684,414	16,352	507,660	990,992	1,515,004	1,271,713	(388,729)	882,984	882,984	
82107	36,943,001	1,214,078	651,299	421,377	2,286,754	45,849	1,423,424	3,810,029	5,279,302	3,565,747	(1,214,812)	2,350,935	2,350,935	
82108	-	-	-	237,708	237,708	-	-	3,578,755	3,578,755	-	(1,890,991)	(1,890,991)	(1,890,991)	
82109	15,306,403	503,023	269,849	150,382	923,254	18,996	589,760	657,525	1,266,281	1,477,378	(165,451)	1,311,927	1,311,927	
82110	-	-	-	8,335	8,335	-	-	134,371	134,371	-	(9,243)	(9,243)	(9,243)	
82201	111,421,340	3,661,699	1,964,339	3,528,744	9,154,782	138,281	4,293,095	13,385,426	17,816,802	10,754,413	(3,833,759)	6,920,654	6,920,654	
82301	982,876,273	32,300,788	17,327,936	16,463,896	66,092,620	1,219,811	37,870,493	-	39,090,304	94,867,442	13,954,382	108,821,824	108,821,824	
82306	4,188,664	137,654	73,845	68,609	280,108	5,198	161,390	216,904	383,492	404,291	(252,319)	151,972	151,972	
82307	5,218,096	171,485	91,994	178,070	441,549	6,476	201,055	97,138	304,669	503,652	132,420	636,072	636,072	
82308	4,033,690	132,561	71,113	6,326	210,000	5,006	155,419	449,930	610,355	389,333	(95,321)	294,012	294,012	
82309	616,586	20,263	10,870	-	31,133	765	23,757	343,451	367,973	59,513	(4,022,814)	(3,963,301)	(3,963,301)	
82312	3,736,899	122,808	65,881	355	189,044	4,638	143,984	141,619	290,241	360,686	(81,121)	279,565	279,565	
82313	20,642,692	678,392	363,927	4,343,362	5,385,681	25,619	795,368	2,015,383	2,836,370	1,992,437	2,800,216	4,792,653	4,792,653	
82315	2,952,600	97,033	52,054	2,139,306	2,288,393	3,664	113,765	-	117,429	284,986	817,777	1,102,763	1,102,763	
82401	10,934,593	359,349	192,775	160,013	712,137	13,571	421,312	822,608	1,257,491	1,055,409	(250,635)	804,774	804,774	
82402	117,524,562	3,862,273	2,071,937	472,022	6,406,232	145,855	4,528,254	493,830	5,167,939	11,343,498	1,141,759	12,485,257	12,485,257	
82406	17,793,503	584,757	313,696	145,812	1,044,265	22,083	685,588	261,040	968,711	1,717,433	(61,819)	1,655,614	1,655,614	
82501	-	-	-	-	-	-	-	2,007,332	2,007,332	-	(2,552,889)	(2,552,889)	(2,552,889)	
82502	-	-	-	-	-	-	-	6,377,391	6,377,391	-	(7,447,137)	(7,447,137)	(7,447,137)	
82503	31,424,432	1,032,718	554,007	13,746,335	15,333,060	39,000	1,210,793	9,095,579	10,345,372	3,033,093	8,238,174	11,271,267	11,271,267	
82601	604,575,840	19,868,499	10,658,566	8,242,933	38,769,998	750,316	23,294,473	9,845,984	33,890,773	58,353,798	4,237,120	62,590,918	62,590,918	
82602	1,844,364	60,612	32,516	212,992	306,120	2,289	71,064	76,473	149,826	178,018	152,335	330,353	330,353	
82603	2,438,601	80,141	42,992	41,579	164,712	3,026	93,960	-	96,986	235,374	(8,824)	226,550	226,550	
82604	1,391,934	45,744	24,540	508	70,792	1,727	53,632	-	111,119	134,350	(66,148)	68,202	68,202	
82701	34,409,567	1,130,820	606,635	9,913,418	11,650,873	42,704	1,325,810	10,209,612	11,578,126	3,321,219	214,121	3,535,340	3,535,340	
82702	8,140,844	267,537	143,522	240,727	651,786	10,103	313,669	678,479	1,002,251	785,556	250,816	1,036,572	1,036,572	
82801	121,905,784	4,006,255	2,149,178	1,683,184	7,838,617	151,293	4,697,063	4,716,974	9,565,330	11,766,374	(1,786,739)	9,979,635	9,979,635	
82901	173,786,963	5,711,254	3,063,834	2,292,576	11,067,664	215,680	6,696,059	2,350,126	9,261,865	16,773,957	1,751,956	18,525,913	18,525,913	
82906	1,304,015	42,855	22,990	334,802	400,647	1,618	50,244	45,807	97,669	125,864	343,929	469,793	469,793	
83001	69,655,816	2,289,136	1,228,020	332,275	3,849,431	86,447	2,683,858	1,362,912	4,133,217	6,723,195	(913,664)	5,809,531	5,809,531	
83005	36,272,584	1,192,045	639,479	572,740	2,404,264	45,017	1,397,592	1,597,129	3,039,738	3,501,038	(400,378)	3,100,660	3,100,660	
83101	20,836,343	684,756	367,341	703,028	1,755,125	25,859	802,830	531,901	1,360,590	2,011,129	(571,930)	1,439,199	1,439,199	
83202	108,914,512	3,579,316	1,920,144	-	5,499,460	135,170	4,196,506	2,921,172	7,252,848	10,512,454	(1,636,872)	8,875,582	8,875,582	
83203	30,846,037	1,013,710	543,810	-	1,557,520	38,282	1,188,507	326,318	1,553,107	2,977,266	(340,202)	2,637,064	2,637,064	
83204	41,734,938	1,371,558	735,780	151,272	2,258,610	51,796	1,608,059	882,811	2,542,666	4,028,266	(102,269)	3,925,997	3,925,997	
83205	241,939,826	7,950,998	4,265,357	-	12,216,355	300,262	9,322,008	9,417,002	19,039,272	23,352,087	(5,238,899)	18,113,188	18,113,188	
83206	373,077,452	12,260,644	6,577,290	548,711	19,386,645	463,012	14,374,776	7,585,395	22,423,183	36,009,521	(2,218,612)	33,790,909	33,790,909	
83207	1,145,181	37,635	20,189	39,538	97,362	1,421	44,124	89,935	135,480	110,533	(20,202)	90,331	90,331	
83208	5,081,889	167,009	89,593	2,492,433	2,749,035	6,307	195,807	-	202,114	490,505	1,378,506	1,869,011	1,869,011	
83301	39,983,320	1,313,993	704,899	-	2,018,892	49,622	1,540,568	6,525,559	8,115,749	3,859,199	(3,541,417)	317,782	317,782	
83402	43,620,599	1,433,527	769,023	729,834	2,932,384	54,136	1,680,714	718,995	2,453,845	4,210,270	(515,819)	3,694,451	3,694,451	
83501	13,227,051	434,688	233,191	723,048	1,390,927	16,416	509,642	-	526,058	1,276,678	254,392	1,531,070	1,531,070	
83601	72,416,794	2,379,872	1,276,695	487,989	4,144,556	89,874	2,790,239	4,872,102	7,752,215	6,989,685	(1,941,541)	5,048,144	5,048,144	
83701	135,319,694	4,447,083	2,385,662	-	6,832,745	167,940	5,213,905	6,432,274	11,814,119	13,061,088	(3,352,160)	9,708,928	9,708,928	
83802	(1,556)	(51)	(27)	-	(78)	(2)	(60)	1,127	1,065	(150)	(1,610,490)	(1,610,640)	(1,610,640)	
83805	-	-	-	-	-	-	-	-	-	-	(729)	(729)	(729)	
83806	-	-	-	-	-	-	-	-	-	-	(1,063,114)	(1,063,114)	(1,063,114)	
83810	4,229,073	138,982	74,558	431,750	645,290	5,249	162,948	-	168,197	408,191	241,782	649,973	649,973	
83811	3,287,896	108,052	57,965	-	166,017	4,080	126,684	761,198	891,962	317,348	(266,476)	50,872	50,872	
83812	154,152,349	5,065,991	2,717,679	9,377,075	17,160,745	191,313	5,939,533	17,413,503	23,544,349	14,878,820	(3,301,822)	11,576,998	11,576,998	
83901	184,124,940	6,050,996	3,246,090	3,328,058	12,625,144	228,511	7,094,384	1,506,906	8,829,801	17,771,781	1,015,016	18,786,797	18,786,797	
84002	349,909,851	11,499,274	6,168,849	3,550,770	21,218,893	434,260	13,482,123	35,263,009	49,179,392	33,773,379	(13,845,305)	19,928,074	19,928,074	

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
				Share of Total Plan Employer Contributions	Total Plan Employer Contributions				Share of Total Plan Employer Contributions	Total Plan Employer Contributions			Share of Total Plan Employer Contributions	Total Employer Pension Expense
84003	341,903,821	11,236,168	6,027,704	1,395,208	18,659,080	424,324	13,173,649	20,097,806	33,695,779	33,000,635		(9,322,820)	23,677,815	
84004	1,080,688	35,515	19,052	-	54,567	1,341	41,639	183,545	226,525	104,308		(145,617)	(41,309)	
84005	4,773,979	156,890	84,164	550,761	791,815	5,925	183,942	-	189,867	460,786		382,330	843,116	
84006	19,220,651	631,659	338,857	600,766	1,571,282	23,854	740,577	10,695	775,126	1,855,182		1,038,054	2,893,236	
84008	57,126	1,877	1,007	-	2,884	71	2,201	11,720	13,992	5,514		(7,205)	(1,691)	
84009	3,192,585	104,920	56,285	793,838	955,043	3,962	123,011	-	126,973	308,149		529,284	837,433	
84010	26,719	878	471	-	1,349	33	1,029	194,550	195,612	2,579		(255,565)	(252,986)	
84011	1,294,305	42,535	22,818	43,307	108,660	1,606	49,870	-	51,476	124,927		26,534	151,461	
84101	27,752,510	912,046	489,272	537,319	1,938,637	34,443	1,069,311	2,006,428	3,110,182	2,678,679		(127,186)	2,551,493	
84203	119,331,885	3,921,668	2,103,800	450,944	6,476,412	148,098	4,597,890	3,420,101	8,166,089	11,517,941		(1,777,211)	9,740,730	
84207	162,278,397	5,333,042	2,860,940	5,443,124	13,637,106	201,398	6,252,632	-	6,454,030	15,663,148		4,140,263	19,803,411	
84208	32,339,315	1,062,784	570,136	60,575	1,693,495	40,135	1,246,043	233,754	1,519,932	3,121,398		(160,629)	2,960,769	
84209	123,975,068	4,074,259	2,185,659	4,736,314	10,996,232	153,861	4,776,794	-	4,930,655	11,966,102		3,796,870	15,762,972	
84210	38,483,554	1,264,706	678,458	-	1,943,164	47,760	1,482,782	1,625,193	3,155,735	3,714,441		(914,447)	2,799,994	
84211	57,926,902	1,903,683	1,021,241	3,052,224	5,977,148	71,891	2,231,940	6,425,420	8,729,251	5,591,118		(18,777)	5,572,341	
84212	120,364,058	3,955,588	2,121,997	2,499,184	8,576,769	149,379	4,637,660	601,032	5,388,071	11,617,566		1,066,113	12,683,679	
84213	-	-	-	-	-	-	-	2,173,604	2,173,604	-		(1,681,710)	(1,681,710)	
84214	3,647,723	119,877	64,309	111,122	295,308	4,527	140,548	46,048	191,123	352,079		3,658	355,737	
84215	12,077,140	396,898	212,918	302,046	911,862	14,988	465,335	571,457	1,051,780	1,165,688		318,368	1,484,056	
84301	177,525,677	5,834,121	3,129,746	782,828	9,746,695	220,320	6,840,113	4,950,914	12,011,347	17,134,819		(4,603,960)	12,530,859	
84401	43,299,836	1,422,986	763,368	1,876,876	4,063,230	53,738	1,668,354	655,958	2,378,050	4,179,310		127,832	4,307,142	
84501	43,408,252	1,426,549	765,280	877,299	3,069,128	53,872	1,672,532	275,854	2,002,258	4,189,774		572,013	4,761,787	
84506	124,207	4,082	2,190	-	6,272	154	4,786	25,482	30,422	11,988		(15,666)	(3,678)	
84601	122,092,365	4,012,387	2,152,467	2,602,284	8,767,138	151,524	4,704,252	-	4,855,776	11,784,383		2,108,465	13,892,848	
84603	224,061,838	7,363,464	3,950,171	3,275,099	14,588,734	278,075	8,633,164	1,770,200	10,681,439	21,626,500		631,962	22,258,462	
84604	223,110,140	7,332,188	3,933,393	5,674,115	16,939,696	276,894	8,596,495	467,773	9,341,162	21,534,642		6,726,948	28,261,590	
84605	68,282,449	2,244,003	1,203,808	444,871	3,892,682	84,743	2,630,941	1,641,831	4,357,515	6,590,638		(553,393)	6,037,245	
84606	584,146	19,197	10,298	49,922	79,417	725	22,507	68,768	92,000	56,382		(34,195)	22,187	
90208	170,682	5,609	3,009	-	8,618	212	6,577	59,972	66,761	16,474		(17,904)	(1,430)	
90407	522,799	17,181	9,217	6,632	33,030	649	20,144	140,055	160,848	50,461		(77,582)	(27,121)	
90704	233,914	7,687	4,124	67,150	78,961	290	9,012	140	9,442	22,577		4,280	26,857	
90705	119,155	3,916	2,101	818	6,835	148	4,591	5,672	10,411	11,501		1,789	13,290	
90707	88,193	2,898	1,555	274	4,727	109	3,398	3,820	7,327	8,512		76	8,588	
90710	63,491	2,087	1,119	16,315	19,521	79	2,447	2,245	4,771	6,128		16,746	22,874	
90711	11,768,603	386,758	207,478	421,368	1,015,604	14,606	453,448	-	468,054	1,135,908		327,016	1,462,924	
90803	16,780,055	551,452	295,829	691,397	1,538,678	20,825	646,540	1,592,017	2,259,382	1,619,615		(1,140,647)	478,968	
90807	142,336	4,678	2,509	38,305	45,492	177	5,484	14,820	20,481	13,738		16,066	29,804	
90809	97,647	3,209	1,722	9,114	14,045	121	3,763	19,598	23,482	9,425		6,285	15,710	
91007	1,144,822	37,623	20,183	141,147	198,953	1,421	44,110	15,067	60,598	110,498		38,925	149,423	
91009	4,094,586	134,563	72,187	186,599	393,349	5,082	157,765	28,343	191,190	395,210		(25,337)	369,873	
91203	376,443	12,371	6,637	38,336	57,344	467	14,504	94,027	108,998	36,334		(30,359)	5,975	
91503	50,582	1,662	892	432	2,986	63	1,949	60,966	62,978	4,882		(27,824)	(22,942)	
91605	54,610	1,795	963	1,596	4,354	68	2,104	2,642	4,814	5,271		(287)	4,984	
92116	77,435	2,545	1,365	1,355	5,265	96	2,984	288	3,368	7,474		18,064	25,538	
92202	1,171,365	38,495	20,651	40,207	99,353	1,454	45,133	43,400	89,987	113,060		24,998	138,058	
92204	262,453	8,625	4,627	86,105	99,357	326	10,113	6,309	16,748	25,332		39,902	65,234	
92302	5,747,955	188,898	101,335	57,659	347,892	7,134	221,471	555,463	784,068	554,794		(116,600)	438,194	
92310	95,378	3,134	1,682	1,567	6,383	118	3,675	1,756	5,549	9,206		1,496	10,702	
92319	213,298	7,010	3,760	1,722	12,492	265	8,218	12,261	20,744	20,588		17,760	38,348	
92404	422,358	13,880	7,446	14,814	36,140	524	16,273	51,763	68,560	40,766		8,606	49,372	
92502	588,886	19,353	10,382	13,875	43,610	731	22,690	117,565	140,986	56,839		(45,765)	11,074	
92609	72,522	2,383	1,279	543	4,205	90	2,795	4,375	7,260	7,000		(1,880)	5,120	
93005	3,068,544	100,843	54,098	406,081	561,022	3,808	118,232	171,406	293,446	296,177		144,690	440,867	
93808	275,653	9,059	4,860	2,135	16,054	342	10,621	77,098	88,061	26,606		(40,733)	(14,127)	
94216	99,327	3,264	1,751	2,842	7,857	123	3,827	10,323	14,273	9,587		(14,145)	(4,558)	
94218	100,485	3,302	1,772	5,535	10,609	125	3,872	47,376	51,373	9,699		(13,753)	(4,054)	
94226	-	-	-	-	-	-	-	-	-	-		(129)	(129)	
94504	132,749	4,363	2,340	-	6,703	165	5,115	9,423	14,703	12,813		(3,682)	9,131	
94607	-	-	-	-	-	-	-	22,578	22,578	-		(16,974)	(16,974)	
Totals¹	23,450,314,597	770,660,224	413,424,921	812,795,697	1,996,880,842	29,103,299	903,547,067	815,019,636	1,747,670,002	2,263,429,713		(1,967,222)	2,261,462,491	

¹ Columns may not foot due to rounding.

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
10001	4,758	-	4,758	0.001136%
10002	4,868	-	4,868	0.001162%
10100	244,604	6,063	250,667	0.059832%
10200	387,093	8,409	395,502	0.094402%
10900	14,050	-	14,050	0.003354%
20102	8,256,188	245,191	8,501,378	2.029191%
20400	504,184	9,841	514,025	0.122693%
20600	623,603	26,469	650,071	0.155165%
21400	7,444	705	8,149	0.001945%
30100	1,966,661	67,736	2,034,397	0.485590%
30200	254,834	7,907	262,741	0.062714%
30300	1,592,134	37,431	1,629,565	0.388960%
30400	160,392	7,200	167,592	0.040003%
30500	743,225	34,002	777,227	0.185516%
30600	238,259	4,899	243,158	0.058039%
30700	-	1,035	1,035	0.000247%
30800	25,310	478	25,787	0.006155%
31100	163	-	163	0.000039%
31102	473	37	510	0.000122%
31104	116,607	2,706	119,313	0.028479%
31105	29,547	1,240	30,787	0.007349%
31107	37,514	-	37,514	0.008954%
31108	118,266	12,599	130,865	0.031236%
31113	1,603	42	1,644	0.000392%
31121	2,377	-	2,377	0.000567%
31123	138,959	3,015	141,974	0.033888%
31124	114,557	2,393	116,950	0.027915%
31126	3	933	936	0.000224%
31138	52,985	2,660	55,645	0.013282%
31140	127,096	3,944	131,041	0.031278%
31142	57,208	387	57,595	0.013747%
31143	6	1,562	1,568	0.000374%
31146	46,480	1,730	48,209	0.011507%
31200	18,108	53	18,161	0.004335%
31300	110,226	5,201	115,427	0.027551%
31400	396,948	20,459	417,407	0.099631%
31600	156,677	5,494	162,171	0.038709%
31700	540,995	22,327	563,322	0.134459%
40100	168,133	8,773	176,906	0.042226%
40200	1,204,522	79,387	1,283,908	0.306456%
40700	5,465,997	189,085	5,655,082	1.349810%
40900	57,814,802	1,940,988	59,755,790	14.263089%
41400	12,494,555	470,080	12,964,635	3.094524%
41700	8	1,222	1,229	0.000293%
42000	40,704	-	40,704	0.009716%
42200	842,721	28,198	870,919	0.207879%
50100	700,968	21,760	722,728	0.172508%
50200	1,079,075	38,731	1,117,807	0.266809%
51200	-	120	120	0.000029%
51300	2,132,860	51,453	2,184,313	0.521373%
51400	850,750	28,245	878,995	0.209807%
51500	-	291	291	0.000069%
51700	109,346	3,932	113,278	0.027038%
51800	4,675,726	126,040	4,801,765	1.146132%
52200	18,736	192	18,927	0.004518%

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

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
53000	1,185	-	1,185	0.000283%
54100	-	228	228	0.000054%
54200	15,818,389	484,271	16,302,660	3.891276%
54300	67,257	2,442	69,699	0.016636%
60400	41,485	-	41,485	0.009902%
60601	518,810	1,216	520,026	0.124125%
60700	148,647	7,905	156,552	0.037367%
61000	40,130	2,648	42,777	0.010211%
63000	1,006	-	1,006	0.000240%
63500	-	546	546	0.000130%
63700	34,216	605	34,821	0.008312%
64100	78,693	2,027	80,720	0.019267%
67100	22,226	522	22,747	0.005430%
67300	43,347	2,284	45,630	0.010892%
67500	983,311	30,260	1,013,571	0.241929%
67900	1,643	77	1,719	0.000410%
68200	3,890	2,030	5,920	0.001413%
68700	9,719	-	9,719	0.002320%
68800	60,703	-	60,703	0.014489%
68900	48,281	-	48,281	0.011524%
70101	597,694	20,381	618,075	0.147528%
70102	269,122	9,139	278,262	0.066418%
70104	45,802	2,042	47,844	0.011420%
70108	63,988	1,217	65,206	0.015564%
70202	1,094,265	36,377	1,130,643	0.269873%
70203	3,519,661	117,142	3,636,803	0.868067%
70209	58,009	1,659	59,668	0.014242%
70212	65,041	2,654	67,695	0.016158%
70215	33,083	2,010	35,094	0.008376%
70218	765	-	765	0.000183%
70220	-	287	287	0.000068%
70222	3,328	479	3,807	0.000909%
70224	3,234	197	3,431	0.000819%
70301	295,231	9,139	304,371	0.072650%
70303	82,963	2,696	85,659	0.020446%
70305	59,745	2,063	61,808	0.014753%
70401	171,941	4,660	176,602	0.042153%
70402	4,486,076	144,450	4,630,526	1.105259%
70404	197,171	6,489	203,661	0.048612%
70406	85,127	3,643	88,770	0.021188%
70407	68,839	494	69,333	0.016549%
70413	19,635	1,094	20,729	0.004948%
70420	158,220	7,248	165,468	0.039496%
70501	290,888	10,897	301,786	0.072033%
70502	123,033	5,497	128,531	0.030679%
70504	68,424	2,727	71,151	0.016983%
70505	-	352	352	0.000084%
70507	13,365	771	14,137	0.003374%
70601	83,194	3,228	86,421	0.020628%
70602	899,550	16,156	915,706	0.218570%
70603	126,963	6,195	133,158	0.031783%
70608	2,081	-	2,081	0.000497%
70701	4,748,166	196,136	4,944,302	1.180154%
70702	1,587,476	51,745	1,639,221	0.391265%
70705	7,186	-	7,186	0.001715%

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

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
70712	2,471,482	-	2,471,482	0.589917%
70714	393,895	12,235	406,130	0.096939%
70715	8,143	-	8,143	0.001944%
70801	4,257,662	117,818	4,375,479	1.044382%
70802	767,986	25,399	793,385	0.189373%
70804	42,638	2,504	45,141	0.010775%
70806	850,126	16,353	866,480	0.206820%
70807	13,720	869	14,590	0.003482%
70901	437,943	13,233	451,176	0.107691%
70902	96,638	5,699	102,337	0.024427%
70903	14,109	427	14,536	0.003470%
70905	1,994	-	1,994	0.000476%
71001	9,175,511	361,053	9,536,564	2.276279%
71006	13,632,598	425,689	14,058,287	3.355568%
71008	4,313,787	131,974	4,445,760	1.061157%
71012	425,961	11,536	437,496	0.104426%
71015	798,633	-	798,633	0.190625%
71016	605,292	-	605,292	0.144477%
71017	5,092	-	5,092	0.001215%
71018	7,515,311	292,076	7,807,387	1.863542%
71019	821,095	-	821,095	0.195987%
71025	854,387	30,183	884,570	0.211138%
71026	232	-	232	0.000055%
71035	832,007	-	832,007	0.198591%
71038	95,877	863	96,741	0.023091%
71047	65,570	-	65,570	0.015651%
71103	1,171,209	39,703	1,210,912	0.289032%
71105	847,230	30,862	878,092	0.209591%
71109	83,324	4,285	87,608	0.020911%
71112	-	158	158	0.000038%
71201	355,322	18,422	373,744	0.089209%
71202	1,035,827	32,672	1,068,499	0.255040%
71213	22,918	821	23,739	0.005666%
71217	89,147	-	89,147	0.021279%
71301	319,048	13,124	332,172	0.079286%
71302	164,287	4,700	168,986	0.040335%
71303	900,390	31,634	932,024	0.222464%
71305	53,055	1,642	54,698	0.013056%
71307	68,227	84	68,311	0.016305%
71309	27,509	568	28,077	0.006702%
71312	765	-	765	0.000183%
71316	877	-	877	0.000209%
71401	2,019,812	45,701	2,065,512	0.493016%
71402	313,150	9,989	323,139	0.077130%
71406	43,968	1,988	45,957	0.010969%
71407	-	2,030	2,030	0.000485%
71409	7,346	217	7,563	0.001805%
71501	3,235,104	82,715	3,317,819	0.791929%
71504	503,536	19,478	523,014	0.124838%
71506	148,617	5,722	154,339	0.036839%
71601	1,639,570	53,381	1,692,950	0.404090%
71605	607,622	20,096	627,717	0.149830%
71607	413,059	16,940	430,000	0.102636%
71610	-	234	234	0.000056%
71701	721,572	30,018	751,590	0.179397%

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

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
71702	268,754	10,229	278,983	0.066590%
71705	68,576	1,916	70,491	0.016826%
71706	38,396	1,129	39,525	0.009434%
71802	63,422	2,285	65,706	0.015683%
71803	4,854,425	115,302	4,969,727	1.186222%
71809	2,979,407	85,292	3,064,699	0.731512%
71810	6,584	-	6,584	0.001572%
71812	43,300	413	43,714	0.010434%
71815	17,408	825	18,233	0.004352%
71901	841,809	30,440	872,250	0.208197%
71902	11,681	549	12,230	0.002919%
71904	107,333	3,340	110,673	0.026417%
71905	68,666	2,470	71,136	0.016979%
72001	171,756	8,532	180,288	0.043033%
72002	1,041,693	32,866	1,074,558	0.256486%
72011	7,061	295	7,355	0.001756%
72101	2,116,741	81,746	2,198,487	0.524756%
72102	2,823,123	95,971	2,919,094	0.696758%
72108	28,684	1,288	29,972	0.007154%
72109	8,487	522	9,010	0.002151%
72110	1,886	-	1,886	0.000450%
72111	7,939	557	8,496	0.002028%
72113	8,671	342	9,014	0.002151%
72117	49,617	1,039	50,656	0.012091%
72119	481,609	8,932	490,540	0.117087%
72120	59,358	-	59,358	0.014168%
72122	64,147	2,238	66,386	0.015846%
72123	72,413	-	72,413	0.017284%
72124	6,613	-	6,613	0.001578%
72126	16,849	547	17,396	0.004152%
72201	754,917	26,945	781,862	0.186622%
72202	2,917,142	114,305	3,031,447	0.723575%
72302	3,442,608	104,850	3,547,458	0.846741%
72303	20,260	-	20,260	0.004836%
72304	3,934	277	4,212	0.001005%
72305	13,094,031	398,828	13,492,859	3.220606%
72307	1,105,618	-	1,105,618	0.263900%
72309	1,940,569	46,389	1,986,958	0.474266%
72314	547,114	-	547,114	0.130590%
72321	-	300	300	0.000072%
72322	356,639	-	356,639	0.085126%
72323	1,265,115	45,159	1,310,275	0.312749%
72324	618,051	-	618,051	0.147522%
72328	122,680	-	122,680	0.029283%
72329	772,910	-	772,910	0.184486%
72332	696,112	17,342	713,454	0.170294%
72333	432,339	13,560	445,899	0.106431%
72338	718,846	-	718,846	0.171581%
72340	134,391	-	134,391	0.032078%
72343	389,694	-	389,694	0.093016%
72346	700,576	-	700,576	0.167220%
72347	184,352	-	184,352	0.044003%
72349	149,887	-	149,887	0.035777%
72352	275,874	-	275,874	0.065848%
72353	50,303	-	50,303	0.012007%

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

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72402	1,098,555	25,427	1,123,983	0.268283%
72403	1,651,104	57,040	1,708,144	0.407716%
72409	6,450	596	7,046	0.001682%
72412	61,327	2,881	64,208	0.015326%
72501	685,345	25,819	711,164	0.169747%
72502	48,792	2,376	51,168	0.012213%
72509	76,700	3,930	80,630	0.019246%
72510	117,860	3,307	121,168	0.028921%
72601	16,275,181	457,483	16,732,664	3.993914%
72602	1,201,234	38,295	1,239,529	0.295863%
72604	7,318,981	216,283	7,535,264	1.798589%
72605	349,627	15,126	364,753	0.087063%
72606	165,440	4,990	170,430	0.040680%
72613	59,552	1,028	60,579	0.014460%
72614	77,411	2,076	79,487	0.018973%
72701	2,378,666	55,643	2,434,309	0.581044%
72702	282,996	12,941	295,936	0.070637%
72705	1,274,428	20,977	1,295,405	0.309200%
72801	648,238	-	648,238	0.154728%
72802	1,748,542	46,244	1,794,786	0.428397%
72806	86,398	2,143	88,542	0.021134%
72807	8,435	389	8,824	0.002106%
72808	-	70	70	0.000017%
72809	7,292	-	7,292	0.001741%
72901	3,567,746	82,682	3,650,428	0.871319%
72902	878,873	27,042	905,915	0.216232%
72904	959	-	959	0.000229%
72908	5,788	-	5,788	0.001382%
72911	4,330	13	4,344	0.001037%
73001	595,898	15,568	611,466	0.145951%
73002	1,938,675	55,900	1,994,575	0.476084%
73010	1,189	-	1,189	0.000284%
73101	416,677	13,966	430,643	0.102790%
73102	114,699	4,476	119,175	0.028446%
73201	9,184,268	310,418	9,494,686	2.266283%
73202	969,142	29,990	999,132	0.238482%
73203	996,759	26,098	1,022,858	0.244146%
73204	372,036	-	372,036	0.088801%
73205	908,974	31,069	940,042	0.224378%
73206	328,120	11,414	339,534	0.081043%
73207	4,286	-	4,286	0.001023%
73208	5,387	-	5,387	0.001286%
73209	114,463	2,433	116,896	0.027902%
73212	36,968	1,206	38,175	0.009112%
73213	59,566	1,470	61,036	0.014569%
73215	27,972	1,241	29,213	0.006973%
73216	91,550	2,998	94,548	0.022568%
73217	359,469	13,645	373,114	0.089059%
73223	33,101	631	33,732	0.008052%
73225	448,883	-	448,883	0.107144%
73226	63,660	2,631	66,291	0.015823%
73301	862,218	26,435	888,653	0.212112%
73302	312,525	11,323	323,848	0.077299%
73303	266,961	9,721	276,682	0.066041%
73310	6,347	-	6,347	0.001515%

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

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
73311	10,334	1,146	11,480	0.002740%
73401	681,396	18,121	699,518	0.166968%
73402	409,328	18,609	427,936	0.102144%
73406	53,819	1,895	55,713	0.013298%
73407	29,989	555	30,543	0.007290%
73501	37,081	2,573	39,654	0.009465%
73502	445,490	11,776	457,266	0.109145%
73601	518,696	21,808	540,504	0.129013%
73602	968,389	36,230	1,004,619	0.239792%
73607	46,410	1,307	47,717	0.011390%
73608	478	-	478	0.000114%
73609	24,201	1,417	25,619	0.006115%
73613	-	261	261	0.000062%
73702	2,563,586	71,083	2,634,669	0.628868%
73703	665,914	28,371	694,286	0.165719%
73707	256,710	5,084	261,794	0.062488%
73708	183,279	8,262	191,541	0.045719%
73710	26,711	670	27,381	0.006536%
73801	936,219	34,358	970,577	0.231667%
73803	2,104,792	90,815	2,195,607	0.524069%
73805	29,423	1,046	30,470	0.007273%
73806	20,027	1,110	21,137	0.005045%
73807	42,000	880	42,880	0.010235%
73809	2,804	259	3,063	0.000731%
73810	7,993	-	7,993	0.001908%
73811	23,890	832	24,722	0.005901%
73812	80,281	2,666	82,947	0.019799%
73815	7,187	178	7,365	0.001758%
73819	31,917	-	31,917	0.007618%
73820	19,818	377	20,195	0.004820%
73901	928,710	30,188	958,898	0.228879%
73902	136,520	10,046	146,566	0.034984%
73903	2,457,589	71,833	2,529,422	0.603747%
73906	266,594	6,037	272,631	0.065074%
73907	108,141	2,781	110,923	0.026476%
73911	536,200	17,199	553,398	0.132090%
73916	1,390	-	1,390	0.000332%
74002	3,073	828	3,902	0.000931%
74003	11,057,389	402,766	11,460,154	2.735420%
74005	10,295,240	422,394	10,717,634	2.558188%
74009	561	-	561	0.000134%
74010	310,874	-	310,874	0.074202%
74013	342,801	13,060	355,861	0.084940%
74018	15,018	-	15,018	0.003585%
74020	677	-	677	0.000162%
74101	78,824	3,359	82,183	0.019616%
74102	482,120	17,693	499,813	0.119300%
74106	27,877	311	28,188	0.006728%
74201	62,300	-	62,300	0.014870%
74203	7,462,552	259,475	7,722,027	1.843168%
74204	113,441	-	113,441	0.027077%
74208	18,236	840	19,076	0.004553%
74213	121,609	5,107	126,716	0.030246%
74216	146,306	4,423	150,729	0.035977%
74217	116,242	2,273	118,515	0.028288%

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

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
74218	57,477	2,028	59,505	0.014203%
74219	1,274	-	1,274	0.000304%
74221	93,060	2,224	95,285	0.022743%
74222	99,603	3,459	103,062	0.024600%
74223	73,644	1,815	75,460	0.018011%
74224	84,787	1,956	86,743	0.020705%
74226	123,270	3,223	126,493	0.030193%
74228	406,903	-	406,903	0.097123%
74229	370,674	9,915	380,588	0.090842%
74230	2,646,967	92,258	2,739,225	0.653825%
74231	69,546	-	69,546	0.016600%
74234	69,498	-	69,498	0.016588%
74239	22,512	-	22,512	0.005373%
74301	2,518,235	87,768	2,606,003	0.622026%
74302	2,108,748	88,164	2,196,913	0.524380%
74311	36	236	273	0.000065%
74401	819,936	26,922	846,858	0.202136%
74402	392,450	19,140	411,589	0.098242%
74406	19,381	903	20,284	0.004842%
74407	10,783	-	10,783	0.002574%
74408	8,451	-	8,451	0.002017%
74413	3,592	-	3,592	0.000857%
74501	811,174	37,918	849,092	0.202669%
74504	205,950	9,747	215,698	0.051485%
74506	-	41	41	0.000010%
74509	51,145	1,442	52,588	0.012552%
74510	10,064	363	10,426	0.002489%
74601	3,969,410	132,413	4,101,823	0.979063%
74602	5,885,414	179,511	6,064,925	1.447635%
74604	1,405,185	29,569	1,434,754	0.342461%
74607	336,672	8,996	345,668	0.082507%
74609	616,492	20,600	637,092	0.152067%
74613	652,772	16,547	669,319	0.159760%
74620	-	172	172	0.000041%
75015	9,226	-	9,226	0.002202%
80101	11,152	224	11,376	0.002715%
80201	43,376	1,122	44,497	0.010621%
80401	10,565	402	10,967	0.002618%
80402	-	143	143	0.000034%
80404	6,072	-	6,072	0.001449%
80405	10,372	937	11,309	0.002699%
80407	17,009	-	17,009	0.004060%
80504	7,441	19	7,460	0.001781%
80601	-	13	13	0.000003%
80607	4,006	-	4,006	0.000956%
80701	14,705	592	15,297	0.003651%
80801	81,644	194	81,837	0.019534%
81001	117,837	2,037	119,873	0.028613%
81102	51,473	735	52,208	0.012462%
81301	32,832	371	33,203	0.007925%
81409	26,464	9	26,473	0.006319%
81501	1,170	854	2,024	0.000483%
81601	16,911	17	16,928	0.004041%
81701	1,708	-	1,708	0.000408%
81802	157,105	4,533	161,638	0.038581%

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

**Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
81805	7,260	-	7,260	0.001733%
81806	2,443	-	2,443	0.000583%
81901	7,465	-	7,465	0.001782%
82001	3,118	24	3,142	0.000750%
82101	23,940	949	24,888	0.005941%
82107	700	-	700	0.000167%
82109	198	1	200	0.000048%
82201	27,292	991	28,283	0.006751%
82301	140,311	3,201	143,512	0.034255%
82401	11,820	142	11,962	0.002855%
82402	34,931	145	35,077	0.008372%
82406	4,640	-	4,640	0.001107%
82503	3,368	239	3,606	0.000861%
82601	58,939	2,559	61,498	0.014679%
82701	11,188	23	11,211	0.002676%
82801	6,966	220	7,186	0.001715%
82901	59,974	721	60,695	0.014487%
83001	6,018	216	6,234	0.001488%
83005	29,245	-	29,245	0.006981%
83202	16,574	223	16,797	0.004009%
83203	731	-	731	0.000175%
83204	59	-	59	0.000014%
83205	26,093	929	27,022	0.006450%
83206	48,630	3,091	51,721	0.012345%
83208	19,125	-	19,125	0.004565%
83402	7,803	78	7,881	0.001881%
83501	25,786	651	26,437	0.006310%
83601	22,674	672	23,346	0.005572%
83701	-	165	165	0.000039%
83812	34,554	711	35,265	0.008417%
83901	5,210	210	5,420	0.001294%
84002	64,507	3,170	67,677	0.016154%
84003	68,182	4,792	72,974	0.017418%
84009	839	-	839	0.000200%
84101	1,233	-	1,233	0.000294%
84203	4,929	1,206	6,135	0.001464%
84207	48,854	661	49,515	0.011819%
84208	3,706	153	3,859	0.000921%
84209	61,529	1,838	63,367	0.015125%
84210	37,007	700	37,707	0.009000%
84211	409	30	438	0.000105%
84212	5,308	95	5,403	0.001290%
84301	30,523	1,360	31,883	0.007610%
84401	7	1,072	1,079	0.000257%
84603	38,711	676	39,387	0.009401%
84604	651	337	988	0.000236%
90203	1,222,377	48,223	1,270,601	0.303279%
90208	23,921	745	24,666	0.005888%
90211	15,653	-	15,653	0.003736%
90403	2,070,051	67,403	2,137,453	0.510188%
90407	67,176	-	67,176	0.016034%
90704	751,199	-	751,199	0.179304%
90705	963,972	-	963,972	0.230090%
90707	196,209	-	196,209	0.046833%
90709	2,419,161	80,998	2,500,160	0.596762%

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

**Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2024**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
90710	139,587	-	139,587	0.033318%
90711	885,315	29,578	914,893	0.218376%
90803	2,167,855	32,784	2,200,639	0.525270%
90807	223,313	-	223,313	0.053302%
90809	230,133	-	230,133	0.054930%
90810	-	982	982	0.000234%
90811	29,391	-	29,391	0.007015%
91007	1,849,209	-	1,849,209	0.441387%
91009	381,646	9,307	390,953	0.093316%
91203	24,371	1,927	26,297	0.006277%
91503	28,672	1,627	30,299	0.007232%
91604	9,806	1,354	11,160	0.002664%
91605	9,415	621	10,036	0.002395%
91804	40,106	-	40,106	0.009573%
92109	45,270	-	45,270	0.010806%
92114	118,141	-	118,141	0.028199%
92116	93,427	-	93,427	0.022300%
92117	204,888	-	204,888	0.048905%
92118	39,873	-	39,873	0.009517%
92119	46,510	-	46,510	0.011101%
92121	56,753	-	56,753	0.013546%
92202	52,797	4,058	56,855	0.013571%
92204	969,819	-	969,819	0.231486%
92302	1,418,581	42,111	1,460,693	0.348652%
92310	379,483	-	379,483	0.090579%
92313	220,248	-	220,248	0.052571%
92318	62,995	-	62,995	0.015036%
92319	590,919	-	590,919	0.141046%
92404	90,224	1,820	92,044	0.021970%
92502	130,956	5,700	136,656	0.032618%
92507	12,188	-	12,188	0.002909%
92606	2,587,130	78,069	2,665,199	0.636155%
92609	14,665	544	15,209	0.003630%
92805	189,253	-	189,253	0.045173%
93005	574,764	16,849	591,613	0.141212%
93706	104,051	-	104,051	0.024836%
93808	73,901	2,235	76,136	0.018173%
94216	641,076	-	641,076	0.153018%
94218	300,539	-	300,539	0.071736%
94219	319,658	-	319,658	0.076299%
94220	243,736	-	243,736	0.058177%
94221	183,664	-	183,664	0.043839%
94224	17,881	-	17,881	0.004268%
94225	180,350	-	180,350	0.043048%
94226	182,721	-	182,721	0.043614%
94227	114,634	-	114,634	0.027362%
94228	74,743	-	74,743	0.017840%
94229	106,562	-	106,562	0.025435%
94231	71,347	-	71,347	0.017030%
94232	132,700	-	132,700	0.031674%
94504	8,796	745	9,540	0.002277%
94607	298,542	-	298,542	0.071259%
94608	11,290	-	11,290	0.002695%
Totals¹	\$ 406,483,790	\$ 12,470,282	\$ 418,954,072	100.000000%

¹ Columns may not foot due to rounding.

**Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense			
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		
				Contributions	Total Employer				Contributions	Total Employer			Contributions	Total Employer	
10001	34,066	3,199	742		2,422	6,363	195	1,909		5,103	7,207	4,324		7,837	12,161
10002	34,857	3,274	759		12	4,045	200	1,954		26,561	28,715	4,424		4,424	(9,121)
10100	1,794,822	168,557	39,076		75,643	283,276	10,290	100,625		28,642	139,557	227,814		64,689	292,503
10200	2,831,867	265,949	61,655		365,034	692,638	16,236	158,766		-	175,002	359,444		210,173	569,617
10900	100,603	9,448	2,190		59,517	71,155	577	5,640		-	6,217	12,769		25,603	38,372
20102	60,871,375	5,716,613	1,325,277		4,596,987	11,638,877	348,985	3,412,690		3,088	3,764,763	7,726,308		2,273,024	9,999,332
20400	3,680,512	345,648	80,131		466,519	892,298	21,101	206,344		-	227,445	467,162		228,680	695,842
20600	4,654,624	437,130	101,339		56,213	594,682	26,686	260,957		440,765	728,408	590,804		(156,216)	434,588
21400	58,348	5,480	1,270		282	7,032	335	3,271		40,748	44,354	7,406		(22,101)	(14,695)
30100	14,566,646	1,367,997	317,141		143,283	1,828,421	83,513	816,664		700,380	1,600,557	1,848,922		(567,024)	1,281,898
30200	1,881,272	176,676	40,959		80,042	297,677	10,786	105,472		63,033	179,291	238,787		(21,468)	217,319
30300	11,667,977	1,095,775	254,032		233,511	1,583,318	66,894	654,153		29,139	750,186	1,480,998		179,992	1,660,990
30400	1,199,990	112,695	26,126		115,068	253,889	6,880	67,276		10,829	84,985	152,313		(1,952)	150,361
30500	5,565,085	522,634	121,162		285,293	929,089	31,906	312,001		388,059	731,966	706,368		(288,327)	418,041
30600	1,741,053	163,507	37,906		393,208	594,621	9,982	97,611		10,124	117,717	220,989		91,688	312,677
30700	7,410	696	161		-	857	42	415		17,252	17,709	941		(25,747)	(24,806)
30800	184,643	17,340	4,020		7,912	29,272	1,059	10,352		8,505	19,916	23,436		(10,290)	13,146
30900	-	-	-		1,197	1,197	-	-		2,551	2,551	-		(19)	(19)
31100	1,170	110	25		823	958	7	66		-	73	299		149	448
31102	3,650	343	79		919	1,341	21	204		278	503	463		(909)	(446)
31104	854,299	80,230	18,600		-	98,830	4,898	47,895		74,648	127,441	108,435		(32,851)	75,584
31105	220,443	20,702	4,799		25,625	51,126	1,264	13,358		-	13,622	27,980		29,596	57,576
31107	268,605	25,225	5,848		188,962	220,035	1,540	15,059		-	16,599	34,094		68,589	102,683
31108	937,015	87,998	20,400		28,544	136,942	5,372	52,532		355,853	413,757	118,934		(286,228)	(167,294)
31113	11,772	1,106	256		5,816	7,178	67	660		9	736	1,494		2,819	4,313
31121	17,018	1,598	371		2,001	3,970	98	954		5,512	6,564	2,160		1,991	4,151
31123	1,016,558	95,468	22,132		7,222	124,822	5,828	56,992		66,307	129,127	129,030		23,386	152,416
31124	837,380	78,641	18,231		138,490	235,362	4,801	46,947		0	51,748	106,287		83,534	189,821
31126	6,705	630	146		-	776	38	376		96,946	97,360	851		(42,392)	(41,541)
31138	398,427	37,417	8,674		1,242	47,333	2,284	22,338		41,680	66,302	50,572		(17,098)	33,474
31140	938,274	88,116	20,428		67,194	175,738	5,379	52,604		13,080	71,063	119,094		12,558	131,652
31142	412,392	38,729	8,978		35,186	82,893	2,364	23,120		739	26,223	52,344		13,075	65,419
31143	11,231	1,055	245		7,043	8,343	64	629		69,151	69,844	1,425		(32,913)	(31,488)
31146	345,188	32,418	7,515		24,618	64,551	1,979	19,352		84,117	105,448	43,814		(33,262)	10,552
31200	130,033	12,212	2,831		11,234	26,277	745	7,290		286	8,321	16,505		5,252	21,757
31300	826,478	77,617	17,994		24,182	119,793	4,738	46,335		39,965	91,038	104,904		(47,828)	57,076
31400	2,988,708	280,678	65,069		84,569	430,316	17,135	167,558		222,258	406,951	379,352		(214,755)	164,597
31600	1,161,172	109,049	25,281		9,643	143,973	6,657	65,100		118,303	190,060	147,386		(45,401)	101,985
31700	4,033,484	378,797	87,816		35,826	502,439	23,125	226,133		274,190	523,448	511,964		(231,865)	280,099
40100	1,266,677	118,957	27,578		161,502	308,037	7,262	71,014		3,904	82,180	160,777		71,546	232,323
40200	9,193,012	863,343	200,148		-	1,063,491	52,705	515,397		838,445	1,406,547	1,166,855		(605,776)	561,079
40700	40,491,389	3,802,667	881,569		2,045,776	6,730,012	232,144	2,270,108		559,168	3,061,420	5,139,509		256,993	5,396,502
40900	427,862,044	40,181,799	9,315,307		34,363,011	83,860,117	2,453,004	23,987,643		8,332,456	34,773,103	54,307,861		(488,379)	53,819,482
41400	92,829,080	8,717,856	2,021,052		1,500,107	12,239,015	532,204	5,204,365		2,210,671	7,947,240	11,782,650		(1,648,622)	10,134,028
41700	8,802	827	192		0	1,019	50	494		4,371	4,915	1,117		(17,084)	(15,967)
42000	291,450	27,371	6,345		3,232	36,948	1,671	16,340		43,492	61,503	36,993		(6,167)	30,826
42200	6,235,931	585,635	135,767		1,076,438	1,797,840	35,752	349,611		466,995	852,358	791,517		1,268	792,785
50100	5,174,859	485,986	112,666		168,768	767,420	29,668	290,123		552,432	872,223	656,837		33,493	690,330
50200	8,003,693	751,651	174,254		10,474	936,379	45,886	448,718		691,774	1,186,376	1,015,896		(272,108)	743,788
51200	858	81	19		-	100	5	48		4,238	4,291	109		(6,490)	(6,381)
51300	15,640,067	1,468,805	340,512		1,496,348	3,305,665	89,667	876,844		690,804	1,657,315	1,985,169		378,761	2,363,930
51400	6,293,757	591,065	137,026		0	728,091	36,083	352,853		317,913	706,849	798,857		(200,060)	598,797
51500	2,081	195	45		0	240	12	116		28,967	29,095	264		(25,603)	(25,339)
51700	811,090	76,172	17,659		34,603	128,434	4,650	45,473		82,774	132,897	102,950		(9,454)	93,496
51800	34,381,490	3,228,868	748,545		3,470,761	7,448,174	197,115	1,927,562		60,759	2,185,436	4,363,989		1,455,057	5,819,046
52200	135,524	12,727	2,951		25,575	41,253	777	7,598		4,395	12,770	5,109		12,202	22,311
53000	8,486	797	185		3,603	4,585	49	475		638	1,162	1,077		1,192	2,269
54100	1,630	153	35		0	188	9	91		404	504	207		(225)	(18)
54200	116,729,930	10,962,456	2,541,416		6,336,270	19,840,142	669,231	6,544,342		46,227	7,259,800	14,816,348		3,051,749	17,868,097
54300	499,057	46,868	10,865		45,020	102,753	2,861	27,979		21,720	52,560	63,345		(336)	63,009
60100	-	-	-		0	0	-	-		-	-	-		(1,971)	(1,971)
60400	297,037	27,896	6,467		103,741	138,104	1,703	16,653		882	19,238	37,702		47,362	85,064
60500	-	-	-		-	-	-	-		0	0	-		(986)	(986)
60601	3,723,478	349,683	81,067		2,512,098	2,942,848	21,347	208,753		35,540	265,640	472,615		881,365	1,353,980
60700	1,120,939	105,271	24,405		-	129,676	6,427	62,844		237,344	306,615	142,279		(184,894)	(42,615)
61000	306,294	28,765	6,669		6,628	42,062	1,756	17,172		155,539	174,467	38,877		(73,429)	(34,552)
63000	7,201	676	157		5,066	5,899	41	403		-	444	914		1,839	2,753

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

**Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
				Contributions	Total				Contributions	Total			Share of Pension Expense	Total Employer Pension Expense
63500	3,908	367	85	1	453	22	219	968	1,209	496	(539)	(43)		
63700	249,328	23,415	5,428	27,837	56,680	1,429	13,979	0	15,408	31,647	21,262	52,909		
64100	577,970	54,279	12,583	133,428	200,290	3,314	32,403	40,628	76,345	73,361	14,371	87,732		
67100	162,876	15,296	3,546	24,060	42,902	934	9,132	1,346	11,412	20,674	12,722	33,396		
67300	326,722	30,683	7,113	149	37,945	1,873	18,318	20,529	40,720	41,470	(8,158)	33,312		
67500	7,257,347	681,559	158,005	101,422	940,986	41,608	406,875	171,943	620,426	921,164	40,832	961,996		
67900	12,309	1,156	268	19,124	20,548	71	690	21,731	22,492	1,562	2,845	4,407		
68200	42,391	3,981	923	2,150	7,054	243	2,376	13,580	16,199	5,381	(24,136)	(18,755)		
68700	69,593	6,536	1,515	13,190	21,241	399	3,901	5,346	9,646	8,833	17,019	25,852		
68800	434,647	40,819	9,463	244,739	295,021	2,492	24,368	-	26,860	55,169	110,519	165,688		
68900	345,697	32,465	7,526	186,488	226,479	1,982	19,381	-	21,363	43,879	87,839	131,718		
70101	4,425,528	415,615	96,352	94,447	606,414	25,372	248,113	319,735	593,220	561,725	49,099	610,824		
70102	1,992,402	187,112	43,378	9,091	239,581	11,423	111,702	249,167	372,292	252,892	(71,174)	181,718		
70104	342,572	32,172	7,458	290	39,920	1,964	19,206	65,030	86,200	43,482	(29,464)	14,018		
70108	466,883	43,846	10,165	77,612	131,623	2,677	26,175	32,324	61,176	59,261	38,347	97,608		
70202	8,095,602	760,282	176,255	460,661	1,397,198	46,413	453,871	235,517	735,801	1,027,562	74,477	1,102,039		
70203	26,040,152	2,445,508	566,940	557,670	3,570,118	149,292	1,459,914	1,193,181	2,802,387	3,305,236	215,518	3,520,754		
70209	427,233	40,123	9,302	19,918	69,343	2,449	23,952	83,953	110,354	54,228	(15,336)	38,892		
70212	484,708	45,520	10,553	201,123	257,196	2,779	27,175	38,339	68,293	61,523	79,684	141,207		
70215	251,276	23,598	5,471	22,581	51,650	1,441	14,087	89,203	104,731	31,894	(36,989)	(5,095)		
70218	5,475	514	119	10,326	10,959	31	306	12,262	12,599	695	1,354	2,049		
70220	2,054	193	45	-	238	12	115	1,140	1,267	261	(5,508)	(5,247)		
70222	27,258	2,560	593	1,361	4,514	156	1,529	33,722	35,407	3,460	(10,809)	(7,349)		
70224	24,567	2,307	535	5,329	8,171	141	1,378	28,393	29,912	3,118	(2,050)	1,068		
70301	2,179,349	204,669	47,448	572,232	824,349	12,495	122,183	817,408	952,086	276,621	175,466	452,087		
70303	613,337	57,600	13,353	96,445	167,398	3,516	34,386	97,228	135,130	77,850	(19,995)	57,855		
70305	442,557	41,562	9,635	120,921	172,118	2,537	24,811	136,529	163,877	56,173	(17,800)	38,373		
70401	1,264,498	118,753	27,530	153,161	299,444	7,250	70,893	82,765	160,908	160,501	31,589	192,090		
70402	33,155,387	3,113,721	721,851	45,999	3,881,571	190,085	1,858,822	2,098,126	4,147,033	4,208,361	(559,939)	3,648,422		
70403	-	-	-	-	-	-	-	106	106	-	(686)	(686)		
70404	1,458,247	136,948	31,749	2,859	171,556	8,360	81,755	69,375	159,490	185,093	(25,018)	160,075		
70406	635,609	59,692	13,838	128,142	201,672	3,644	35,634	131,833	171,111	80,677	(113,989)	(33,312)		
70407	496,436	46,622	10,808	65,484	122,914	2,846	27,833	3,676	34,355	63,012	39,165	102,177		
70413	148,425	13,939	3,231	15,244	32,414	851	8,322	68,046	77,219	18,839	(27,982)	(9,143)		
70420	1,184,781	111,266	25,795	7,754	144,815	6,793	66,423	402,716	475,932	150,382	(124,441)	25,941		
70501	2,160,841	202,931	47,045	71,585	321,561	12,388	121,145	84,961	218,494	274,272	(35,701)	238,571		
70502	920,301	86,428	20,037	13,611	120,076	5,276	51,595	50,316	107,187	116,812	(18,151)	98,661		
70503	-	-	-	340	340	-	-	21,019	21,019	-	(17,096)	(17,096)		
70504	509,453	47,844	11,092	57,899	116,835	2,921	28,562	53,211	84,694	64,664	(33,239)	31,425		
70505	2,523	237	55	1	293	14	142	625	781	320	(3,554)	(3,234)		
70507	101,222	9,506	2,204	28,295	40,005	580	5,675	3,750	10,005	12,848	12,979	25,827		
70601	618,790	58,112	13,472	14,592	86,176	3,548	34,691	63,331	101,570	78,542	(2,816)	75,726		
70602	6,556,617	615,751	142,749	669,630	1,428,130	37,590	367,590	-	405,180	832,221	600,110	1,432,331		
70603	953,435	89,540	20,758	949	111,247	5,466	53,453	188,582	247,501	121,018	(86,457)	34,561		
70608	14,897	1,399	324	14,209	15,932	85	835	15,177	16,097	1,891	3,553	5,444		
70701	35,402,079	3,324,715	770,765	-	4,095,480	202,966	1,984,780	2,881,753	5,069,499	4,493,531	(1,628,159)	2,865,372		
70702	11,737,111	1,102,267	255,538	26,828	1,384,633	67,291	658,029	78,884	804,204	1,489,773	(70,833)	1,418,940		
70705	51,454	4,832	1,120	1,099	7,051	295	2,885	47,675	50,855	6,531	(35,017)	(28,486)		
70712	17,696,250	1,661,908	385,278	250,562	2,297,748	101,455	992,121	1,594,414	2,687,990	2,246,157	(177,858)	2,068,299		
70714	2,907,965	273,096	63,312	63,112	399,520	16,672	163,032	40,596	220,300	369,103	(34)	369,069		
70715	58,308	5,476	1,269	6,433	13,178	334	3,269	5,050	8,653	7,401	4,999	12,400		
70801	31,329,208	2,942,219	682,092	1,079,250	4,703,561	179,615	1,756,439	1,175,458	3,111,512	3,976,567	(70,112)	3,906,455		
70802	5,680,774	533,498	123,680	60,714	717,892	32,569	318,487	680,089	1,031,145	721,052	(168,514)	552,538		
70804	323,221	30,355	7,037	2,000	39,392	1,853	18,121	63,226	83,200	41,026	(23,290)	17,736		
70806	6,204,148	582,650	135,075	819,136	1,536,861	35,569	347,829	43,414	426,812	787,483	352,978	1,140,461		
70807	104,465	9,811	2,274	21	12,106	599	5,857	37,495	43,951	13,260	(14,844)	(1,584)		
70901	3,230,501	303,386	70,334	201,717	575,437	18,521	181,115	104,445	304,081	410,042	34,059	444,101		
70902	732,751	68,815	15,953	65,026	149,794	4,201	41,081	102,133	147,415	93,007	(16,405)	76,602		
70903	104,078	9,774	2,266	13,645	25,685	597	5,835	1,683	8,115	13,210	11,371	24,581		
70905	14,276	1,341	311	8,578	10,230	82	801	-	883	1,812	3,634	5,446		
70908	-	-	-	476	476	-	-	5,639	5,639	-	(2,201)	(2,201)		
71001	68,283,488	6,412,706	1,486,651	-	7,899,357	391,480	3,828,243	4,079,811	8,299,534	8,667,116	(3,685,262)	4,981,854		
71006	100,659,826	9,453,265	2,191,541	2,125,033	13,769,839	577,099	5,643,387	3,737,819	9,958,505	12,776,594	(271,256)	12,505,338		
71008	31,832,431	2,989,479	693,048	628,550	4,311,077	182,500	1,784,652	929,238	2,896,390	4,040,441	108,608	4,149,049		
71012	3,132,552	294,187	68,201	76,782	439,170	17,959	175,623	5,640	199,222	397,610	3,262	400,872		
71015	5,718,355	537,028	124,499	1,271,104	1,932,631	32,784	320,594	-	353,378	725,822	1,430,767	2,156,589		
71016	4,334,001	407,019	94,359	1,988,128	2,489,506	24,848	242,981	53,507	321,336	550,108	1,097,780	1,647,888		

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

**Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
				Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources				Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources			Share of Total Plan Employer Contributions	Total Employer Pension Expense
71017	36,462	3,424	794		9,616	13,834	209	2,044		1,155	3,408	4,628	6,555	11,183
71018	55,902,273	5,249,949	1,217,091		-	6,467,040	320,497	3,134,103		4,945,243	8,399,843	7,095,588	(2,561,746)	4,533,842
71019	5,879,183	552,132	128,000		647,777	1,327,909	33,706	329,611			363,317	746,235	352,802	1,099,037
71025	6,333,678	594,815	137,895		192,573	925,283	36,312	355,091		421,729	813,132	803,924	4,509	808,433
71026	1,658	156	36		1,133	1,325	10	93			103	210	423	633
71035	5,957,317	559,469	129,701		106,143	795,313	34,154	333,991		96,247	464,392	756,153	174,386	930,539
71037	-	-	-		1,568	1,568	-	-		3,826	3,826	-	(29)	(29)
71038	692,680	65,052	15,081		281,632	361,765	3,971	38,835		0	42,806	87,921	149,438	237,359
71044	-	-	-		118	118	-	-		132,619	132,619	-	(51,663)	(51,663)
71047	469,490	44,091	10,222		21,728	76,041	2,692	26,322		35,649	64,663	59,592	(8,117)	51,475
71103	8,670,343	814,258	188,769		84,915	1,087,942	49,708	486,094		765,389	1,301,191	1,100,513	(146,926)	953,587
71105	6,287,293	590,458	136,885		34,154	761,497	36,046	352,491		587,075	975,612	798,036	(167,494)	630,542
71109	627,291	58,911	13,657		1,319	73,887	3,596	35,169		76,131	114,896	79,621	(55,947)	23,674
71112	1,134	107	25		0	132	7	64		281	352	144	(156)	(12)
71201	2,676,076	251,318	58,263		106,547	416,128	15,342	150,032		749,849	915,223	339,670	(137,484)	202,186
71202	7,650,642	718,495	166,568		34,511	919,574	43,862	428,925		429,259	902,046	971,084	33,289	1,004,373
71213	169,973	15,963	3,701		3,077	22,741	974	9,529		3,941	14,444	21,574	(943)	20,631
71217	638,311	59,946	13,897		404,545	478,388	3,660	35,786		-	39,446	81,020	162,652	243,672
71301	2,378,409	223,363	51,782		2,197	277,342	13,636	133,343		273,926	420,905	301,888	(117,998)	183,890
71302	1,209,973	113,632	26,343		87,598	227,573	6,937	67,835		3,700	78,472	153,580	25,423	179,003
71303	6,673,456	626,724	145,293		196,750	968,767	38,260	374,141		599,623	1,012,024	847,051	(63,346)	783,705
71305	391,644	36,780	8,527		4,695	50,002	2,245	21,957		29,643	53,845	49,711	(6,460)	43,251
71307	489,121	45,935	10,649		343,593	400,177	2,804	27,422		72	30,298	62,083	124,661	186,744
71309	201,037	18,880	4,377		34,661	57,918	1,153	11,271		40,542	52,966	25,517	(12,446)	13,071
71312	5,475	514	119		45	678	31	306		911	1,248	695	(438)	257
71316	6,278	590	137		4,416	5,143	36	352		-	388	797	1,603	2,400
71401	14,789,435	1,388,920	321,992		376,085	2,086,997	84,790	829,154		162,501	1,076,445	1,877,200	1,085,305	2,962,505
71402	2,313,730	217,289	50,374		7,062	274,725	13,265	129,717		59,965	202,947	293,678	9,327	303,005
71406	329,057	30,903	7,164		3,933	42,000	1,887	18,448		83,879	104,214	41,767	(29,565)	12,202
71407	14,538	1,365	317		-	1,682	83	815		6,038	6,936	1,845	(25,934)	(24,089)
71409	54,153	5,086	1,179		15,305	21,570	310	3,036		6,673	10,019	6,874	(306)	6,568
71501	23,756,171	2,231,013	517,214		858,802	3,607,029	136,198	1,331,865		75,197	1,543,260	3,015,334	624,540	3,639,784
71504	3,744,876	351,693	81,533		6,895	440,121	21,470	209,953		275,223	506,646	475,331	(78,147)	397,184
71506	1,105,094	103,783	24,060		7,295	135,138	6,336	61,956		142,987	211,279	140,268	(62,418)	77,850
71601	12,121,825	1,138,397	263,913		356,911	1,759,221	69,496	679,597		-	749,093	1,538,604	358,133	1,896,737
71605	4,494,568	422,098	97,855		26,941	546,894	25,768	251,983		167,708	445,459	570,489	(111,720)	458,769
71607	3,078,873	289,146	67,032		-	356,178	17,652	172,614		181,653	371,919	390,797	(178,829)	211,968
71610	1,678	158	37		0	195	10	94		416	520	213	(232)	(19)
71701	5,381,521	505,395	117,165		53,987	676,547	30,853	301,709		241,772	574,334	683,068	(74,072)	608,996
71702	1,997,568	187,598	43,491		18,594	249,683	11,452	111,992		77,467	200,911	253,548	(14,287)	239,261
71705	504,729	47,401	10,989		57,756	116,146	2,894	28,297		38,448	69,639	64,064	32,108	96,172
71706	283,009	26,578	6,162		21,446	54,186	1,623	15,867		48,882	66,372	35,922	(5,580)	30,342
71802	470,469	44,183	10,243		119,932	174,358	2,697	26,377		329,511	358,585	59,716	(56,967)	2,749
71803	35,584,128	3,341,812	774,729		662,111	4,778,652	204,009	1,994,987		870,765	3,069,761	4,516,638	194,665	4,711,303
71809	21,943,790	2,060,807	477,755		421,395	2,959,957	125,807	1,230,256		1,504,298	2,860,361	2,785,291	65,552	2,850,843
71810	47,146	4,428	1,026		1,553	7,007	270	2,643		1,768	4,681	5,984	10,864	16,848
71812	312,998	29,395	6,815		161,793	198,003	1,794	17,548		3,725	23,067	39,728	59,952	99,680
71815	130,552	12,261	2,842		24,796	39,899	748	7,320		16,434	24,502	16,571	(14,762)	1,809
71901	6,245,462	586,530	135,975		127,406	849,911	35,806	350,145		220,516	606,467	792,727	89,114	881,841
71902	87,571	8,224	1,907		297	10,428	502	4,909		22,507	27,918	11,115	(8,330)	2,785
71904	792,439	74,420	17,253		14,303	105,976	4,543	44,428		107,056	156,027	100,583	43,477	144,060
71905	509,346	47,834	11,089		62,676	121,599	2,920	28,556		160,989	192,465	64,650	(17,341)	47,309
72001	1,290,894	121,232	28,105		37,030	186,367	7,401	72,372		339,396	419,169	163,851	(103,074)	60,777
72002	7,694,029	722,569	167,513		13,559	903,641	44,111	431,358		508,547	984,016	976,591	(139,032)	837,559
72011	52,666	4,946	1,147		27,113	33,206	302	2,953		68	3,323	6,685	11,915	18,600
72101	15,741,558	1,478,337	342,721		263,006	2,084,064	90,249	882,533		1,584,143	2,556,925	1,998,051	(151,340)	1,846,711
72102	20,901,230	1,962,897	455,056		897,404	3,315,357	119,830	1,171,805		336,410	1,628,045	2,652,960	(148,275)	2,504,685
72108	214,603	20,154	4,672		121,448	146,274	1,230	12,031		141,169	154,430	27,239	(15,325)	11,914
72109	64,511	6,058	1,405		5,752	13,215	370	3,616		7,495	11,481	8,188	(365)	7,823
72110	13,501	1,268	294		2,627	4,189	77	757		45,066	45,900	1,714	(12,577)	(10,863)
72111	60,833	5,713	1,324		39,479	46,516	349	3,410		13,631	17,390	7,721	(4,308)	3,413
72113	64,539	6,061	1,405		10,095	17,561	370	3,618		17,570	21,558	8,192	(14,642)	(6,450)
72117	362,705	34,063	7,897		15,871	57,831	2,079	20,335		49,568	71,982	46,038	(8,463)	37,575
72119	3,512,356	329,856	76,470		340,941	747,267	20,137	196,916		119	217,172	445,818	182,978	628,796
72120	425,014	39,914	9,253		13,426	62,593	2,437	23,828		4,615	30,880	53,946	21,433	75,379
72122	475,334	44,640	10,349		1,978	56,967	2,725	26,649		73,149	102,523	60,333	(19,612)	40,721
72123	518,487	48,693	11,288		67,555	127,536	2,973	29,069		66,742	98,784	65,811	17,704	83,515

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

**Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
				Contributions	Total				Contributions	Total			Contributions	Total Employer Pension Expense
72124	47,351	4,447	1,031	11,855	17,333	271	2,655	25,072	27,998	6,010		(3,945)	2,065	
72126	124,555	11,697	2,712	1,346	15,755	714	6,983	10,471	18,168	15,810		(1,762)	14,048	
72201	5,598,273	525,751	121,884	0	647,635	32,096	313,861	83,443	429,400	710,580		(142,813)	567,767	
72202	21,705,697	2,038,447	472,571	170,667	2,681,685	124,442	1,216,907	2,694,817	4,036,166	2,755,070		(1,109,909)	1,645,161	
72302	25,400,426	2,385,430	553,012	255,358	3,193,800	145,625	1,424,049	1,981,738	3,551,412	3,224,036		(182,445)	3,041,591	
72303	145,064	13,623	3,158	256	17,037	832	8,133	63,183	72,148	18,413		(26,343)	(7,930)	
72304	30,157	2,832	657	8,208	11,697	173	1,691	1,482	3,346	3,828		3,711	7,539	
72305	96,611,258	9,073,052	2,103,397	9,684,398	20,860,847	553,888	5,416,409	16,050,874	22,021,171	12,262,716		319,773	12,582,489	
72307	7,916,419	743,455	172,354	296,106	1,211,915	45,386	443,826	256,478	745,690	1,004,819		126,207	1,131,026	
72309	14,226,974	1,336,098	309,746	699,591	2,345,435	81,565	797,620	1,044,389	983,574	1,805,808		817,629	2,623,437	
72314	3,917,435	367,898	85,289	296,954	750,141	22,459	219,627	100,335	342,421	497,234		59,858	557,092	
72321	2,147	202	47	351	600	12	120	23,554	23,686			(13,143)	(12,871)	
72322	2,553,601	239,816	55,596	1,796,442	2,091,854	14,640	143,164	-	157,804	324,125		652,066	976,191	
72323	9,381,800	881,073	204,258	494,340	1,579,671	53,787	525,981	383,624	963,392	1,190,817		27,760	1,218,577	
72324	4,425,357	415,598	96,348	31,030	542,976	25,371	248,103	268,842	542,316	561,704		1,561	563,265	
72327	-	-	-	3,121	3,121	-	-	4,871	4,871	-		(14)	(14)	
72328	878,413	82,494	19,125	3,017	104,636	5,036	49,247	25,988	80,271	111,496		7,642	119,138	
72329	5,534,171	519,730	120,489	58,114	698,333	31,728	310,267	97,867	439,862	702,444		69,320	771,764	
72332	5,108,457	479,750	111,220	288,168	879,138	29,288	286,400	-	315,688	648,408		214,570	862,978	
72333	3,192,717	299,838	69,511	122,888	492,237	18,304	178,996	43,507	240,807	405,247		100,866	506,113	
72338	5,147,067	483,376	112,061	71,622	667,059	29,509	288,565	216,848	534,922	653,309		66,040	719,349	
72340	962,266	90,369	20,950	676,948	788,267	5,517	53,948	-	59,465	122,139		245,716	367,855	
72343	2,790,277	262,043	60,749	79,481	402,273	15,997	156,434	67,252	239,683	354,166		39,740	393,906	
72346	5,016,247	471,091	109,213	163,439	743,743	28,759	281,231	386,778	696,768	636,704		(25,457)	611,247	
72347	1,319,991	123,964	28,739	3,757	156,460	7,568	74,004	145,395	226,967	167,544		(33,905)	133,639	
72349	1,073,220	100,789	23,366	486,658	610,813	6,153	60,169	2,778	69,100	136,222		250,698	386,920	
72352	1,975,308	185,507	43,006	129,180	357,693	11,325	110,744	-	122,069	250,723		91,409	342,132	
72353	360,175	33,825	7,842	76,343	118,010	2,065	20,193	79,259	101,517	45,716		11,330	57,046	
72402	8,047,915	755,804	175,217	2,103,093	3,034,114	46,140	451,197	27,482	524,819	1,021,509		736,109	1,757,618	
72403	12,230,614	1,148,613	266,282	716,909	2,131,804	70,120	685,696	198,831	954,647	1,552,413		236,701	1,789,114	
72409	50,449	4,738	1,098	4,043	9,879	289	2,828	6,264	9,381	6,403		(7,167)	(764)	
72412	459,742	43,176	10,009	56,409	109,594	2,636	25,775	75,107	103,518	58,354		(29,986)	28,368	
72501	5,092,060	478,211	110,863	1,280	590,354	29,194	285,481	546,846	861,521	646,327		(246,118)	400,209	
72502	366,375	34,407	7,977	7,140	49,524	2,100	20,541	93,429	116,070	46,503		(39,774)	6,279	
72509	577,325	54,218	12,569	89,600	156,387	3,310	32,367	55,172	90,849	73,279		(42,384)	30,895	
72510	867,581	81,477	18,889	13,439	113,805	4,974	48,640	11,981	65,959	110,121		20,925	131,046	
72601	119,808,841	11,251,606	2,608,449	4,570,422	18,430,477	686,883	6,716,958	3,668,654	11,072,495	15,207,149		2,645,202	17,852,351	
72602	8,875,250	833,501	193,230	171,454	1,198,185	50,883	497,582	199,202	747,667	1,126,522		170,007	1,296,529	
72604	53,953,822	5,066,964	1,174,669	2,167,799	8,409,432	309,326	3,024,865	501,765	3,835,956	6,848,274		38,202	6,886,476	
72605	2,611,693	245,272	56,861	88,154	390,287	14,973	146,422	253,993	415,388	331,498		(60,195)	271,303	
72606	1,220,309	114,603	26,568	287,516	428,687	6,996	68,415	95,927	171,338	154,892		10,900	165,792	
72611	-	-	-	71	71	-	-	1,684	1,684	-		(1,236)	(1,236)	
72613	433,758	40,736	9,444	108,838	159,018	2,487	24,318	27,475	54,280	55,056		31,968	87,024	
72614	569,144	53,450	12,391	37,008	102,849	3,263	31,909	21,628	56,800	72,241		22,350	94,591	
72616	-	-	-	0	0	-	-	-	-	-		(938)	(938)	
72620	-	-	-	-	-	-	-	0	0	-		(1,390)	(1,390)	
72701	17,430,085	1,636,911	379,484	1,407,673	3,424,068	99,929	977,199	130,500	1,207,628	2,212,373		134,955	2,347,328	
72702	2,118,957	198,998	46,133	26,264	271,395	12,148	118,797	171,674	302,619	268,956		(94,006)	174,950	
72705	9,275,328	871,074	201,940	1,414,761	2,487,775	53,177	520,012	-	573,189	1,177,303		808,940	1,986,243	
72801	4,641,502	435,897	101,054	7,490	544,441	26,610	260,221	971,089	1,257,920	589,139		(336,078)	253,061	
72802	12,850,987	1,206,875	279,789	436,793	1,923,457	73,677	720,477	40,663	834,817	1,631,156		419,798	2,050,954	
72806	633,975	59,539	13,803	59,031	132,373	3,635	35,543	5,589	44,767	80,469		37,002	117,471	
72807	63,183	5,934	1,376	42,133	49,443	362	3,543	23,976	27,881	8,020		(12,595)	(4,575)	
72808	500	47	11	0	58	3	28	124	155	63		(69)	(6)	
72809	52,215	4,904	1,137	36,732	42,773	299	2,927	-	3,226	6,628		13,333	19,961	
72901	26,137,712	2,454,671	569,064	1,997,376	5,021,111	149,852	1,465,384	-	1,615,236	3,317,619		1,301,095	4,618,714	
72902	6,486,510	609,167	141,223	429,003	1,179,393	37,188	363,660	77,530	478,378	823,323		246,569	1,069,892	
72904	6,870	645	150	3,486	4,281	39	385	607	1,031	872		1,739	2,611	
72908	41,446	3,892	902	34,510	39,304	238	2,324	100,025	102,587	5,261		937	6,198	
72911	31,102	2,921	677	20,433	24,031	178	1,744	25,082	27,004	3,948		1,226	5,174	
73001	4,378,203	411,170	95,321	95,284	601,775	25,101	245,460	-	270,561	555,718		200,511	756,229	
73002	14,281,509	1,341,219	310,934	409,298	2,061,451	81,878	800,678	-	882,556	1,812,730		434,967	2,247,697	
73010	8,517	800	185	887	1,872	49	477	17	543	1,081		(327)	754	
73101	3,083,477	289,579	67,133	161,523	518,235	17,678	172,872	62,756	253,306	391,381		6,484	397,865	
73102	853,314	80,137	18,578	2,278	100,993	4,892	47,841	79,679	132,412	108,310		(46,382)	61,928	
73105	-	-	-	646	646	-	-	4,525	4,525	-		(380)	(380)	
73201	67,983,630	6,384,546	1,480,123	1,170,627	9,035,296	389,761	3,811,431	1,542,571	5,743,763	8,629,056		(877,805)	7,751,251	

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

**Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
				Contributions	Total				Contributions	Total			Share of Total Plan Employer Contributions	Total Employer Pension Expense
73202	7,153,960	671,850	155,754	0	827,604	41,015	401,079	281,459	723,553	908,041		(189,652)	718,389	
73203	7,323,842	687,804	159,453	3,072	850,329	41,989	410,604	768,624	1,221,217	929,604		(368,164)	561,440	
73204	2,663,846	250,170	57,997	71,718	379,885	15,272	149,345	365,752	530,369	338,118		(27,952)	310,166	
73205	6,730,870	632,116	146,543	7,338	785,997	38,589	377,359	653,230	1,069,178	854,339		(255,221)	599,118	
73206	2,431,124	228,314	52,930	8,353	289,597	13,938	136,298	211,537	361,773	308,579		(45,956)	262,623	
73207	30,690	2,882	668	8,784	12,334	176	1,721	3,505	5,402	3,895		7,592	11,487	
73208	38,574	3,623	840	6,497	10,960	221	2,163	2,277	4,661	4,896		4,252	9,148	
73209	836,994	78,605	18,223	17,883	114,711	4,799	46,925	128,909	180,633	106,238		36,745	142,983	
73212	273,337	25,670	5,951	22,618	54,239	1,567	15,325	30,241	47,133	34,694		(14,092)	20,602	
73213	437,030	41,043	9,515	134,387	184,945	2,506	24,502	0	27,008	55,472		66,266	121,738	
73215	209,171	19,644	4,554	21,309	45,507	1,199	11,727	26,952	39,878	26,550		(3,528)	23,022	
73216	676,980	63,577	14,739	7,649	85,965	3,881	37,954	28,403	70,238	85,928		(4,225)	81,703	
73217	2,671,564	250,895	58,165	-	309,060	15,317	149,778	193,843	358,938	339,097		(99,797)	239,300	
73223	241,530	22,683	5,259	71,545	99,487	1,385	13,542	44,827	59,754	30,657		17,958	48,615	
73224	-	-	-	-	-	-	-	-	-	-		(1,323)	(1,323)	
73225	3,214,080	301,844	69,976	1,823	373,643	18,427	180,194	277,554	476,175	407,958		(128,399)	279,559	
73226	474,655	44,576	10,334	86,655	141,565	2,721	26,611	73,767	103,099	60,247		8,622	68,869	
73301	6,362,915	597,560	138,532	121,099	857,191	36,480	356,730	371,617	764,827	807,635		10,791	818,426	
73302	2,318,808	217,766	50,485	81,655	349,906	13,294	130,001	65,871	209,526	294,323		(4,801)	289,522	
73303	1,981,091	186,050	43,132	107,233	336,415	11,358	111,068	25,755	148,181	251,457		19,279	270,736	
73310	45,445	4,268	989	28,727	33,984	261	2,548	-	2,809	5,768		11,580	17,348	
73311	82,199	7,720	1,790	10,822	20,332	471	4,609	18,229	23,309	10,433		(8,732)	1,701	
73401	5,008,670	470,379	109,048	686,069	1,265,496	28,716	280,806	4,092	313,614	635,743		325,627	961,370	
73402	3,064,101	287,759	66,711	3,061	357,531	17,567	171,786	546,216	735,569	388,922		(216,822)	172,100	
73406	398,917	37,464	8,685	76,058	122,207	2,287	22,365	80,622	105,274	50,634		(23,939)	26,695	
73407	218,696	20,538	4,761	39,355	64,654	1,254	12,261	22,673	36,188	27,759		17,599	45,358	
73501	283,929	26,665	6,182	136	32,983	1,628	15,918	91,634	109,180	36,039		(48,770)	(12,731)	
73502	3,274,103	307,481	71,283	167,241	546,005	18,771	183,559	56,288	258,618	415,577		122,894	538,471	
73507	-	-	-	-	-	-	663	663	663	-		(4,655)	(4,655)	
73601	3,870,104	363,453	84,259	7,536	455,248	22,188	216,974	250,028	489,190	491,226		(92,574)	398,652	
73602	7,193,247	675,539	156,610	13,750	845,899	41,240	403,282	582,374	1,026,896	913,028		(143,884)	769,144	
73604	-	-	-	-	-	-	-	14,625	14,625	-		(26,170)	(26,170)	
73607	341,661	32,086	7,439	39,530	79,055	1,959	19,155	22,599	43,713	43,366		(10,857)	32,509	
73608	3,422	321	74	239	634	20	192	683	895	434		299	733	
73609	183,434	17,227	3,994	20,676	41,897	1,052	10,284	88,006	99,342	23,283		(18,915)	4,368	
73613	1,866	175	41	0	216	11	105	463	579	237		(2,335)	(2,098)	
73614	-	-	-	6,643	6,643	-	-	10,366	10,366	-		(29)	(29)	
73702	18,864,699	1,771,640	410,718	188,275	2,370,633	108,154	1,057,630	67,036	1,232,820	2,394,467		(64,631)	2,329,836	
73703	4,971,208	466,861	108,232	-	575,093	28,501	278,705	300,043	607,249	630,988		(140,983)	490,005	
73707	1,874,493	176,039	40,811	161,768	378,618	10,747	105,092	7,795	123,634	237,927		182,834	420,761	
73708	1,371,468	128,799	29,859	173,796	332,454	7,863	76,890	-	84,753	174,078		96,166	270,244	
73710	196,053	18,412	4,268	60,546	83,226	1,124	10,992	39,112	51,228	24,885		3,761	28,646	
73801	6,949,502	652,649	151,303	91,474	895,426	39,843	389,617	377,586	807,046	882,089		(112,278)	769,811	
73803	15,720,934	1,476,400	342,272	-	1,818,672	90,131	881,377	909,262	1,880,770	1,995,434		(590,656)	1,404,778	
73805	218,168	20,489	4,750	4,476	29,715	1,251	12,231	27,880	41,362	27,692		1,172	28,864	
73806	151,346	14,213	3,295	767	18,275	868	8,485	57,552	66,905	19,210		(18,400)	810	
73807	307,030	28,834	6,685	105,596	141,115	1,760	17,213	71,070	90,043	38,971		1,575	40,546	
73809	21,935	2,060	478	8,850	11,388	126	1,230	33,681	35,037	2,784		(8,916)	(6,132)	
73810	57,229	5,375	1,246	9,950	16,571	328	3,208	24,475	28,011	7,264		(4,928)	2,336	
73811	177,013	16,624	3,854	34,374	54,852	1,015	9,924	6,089	17,028	22,468		1,523	23,991	
73812	593,916	55,776	12,931	133,928	202,635	3,405	33,298	10,667	47,370	75,385		21,708	97,093	
73815	52,732	4,952	1,148	3,133	9,233	302	2,957	4,580	7,839	6,693		3,122	9,815	
73819	228,531	21,462	4,976	46,898	73,336	1,310	12,812	1,880	16,002	29,007		14,504	43,511	
73820	144,600	13,580	3,148	5,366	22,094	829	8,107	11,624	20,560	18,354		8,049	26,403	
73901	6,865,876	644,795	149,482	10,936	805,213	39,363	384,928	394,454	818,745	871,475		(102,771)	768,704	
73902	1,049,438	98,556	22,848	14,323	135,727	6,017	58,836	9,677	74,530	133,204		1,414	134,618	
73903	18,111,110	1,700,868	394,311	22,085	2,117,264	103,834	1,015,380	1,484,923	2,604,137	2,298,815		(458,705)	1,840,110	
73906	1,952,087	183,326	42,500	106,768	332,594	11,192	109,441	27,990	148,623	247,775		81,636	329,411	
73907	794,226	74,588	17,292	37,490	129,370	4,553	44,528	65,584	114,665	100,810		1,577	102,387	
73911	3,962,428	372,123	86,269	770,251	1,228,643	22,717	222,149	1,010,211	1,255,077	502,945		(113,498)	389,447	
73916	9,954	935	217	7,003	8,155	57	558	-	615	1,263		2,542	3,805	
74002	27,936	2,624	608	1,976	5,208	160	1,566	9,535	11,261	3,546		(1,195)	2,351	
74003	82,056,734	7,706,193	1,786,519	2,365,478	11,858,190	470,444	4,600,425	2,529,761	7,600,630	10,415,333		(1,901,272)	8,514,061	
74005	76,740,156	7,206,897	1,670,768	110,968	8,988,633	439,963	4,302,356	6,673,255	11,415,574	9,740,508		(3,381,486)	6,359,022	
74009	4,016	377	87	1,673	2,137	23	225	3,265	3,513	510		(1,944)	(1,434)	
74010	2,225,911	209,042	48,462	35,690	293,194	12,762	124,793	93,722	231,277	282,531		(62,271)	220,260	
74013	2,548,025	239,293	55,475	12	294,780	14,608	142,853	358,707	516,168	323,417		(134,603)	188,814	

**Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
74018	107,528	10,098	2,341	25,056	37,495	616	6,028	0	6,644	13,648		23,370	37,018	
74020	4,850	456	106	1,932	2,494	28	272	1,988	2,288	616		1,203	1,819	
74101	588,448	55,263	12,812	1,400	69,475	3,374	32,991	15,081	51,446	74,691		(31,863)	42,828	
74102	3,578,751	336,091	77,916	-	414,007	20,518	200,639	169,448	390,605	454,245		(101,018)	353,227	
74106	201,830	18,954	4,394	35,002	58,350	1,157	11,315	26,870	39,342	25,618		22,403	48,021	
74108	-	-	-	6	6	-	-	41	41	-		(4)	(4)	
74201	446,076	41,892	9,712	229,112	280,716	2,557	25,009	43,715	71,281	56,620		112,064	168,684	
74203	55,291,080	5,192,550	1,203,784	119,385	6,515,719	316,993	3,099,837	3,477,091	6,893,921	7,018,010		(947,603)	6,070,407	
74204	812,258	76,282	17,684	-	93,966	4,657	45,538	137,417	187,612	103,099		(117,905)	(14,806)	
74208	136,590	12,828	2,974	-	15,802	783	7,657	12,440	20,880	17,337		(14,180)	3,157	
74213	907,312	85,208	19,754	77,089	182,051	5,202	50,868	71,955	128,025	115,164		(4,073)	111,091	
74216	1,079,245	101,355	23,497	593	125,445	6,187	60,506	48,470	115,163	136,987		(22,534)	114,453	
74217	848,585	79,693	18,475	160,932	259,100	4,865	47,575	9,619	62,059	107,710		67,540	175,250	
74218	426,069	40,013	9,276	28,424	77,713	2,443	23,887	50,625	76,955	54,080		(9,492)	44,588	
74219	9,125	857	199	2	1,058	52	512	1,433	1,997	1,158		(729)	429	
74221	682,254	64,073	14,854	58,024	136,951	3,911	38,250	16,272	58,433	86,597		24,924	111,521	
74222	737,943	69,302	16,066	-	85,368	4,231	41,372	121,694	167,297	93,666		(54,286)	39,380	
74223	540,303	50,742	11,763	292,460	354,965	3,098	30,291	154,221	187,610	68,580		28,489	97,069	
74224	621,093	58,329	13,522	60,341	132,192	3,561	34,820	77,096	115,477	78,834		(18,205)	60,629	
74226	905,714	85,058	19,719	56,785	161,562	5,193	50,778	12,958	68,929	114,961		27,162	142,123	
74228	2,913,496	273,615	63,432	6,013	343,060	16,704	163,342	240,847	420,893	369,805		37,782	407,587	
74229	2,725,078	255,920	59,330	263,694	578,944	15,623	152,778	349,451	517,852	345,890		(326,282)	19,608	
74230	19,613,339	1,841,947	427,017	266,575	2,535,539	112,446	1,099,602	1,288,692	2,500,740	2,489,490		(288,400)	2,201,090	
74231	497,959	46,765	10,841	9,417	67,023	2,855	27,917	34,991	65,763	63,205		(12,303)	50,902	
74234	497,619	46,733	10,834	20,249	77,816	2,853	27,899	137,464	168,216	63,162		(8,445)	54,717	
74239	161,192	15,138	3,509	3,194	21,841	924	9,037	21,302	31,263	20,460		15,676	36,136	
74301	18,659,443	1,752,364	406,249	36,741	2,195,354	106,978	1,046,122	1,251,329	2,404,429	2,368,414		(302,799)	2,065,615	
74302	15,730,284	1,477,278	342,476	18,167	1,837,921	90,184	881,902	1,015,884	1,987,970	1,996,620		(418,152)	1,578,468	
74311	1,952	183	43	0	226	11	109	8,401	8,521	248		(18,975)	(18,727)	
74401	6,063,654	569,456	132,016	79,386	780,858	34,764	339,953	507,670	882,387	769,650		(53,751)	715,899	
74402	2,947,053	276,767	64,163	-	340,930	16,896	165,224	443,886	626,006	374,065		(223,685)	150,380	
74406	145,239	13,640	3,162	1,634	18,436	833	8,142	46,195	55,170	18,435		(12,367)	6,068	
74407	77,209	7,251	1,681	28,193	37,125	443	4,328	0	4,771	9,800		18,715	28,515	
74408	60,508	5,683	1,317	456	7,456	347	3,392	69,224	72,963	7,680		(44,030)	(36,350)	
74413	25,718	2,415	560	97	3,072	147	1,442	2,188	3,777	3,264		(1,429)	1,835	
74501	6,079,649	570,958	132,365	30,021	733,344	34,856	340,850	1,624,473	2,000,179	771,680		(589,643)	182,037	
74504	1,544,433	145,042	33,625	6,435	185,102	8,854	86,587	92,333	187,774	196,033		(93,410)	102,623	
74506	296	28	6	0	34	2	17	74	93	38		(41)	(3)	
74509	376,537	35,362	8,198	40,340	83,900	2,159	21,110	913	24,182	47,793		16,155	63,948	
74510	74,654	7,011	1,625	63	8,699	428	4,185	7,349	11,962	9,476		(2,515)	6,961	
74601	29,369,779	2,758,204	639,432	139,069	3,536,705	168,382	1,646,586	1,364,252	3,179,220	3,727,860		1,753	3,729,613	
74602	43,425,937	4,078,259	945,459	505,552	5,529,270	248,968	2,434,629	1,754,913	4,438,510	5,511,986		(266,124)	5,245,862	
74604	10,273,091	964,777	223,663	440,231	1,628,671	58,897	575,950	320,301	955,148	1,303,947		89,591	1,393,538	
74607	2,475,046	232,439	53,886	179,175	465,500	14,190	138,761	413	153,364	314,154		84,872	399,026	
74609	4,561,689	428,402	99,316	15,535	543,253	26,153	255,746	191,824	473,723	579,008		(58,028)	520,980	
74612	-	-	-	-	-	-	-	41	41	-		(367)	(367)	
74613	4,792,445	450,073	104,340	206,985	761,398	27,476	268,683	116,915	413,074	608,298		38,079	646,377	
74620	1,230	115	27	0	142	7	69	305	381	156		(170)	(14)	
75015	66,062	6,204	1,438	57,399	65,041	379	3,704	84,811	88,894	8,385		10,322	18,707	
80101	81,454	7,650	1,773	14,835	24,258	467	4,567	17,367	22,401	10,339		2,475	12,814	
80201	318,609	29,921	6,937	38,767	75,625	1,827	17,862	-	19,689	40,440		22,728	63,168	
80401	78,525	7,374	1,710	8,890	17,974	450	4,402	50,101	54,953	9,967		(6,210)	3,757	
80402	1,023	96	22	-	118	6	58	3,320	3,384	130		(7,245)	(7,115)	
80404	43,476	4,083	947	4,884	9,914	249	2,437	25	2,711	5,518		3,486	9,004	
80405	80,974	7,605	1,763	886	10,254	464	4,540	9,995	14,999	10,278		(13,484)	(3,206)	
80407	121,789	11,438	2,652	57,965	72,055	698	6,828	-	7,526	15,458		30,886	46,344	
80502	-	-	-	3,637	3,637	-	-	7,750	7,750	-		(57)	(57)	
80503	-	-	-	39	39	-	-	179	179	-		(68)	(68)	
80504	53,415	5,016	1,163	27,885	34,064	306	2,995	-	3,301	6,780		13,565	20,345	
80601	95	9	2	-	11	1	6	14,453	14,460	12		(34,296)	(34,284)	
80603	-	-	-	5,611	5,611	-	-	12,535	12,535	-		(93)	(93)	
80607	28,684	2,694	625	13,048	16,367	164	1,608	-	1,772	3,641		7,270	10,911	
80701	109,531	10,286	2,385	59,165	71,836	628	6,140	81	6,849	13,903		24,932	38,835	
80801	585,971	55,030	12,758	218,440	286,228	3,359	32,852	63,311	99,522	74,376		47,840	122,216	
81001	858,315	80,607	18,687	335,605	434,899	4,921	48,121	12,323	65,365	108,945		136,986	245,931	
81003	-	-	-	-	-	-	-	1,955	-	-		(7,131)	(7,131)	
81102	373,819	35,106	8,139	37,501	80,746	2,143	20,958	3,686	26,787	47,448		42,976	90,424	

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

**Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense			
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Employer Pension Expense
				Contributions	Total Plan Employer				Contributions	Total Plan Employer			Contributions	Total Plan Employer	
81301	237,740	22,327	5,176	47,588	75,091	1,363	13,328	0	14,691	30,176	24,818	54,994			
81402	-	-	-	2,167	2,167	-	-	12,792	12,792	-	(4,507)	(4,507)			
81403	-	-	-	5	5	-	-	59	59	-	(29)	(29)			
81408	-	-	-	19	19	-	-	41	41	-	(0)	(0)			
81409	189,554	17,802	4,127	92,097	114,026	1,087	10,627	-	11,714	24,060	48,086	72,146			
81501	14,489	1,361	315	1,026	2,702	83	812	38,383	39,278	1,839	(18,209)	(16,370)			
81601	121,210	11,383	2,639	29,606	43,628	695	6,796	26,800	34,291	15,385	(6,534)	8,851			
81701	12,227	1,148	266	8,602	10,016	70	686	-	756	1,552	3,122	4,674			
81802	1,157,357	108,691	25,198	68,821	202,710	6,635	64,886	9,810	81,331	146,902	40,779	187,681			
81805	51,985	4,882	1,132	271	6,285	298	2,915	857	4,070	6,598	1,705	8,303			
81806	17,489	1,642	381	15,107	17,130	100	981	11,271	12,352	2,220	4,401	6,621			
81901	53,447	5,019	1,164	15,394	21,577	306	2,996	2,961	6,263	6,784	8,893	15,677			
82001	22,498	2,113	490	10,629	13,232	129	1,262	940	2,331	2,856	5,580	8,436			
82101	178,205	16,736	3,880	39,051	59,667	1,022	9,991	853	11,866	22,619	26,024	48,643			
82106	-	-	-	-	-	-	-	169	169	-	(791)	(791)			
82107	5,015	471	109	2,347	2,927	29	281	2,229	2,539	637	883	1,520			
82109	1,430	134	31	2,584	2,749	8	80	3,878	3,966	181	(180)	1			
82201	202,508	19,018	4,409	1,884	25,311	1,161	11,353	1,305	13,819	25,704	(2,385)	23,319			
82301	1,027,573	96,502	22,372	12,864	131,738	5,891	57,609	191,613	255,113	130,428	(66,305)	64,123			
82401	85,650	8,044	1,865	3,281	13,190	491	4,801	2,137	7,429	10,871	2,248	13,119			
82402	251,154	23,587	5,468	27,450	56,505	1,440	14,081	18,099	33,620	31,879	(17,499)	14,380			
82406	33,222	3,120	723	23,372	27,215	190	1,862	-	2,052	4,217	8,483	12,700			
82501	-	-	-	0	0	-	-	553	553	-	(661)	(661)			
82503	25,823	2,425	562	13,937	16,924	148	1,448	9,438	11,034	3,278	6,465	9,743			
82601	440,337	41,353	9,587	33,262	84,202	2,525	24,687	124,783	151,995	55,891	(17,566)	38,325			
82701	80,271	7,539	1,748	39,916	49,203	460	4,500	51,103	56,063	10,189	9,702	19,891			
82801	51,454	4,832	1,120	9,530	15,482	295	2,885	12,803	15,983	6,531	357	6,888			
82901	434,587	40,813	9,462	82,960	133,235	2,492	24,364	-	26,856	55,161	59,602	114,763			
83001	44,637	4,192	972	19,150	24,314	256	2,503	722	3,481	5,666	10,247	15,913			
83005	209,401	19,665	4,559	19,809	44,033	1,201	11,740	11,606	24,547	26,579	29,555	56,134			
83101	-	-	-	0	0	-	-	131	131	-	(940)	(940)			
83202	120,267	11,295	2,618	7,376	21,289	690	6,743	45,816	53,249	15,265	(24,169)	(8,904)			
83203	5,236	492	114	6,634	7,240	30	293	4,332	4,655	665	707	1,372			
83204	420	39	9	792	840	2	23	941	966	53	104	157			
83205	193,483	18,171	4,212	38,311	60,694	1,109	10,848	92,381	104,338	24,558	(7,789)	16,769			
83206	370,332	34,779	8,063	6,179	49,021	2,123	20,762	8,790	31,675	47,006	(3,762)	43,244			
83208	136,941	12,861	2,981	63,065	78,907	785	7,677	2,076	10,538	17,382	34,696	52,078			
83402	56,428	5,299	1,229	28,492	35,020	324	3,163	4,272	7,759	7,162	6,812	13,974			
83501	189,290	17,777	4,121	45,876	67,774	1,085	10,613	25,102	36,800	24,026	14,286	38,312			
83601	167,160	15,699	3,639	2,536	21,874	958	9,372	17,125	27,455	21,217	(3,832)	17,385			
83701	1,179	111	26	2,857	2,994	7	66	31,789	31,862	150	(10,363)	(10,213)			
83802	-	-	-	0	0	-	-	-	-	-	(6,099)	(6,099)			
83805	-	-	-	-	-	-	-	-	-	-	(6,546)	(6,546)			
83806	-	-	-	-	-	-	-	6	6	-	(897)	(897)			
83812	252,506	23,714	5,497	2,081	31,292	1,448	14,157	51,755	67,360	32,050	192	32,242			
83901	38,805	3,644	845	12,493	16,982	222	2,175	19,239	21,636	4,925	2,526	7,451			
84002	484,579	45,508	10,550	141,974	198,032	2,778	27,167	4,442	34,387	61,507	20,320	81,827			
84003	522,509	49,070	11,376	35,854	96,300	2,996	29,294	271,987	304,277	66,321	(116,585)	(50,264)			
84009	6,007	564	131	4,226	4,921	34	337	-	371	762	1,534	2,296			
84101	8,826	829	192	3,866	4,887	51	495	5,008	5,554	1,120	2,166	3,286			
84203	43,928	4,125	956	7,399	12,480	252	2,463	22,334	25,049	5,576	(11,022)	(5,446)			
84207	354,538	33,296	7,719	139,383	180,398	2,033	19,877	1,772	23,682	45,001	45,628	90,629			
84208	27,629	2,595	602	459	3,656	158	1,549	4,217	5,924	3,507	1,597	5,104			
84209	453,718	42,610	9,878	90,608	143,096	2,601	25,438	55,145	83,184	57,590	3,552	61,142			
84210	269,986	25,355	5,878	59,912	91,145	1,548	15,136	-	16,684	34,269	29,067	63,336			
84211	3,137	295	68	1,037	1,400	18	176	980	1,174	398	(653)	(255)			
84212	38,686	3,633	842	6,269	10,744	222	2,169	-	2,391	4,910	4,652	9,562			
84213	-	-	-	-	-	-	-	4,255	4,255	-	(29,273)	(29,273)			
84301	228,285	21,439	4,970	95,503	121,912	1,309	12,799	5,212	19,320	28,976	11,265	40,241			
84401	7,723	725	168	410	1,303	44	433	5,163	5,640	980	(14,846)	(13,866)			
84601	-	-	-	0	0	-	-	-	-	-	(95)	(95)			
84603	282,021	26,485	6,140	53,539	86,164	1,617	15,812	8,641	26,070	35,796	33,231	69,027			
84604	7,073	664	154	2,973	3,791	41	396	1,420	1,857	898	(9,104)	(8,206)			
84605	-	-	-	0	0	-	-	17	17	-	(1,389)	(1,389)			
90203	9,097,725	854,395	198,073	47,741	1,100,209	52,159	510,055	776,681	1,338,895	1,154,760	(196,360)	958,400			
90208	176,616	16,587	3,845	49,518	69,950	1,013	9,902	13,680	24,595	22,418	11,696	34,114			
90211	112,080	10,526	2,440	72,484	85,450	643	6,283	-	6,926	14,226	28,571	42,797			

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

**Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2024**

Participating Employer	Net Pension Liability as of June 30, 2024	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
90403	15,304,544	1,437,295	333,207	0	1,770,502	87,743	858,034	1,033,315	1,979,092	1,942,582		(664,434)	1,278,148	
90407	480,990	45,171	10,472	1,719	57,362	2,758	26,966	133,598	163,322	61,051		(59,029)	2,022	
90704	5,378,720	505,132	117,104	1,664	623,900	30,837	301,553	298,435	630,825	682,713		(161,410)	521,303	
90705	6,902,210	648,207	150,273	52,650	851,130	39,571	386,965	484,248	910,784	876,087		(118,843)	757,244	
90707	1,404,892	131,938	30,587	1,412	163,937	8,054	78,764	127,596	214,414	178,321		(48,935)	129,386	
90709	17,901,586	1,681,191	389,749	383,799	2,454,739	102,633	1,003,634	714,426	1,820,693	2,272,220		130,840	2,403,060	
90710	999,466	93,863	21,760	0	115,623	5,730	56,034	99,255	161,019	126,861		(65,995)	60,866	
90711	6,550,796	615,205	142,622	21,190	779,017	37,557	367,264	86,952	491,773	831,482		(69,682)	761,800	
90803	15,756,964	1,479,784	343,057	2,047,261	3,870,102	90,337	883,398	121,399	1,095,134	2,000,007		2,133,869	4,133,876	
90807	1,598,958	150,163	34,812	174,338	359,313	9,167	89,644	94,295	193,106	202,953		211,107	414,060	
90809	1,647,794	154,749	35,875	533,368	723,992	9,447	92,382	349,086	450,915	209,152		314,445	523,597	
90810	7,032	660	153	9,352	10,165	40	394	79,165	79,599	893		(34,671)	(33,778)	
90811	210,445	19,764	4,582	100,636	124,982	1,207	11,798	8,993	21,998	26,711		53,304	80,015	
91007	13,240,665	1,243,470	288,273	23,841	1,555,584	75,911	742,324	565,387	1,383,622	1,680,617		(95,025)	1,585,592	
91009	2,799,292	262,890	60,945	162,416	486,251	16,049	156,940	22,488	195,477	355,310		187,422	542,732	
91203	188,292	17,683	4,099	-	21,782	1,080	10,556	213,396	225,032	23,900		(92,596)	(68,696)	
91503	216,944	20,374	4,723	490	25,587	1,244	12,162	216,640	230,046	27,536		(93,907)	(66,371)	
91604	79,908	7,504	1,740	9,220	18,464	458	4,480	23,591	28,529	10,143		(4,811)	5,332	
91605	71,859	6,748	1,564	6,582	14,894	412	4,028	14,221	18,661	9,121		(16,438)	(7,317)	
91804	287,170	26,969	6,252	29,608	62,829	1,646	16,100	38,493	56,239	36,450		27,769	64,219	
91807	-	-	-	-	-	-	-	-	-	-		(27,145)	(27,145)	
92109	324,144	30,441	7,057	0	37,498	1,858	18,173	58,272	78,303	41,143		(27,809)	13,334	
92114	845,909	79,442	18,417	1,271	99,130	4,850	47,425	164,453	216,728	107,370		(57,083)	50,287	
92116	668,952	62,823	14,564	32,751	110,138	3,835	37,504	31,286	72,625	84,909		(12,217)	72,692	
92117	1,467,032	137,773	31,940	19,306	189,019	8,411	82,247	15,762	106,420	186,208		17,810	204,018	
92118	285,501	26,812	6,216	40,412	73,440	1,637	16,006	80,471	98,114	36,238		10,662	46,900	
92119	333,019	31,275	7,250	42,929	81,454	1,909	18,670	32,876	53,455	42,270		43,593	85,863	
92121	406,360	38,162	8,847	17,603	64,612	2,330	22,782	33,420	58,532	51,579		25,877	77,456	
92202	407,095	38,232	8,863	31,046	78,141	2,334	22,823	125,284	150,441	51,672		(55,895)	(4,223)	
92204	6,944,079	652,139	151,185	669,328	1,472,652	39,812	389,312	354,182	783,306	881,401		143,211	1,024,612	
92302	10,458,820	982,219	227,707	144,796	1,354,722	59,962	586,363	620,852	1,267,177	1,327,522		125,409	1,452,931	
92310	2,717,166	255,177	59,157	41,937	356,271	15,578	152,335	195,148	363,061	344,886		(27,294)	317,592	
92313	1,577,018	148,102	34,334	21,183	203,619	9,041	88,414	6,375	103,830	200,168		25,962	226,130	
92318	451,055	42,360	9,820	35,601	87,781	2,586	25,288	-	27,874	57,252		29,249	86,501	
92319	4,231,088	397,354	92,118	53,455	542,927	24,257	237,211	296,622	558,090	537,045		(63,391)	473,654	
92404	659,048	61,893	14,349	17,015	93,257	3,778	36,949	30,839	71,566	83,652		31,026	114,678	
92502	978,482	91,892	21,303	36,776	149,971	5,610	54,858	229,647	290,115	124,197		(53,485)	70,712	
92507	87,265	8,195	1,900	13,199	23,294	500	4,893	40,612	46,005	11,076		(24,928)	(13,852)	
92606	19,083,295	1,792,169	415,477	930,226	3,137,872	109,408	1,069,885	168,515	1,347,808	2,422,213		438,059	2,860,272	
92609	108,897	10,227	2,371	681	13,279	624	6,106	8,566	15,296	13,822		(1,992)	11,830	
92805	1,355,082	127,260	29,503	54,076	210,839	7,769	75,971	44,647	128,387	171,998		28,061	200,059	
93005	4,236,056	397,821	92,226	367,393	857,440	24,286	237,490	69,566	261,776	537,676		206,431	744,107	
93706	745,023	69,967	16,220	19,362	105,549	4,271	41,769	22,029	55,718	94,565		10,091	104,656	
93808	545,149	51,197	11,869	77,044	140,110	3,125	30,564	22,029	55,718	69,195		38,115	107,310	
94215	-	-	-	-	-	-	-	332,406	332,406	-		(250,273)	(250,273)	
94216	4,590,215	431,081	99,937	142,258	673,276	26,316	257,345	5,077	288,738	582,629		93,431	676,060	
94218	2,151,914	202,093	46,851	119,707	368,651	12,337	120,645	72,329	205,311	273,139		48,003	321,142	
94219	2,288,806	214,949	49,831	423,903	688,683	13,122	128,320	0	141,442	290,515		326,657	617,172	
94220	1,745,195	163,897	37,996	6,810	208,703	10,005	97,843	67,026	174,874	221,515		26,103	247,618	
94221	1,315,065	123,502	28,631	24,833	176,966	7,539	73,728	8,207	89,474	166,919		21,128	188,047	
94224	128,034	12,024	2,788	3,165	17,977	734	7,178	9,874	17,786	16,251		(6,826)	9,425	
94225	1,291,341	121,274	28,115	17,515	166,904	7,403	72,398	146,483	226,284	163,908		(20,703)	143,205	
94226	1,308,313	122,868	28,484	80,116	231,468	7,501	73,350	111,090	191,941	166,062		(4,800)	161,262	
94227	820,800	77,084	17,870	1,646	96,600	4,706	46,018	196,116	246,840	104,183		(86,786)	17,397	
94228	535,173	50,260	11,652	1,681	63,593	3,068	30,004	10,506	43,578	67,929		8,259	76,188	
94229	763,004	71,656	16,612	99,764	188,032	4,374	42,777	3,758	50,909	96,847		56,653	153,500	
94231	510,854	47,976	11,122	11,575	70,673	2,929	28,640	50,576	82,145	64,842		(8,769)	56,073	
94232	950,156	89,232	20,687	368,919	478,838	5,447	53,269	84,609	143,325	120,602		138,589	259,191	
94504	68,311	6,415	1,487	45	7,947	392	3,830	8,338	12,560	8,671		(2,563)	6,108	
94607	2,137,616	200,750	46,540	56,151	303,441	12,255	119,843	41,284	173,382	271,324		56,401	327,725	
94608	80,838	7,592	1,760	365	9,717	463	4,532	52,868	57,863	10,261		(15,961)	(5,700)	
Totals¹	2,999,785,366	281,718,800	65,310,594	135,849,345	482,878,739	17,198,245	168,179,830	136,828,230	322,206,305	380,758,067		(625,976)	380,132,091	

¹ Columns may not foot due to rounding.

South Carolina Retirement Systems
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Note 1: Description of the Entity

The South Carolina Public Employee Benefit Authority (PEBA), created July 1, 2012, is the state agency responsible for the administration and management of the retirement systems and benefit programs of the state of South Carolina, including the State Optional Retirement Program and the S.C. Deferred Compensation Program, as well as the state's employee insurance programs. As such, PEBA is responsible for administering the South Carolina Retirement Systems' five defined benefit pension plans. PEBA has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as custodian, co-trustee and co-fiduciary of the Systems and the assets of the retirement trust funds. The Retirement System Investment Commission (Commission as the governing body, RSIC as the agency), created by the General Assembly in 2005, has exclusive authority to invest and manage the retirement trust funds' assets. The Commission, an eight-member board, serves as co-trustee and co-fiduciary for the assets of the retirement trust funds. By law, the State Fiscal Accountability Authority (SFAA), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the actuary of the Systems.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Systems and additions to/deductions from the Systems fiduciary net position have been determined on the accrual basis of accounting as they are reported by the Systems in accordance with generally accepted accounting principles (GAAP). For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Benefit and refund expenses are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

PEBA issues an Annual Comprehensive Financial Report (ACFR) containing financial statements and required supplementary information for the Systems' Pension Trust Funds. The ACFR is publicly available through PEBA's website at www.peba.sc.gov, or a copy may be obtained by submitting a request to PEBA, 202 Arbor Lake Drive, Columbia, SC 29223. PEBA is a division of the primary government of the state of South Carolina and therefore, retirement trust fund financial information is also included in the ACFR for the state.

Plan Descriptions

- The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for teachers and employees of the state and its political subdivisions. SCRS covers employees of state agencies, public school districts and participating charter schools, public higher education institutions, other participating local subdivisions of government and individuals first elected to the South Carolina General Assembly at or after the general election in November 2012.
- The State Optional Retirement Program (State ORP) is a defined contribution plan that is offered as an alternative to SCRS to newly hired state, public higher education institution and public school district employees, as well as individuals first elected to the South Carolina General Assembly at or after the general election in November 2012. State ORP participants direct the investment of their funds into an account administered by one of four third party service providers. PEBA assumes no liability for State ORP benefits. Rather, the benefits are the liability of the four third party service providers. For this reason, State ORP assets are not part of the retirement systems' trust funds for financial statement purposes.
- The South Carolina Police Officers Retirement System (PORS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits to police officers and firefighters. PORS also covers peace officers, coroners, probate judges and magistrates.

In addition to the plans described above, PEBA also administers three single employer defined benefit pension plans, which are not covered in this report. They are the Retirement System for Members of the General Assembly of the State of South Carolina (GARS), the Retirement System for Judges and Solicitors of the State of South Carolina (JSRS), and the South Carolina National Guard Supplemental Retirement Plan (SCNG).

South Carolina Retirement Systems
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Membership

Membership requirements are prescribed in Title 9 of the South Carolina Code of Laws. A brief summary of the requirements under each system is presented below.

- SCRS - Generally, all employees of covered employers are required to participate in and contribute to the system as a condition of employment. This plan covers general employees and teachers and individuals first elected to the South Carolina General Assembly at or after the general election in November 2012. A member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. A member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.
- State ORP - As an alternative to membership in SCRS, newly hired state, public school and higher education employees, as well as individuals first elected to the South Carolina General Assembly at or after the general election in November 2012 have the option to participate in the State ORP. Contributions to the State ORP are at the same rates as SCRS. A direct remittance is required from the employer to the member's account with the ORP service provider for the employee contribution and a portion of the employer contribution (5 percent). A direct remittance is also required to SCRS for the remaining portion of the employer contribution and an incidental death benefit contribution, if applicable, which is retained by SCRS.
- PORS - To be eligible for PORS membership, an employee must be required by the terms of his employment, by election or appointment, to preserve public order, protect life and property, and detect crimes in the state; to prevent and control property destruction by fire; be a coroner in a full-time permanent position; or be a peace officer employed by the Department of Corrections, the Department of Juvenile Justice or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least \$2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. A member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. A member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

Benefits

Benefit terms are prescribed in Title 9 of the South Carolina Code of Laws. PEBA does not have the authority to establish or amend benefit terms without a legislative change in the code of laws. Key elements of the benefit calculation include the benefit multiplier, years of service, and average final compensation/current annual salary. A brief summary of the benefit terms for each system is presented below.

- SCRS - A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 65 or with 28 years credited service regardless of age. A member may elect early retirement with reduced pension benefits payable at age 55 with 25 years of service credit. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension upon satisfying the Rule of 90 requirement that the total of the member's age and the member's creditable service equals at least 90 years. Both Class Two and Class Three members are eligible to receive a reduced deferred annuity at age 60 if they satisfy the five- or eight-year earned service requirement, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program.

The annual retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase. Members who retire under the early retirement provisions at age 55 with 25 years of service are not eligible for the benefit adjustment until the second July 1 after reaching age 60 or the second July 1 after the date they would have had 28 years of service credit had they not retired.

- PORS - A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 55 or with 25 years of service regardless of age. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension at age 55

South Carolina Retirement Systems
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or with 27 years of service regardless of age. Both Class Two and Class Three members are eligible to receive a deferred annuity at age 55 with five or eight years of earned service, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. Accidental death benefits are also provided upon the death of an active member working for a covered employer whose death was a natural and proximate result of an injury incurred while in the performance of duty.

The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase.

Contributions

Actuarial valuations are performed annually by an external consulting actuary to ensure applicable contribution rates satisfy the funding parameters specified in Title 9 of the South Carolina Code of Laws. Under these provisions, SCRS and PORS contribution requirements must be sufficient to maintain an amortization period for the financing of the unfunded actuarial accrued liability (UAAL) over a period that does not exceed the number of years scheduled in state statute. Effective July 1, 2017, employee rates were increased and capped at 9 percent for SCRS and 9.75 percent for PORS. The legislation also increased employer contribution rates beginning July 1, 2017, for both SCRS and PORS until reaching 18.56 percent for SCRS and 21.24 percent for PORS. The legislation included a further provision that if the scheduled contributions are not sufficient to meet the funding periods set in state statute, the PEBA board would increase the employer contribution rates as necessary to meet the funding periods set for the applicable year.

Pension reform legislation modified statute such that the employer contribution rates for SCRS and PORS to be further increased, not to exceed one-half of one percent in any one year if necessary, in order to improve the funding of the plans. The statute set rates intended to reduce the unfunded liability of SCRS and PORS to the maximum amortization period of 20 years from 30 years over a ten-year schedule, as determined by the annual actuarial valuations of the plan. Finally, under the revised statute, the contribution rates for SCRS and PORS may not be decreased until the plans are at least 85 percent funded.

Required employee contribution rates¹ are as follows:

	<u>Fiscal Year 2025¹</u>	<u>Fiscal Year 2024¹</u>
SCRS		
Employee Class Two	9.00%	9.00%
Employee Class Three	9.00%	9.00%
State ORP		
Employee	9.00%	9.00%
PORS		
Employee Class Two	9.75%	9.75%
Employee Class Three	9.75%	9.75%

¹ Calculated on earnable compensation as defined in Title 9 of the South Carolina Code of Laws.

South Carolina Retirement Systems
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Required employer contribution rates¹ are as follows:

	Fiscal Year 2025 ¹	Fiscal Year 2024 ¹
SCRS		
Employer Class Two	18.56% ³	18.56% ³
Employer Class Three	18.56% ³	18.56% ³
State ORP		
Employer Contribution ²	18.56% ³	18.56% ³
PORS		
Employer Class Two	21.24% ⁴	21.24% ⁴
Employer Class Three	21.24% ⁴	21.24% ⁴

¹ Calculated on earnable compensation as defined in Title 9 of the South Carolina Code of Laws.

² Of this employer contribution, 5% of earnable compensation must be remitted by the employer directly to the ORP service provider to be allocated to the member's account with the remainder of the employer contribution remitted to the SCRS.

³ Includes incidental death benefit contribution rate of 0.15%.

⁴ Includes incidental death benefit and accidental death benefit contribution rate of 0.20% each.

Note 2: Actuarial Assumptions and Methods

Actuarial valuations of the ongoing plan involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. The GASB Statement No. 67 valuation report prepared as of June 30, 2024 is based on the experience study report for the period ending June 30, 2019. A more recent experience report on the Systems was issued for the period ending June 30, 2023 and will be used for future valuations.

The June 30, 2024, total pension liability (TPL), net pension liability (NPL), and sensitivity information shown in this report were determined by our consulting actuary, Gabriel Roeder Smith & Company (GRS) and are based on an actuarial valuation performed as of July 1, 2023. The total pension liability was rolled-forward from the valuation date to the plans' fiscal year end, June 30, 2024, using generally accepted actuarial principles. There was no legislation enacted during the 2024 legislative session that had a material change in the benefit provisions for any of the systems.

The following table provides a summary of the actuarial assumptions and methods used to calculate the TPL as of June 30, 2024.

	SCRS	PORS
Actuarial cost method	Entry age normal	Entry age normal
Investment rate of return ¹	7%	7%
Projected salary increases	3.0% to 11.0% (varies by service) ¹	3.5% to 10.5% (varies by service) ¹
Benefit adjustments	lesser of 1% or \$500 annually	lesser of 1% or \$500 annually
¹ Includes inflation at 2.25%		

South Carolina Retirement Systems
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The post-retiree mortality assumption is dependent upon the member’s job category and gender. The base mortality assumptions, the 2020 Public Retirees of South Carolina Mortality table (2020 PRSC), was developed using the Systems’ mortality experience. These base rates are adjusted for future improvement in mortality using 80% of Scale UMP projected from the year 2020.

Assumptions used in the determination of the June 30, 2024, TPL are as follows.

Former Job Class	Males	Females
Educators	2020 PRSC Males multiplied by 95%	2020 PRSC Females multiplied by 94%
General Employees and Members of the General Assembly	2020 PRSC Males multiplied by 97%	2020 PRSC Females multiplied by 107%
Public Safety and Firefighters	2020 PRSC Males multiplied by 127%	2020 PRSC Females multiplied by 107%

Note 3: Net Pension Liability

The NPL is calculated separately for each system and represents that particular system’s TPL determined in accordance with GASB 67 less that system’s fiduciary net position. NPL totals, as of June 30, 2024, for SCRS and PORS are presented below.

System	Total Pension Liability	Plan Fiduciary Net Position	Employers' Net Pension Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
SCRS	\$ 61,369,806,968	\$ 37,919,492,371	\$ 23,450,314,597	61.8%
PORS	10,177,904,231	7,178,118,865	2,999,785,366	70.5%

The TPL is calculated by the Systems’ actuary, and each plan’s fiduciary net position is reported in the Systems’ financial statements. The NPL is disclosed in accordance with the requirements of GASB 67 in the Systems’ notes to the financial statements and required supplementary information. Liability calculations performed by the Systems’ actuary for the purpose of satisfying the requirements of GASB 67 and 68 are not applicable for other purposes, such as determining the plans’ funding requirements.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments is based upon 20-year capital market assumptions. The long-term expected rates of return represent assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market-based inputs. Expected returns are net of investment fees.

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2024 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 and is summarized in the table on the following page. For actuarial purposes, the 7 percent assumed annual investment rate of return used in the calculation of the TPL includes a 4.75 percent real rate of return and a 2.25 percent inflation component.

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<u>Allocation / Exposure</u>	<u>Policy Target</u>	<u>Expected Arithmetic Real Rate of Return</u>	<u>Long Term Expected Portfolio Real Rate of Return</u>
Public Equity	46.0%	6.23%	2.86%
Bonds	26.0%	2.60%	0.68%
Private Equity¹	9.0%	9.60%	0.86%
Private Debt¹	7.0%	6.90%	0.48%
Real Assets	12.0%		
Real Estate ¹	9.0%	4.30%	0.39%
Infrastructure ¹	3.0%	7.30%	0.22%
Total Expected Return ²	100.0%		5.49%
Inflation for Actuarial Purposes			2.25%
Expected Rate of Return			7.74%

¹ RSIC staff and consultant will notify the Commission if the collective exposure to Private Equity, Private Debt and Private Real Assets exceeds 30 percent of total plan assets.

² Portable Alpha Strategies, which utilize Hedge Funds and are not included in the Policy Target, will be capped at 15% of total assets.

Discount Rate

The discount rate used to measure the TPL was 7 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS and PORS will be made based on the actuarially determined rates based on provisions in the South Carolina Code of Laws. Based on those assumptions, the System's fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

South Carolina Retirement Systems
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Sensitivity Analysis

The following table presents the collective NPL of the participating employers calculated using the discount rate of 7 percent, as well as what the employers' NPL would be if it were calculated using a discount rate that is 1 percent lower (6 percent) or 1 percent higher (8 percent) than the current rate.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate			
System	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
SCRS	\$ 30,388,957,993	\$ 23,450,314,597	\$ 17,060,373,399
PORS	4,346,114,555	2,999,785,366	1,897,072,009

Note 4: Pension Expense

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

Description	SCRS	PORS
Service cost (annual cost of current service)	\$ 1,182,493,562	\$ 240,894,199
Interest on the total pension liability	4,007,724,081	651,801,917
Plan Administrative Costs	18,154,515	3,369,208
Plan Member Contributions	(1,117,409,137)	(197,697,113)
Expected return on plan assets	(2,401,644,372)	(451,845,299)
Recognition of current year amortization - Difference between expected and actual experience & assumption changes	888,249,095	195,363,688
Recognition of current year amortization - Difference between projected and actual investment earnings	(315,945,858)	(59,377,690)
Other	1,807,827	(1,750,843)
Total	\$ 2,263,429,713	\$ 380,758,067

Additional items included in Total Employer Pension Expense in the Schedules of Pension Amounts by Employer are the current period amortized portions of deferred outflows and/or inflows of resources related to changes in employers' proportionate share of the collective NPL and differences between actual employer contributions and proportionate share of total plan employer contributions. These two deferrals are specific to cost-sharing multiple-employer defined benefit pension plans as discussed in paragraphs 54 and 55 of GASB 68.

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

The schedules on the next two pages reflect the amortization of collective deferred outflows / (inflows) of resources related to pensions outstanding at June 30, 2024.

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South Carolina Retirement System

Details Regarding Collective Deferred Outflows (Inflows) of Resources

Difference between expected and actual experience					
	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Initial Balance (Inflow)/Outflow	\$ 392,332,254	\$ 232,793,840	\$ (142,936,283)	\$ 502,095,945	\$ 748,621,053
Amortization period¹	3.984	3.91	3.767	3.678	3.616
Amortized² period ending June 30,					
2020	\$ (98,476,971)				
2021	(98,476,971)	\$ (59,538,066)			
2022	(98,476,971)	(59,538,066)	\$ 37,944,328		
2023	(96,901,341)	(59,538,066)	37,944,328	\$ (136,513,308)	
2024	-	(54,179,642)	37,944,328	(136,513,308)	\$ (207,030,158)
2025	-	-	29,103,299	(136,513,308)	(207,030,158)
2026	-	-	-	(92,556,021)	(207,030,158)
2027	-	-	-	-	(127,530,579)
2028	-	-	-	-	-
2029	-	-	-	-	-
Thereafter	-	-	-	-	-
Assumption changes					
	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Initial Balance (Inflow)/Outflow	\$ -	\$ 1,591,641,834	\$ -	\$ -	\$ 571,461,971
Amortization period¹	3.984	3.91	3.767	3.678	3.616
Amortized² period ending June 30,					
2020	-				
2021	-	\$ (407,069,523)			
2022	-	(407,069,523)	-		
2023	-	(407,069,523)	-	-	
2024	-	(370,433,265)	-	-	\$ (158,037,050)
2025	-	-	-	-	(158,037,050)
2026	-	-	-	-	(158,037,050)
2027	-	-	-	-	(97,350,821)
2028	-	-	-	-	-
2029	-	-	-	-	-
Thereafter	-	-	-	-	-
Difference between projected and actual investment earnings					
	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Initial Balance (Inflow)/Outflow	\$ 2,398,098,048	\$ (5,881,622,431)	\$ 3,161,098,864	\$ (70,904,446)	\$ (1,186,399,321)
Amortization period³	5	5	5	5	5
Amortized² period ending June 30,					
2020	\$ (479,619,610)				
2021	(479,619,610)	\$ 1,176,324,486			
2022	(479,619,610)	1,176,324,486	\$ (632,219,773)		
2023	(479,619,610)	1,176,324,486	(632,219,773)	\$ 14,180,889	
2024	(479,619,608)	1,176,324,486	(632,219,773)	14,180,889	\$ 237,279,864
2025	-	1,176,324,487	(632,219,773)	14,180,889	237,279,864
2026	-	-	(632,219,772)	14,180,889	237,279,864
2027	-	-	-	14,180,890	237,279,864
2028	-	-	-	-	237,279,865
2029	-	-	-	-	-
Thereafter	-	-	-	-	-

¹ In accordance with GASB 68, paragraph 71a, the (1) difference between each year's expected and actual experience and (2) assumption changes are required to be amortized over the average remaining service lives of all employees provided with pensions through the plan at June 30.

² Amount amortized and included in pension expense during the measurement period listed.

³ In accordance with GASB 68, paragraph 71b, the difference between each year's projected and actual investment earnings is required to be amortized over a closed, five-year period.

South Carolina Retirement Systems
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2024

Police Officers' Retirement System

Details Regarding Collective Deferred Outflows (Inflows) of Resources

Difference between expected and actual experience					
	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Initial Balance (Inflow)/Outflow	\$ 49,921,841	\$ 70,303,808	\$ (78,184,936)	\$ 165,789,524	\$ 274,583,676
Amortization period¹	4.176	4.13	3.846	3.779	3.755
Amortized² period ending June 30,					
2020	\$ (11,954,464)				
2021	(11,954,464)	\$ (17,022,714)			
2022	(11,954,464)	(17,022,714)	\$ 20,328,897		
2023	(11,954,464)	(17,022,714)	20,328,897	\$ (43,871,269)	
2024	(2,103,985)	(17,022,714)	20,328,897	(43,871,269)	\$ (73,124,814)
2025	-	(2,212,952)	17,198,245	(43,871,269)	(73,124,814)
2026	-	-	-	(34,175,717)	(73,124,814)
2027	-	-	-	-	(55,209,234)
2028	-	-	-	-	-
2029	-	-	-	-	-
Thereafter	-	-	-	-	-
Assumption changes					
	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Initial Balance (Inflow)/Outflow	\$ -	\$ 242,142,631	\$ -	\$ -	\$ 78,628,297
Amortization period¹	4.176	4.13	3.846	3.779	3.755
Amortized² period ending June 30,					
2020	-				
2021	-	\$ (58,630,177)			
2022	-	(58,630,177)	-		
2023	-	(58,630,177)	-	-	
2024	-	(58,630,177)	-	-	\$ (20,939,626)
2025	-	(7,621,923)	-	-	(20,939,626)
2026	-	-	-	-	(20,939,626)
2027	-	-	-	-	(15,809,419)
2028	-	-	-	-	-
2029	-	-	-	-	-
Thereafter	-	-	-	-	-
Difference between projected and actual investment earnings					
	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Initial Balance (Inflow)/Outflow	\$ 428,015,696	\$ (1,069,497,583)	\$ 582,848,603	\$ (15,921,921)	\$ (222,333,252)
Amortization period³	5	5	5	5	5
Amortized² period ending June 30,					
2020	\$ (85,603,139)				
2021	(85,603,139)	\$ 213,899,517			
2022	(85,603,139)	213,899,517	\$ (116,569,721)		
2023	(85,603,139)	213,899,517	(116,569,721)	\$ 3,184,384	
2024	(85,603,140)	213,899,517	(116,569,721)	3,184,384	\$ 44,466,650
2025	-	213,899,515	(116,569,721)	3,184,384	44,466,650
2026	-	-	(116,569,719)	3,184,384	44,466,650
2027	-	-	-	3,184,385	44,466,650
2028	-	-	-	-	44,466,652
2029	-	-	-	-	-
Thereafter	-	-	-	-	-

¹ In accordance with GASB 68, paragraph 71a, the (1) difference between each year's expected and actual experience and (2) assumption changes are required to be amortized over the average remaining service lives of all employees provided with pensions through the plan at June 30.

² Amount amortized and included in pension expense during the measurement period listed.

³ In accordance with GASB 68, paragraph 71b, the difference between each year's projected and actual investment earnings is required to be amortized over a closed, five-year period.

South Carolina Retirement Systems
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2024

As discussed in paragraph 71b of GASB 68, collective deferred outflows of resources and deferred inflows of resources arising from differences between projected and actual pension plan investment earnings in different measurement periods should be aggregated and included as a net collective deferred outflow of resources related to pensions or a net collective deferred inflow of resources related to pensions. Accordingly, the Outstanding Balance of Deferred Outflows of Resources in the Schedules of Pension Amounts by Employer reflects the current net difference between projected and actual pension plan investment earnings.

Additional items reported within the Outstanding Balance of Deferred Outflows and Inflows of Resources in the Schedules of Pension Amounts by Employer result from the two cost-sharing multiple-employer defined benefit pension plan-specific deferrals previously discussed in Note 4.

Note 6: Employer and Nonemployer Contributions

Employers' proportionate shares were calculated on the basis of employer and nonemployer contributions remitted to the plan. In an effort to help offset a portion of the increased contribution requirements for employers, the General Assembly again provided nonemployer contributions to PEBA. Based on the criteria provided by the General Assembly, PEBA issued credit invoices to certain SCRS and PORS employers for fiscal year 2024 who then applied the credit invoices towards contributions otherwise due to the Systems. The amount of credit invoices issued in fiscal year 2024 totaled \$88.7 million and \$12.5 million for SCRS and PORS respectively.

Employer contributions recognized by the Systems that are not representative of future contribution effort are excluded in the determination of employers' proportionate shares. Examples of employer contributions not representative of future contribution effort are contributions towards the purchase of employee service purchases and employer contributions paid by employees.

The following table provides a reconciliation of Employer and Nonemployer contributions in the plans' Statement of Changes in Fiduciary Net Position (per the Systems' separately issued financial statements) to the Employer and Nonemployer contributions used in the determination of employers' proportionate shares of collective pension amounts reported in the Schedules of Employer and Nonemployer Allocations.

	<u>SCRS</u>	<u>PORS</u>
Employer Contributions Reported in Statement of Changes in Net Position for the fiscal year ended June 30, 2024	\$ 2,463,230,579	\$ 407,491,348
Nonemployer Contributions Reported in Statement of Changes in Net Position for the fiscal year ended June 30, 2024	88,705,515	12,470,282
Employer Contributions Not Representative of Future Contribution Effort	<u>(1,469,190)</u>	<u>(1,007,558)</u>
Employer and Nonemployer Contributions Used as the Basis for Allocating Employers' Proportionate Shares of Collective Pension Amounts - June 30, 2024 Measurement Date	<u>\$ 2,550,466,904</u>	<u>\$ 418,954,072</u>

Note 7: Additional Financial and Actuarial Information

Information contained in these Notes to the Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer (Schedules) was compiled from the Systems' audited financial statements for the fiscal year ended June 30, 2024, and the accounting valuation report as of June 30, 2024. 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 Systems' ACFR.

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*

The Honorable Henry McMaster, Governor,
Mr. George L. Kennedy, CPA, State Auditor,
and Board of Directors
South Carolina Public Employees Benefit Authority
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 and Nonemployer Allocations and Schedules of Pension Amounts by Employer of South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS) as administered by South Carolina Public Employee Benefit Authority (PEBA) as of and for the year ended June 30, 2024, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying Schedules of Pension Amounts by Employer of SCRS and PORS as of June 30, 2024, and the related notes, and have issued our report thereon dated February 21, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the Schedules of Employer and Nonemployer Allocations and the specified column totals included in the Schedules of Pension Amounts by Employer, we considered SCRS's and PORS'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 and Nonemployer Allocations and the specified column totals included in the Schedules of Pension Amounts by Employer, but not for the purpose of expressing an opinion on the effectiveness of SCRS's and PORS's internal control. Accordingly, we do not express an opinion on the effectiveness of SCRS's and PORS'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 and Nonemployer Allocations and the specified column totals included in the Schedules of Pension 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.

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.

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the SCRS and PORS Schedules of Employer and Nonemployer Allocations and the specified column totals included in the Schedules of Pension 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 and Nonemployer Allocations and the specified column totals included in the Schedules of Pension 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
February 21, 2025