

**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, 2025

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

Table of Contents

Independent Auditors' Report.....	3
SCRS Schedule of Employer and Nonemployer Allocations.....	6
SCRS Schedule of Pension Amounts by Employer.....	23
PORS Schedule of Employer and Nonemployer Allocations.....	37
PORS Schedule of Pension Amounts by Employer.....	47
Notes to the Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer.....	56
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	66

INDEPENDENT AUDITOR'S REPORT

The Honorable Henry McMaster, Governor,
Ms. Sue F. Moss, 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, 2025 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 and for the year ended June 30, 2025 and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the allocation of employer and nonemployer contributions for the year ended June 30, 2025 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, 2025, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, 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, 2025, and our report thereon, dated October 14, 2025, 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 25, 2026, 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
Crowe LLP

Sacramento, California
February 25, 2026

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
10001	81,086	1,560	82,647	0.003029%
10002	290,006	7,542	297,548	0.010906%
10100	1,442,916	65,751	1,508,667	0.055299%
10200	1,708,583	57,699	1,766,281	0.064742%
10300	5,547,782	225,467	5,773,249	0.211616%
10600	659,459	24,845	684,304	0.025083%
10900	263,617	10,295	273,912	0.010040%
12300	124,282	5,945	130,227	0.004773%
13300	644,374	22,660	667,034	0.024450%
13600	367,151	17,042	384,194	0.014082%
13700	262,339	4,855	267,194	0.009794%
20101	394,206	13,495	407,701	0.014944%
20102	2,472,535	61,622	2,534,157	0.092888%
20108	48,876	2,343	51,218	0.001877%
20200	450,090	14,247	464,338	0.017020%
20300	500,463	19,654	520,117	0.019065%
20400	3,494,826	90,533	3,585,359	0.131420%
20500	1,178,212	38,782	1,216,994	0.044608%
20600	3,594,877	42,656	3,637,532	0.133332%
21100	758,357	9,543	767,901	0.028147%
21400	13,669,080	155,261	13,824,341	0.506725%
21900	-	2,659	2,659	0.000097%
22100	395,063	18,988	414,051	0.015177%
22200	17,511	788	18,299	0.000671%
30100	113,866,409	4,495,021	118,361,430	4.338484%
30200	8,655,611	437,138	9,092,749	0.333291%
30300	83,189,496	2,932,589	86,122,085	3.156765%
30400	8,057,989	468,630	8,526,619	0.312539%
30500	59,224,851	1,657,086	60,881,937	2.231599%
30600	6,849,417	164,204	7,013,621	0.257081%
30700	612,087	30,481	642,568	0.023553%
30800	3,406,451	147,114	3,553,564	0.130254%
30900	875,153	35,390	910,542	0.033375%
31100	2,828,897	82,229	2,911,126	0.106706%
31102	1,685,977	76,294	1,762,271	0.064595%
31104	4,739,282	175,971	4,915,253	0.180166%
31105	729,278	46,061	775,339	0.028420%
31107	2,077,040	83,473	2,160,513	0.079193%
31108	8,522,574	441,790	8,964,363	0.328585%
31113	1,229,154	40,663	1,269,816	0.046545%
31121	2,872,413	185,388	3,057,801	0.112082%
31123	8,555,714	426,737	8,982,450	0.329248%
31124	3,742,093	159,838	3,901,931	0.143023%
31126	5,261,646	195,186	5,456,833	0.200018%
31138	2,166,695	107,062	2,273,757	0.083344%
31140	8,845,421	426,879	9,272,300	0.339872%
31142	4,990,754	168,661	5,159,415	0.189116%
31143	2,329,343	120,121	2,449,464	0.089784%
31146	3,855,499	161,740	4,017,239	0.147250%
31200	708,925	29,235	738,160	0.027057%
31300	5,747,970	303,449	6,051,419	0.221812%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
31400	18,858,630	963,406	19,822,036	0.726568%
31600	5,018,709	197,547	5,216,256	0.191199%
31700	18,616,555	819,123	19,435,678	0.712406%
40100	42,657,220	487,031	43,144,251	1.581433%
40200	40,024,787	1,682,905	41,707,692	1.528776%
40700	2,963,236	84,286	3,047,521	0.111705%
40900	285,035	12,806	297,841	0.010917%
41400	308,599	36,039	344,638	0.012633%
41600	1,004,916	12,899	1,017,815	0.037308%
41700	15,993,636	594,681	16,588,316	0.608037%
41800	458,719	14,456	473,175	0.017344%
42000	412,191	18,001	430,192	0.015768%
42200	170,164,753	3,888,038	174,052,791	6.379825%
50100	991	-	991	0.000036%
50200	7,038,733	283,351	7,322,084	0.268388%
50400	1,173,955	52,812	1,226,766	0.044967%
50501	803,427	23,960	827,387	0.030327%
51200	2,545,212	69,080	2,614,292	0.095826%
51300	1,274,071	46,165	1,320,237	0.048393%
51400	4,228,488	145,646	4,374,134	0.160332%
51500	7,105,462	-	7,105,462	0.260447%
51600	675,280	30,252	705,532	0.025861%
51700	47,864,943	1,948,994	49,813,937	1.825907%
51800	6,852,976	159,904	7,012,880	0.257054%
51902	585,916	22,634	608,550	0.022306%
52000	659,227	28,321	687,549	0.025202%
52200	3,915,404	140,196	4,055,600	0.148656%
52600	730,216	28,747	758,963	0.027819%
53000	808,593	38,095	846,688	0.031035%
53300	72,328	1,772	74,101	0.002716%
53900	312,836	9,455	322,291	0.011813%
54100	532,663	25,587	558,250	0.020462%
54200	3,306,552	93,408	3,399,960	0.124624%
54300	10,835,956	392,335	11,228,291	0.411568%
54400	7,016	408	7,424	0.000272%
60100	1,441,886	64,758	1,506,644	0.055225%
60400	10,739,287	34,101	10,773,388	0.394894%
60500	441,002	8,581	449,582	0.016479%
60601	14,291,821	411,567	14,703,387	0.538946%
60700	30,081,959	1,442,420	31,524,379	1.155512%
60800	1,727,019	62,727	1,789,745	0.065602%
60900	492,919	11,536	504,455	0.018491%
61000	12,538,697	487,970	13,026,668	0.477487%
61200	496,278	12,511	508,789	0.018649%
62200	571,641	12,895	584,537	0.021426%
62500	274,127	4,851	278,977	0.010226%
62700	768,244	24,247	792,491	0.029048%
63000	1,750,567	54,381	1,804,949	0.066160%
63500	964,243	46,932	1,011,174	0.037064%
63700	437,066	15,928	452,994	0.016604%
63800	55,751	88	55,840	0.002047%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
64100	221,627	3,495	225,122	0.008252%
66600	257,910	127	258,038	0.009458%
67000	79,766	1,833	81,599	0.002991%
67100	1,715,727	71,873	1,787,599	0.065524%
67200	55,943	2,089	58,031	0.002127%
67300	1,394,517	45,250	1,439,767	0.052774%
67400	988,100	49,912	1,038,011	0.038048%
67500	574,669	24,823	599,493	0.021974%
67600	151,884	7,971	159,855	0.005859%
67700	706,837	-	706,837	0.025909%
67800	3,296,202	142,907	3,439,110	0.126059%
67900	183,637	4,427	188,064	0.006893%
68000	292,793	5,366	298,159	0.010929%
68100	978,992	45,186	1,024,178	0.037541%
68200	6,625,385	364,083	6,989,468	0.256196%
68300	1,911,925	74,314	1,986,239	0.072805%
68400	64,244	2,608	66,852	0.002450%
68500	2,171,192	-	2,171,192	0.079584%
68600	791,288	-	791,288	0.029004%
68700	937,634	-	937,634	0.034369%
68800	1,287,332	-	1,287,332	0.047187%
68900	1,572,729	-	1,572,729	0.057648%
69000	23,083,340	469,481	23,552,820	0.863318%
69100	12,221,112	249,407	12,470,519	0.457101%
70101	918,898	37,768	956,667	0.035066%
70102	588,555	24,718	613,273	0.022479%
70104	57,343	2,305	59,648	0.002186%
70106	44,524	-	44,524	0.001632%
70108	45,328	3,543	48,871	0.001791%
70109	20,408	-	20,408	0.000748%
70202	1,899,392	74,281	1,973,673	0.072344%
70203	7,085,760	252,894	7,338,654	0.268995%
70204	77,815	-	77,815	0.002852%
70209	66,076	1,434	67,510	0.002475%
70211	106,252	-	106,252	0.003895%
70212	43,113	1,770	44,883	0.001645%
70213	100,410	-	100,410	0.003680%
70214	233,603	-	233,603	0.008563%
70215	63,000	2,885	65,885	0.002415%
70216	15,854	276	16,130	0.000591%
70217	345,261	-	345,261	0.012655%
70218	106,267	-	106,267	0.003895%
70219	134,966	-	134,966	0.004947%
70220	193,428	8,376	201,804	0.007397%
70222	7,496	534	8,030	0.000294%
70224	9,757	401	10,158	0.000372%
70301	672,100	16,637	688,737	0.025245%
70302	81,278	3,029	84,306	0.003090%
70303	117,559	6,118	123,677	0.004533%
70304	22,315	1,564	23,878	0.000875%
70305	64,832	3,066	67,898	0.002489%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
70401	118,643	11,289	129,933	0.004763%
70402	7,508,468	225,913	7,734,381	0.283500%
70403	541,223	23,855	565,078	0.020713%
70404	131,014	8,193	139,207	0.005103%
70405	297,991	12,552	310,543	0.011383%
70406	29,744	1,418	31,162	0.001142%
70407	216,112	7,235	223,347	0.008187%
70411	109,853	-	109,853	0.004027%
70412	63,975	-	63,975	0.002345%
70413	21,634	1,187	22,821	0.000836%
70414	70,214	-	70,214	0.002574%
70415	93,553	-	93,553	0.003429%
70416	7,689	1,583	9,272	0.000340%
70417	996,523	49,875	1,046,398	0.038355%
70418	114,765	-	114,765	0.004207%
70419	45,185	-	45,185	0.001656%
70420	113,688	7,116	120,804	0.004428%
70422	156,169	-	156,169	0.005724%
70423	313,090	-	313,090	0.011476%
70424	335,868	-	335,868	0.012311%
70426	16,473	-	16,473	0.000604%
70427	12,508	-	12,508	0.000458%
70501	513,232	16,167	529,399	0.019405%
70502	55,955	3,165	59,121	0.002167%
70503	231,934	2,791	234,724	0.008604%
70504	115,857	5,751	121,608	0.004457%
70505	5,116	305	5,421	0.000199%
70506	441,565	10,393	451,958	0.016566%
70507	13,228	672	13,900	0.000509%
70508	268,499	-	268,499	0.009842%
70509	27,885	-	27,885	0.001022%
70601	93,638	5,820	99,457	0.003646%
70602	847,595	37,944	885,539	0.032459%
70603	227,723	10,301	238,024	0.008725%
70604	131,901	-	131,901	0.004835%
70605	3,415	119	3,535	0.000130%
70606	48,678	-	48,678	0.001784%
70607	870,984	38,291	909,275	0.033329%
70608	135,790	4,925	140,715	0.005158%
70609	3,568	190	3,758	0.000138%
70701	12,662,636	363,948	13,026,584	0.477483%
70702	789,821	23,774	813,595	0.029822%
70704	3,752,234	-	3,752,234	0.137536%
70705	15,579,312	-	15,579,312	0.571053%
70707	556,133	-	556,133	0.020385%
70709	433,799	-	433,799	0.015901%
70712	175,079	-	175,079	0.006417%
70714	208,433	6,472	214,905	0.007877%
70715	117,266	-	117,266	0.004298%
70718	5,519	-	5,519	0.000202%
70719	592,189	-	592,189	0.021706%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
70723	43,340	-	43,340	0.001589%
70801	12,299,733	315,111	12,614,844	0.462391%
70802	556,674	16,337	573,011	0.021003%
70804	48,439	1,941	50,380	0.001847%
70805	125,054	-	125,054	0.004584%
70806	567,470	10,913	578,383	0.021200%
70807	3,724	289	4,013	0.000147%
70808	229,461	-	229,461	0.008411%
70809	262,266	-	262,266	0.009613%
70812	882,307	-	882,307	0.032341%
70901	1,172,037	42,166	1,214,202	0.044506%
70902	52,303	6,292	58,595	0.002148%
70903	16,484	544	17,028	0.000624%
70905	581,345	26,848	608,193	0.022293%
70908	34,880	1,259	36,139	0.001325%
71001	22,625,758	788,896	23,414,653	0.858253%
71003	6,034,187	-	6,034,187	0.221180%
71004	3,193,780	73,625	3,267,405	0.119765%
71006	11,268,812	369,545	11,638,357	0.426599%
71008	3,830,643	132,545	3,963,188	0.145269%
71011	2,583,571	-	2,583,571	0.094700%
71012	369,372	11,359	380,731	0.013956%
71015	200,010	-	200,010	0.007331%
71016	560,716	-	560,716	0.020553%
71017	3,097,109	-	3,097,109	0.113523%
71018	5,314,149	234,380	5,548,529	0.203379%
71019	2,533,670	-	2,533,670	0.092871%
71020	1,459,347	-	1,459,347	0.053492%
71024	271,981	-	271,981	0.009969%
71025	456,686	18,822	475,507	0.017430%
71026	345,892	-	345,892	0.012679%
71027	49,390	1,194	50,584	0.001854%
71028	54,685	612	55,297	0.002027%
71030	22,749	682	23,430	0.000859%
71031	210,660	-	210,660	0.007722%
71032	167,133	-	167,133	0.006126%
71034	91,848	3,889	95,736	0.003509%
71035	19,784	-	19,784	0.000725%
71036	57,366	-	57,366	0.002103%
71037	142,682	2,291	144,973	0.005314%
71038	400,687	12,936	413,622	0.015161%
71042	46,998	-	46,998	0.001723%
71043	16,496	478	16,974	0.000622%
71044	1,197,899	-	1,197,899	0.043908%
71045	296,487	-	296,487	0.010868%
71047	169,379	4,446	173,824	0.006371%
71048	105,542	-	105,542	0.003869%
71101	1,537,758	-	1,537,758	0.056366%
71103	1,519,596	46,294	1,565,890	0.057397%
71105	509,746	21,522	531,268	0.019473%
71106	121,042	3,595	124,637	0.004569%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
71107	74,390	-	74,390	0.002727%
71108	117,449	4,191	121,640	0.004459%
71109	104,241	5,810	110,051	0.004034%
71112	513,209	19,151	532,360	0.019513%
71114	25,084	-	25,084	0.000919%
71115	124,816	-	124,816	0.004575%
71117	116,074	-	116,074	0.004255%
71118	5,170	-	5,170	0.000189%
71201	205,607	9,600	215,207	0.007888%
71202	2,382,308	70,026	2,452,333	0.089889%
71205	102,999	3,438	106,437	0.003901%
71206	676,315	-	676,315	0.024790%
71207	245,995	-	245,995	0.009017%
71209	110,753	-	110,753	0.004060%
71210	51,944	-	51,944	0.001904%
71213	20,628	763	21,392	0.000784%
71214	1,381	-	1,381	0.000051%
71216	24,848	-	24,848	0.000911%
71217	19,062	-	19,062	0.000699%
71301	488,451	20,755	509,206	0.018665%
71302	216,362	7,534	223,896	0.008207%
71303	1,153,929	51,592	1,205,521	0.044188%
71304	7,372	362	7,734	0.000284%
71305	60,180	2,825	63,005	0.002309%
71307	35,136	775	35,911	0.001316%
71309	3,655,527	112,115	3,767,642	0.138101%
71310	16,811	-	16,811	0.000616%
71311	42,047	1,591	43,638	0.001600%
71312	258,797	-	258,797	0.009486%
71313	1,160	-	1,160	0.000043%
71314	1,501	58	1,559	0.000057%
71315	140,228	-	140,228	0.005140%
71316	71,229	-	71,229	0.002611%
71401	1,339,857	53,417	1,393,275	0.051070%
71402	276,671	12,682	289,353	0.010606%
71406	97,379	1,950	99,329	0.003641%
71407	34,324	2,683	37,007	0.001356%
71408	142,066	4,720	146,786	0.005380%
71409	899,323	32,223	931,546	0.034145%
71410	18,688	-	18,688	0.000685%
71501	2,861,097	95,907	2,957,004	0.108388%
71504	468,053	23,097	491,150	0.018003%
71505	530,553	22,072	552,625	0.020256%
71506	190,851	7,861	198,712	0.007284%
71601	2,098,398	80,222	2,178,619	0.079856%
71603	1,052	61	1,114	0.000041%
71604	498,065	-	498,065	0.018256%
71605	753,452	27,780	781,232	0.028636%
71606	92,347	-	92,347	0.003385%
71607	420,793	18,794	439,587	0.016113%
71608	15,829	-	15,829	0.000580%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
71609	396,551	-	396,551	0.014535%
71610	578,907	25,538	604,445	0.022156%
71611	103,187	-	103,187	0.003782%
71612	7,335	-	7,335	0.000269%
71614	40,873	1,272	42,145	0.001545%
71701	1,189,258	48,753	1,238,010	0.045379%
71702	477,668	25,718	503,385	0.018451%
71705	44,518	2,561	47,080	0.001726%
71706	34,768	347	35,115	0.001287%
71707	5,659	-	5,659	0.000207%
71710	44,470	-	44,470	0.001630%
71802	77,964	1,711	79,674	0.002920%
71803	8,417,886	266,473	8,684,358	0.318321%
71805	37,457	-	37,457	0.001373%
71808	842,143	-	842,143	0.030868%
71809	1,983,739	59,185	2,042,924	0.074882%
71810	269,309	11,301	280,610	0.010286%
71811	1,226,302	55,552	1,281,854	0.046986%
71812	56,865	926	57,791	0.002118%
71813	166,047	-	166,047	0.006086%
71815	47,580	1,157	48,737	0.001786%
71817	257,572	-	257,572	0.009441%
71819	143	28	171	0.000006%
71901	1,270,779	41,591	1,312,370	0.048104%
71902	8,322	394	8,716	0.000319%
71904	80,811	3,583	84,394	0.003093%
71905	33,997	1,842	35,839	0.001314%
71906	473,304	-	473,304	0.017349%
71907	68,858	-	68,858	0.002524%
71908	10,671	-	10,671	0.000391%
72001	743,214	27,662	770,876	0.028256%
72002	2,043,487	77,264	2,120,750	0.077735%
72004	65,227	2,732	67,958	0.002491%
72006	24,946	-	24,946	0.000914%
72007	83,147	4,700	87,847	0.003220%
72009	525,877	24,490	550,367	0.020173%
72010	57,068	1,799	58,867	0.002158%
72011	14,005	1,166	15,172	0.000556%
72012	13,700	-	13,700	0.000502%
72013	25,227	-	25,227	0.000925%
72101	3,148,928	109,137	3,258,065	0.119423%
72102	5,531,984	205,944	5,737,928	0.210321%
72108	46,726	2,098	48,824	0.001790%
72109	17,363	533	17,895	0.000656%
72110	603,557	-	603,557	0.022123%
72111	12,937	668	13,604	0.000499%
72112	539,609	22,112	561,721	0.020590%
72113	18,284	1,021	19,305	0.000708%
72114	81,082	-	81,082	0.002972%
72115	1,590,773	62,417	1,653,190	0.060597%
72116	209,698	-	209,698	0.007686%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72117	24,007	1,251	25,259	0.000926%
72119	685,282	13,948	699,231	0.025630%
72120	10,652	-	10,652	0.000390%
72122	119,100	4,610	123,710	0.004535%
72123	51,694	-	51,694	0.001895%
72124	639,406	-	639,406	0.023437%
72125	20,733	-	20,733	0.000760%
72126	8,225	135	8,360	0.000306%
72127	164,942	-	164,942	0.006046%
72129	75,156	-	75,156	0.002755%
72201	1,037,245	40,457	1,077,703	0.039503%
72202	3,048,396	125,165	3,173,561	0.116325%
72203	58,390	-	58,390	0.002140%
72204	971,842	-	971,842	0.035622%
72205	498,409	20,714	519,124	0.019028%
72206	2,705	-	2,705	0.000099%
72207	114,197	3,607	117,804	0.004318%
72210	491,871	-	491,871	0.018029%
72301	3,284,555	-	3,284,555	0.120394%
72302	7,676,777	264,332	7,941,109	0.291078%
72303	1,776,032	-	1,776,032	0.065100%
72304	1,813,630	70,836	1,884,466	0.069074%
72305	17,095,040	647,945	17,742,984	0.650361%
72306	3,195,131	-	3,195,131	0.117116%
72307	84,158	-	84,158	0.003085%
72309	2,012,535	44,024	2,056,560	0.075382%
72314	2,531,800	-	2,531,800	0.092802%
72316	158,089	-	158,089	0.005795%
72319	1,100,223	-	1,100,223	0.040328%
72321	3,094,936	133,673	3,228,609	0.118343%
72322	109,673	-	109,673	0.004020%
72323	944,160	32,029	976,189	0.035782%
72324	11,275	-	11,275	0.000413%
72327	1,030,939	67,929	1,098,868	0.040279%
72328	6,005	-	6,005	0.000220%
72329	53,208	-	53,208	0.001950%
72330	78,895	-	78,895	0.002892%
72331	301,457	11,970	313,426	0.011488%
72332	926,367	21,524	947,891	0.034745%
72333	199,856	5,224	205,079	0.007517%
72334	1,365,843	-	1,365,843	0.050064%
72335	271,812	-	271,812	0.009963%
72338	63,909	-	63,909	0.002343%
72339	234,328	-	234,328	0.008589%
72340	371	-	371	0.000014%
72342	550,414	-	550,414	0.020175%
72346	52,799	-	52,799	0.001935%
72348	128,542	-	128,542	0.004712%
72349	24,822	-	24,822	0.000910%
72351	345,254	-	345,254	0.012655%
72352	9,595	-	9,595	0.000352%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72353	20,589	-	20,589	0.000755%
72401	2,162,349	-	2,162,349	0.079260%
72402	585,625	47,964	633,589	0.023224%
72403	2,751,907	114,538	2,866,445	0.105068%
72404	175,496	8,773	184,269	0.006754%
72407	743,282	-	743,282	0.027245%
72408	162,335	-	162,335	0.005950%
72409	1,693,365	82,775	1,776,140	0.065104%
72411	17,406	-	17,406	0.000638%
72412	40,700	2,302	43,002	0.001576%
72413	308,506	-	308,506	0.011308%
72415	53,713	-	53,713	0.001969%
72416	2,207,967	-	2,207,967	0.080932%
72501	803,849	43,972	847,820	0.031076%
72502	41,430	1,641	43,071	0.001579%
72504	19,958	472	20,430	0.000749%
72506	133,577	9,804	143,381	0.005256%
72507	344,958	-	344,958	0.012644%
72509	107,391	4,668	112,059	0.004107%
72510	64,480	1,042	65,522	0.002402%
72512	115,675	-	115,675	0.004240%
72513	200,747	-	200,747	0.007358%
72515	20,494	-	20,494	0.000751%
72601	15,735,658	510,817	16,246,475	0.595507%
72602	2,191,960	51,479	2,243,439	0.082232%
72604	6,418,136	222,222	6,640,358	0.243399%
72605	538,753	19,816	558,569	0.020474%
72606	143,459	9,202	152,661	0.005596%
72608	4,797,931	-	4,797,931	0.175866%
72609	116,422	-	116,422	0.004267%
72611	566,458	-	566,458	0.020763%
72612	31,839	-	31,839	0.001167%
72613	34,509	897	35,407	0.001298%
72614	64,747	2,089	66,836	0.002450%
72615	949,503	-	949,503	0.034804%
72616	1,247,340	-	1,247,340	0.045721%
72617	954,658	37,734	992,392	0.036376%
72620	107,043	-	107,043	0.003924%
72621	163,064	-	163,064	0.005977%
72622	743,255	-	743,255	0.027244%
72624	70,502	-	70,502	0.002584%
72701	1,516,018	40,215	1,556,233	0.057043%
72702	240,285	9,381	249,666	0.009151%
72704	354,496	18,418	372,914	0.013669%
72705	824,151	12,030	836,180	0.030650%
72709	19,039	-	19,039	0.000698%
72801	995,709	-	995,709	0.036497%
72802	2,971,078	101,731	3,072,810	0.112632%
72803	316,046	-	316,046	0.011585%
72806	38,815	693	39,508	0.001448%
72807	1,244	416	1,660	0.000061%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72808	376,492	13,010	389,502	0.014277%
72809	261,763	9,284	271,046	0.009935%
72810	27,459	-	27,459	0.001006%
72901	4,015,551	132,028	4,147,579	0.152028%
72902	892,301	41,964	934,265	0.034245%
72904	49,710	459	50,169	0.001839%
72905	1,395,487	-	1,395,487	0.051151%
72907	674,514	29,740	704,254	0.025814%
72908	110,070	5,665	115,736	0.004242%
72909	136,352	3,840	140,192	0.005139%
72910	552,087	-	552,087	0.020237%
72911	62,391	4,461	66,852	0.002450%
72912	103,413	-	103,413	0.003791%
72913	7,147	-	7,147	0.000262%
72915	12,858	-	12,858	0.000471%
72916	217,691	-	217,691	0.007979%
73001	680,450	28,391	708,841	0.025982%
73002	2,176,504	75,674	2,252,178	0.082553%
73003	1,020,498	-	1,020,498	0.037406%
73004	112,557	-	112,557	0.004126%
73005	23,371	1,449	24,820	0.000910%
73006	1,320,630	54,889	1,375,519	0.050419%
73010	618,097	-	618,097	0.022656%
73013	60,946	-	60,946	0.002234%
73101	866,030	36,909	902,939	0.033097%
73102	258,734	12,074	270,808	0.009926%
73105	684,094	28,408	712,502	0.026116%
73109	62,296	-	62,296	0.002283%
73201	10,612,503	368,403	10,980,906	0.402500%
73202	1,517,002	55,521	1,572,523	0.057640%
73203	1,749,386	65,107	1,814,492	0.066509%
73204	65,563,172	-	65,563,172	2.403188%
73205	1,414,079	52,584	1,466,663	0.053760%
73206	335,434	12,898	348,331	0.012768%
73207	998,976	-	998,976	0.036617%
73208	946,775	-	946,775	0.034704%
73209	59,538	1,793	61,331	0.002248%
73212	17,633	761	18,394	0.000674%
73213	8,783	326	9,110	0.000334%
73215	30,350	2,688	33,038	0.001211%
73216	264,188	6,839	271,026	0.009934%
73217	229,949	8,436	238,385	0.008738%
73218	14,457	-	14,457	0.000530%
73219	86,741	-	86,741	0.003179%
73222	537,136	-	537,136	0.019688%
73223	20,314	899	21,212	0.000778%
73224	292,089	55,394	347,484	0.012737%
73225	7,631	-	7,631	0.000280%
73226	15,643	249	15,892	0.000583%
73227	12,665	499	13,164	0.000483%
73228	136,017	-	136,017	0.004986%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
73230	32,936	-	32,936	0.001207%
73301	973,432	40,375	1,013,807	0.037161%
73302	229,969	10,042	240,011	0.008798%
73303	211,159	7,616	218,775	0.008019%
73306	56,602	3,456	60,057	0.002201%
73308	288,922	8,293	297,215	0.010894%
73310	791,402	31,994	823,396	0.030181%
73311	33,469	491	33,960	0.001245%
73312	157,671	-	157,671	0.005779%
73401	1,790,210	40,799	1,831,009	0.067115%
73402	655,675	31,573	687,248	0.025191%
73405	155,850	5,993	161,843	0.005932%
73406	86,486	1,778	88,264	0.003235%
73407	22,233	945	23,178	0.000850%
73408	55,110	-	55,110	0.002020%
73409	17,613	-	17,613	0.000646%
73410	29,794	-	29,794	0.001092%
73501	21,031	1,058	22,089	0.000810%
73502	711,442	24,258	735,700	0.026967%
73503	159,410	-	159,410	0.005843%
73504	1,998	-	1,998	0.000073%
73506	-	19	19	0.000001%
73507	43,850	2,833	46,683	0.001711%
73601	1,040,023	41,315	1,081,338	0.039636%
73602	1,034,775	45,780	1,080,555	0.039607%
73603	49,395	1,909	51,305	0.001881%
73604	645,978	-	645,978	0.023678%
73606	124,601	-	124,601	0.004567%
73607	124,355	3,726	128,080	0.004695%
73608	4,689	108	4,797	0.000176%
73609	31,307	892	32,199	0.001180%
73610	51,513	-	51,513	0.001888%
73611	262,091	-	262,091	0.009607%
73612	816	49	865	0.000032%
73613	754,546	28,876	783,422	0.028716%
73614	173,469	7,887	181,356	0.006648%
73702	3,099,955	123,647	3,223,602	0.118160%
73703	1,511,974	60,045	1,572,019	0.057622%
73707	425,544	16,910	442,454	0.016218%
73708	366,188	10,894	377,083	0.013822%
73709	218,946	-	218,946	0.008025%
73710	22,661	937	23,597	0.000865%
73711	339,351	-	339,351	0.012439%
73712	826,338	37,472	863,810	0.031663%
73713	5,299	-	5,299	0.000194%
73801	964,052	45,219	1,009,271	0.036994%
73802	2,729,263	-	2,729,263	0.100040%
73803	3,705,451	165,137	3,870,588	0.141875%
73805	19,469	755	20,224	0.000741%
73806	8,443	253	8,696	0.000319%
73807	18,100	963	19,063	0.000699%

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, 2025

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
73808	714	24	737	0.00027%
73809	11,360	275	11,635	0.000426%
73810	24,027	-	24,027	0.000881%
73811	22,959	1,245	24,204	0.000887%
73812	134,090	4,064	138,154	0.005064%
73815	1,694,875	64,969	1,759,844	0.064506%
73816	582	12	594	0.000022%
73817	31,266	-	31,266	0.001146%
73820	25,577	562	26,139	0.000958%
73821	24,237	-	24,237	0.000888%
73822	526,784	24,869	551,653	0.020221%
73901	771,241	30,415	801,657	0.029384%
73902	105,817	4,653	110,470	0.004049%
73903	3,954,972	144,323	4,099,294	0.150258%
73904	1,295,246	-	1,295,246	0.047477%
73906	272,210	13,006	285,215	0.010454%
73907	191,817	7,363	199,180	0.007301%
73909	360,080	15,414	375,493	0.013764%
73910	63,652	-	63,652	0.002333%
73911	1,546,360	55,275	1,601,635	0.058707%
73912	7,791	507	8,298	0.000304%
73913	82,704	-	82,704	0.003031%
73914	15,856	559	16,416	0.000602%
73915	91,735	-	91,735	0.003363%
73916	826,399	40,152	866,551	0.031763%
73917	47,917	-	47,917	0.001756%
73918	102,158	-	102,158	0.003745%
74001	225,925	-	225,925	0.008281%
74002	2,830,794	115,815	2,946,609	0.108007%
74003	12,260,624	495,112	12,755,736	0.467556%
74005	13,624,045	568,408	14,192,453	0.520218%
74008	679,014	-	679,014	0.024889%
74009	1,541,758	-	1,541,758	0.056512%
74010	709,018	-	709,018	0.025989%
74013	422,192	16,338	438,529	0.016074%
74014	346,795	13,836	360,631	0.013219%
74016	16,938	601	17,539	0.000643%
74017	638,456	24,184	662,640	0.024289%
74018	1,729,273	-	1,729,273	0.063386%
74020	124,170	4,233	128,404	0.004707%
74021	245,052	-	245,052	0.008982%
74022	18,374	-	18,374	0.000674%
74024	928,632	-	928,632	0.034039%
74101	57,088	3,981	61,069	0.002238%
74102	921,072	33,520	954,592	0.034990%
74103	129,526	-	129,526	0.004748%
74106	43,879	1,309	45,188	0.001656%
74108	316	-	316	0.000012%
74109	257,329	-	257,329	0.009432%
74110	8,531	-	8,531	0.000313%
74201	2,583,989	-	2,583,989	0.094715%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
74202	910,376	-	910,376	0.033369%
74203	8,858,480	354,393	9,212,873	0.337694%
74204	48,610,792	-	48,610,792	1.781806%
74208	1,483,835	57,577	1,541,412	0.056500%
74211	178,431	-	178,431	0.006540%
74213	185,012	4,541	189,553	0.006948%
74214	370,873	-	370,873	0.013594%
74215	886,764	-	886,764	0.032504%
74216	252,005	8,364	260,369	0.009544%
74217	58,449	2,211	60,660	0.002223%
74218	42,558	1,282	43,840	0.001607%
74219	420,536	-	420,536	0.015415%
74221	68,588	2,546	71,134	0.002607%
74222	59,807	2,260	62,067	0.002275%
74223	55,994	1,040	57,034	0.002091%
74224	9,460	256	9,716	0.000356%
74226	205,157	4,603	209,760	0.007689%
74227	55,272	-	55,272	0.002026%
74228	12,711	-	12,711	0.000466%
74229	105,405	2,713	108,118	0.003963%
74230	2,136,858	80,218	2,217,077	0.081266%
74233	101,476	-	101,476	0.003720%
74242	422,764	-	422,764	0.015496%
74243	434,152	-	434,152	0.015914%
74244	10,613	-	10,613	0.000389%
74245	428,653	-	428,653	0.015712%
74301	3,273,178	130,980	3,404,159	0.124778%
74302	3,382,492	141,294	3,523,786	0.129163%
74305	206,099	-	206,099	0.007554%
74306	235,605	-	235,605	0.008636%
74307	233,666	8,630	242,296	0.008881%
74308	4,145	76	4,222	0.000155%
74309	8,201	240	8,441	0.000309%
74310	114	-	114	0.000004%
74311	1,337,986	46,252	1,384,239	0.050739%
74312	6,264	262	6,526	0.000239%
74313	132,877	-	132,877	0.004871%
74314	33,140	-	33,140	0.001215%
74401	1,217,614	46,041	1,263,655	0.046319%
74402	925,961	42,844	968,805	0.035511%
74405	41,393	1,621	43,013	0.001577%
74406	41,650	1,227	42,877	0.001572%
74407	546,934	22,229	569,163	0.020862%
74408	129,411	-	129,411	0.004743%
74410	7,998	426	8,424	0.000309%
74411	24,766	-	24,766	0.000908%
74412	8,680	-	8,680	0.000318%
74413	21,712	-	21,712	0.000796%
74414	3,115	-	3,115	0.000114%
74501	1,130,956	82,460	1,213,416	0.044477%
74504	248,112	10,705	258,817	0.009487%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
74506	44,685	2,257	46,942	0.001721%
74508	323,153	13,746	336,899	0.012349%
74509	56,196	3,694	59,890	0.002195%
74510	15,300	570	15,870	0.000582%
74513	26,484	-	26,484	0.000971%
74601	8,225,555	278,692	8,504,247	0.311719%
74602	8,629,134	279,161	8,908,296	0.326529%
74604	1,542,119	31,406	1,573,525	0.057677%
74605	759,241	29,666	788,907	0.028917%
74607	374,435	13,161	387,597	0.014207%
74609	542,727	22,023	564,750	0.020701%
74610	113,641	-	113,641	0.004165%
74611	476,707	16,406	493,113	0.018075%
74612	1,837,511	66,275	1,903,786	0.069782%
74613	766,523	20,653	787,176	0.028854%
74616	313,347	-	313,347	0.011486%
74618	81,671	-	81,671	0.002994%
74619	132,672	3,419	136,091	0.004988%
74620	147,109	8,779	155,888	0.005714%
74621	5,454	-	5,454	0.000200%
74626	154,918	-	154,918	0.005678%
75001	1,446,393	-	1,446,393	0.053017%
75002	134,158	-	134,158	0.004917%
75003	1,292	-	1,292	0.000047%
75005	173,828	-	173,828	0.006372%
75007	549,801	-	549,801	0.020153%
75011	479,618	-	479,618	0.017580%
75014	115,631	-	115,631	0.004238%
75015	137,545	-	137,545	0.005042%
75016	8,236	-	8,236	0.000302%
75018	33,371	-	33,371	0.001223%
75021	112,238	-	112,238	0.004114%
75022	1,279,833	-	1,279,833	0.046912%
75025	54,651	-	54,651	0.002003%
75026	174,158	-	174,158	0.006384%
80101	3,877,062	176,908	4,053,970	0.148596%
80103	172,904	14,277	187,181	0.006861%
80201	29,428,064	1,292,296	30,720,360	1.126041%
80202	1,564,397	15,206	1,579,603	0.057900%
80302	1,639,800	89,679	1,729,479	0.063393%
80401	12,528,654	444,266	12,972,919	0.475516%
80402	4,678,794	181,435	4,860,230	0.178149%
80403	3,622,703	141,140	3,763,843	0.137962%
80404	4,216,437	176,333	4,392,770	0.161015%
80405	16,721,628	714,400	17,436,028	0.639110%
80406	125,692	5,767	131,459	0.004819%
80407	657,777	25,402	683,178	0.025042%
80409	206,171	12,265	218,436	0.008007%
80504	3,221,404	141,254	3,362,658	0.123257%
80601	143	-	143	0.000005%
80608	4,743,918	251,441	4,995,359	0.183103%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
80701	32,721,313	1,206,425	33,927,737	1.243606%
80702	318,879	13,320	332,200	0.012177%
80704	1,035,168	30,366	1,065,533	0.039057%
80801	52,718,589	1,724,676	54,443,264	1.995593%
80902	2,620,707	114,657	2,735,364	0.100263%
81001	78,280,679	2,967,628	81,248,307	2.978119%
81002	1,660,296	47,295	1,707,592	0.062591%
81003	953,035	25,729	978,764	0.035876%
81004	616,272	16,493	632,765	0.023194%
81005	2,269,620	-	2,269,620	0.083192%
81102	10,803,721	519,855	11,323,576	0.415060%
81201	5,995,592	300,214	6,295,806	0.230770%
81203	377,916	-	377,916	0.013852%
81301	9,077,770	401,890	9,479,660	0.347473%
81409	5,650,682	261,600	5,912,282	0.216712%
81501	5,895,132	317,820	6,212,952	0.227733%
81601	13,869,604	580,789	14,450,393	0.529672%
81701	6,301,089	292,843	6,593,932	0.241698%
81802	31,756,941	1,247,446	33,004,387	1.209761%
81805	577,669	16,434	594,103	0.021777%
81806	3,816,171	162,788	3,978,959	0.145847%
81901	4,922,444	214,372	5,136,815	0.188288%
81902	702,436	20,851	723,287	0.026512%
82001	4,609,303	256,219	4,865,522	0.178343%
82101	21,124,591	1,012,354	22,136,944	0.811419%
82106	1,422,702	61,297	1,483,998	0.054395%
82107	3,794,215	221,656	4,015,872	0.147200%
82109	1,651,919	76,823	1,728,742	0.063366%
82201	12,389,144	621,134	13,010,279	0.476886%
82301	103,882,463	3,976,014	107,858,477	3.953503%
82306	428,018	18,144	446,162	0.016354%
82307	590,910	20,962	611,872	0.022428%
82308	449,278	16,764	466,042	0.017083%
82309	-	67,060	67,060	0.002458%
82312	406,675	16,319	422,994	0.015505%
82313	2,325,449	-	2,325,449	0.085238%
82315	791,551	-	791,551	0.029014%
82401	1,205,999	53,277	1,259,276	0.046158%
82402	12,442,307	490,323	12,932,630	0.474040%
82406	1,942,014	91,464	2,033,478	0.074536%
82503	3,220,808	190,094	3,410,902	0.125025%
82601	67,782,198	2,621,245	70,403,443	2.580606%
82602	176,645	7,018	183,663	0.006732%
82603	257,244	11,271	268,514	0.009842%
82604	106,684	7,444	114,128	0.004183%
82701	3,396,959	167,834	3,564,793	0.130666%
82702	936,334	23,414	959,748	0.035179%
82801	12,925,117	569,840	13,494,958	0.494651%
82901	19,769,816	669,228	20,439,044	0.749184%
82906	196,492	-	196,492	0.007202%
83001	7,299,974	327,630	7,627,604	0.279586%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
83005	3,876,602	176,515	4,053,117	0.148565%
83101	2,311,612	136,426	2,448,038	0.089732%
83202	12,307,472	529,029	12,836,501	0.470516%
83203	3,365,677	136,907	3,502,584	0.128386%
83204	4,646,363	182,975	4,829,339	0.177017%
83205	26,108,651	1,190,410	27,299,061	1.000634%
83206	44,044,164	1,601,793	45,645,957	1.673132%
83207	117,202	5,269	122,471	0.004489%
83208	665,467	-	665,467	0.024392%
83301	4,225,083	295,413	4,520,496	0.165697%
83402	4,890,429	236,994	5,127,424	0.187943%
83501	1,420,931	59,670	1,480,601	0.054271%
83601	7,952,137	363,272	8,315,409	0.304797%
83701	14,513,364	676,585	15,189,949	0.556781%
83810	458,631	8,571	467,202	0.017125%
83811	329,663	4,122	333,786	0.012235%
83812	16,265,655	852,211	17,117,866	0.627447%
83901	21,743,198	810,238	22,553,435	0.826686%
84002	39,854,367	1,976,873	41,831,240	1.533305%
84003	37,742,372	1,784,734	39,527,106	1.448848%
84004	134,984	8,286	143,270	0.005251%
84005	528,510	17,177	545,687	0.020002%
84006	2,031,189	63,725	2,094,914	0.076788%
84008	-	6,213	6,213	0.000228%
84009	441,403	15,046	456,449	0.016731%
84010	-	2,906	2,906	0.000107%
84011	139,855	8,090	147,945	0.005423%
84101	2,941,693	129,505	3,071,198	0.112573%
84203	13,067,404	574,938	13,642,342	0.500054%
84207	18,127,127	662,048	18,789,175	0.688709%
84208	3,518,487	145,816	3,664,303	0.134313%
84209	14,524,573	460,111	14,984,685	0.549257%
84210	4,155,760	208,649	4,364,409	0.159975%
84211	6,885,837	285,075	7,170,912	0.262846%
84212	13,670,022	508,515	14,178,538	0.519708%
84214	399,046	17,033	416,079	0.015251%
84215	1,311,897	25,161	1,337,058	0.049009%
84301	18,902,420	968,825	19,871,246	0.728371%
84401	4,180,059	208,100	4,388,159	0.160846%
84501	4,755,844	232,787	4,988,630	0.182856%
84506	-	13,509	13,509	0.000495%
84601	13,921,238	472,711	14,393,949	0.527604%
84603	25,024,725	1,002,099	26,026,825	0.954001%
84604	25,647,487	686,528	26,334,015	0.965261%
84605	7,896,911	303,935	8,200,846	0.300598%
84606	80,655	6,519	87,174	0.003195%
90208	16,785	768	17,553	0.000643%
90407	60,855	-	60,855	0.002231%
90704	27,158	-	27,158	0.000995%
90705	13,384	-	13,384	0.000491%
90707	10,382	-	10,382	0.000381%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
90710	9,648	-	9,648	0.000354%
90711	1,384,038	41,353	1,425,391	0.052247%
90803	1,910,707	78,716	1,989,423	0.072921%
90807	17,438	-	17,438	0.000639%
90809	13,595	-	13,595	0.000498%
91007	123,065	-	123,065	0.004511%
91009	450,431	15,256	465,687	0.017070%
91203	62,353	2,197	64,549	0.002366%
91503	4,539	530	5,069	0.000186%
91605	5,913	278	6,192	0.000227%
92116	8,803	-	8,803	0.000323%
92202	142,157	3,535	145,692	0.005340%
92204	53,436	-	53,436	0.001959%
92302	665,243	27,074	692,317	0.025377%
92310	11,487	-	11,487	0.000421%
92319	24,522	-	24,522	0.000899%
92404	30,697	2,363	33,060	0.001212%
92502	59,351	4,625	63,976	0.002345%
92609	7,393	81	7,474	0.000274%
93005	356,350	9,932	366,282	0.013426%
93808	42,176	2,190	44,366	0.001626%
94216	12,203	-	12,203	0.000447%
94218	14,576	-	14,576	0.000534%
94504	13,561	258	13,819	0.000507%
Totals¹	\$ 2,639,469,557	\$ 88,705,515	\$ 2,728,175,072	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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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		
10001	654,617	30,713	7,737	122,951	161,401	42,029	18,503	60,532	38,188	46,363	84,551			
10002	2,356,781	110,575	27,854	44,724	183,153	151,314	337,344	488,658	137,485	(113,718)	23,767			
10100	11,949,649	560,651	141,228	-	701,879	767,212	1,034,894	1,802,106	697,095	(713,759)	(16,664)			
10200	13,990,127	656,385	165,344	400,542	1,222,271	898,218	-	898,218	816,128	333,345	1,149,473			
10300	45,727,982	2,145,454	540,441	1,750,907	4,436,802	2,935,906	-	2,935,906	2,667,587	919,462	3,587,049			
10600	5,420,141	254,301	64,059	137,833	456,193	347,993	95,821	443,814	316,189	131,178	447,367			
10900	2,169,566	101,791	25,641	47,322	174,754	139,294	56,310	195,604	126,564	45,172	171,736			
12300	1,031,484	48,395	12,191	27,671	88,257	66,226	42,629	108,855	60,173	10,286	70,459			
13300	5,283,354	247,883	62,442	342,860	653,185	339,211	-	339,211	308,210	154,648	462,858			
13600	3,043,071	142,774	35,965	27,148	205,887	195,376	112,263	307,639	177,521	9,318	186,839			
13700	2,116,357	99,295	25,012	302,676	426,983	135,878	273	136,151	123,460	212,547	336,007			
20101	3,229,264	151,510	38,165	191,915	381,590	207,330	6,245	213,575	188,382	76,641	265,023			
20102	20,072,213	941,743	237,226	512,309	1,691,278	1,288,710	80,270	1,368,980	1,170,933	53,163	1,224,096			
20108	405,682	19,034	4,795	15,493	39,322	26,046	-	26,046	23,666	17,706	41,372			
20200	3,677,865	172,557	43,467	130,282	346,306	236,133	-	236,133	214,552	43,599	258,151			
20300	4,119,673	193,286	48,689	481,539	723,514	264,499	-	264,499	240,325	262,335	502,660			
20400	28,398,437	1,332,391	335,630	1,763,487	3,431,508	1,823,285	-	1,823,285	1,656,651	1,047,680	2,704,331			
20500	9,639,408	452,259	113,924	308,744	874,927	618,886	159,931	778,817	562,324	(66,540)	495,784			
20600	28,811,683	1,351,779	340,514	169,162	1,861,455	1,849,817	389,842	2,239,659	1,680,758	(475,230)	1,205,528			
21100	6,082,285	285,367	71,884	2,092,729	2,449,980	390,505	-	390,505	354,816	1,112,732	1,467,548			
21400	109,498,003	5,137,399	1,294,114	6,250,263	12,681,776	7,030,178	4,108,321	11,138,499	6,387,675	3,573,008	9,960,683			
21900	21,060	988	249	1,237	-	1,352	3,396	4,748	1,229	(3,198)	(1,969)			
22100	3,279,559	153,870	38,760	-	192,630	210,560	196,639	407,199	191,316	(139,173)	52,143			
22200	144,942	6,800	1,713	-	8,513	9,305	8,572	17,877	8,455	(5,435)	3,020			
30100	937,501,482	43,985,439	11,079,954	15,341,079	70,406,472	60,191,066	-	60,191,066	54,690,097	9,478,680	64,168,777			
30200	72,020,639	3,799,046	851,184	-	4,230,230	4,623,992	1,830,145	6,454,137	4,201,396	(2,116,145)	2,085,251			
30300	682,144,370	32,004,673	8,061,996	17,512,183	57,578,852	43,796,198	-	43,796,198	39,793,572	13,713,212	53,506,784			
30400	67,536,509	3,168,660	798,187	897,851	4,864,698	4,336,094	4,166,636	8,502,730	3,939,810	(4,119,276)	(179,466)			
30500	482,225,559	22,624,934	5,699,234	6,280,660	34,604,828	30,960,670	4,818,576	35,779,246	28,131,109	3,301,104	31,432,213			
30600	55,552,560	2,606,401	656,554	2,766,558	6,029,513	3,566,681	-	3,566,681	3,240,714	1,704,340	4,945,054			
30700	5,089,571	238,791	60,152	142,477	441,420	326,769	14,645	341,414	296,905	221,331	518,236			
30800	28,146,601	1,320,575	332,654	-	1,653,229	1,807,116	397,388	2,204,504	1,641,960	(748,741)	893,219			
30900	7,212,101	338,375	85,237	112,050	535,662	463,043	177,411	640,454	420,725	(73,972)	346,753			
31100	23,058,058	1,081,832	272,514	1,396,287	2,750,633	1,480,413	-	1,480,413	1,345,115	749,218	2,094,333			
31102	13,958,363	654,895	164,968	7,083	826,946	896,179	371,647	1,267,826	814,275	(181,894)	632,381			
31104	38,932,085	1,826,605	460,123	195,003	2,481,731	2,499,584	208,298	2,707,882	2,271,142	(216,143)	2,054,999			
31105	6,141,200	288,131	72,580	446,682	807,393	394,288	1,782,341	2,176,629	358,253	(69,771)	288,482			
31107	17,112,703	802,889	202,248	268,232	1,273,369	1,098,699	293,152	1,391,851	998,287	314,813	1,313,100			
31108	71,003,737	3,331,335	839,165	882,581	5,053,081	4,558,703	1,927,073	6,485,776	4,142,074	(1,001,693)	3,140,381			
31113	10,057,794	471,889	118,869	487,328	1,078,086	645,747	62,415	708,162	586,731	303,775	890,506			
31121	24,219,822	1,136,339	286,245	24,768	1,447,352	1,555,003	736,027	2,291,030	1,412,887	(1,256,562)	156,325			
31123	71,147,001	3,338,057	840,858	-	4,178,915	4,567,902	1,238,741	5,806,643	4,150,431	(1,523,741)	2,626,690			
31124	30,905,900	1,450,035	365,265	-	1,815,300	1,984,273	730,248	2,714,521	1,802,926	(614,066)	1,188,860			
31126	43,221,755	2,027,867	510,821	945,872	3,484,560	2,774,997	-	2,774,997	2,521,384	667,454	3,188,838			
31138	18,009,673	844,973	212,849	-	1,057,822	1,156,288	739,739	1,896,027	1,050,612	(446,817)	603,795			
31140	73,442,804	3,445,771	867,992	2,720,381	7,034,144	4,715,301	1,299,548	6,014,849	4,284,359	(815,162)	3,469,197			
31142	40,866,007	1,917,341	482,979	1,190,155	3,590,475	2,623,749	-	2,623,749	2,383,959	1,029,382	3,413,341			
31143	19,401,386	910,269	229,297	-	1,139,566	1,245,641	1,603,293	2,848,934	1,131,799	(1,410,832)	(279,033)			
31146	31,819,216	1,492,886	376,059	1,127,386	2,996,331	2,042,912	-	2,042,912	1,856,206	328,253	2,184,459			
31200	5,846,720	274,315	69,100	10,681	354,096	375,381	463,491	838,872	341,074	(215,668)	125,406			
31300	47,931,278	2,248,827	566,481	178,285	2,993,593	3,077,366	1,999,992	5,077,358	2,796,119	(1,269,368)	1,526,751			
31400	157,003,751	7,366,261	1,855,566	2,516,536	11,738,363	10,080,223	656,424	10,736,647	9,158,970	682,709	9,841,679			
31600	41,316,226	1,938,464	488,300	-	2,426,764	2,652,655	2,755,201	5,407,856	2,410,223	(920,056)	1,490,167			
31700	153,943,537	7,222,683	1,819,398	2,381,574	11,423,655	9,883,747	-	9,883,747	3,699,517	12,679,967	12,679,967			
40100	341,731,252	16,033,259	4,038,787	12,106,701	32,178,747	21,940,414	-	21,940,414	19,935,234	12,107,039	32,042,273			
40200	330,352,744	15,499,405	3,904,309	8,566,166	27,969,880	21,209,871	12,045,472	33,255,343	19,271,457	(7,258,153)	12,013,304			
40700	24,138,403	1,132,519	285,282	957,052	2,374,853	1,549,775	175,574	1,725,349	1,408,138	414,212	1,822,350			
40900	2,359,101	110,684	27,881	-	138,565	151,463	940,350	1,091,813	137,621	(707,113)	(569,492)			
41400	2,729,764	128,074	32,262	-	160,336	175,260	1,044,922	1,220,182	159,244	(738,602)	(579,358)			
41600	8,061,775	378,240	95,279	371,073	844,592	517,596	363,693	881,289	470,292	186,214	656,506			
41700	131,390,533	6,164,547	1,552,853	17,845,768	25,563,168	8,435,759	-	8,435,759	7,664,798	5,470,623	13,135,421			
41800	3,747,861	175,841	44,294	-	220,135	240,627	63,149	303,776	218,635	(38,979)	179,656			

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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
42000	3,407,409	159,868	40,271	170,051	370,190		218,768	36,287	255,055	198,775	28,539	227,314
42200	1,378,614,224	64,681,466	16,293,299	125,104,270	206,079,035		88,512,147	-	88,512,147	80,422,836	100,053,819	180,476,655
50100	7,850	368	93	7,036,509	7,036,970		504	227,066,465	227,066,969	458	(95,340,174)	(95,339,716)
50200	57,995,789	2,721,031	685,429	2,385,320	5,791,780		3,723,544	199,295	3,922,839	3,383,242	493,328	3,876,570
50400	9,716,808	455,891	114,839	132,630	703,360		623,856	141,403	765,259	566,840	(10,120)	556,720
50501	6,553,459	307,473	77,453	244,448	629,374		420,757	201,261	622,018	382,303	43,098	425,401
51200	20,706,935	971,523	244,727	7,472,307	8,688,557		1,329,462	74,438	1,403,900	1,207,960	2,927,551	4,135,511
51300	10,457,155	490,626	123,589	610,934	1,225,149		671,388	52,740	724,128	610,029	190,665	800,694
51400	34,646,057	1,625,515	409,468	1,138,362	3,173,345		2,224,405	349,852	2,574,257	2,021,112	362,135	2,383,247
51500	56,280,002	2,640,531	665,151	4,586,162	7,891,844		3,613,385	141,997	3,755,382	3,283,150	1,448,630	4,731,780
51600	5,588,285	262,190	66,046	-	328,236		358,789	255,331	614,120	325,998	(177,923)	148,075
51700	394,559,614	18,511,846	4,663,145	30,522,236	53,697,227		25,332,191	-	25,332,191	23,017,029	12,922,076	35,939,105
51800	55,546,689	2,606,125	656,484	2,585,100	5,847,709		3,566,303	447,126	4,013,429	3,240,372	1,396,739	4,637,111
51902	4,820,118	226,149	56,967	-	283,116		309,469	246,118	555,587	281,186	(185,949)	95,237
52000	5,445,843	255,507	64,362	27,378	347,247		349,643	223,359	573,002	317,689	(68,481)	249,208
52200	32,123,058	1,507,141	379,650	193,196	2,079,987		2,062,419	400,952	2,463,371	1,873,931	362,983	2,236,914
52600	6,011,491	282,046	71,047	35,204	388,297		385,960	163,665	549,625	350,686	(232,045)	118,641
53000	6,706,331	314,646	79,259	348,897	742,802		430,571	-	430,571	391,221	100,246	491,467
53300	586,926	27,537	6,937	30,782	37,683		65,256	54,644	92,327	34,239	439	34,678
53900	2,552,756	119,770	30,170	106,853	256,793		163,896	47,346	211,242	148,918	94,619	243,537
54100	4,421,716	207,457	52,259	-	259,716		283,891	400,549	684,440	257,945	(217,327)	40,618
54200	26,929,949	1,263,492	318,274	616,790	2,198,556		1,729,003	710,295	2,439,298	1,570,985	130,996	1,701,981
54300	88,935,559	4,172,656	1,051,094	3,912,593	9,136,343		5,709,993	1,347,985	7,057,978	5,188,145	3,207,333	8,395,478
54400	58,803	2,759	695	-	3,454		3,776	7,113	10,889	3,430	(7,165)	(3,735)
60100	11,933,623	559,899	141,039	115,107	816,045		766,183	1,173,299	1,939,482	696,160	(621,114)	75,046
60400	85,332,418	4,003,604	1,008,510	806,167	5,818,281		5,478,658	294,663	5,773,321	4,977,952	(1,693,094)	3,284,858
60500	3,560,992	167,074	42,086	28,942	238,102		228,629	781,356	1,009,985	207,734	(282,625)	(74,891)
60601	116,460,637	5,464,070	1,376,402	1,068,997	7,909,469		7,477,205	28,828,061	36,305,266	6,793,847	(4,387,976)	2,405,871
60700	249,694,116	11,715,084	2,951,036	3,193,697	17,859,817		16,031,288	6,939,164	22,970,452	14,566,155	(6,942,928)	7,623,227
60800	14,175,975	665,105	167,540	450,099	1,282,744		910,150	66,390	976,540	826,970	36,833	863,803
60900	3,995,617	187,465	47,223	290,282	524,970		256,533	15,505	272,038	233,088	15,098	248,186
61000	103,179,899	4,840,968	1,219,443	-	6,060,411		6,624,532	15,117,527	21,742,059	6,019,102	(9,308,035)	(3,288,933)
61200	4,029,946	189,076	47,628	239,357	476,061		258,738	-	258,738	235,091	200,420	435,511
62200	4,629,920	217,225	54,719	42,419	314,363		297,258	262,009	559,267	270,091	(49,180)	220,911
62500	2,209,685	103,673	26,115	183,781	313,569		141,870	-	141,870	128,904	153,530	282,434
62700	6,277,058	294,505	74,186	621,631	990,322		403,010	109,558	512,568	366,178	423,901	790,079
63000	14,296,399	670,755	168,964	205,864	1,045,583		917,882	56,469	974,351	833,995	192,450	1,026,445
63500	8,009,176	375,772	94,657	41,600	512,029		514,219	960,702	1,474,921	467,223	(598,657)	(131,434)
63700	3,588,015	168,342	42,405	220,042	430,789		230,363	-	230,363	209,310	172,189	381,499
63800	442,286	20,751	5,227	8,651	34,629		28,397	-	28,397	25,801	4,807	30,608
64100	1,783,119	83,660	21,074	216,357	321,091		114,483	-	114,483	104,020	136,048	240,068
66600	2,043,832	95,892	24,155	153,884	273,931		131,222	83,684	214,906	119,229	118,052	237,281
67000	646,321	30,324	7,639	126,771	164,734		41,496	69,769	111,265	37,704	24,973	62,677
67100	14,158,979	664,307	167,339	149,165	980,811		909,059	144,170	1,053,229	825,978	(218,252)	607,726
67200	459,647	21,566	5,432	69,605	96,603		29,511	-	29,511	26,814	36,973	63,787
67300	11,403,914	535,046	134,778	163,418	833,242		732,173	178,851	911,024	665,259	484,555	1,149,814
67400	8,221,740	385,745	97,170	94,937	577,852		527,866	187,021	714,887	479,623	21,984	501,607
67500	4,748,382	222,783	56,119	38,555	317,457		304,863	179,254	484,117	277,002	(135,768)	141,234
67600	1,266,157	59,405	14,964	97,285	171,654		81,292	36,258	117,550	73,863	(26,879)	46,984
67700	5,598,619	262,675	66,168	4,257,945	4,586,788		359,453	-	359,453	326,601	1,751,520	2,078,121
67800	27,240,044	1,278,041	321,939	-	1,599,980		1,748,912	865,035	2,613,947	1,589,075	(666,385)	922,690
67900	1,489,596	69,888	17,605	269,700	357,193		95,637	-	95,637	86,897	193,270	280,167
68000	2,361,619	110,802	27,911	355,485	494,198		151,624	-	151,624	137,767	271,534	409,301
68100	8,112,176	380,605	95,875	198,676	675,156		520,832	332,787	853,619	473,232	(100,523)	372,709
68200	55,361,252	2,597,425	654,293	2,614,615	5,866,333		3,554,398	247,068	3,801,466	3,229,554	(417,763)	2,811,791
68300	15,732,335	738,126	185,934	448,088	1,372,148		1,010,075	24,324	1,034,399	917,761	191,229	1,108,990
68400	529,513	24,844	6,258	13,334	44,436		33,997	8,259	42,256	30,890	10,411	41,301
68500	17,197,287	806,858	203,248	2,142,982	3,153,088		1,104,130	-	1,104,130	1,003,221	1,208,389	2,211,610
68600	6,267,528	294,058	74,073	1,931,699	2,299,830		402,398	-	402,398	365,622	1,176,219	1,541,841
68700	7,426,686	348,443	87,773	1,701,565	2,137,781		476,820	-	476,820	433,243	1,603,740	2,036,983
68800	10,196,528	478,398	120,509	2,901,782	3,500,689		654,655	-	654,655	594,825	3,013,708	3,608,533
68900	12,457,062	584,457	147,225	3,455,530	4,187,212		799,789	372,638	1,172,427	726,695	3,666,696	4,393,391

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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
69000	186,554,051	8,752,695	2,204,809	141,880,850	152,838,354	11,977,462	-	11,977,462	10,882,817	58,363,163	69,245,980	
69100	98,774,828	4,634,292	1,167,381	75,121,695	80,923,368	6,341,710	-	6,341,710	5,762,128	30,901,561	36,663,689	
70101	7,577,439	355,516	89,555	-	445,071	486,500	616,096	1,102,596	442,037	(260,050)	181,987	
70102	4,857,529	227,904	57,409	40,120	325,433	311,871	65,356	377,227	283,369	(85,751)	197,618	
70104	472,452	22,166	5,584	4,656	32,406	30,333	19,213	49,546	27,561	(2,594)	24,967	
70106	352,662	16,546	4,168	530	21,244	22,642	26,606	49,248	20,573	(13,274)	7,299	
70108	387,093	18,162	4,575	33,301	56,038	24,853	263,599	288,452	22,581	(141,697)	(119,116)	
70109	161,647	7,584	1,910	112,324	121,818	10,379	-	10,379	9,430	50,095	59,525	
70202	15,632,805	733,456	184,758	428,323	1,346,537	1,003,685	71,016	1,074,701	911,955	(126,011)	785,944	
70203	58,127,038	2,727,189	686,981	2,449,350	5,863,520	3,731,971	484,265	4,216,236	3,390,899	1,163,179	4,554,078	
70204	616,349	28,918	7,284	22,166	58,368	39,572	-	39,572	35,955	(33,403)	2,552	
70209	534,726	25,088	6,320	119,325	150,733	34,331	67,978	102,309	31,194	27,868	59,062	
70211	841,584	39,485	9,946	1,472	50,903	54,033	80,446	134,479	49,095	(52,328)	(3,233)	
70212	355,501	16,679	4,202	209,421	230,302	22,824	482,443	505,267	20,738	(101,921)	(81,183)	
70213	795,318	37,315	9,400	-	46,715	51,062	110,919	161,981	46,396	(96,444)	(50,048)	
70214	1,850,288	86,811	21,868	3,197	111,876	118,796	19,484	138,280	107,938	(143,262)	(35,324)	
70215	521,850	24,484	6,168	-	30,652	33,505	124,822	158,327	30,443	(26,620)	3,823	
70216	127,759	5,994	1,510	402	7,906	8,203	6,738	14,941	7,453	1,040	8,493	
70217	2,734,699	128,306	32,320	68,951	229,577	175,578	285,478	461,056	159,531	(179,023)	(19,492)	
70218	841,707	39,491	9,948	24,435	73,874	54,041	16,442	70,483	49,102	34,845	83,947	
70219	1,069,020	50,156	12,634	30,090	92,880	68,635	41,158	109,793	62,362	(12,012)	50,350	
70220	1,598,425	74,994	18,891	60,175	154,060	102,624	159,365	261,989	93,246	19,313	112,559	
70222	63,603	2,984	752	4,937	8,673	4,083	28,605	32,688	3,710	(4,732)	(1,022)	
70224	80,457	3,775	951	4,000	8,726	5,166	3,162	8,328	4,694	369	5,063	
70301	5,455,258	255,948	64,474	1,910,502	2,230,924	350,248	891,860	1,242,108	318,238	105,427	423,665	
70302	667,764	31,330	7,892	2,362	41,584	42,873	55,631	98,504	38,955	(39,685)	(730)	
70303	979,604	45,961	11,578	26,249	83,788	62,894	27,084	89,978	57,146	(18,640)	38,506	
70304	189,133	8,874	2,235	40,241	51,350	12,143	152,618	164,761	11,033	(49,836)	(38,803)	
70305	537,794	25,232	6,356	58,901	90,489	34,529	45,152	79,681	31,373	31,490	62,863	
70401	1,029,154	48,286	12,163	-	60,449	66,076	528,563	594,639	60,037	(289,984)	(229,947)	
70402	61,261,461	2,874,249	724,025	1,416,190	5,014,464	3,933,213	1,496,981	5,430,194	3,573,748	2,042,930	5,616,678	
70403	4,475,794	209,994	52,898	10,686	273,578	287,362	162,030	449,392	261,100	(134,033)	127,067	
70404	1,102,612	51,732	13,031	-	64,763	70,792	174,053	244,845	64,322	(114,600)	(50,278)	
70405	2,459,710	115,404	29,070	70,901	215,375	157,923	53,386	211,309	143,490	37,463	180,953	
70406	246,824	11,580	2,917	37,426	51,923	15,847	63,155	79,002	14,399	3,517	17,916	
70407	1,769,055	83,000	20,908	89,666	193,574	113,580	-	113,580	103,200	91,894	195,094	
70411	870,113	40,824	10,284	-	51,108	55,865	59,297	115,162	50,759	(42,753)	8,006	
70412	506,725	23,774	5,989	-	29,763	32,534	93,047	125,581	29,560	(55,042)	(25,482)	
70413	180,757	8,481	2,136	-	10,617	11,606	10,532	22,138	10,545	(7,085)	3,460	
70414	556,145	26,093	6,573	14,528	47,194	35,707	9,796	45,503	32,443	(2,913)	29,530	
70415	741,002	34,766	8,758	45,230	88,754	47,575	-	47,575	43,227	29,501	72,728	
70416	73,443	3,446	868	-	4,314	4,715	93,097	97,812	4,284	(25,472)	(21,188)	
70417	8,288,169	388,862	97,955	114,868	601,685	532,132	763,072	1,295,204	483,499	(455,472)	28,027	
70418	909,016	42,649	10,743	56,666	110,058	58,363	-	58,363	53,028	40,569	93,597	
70419	357,893	16,792	4,230	6,371	27,393	22,978	8,846	31,824	20,878	(17,341)	3,537	
70420	956,850	44,893	11,309	-	56,202	61,433	148,558	209,991	55,819	(82,045)	(26,226)	
70422	1,236,961	58,035	14,619	100,733	173,387	79,418	98,568	177,986	72,159	5,903	78,062	
70423	2,479,882	116,350	29,309	-	145,659	159,217	271,403	430,620	144,666	(127,128)	17,538	
70424	2,660,296	124,815	31,441	-	176,256	170,801	71,854	242,655	155,191	25,837	181,028	
70426	130,474	6,122	1,542	17,479	25,143	8,377	2,915	11,292	7,611	9,686	17,297	
70427	99,071	4,648	1,171	68,648	74,467	6,360	-	6,360	5,779	30,694	36,473	
70501	4,193,192	196,735	49,558	75,583	321,876	269,219	57,961	327,180	244,614	54,815	299,429	
70502	468,276	21,970	5,534	15,134	42,638	30,066	-	30,066	27,317	3,401	30,718	
70503	1,859,174	87,228	21,973	117,153	226,354	119,366	-	119,366	108,457	64,410	172,867	
70504	963,216	45,192	11,384	5,467	62,043	61,842	68,951	130,793	56,190	(46,808)	9,382	
70505	42,939	2,015	507	14,737	17,259	2,757	-	2,757	2,505	10,942	13,447	
70506	3,579,811	167,957	42,308	141,503	351,768	229,837	223,455	453,292	208,832	141,993	350,825	
70507	110,096	5,165	1,301	18,459	24,925	7,069	28,201	35,270	6,423	2,730	9,153	
70508	2,126,690	99,780	25,135	105,450	230,365	136,542	311,746	448,288	124,063	(156,503)	(32,440)	
70509	220,871	10,363	2,610	154,927	167,900	14,181	-	14,181	12,885	68,514	81,399	
70601	787,768	36,960	9,310	42,273	88,543	50,578	58,467	109,045	45,955	21,968	67,923	
70602	7,014,060	329,084	82,896	-	411,980	450,329	227,954	678,283	409,172	(246,399)	162,773	

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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
70603	1,885,310	88,454	22,282	1,948	112,684	121,044	193,771	314,815	109,981	(99,921)	10,060	
70604	1,044,743	49,017	12,347	68,816	130,180	67,077	26,756	93,833	60,946	82,213	143,159	
70605	27,997	1,314	331	4,781	3,136	1,798	279	2,077	1,633	874	2,507	
70606	385,564	18,090	4,557	-	22,647	24,754	393,869	418,623	22,492	(229,741)	(207,249)	
70607	7,202,061	337,904	85,118	17,197	440,219	462,399	669,916	1,132,315	420,139	(360,892)	59,247	
70608	1,114,559	52,293	13,173	52,100	117,566	71,559	47,317	118,876	65,019	11,627	76,646	
70609	29,763	1,396	352	81	1,829	1,911	1,613	3,524	1,736	(1,242)	494	
70701	103,179,237	4,840,937	1,219,435	6,576,460	12,636,832	6,624,489	-	6,624,489	6,019,064	5,557,488	11,576,552	
70702	6,444,214	302,348	76,162	373,988	752,498	413,743	38,192	451,935	375,930	122,677	498,607	
70704	29,720,197	1,394,405	351,251	3,032,651	4,778,307	1,908,147	-	1,908,147	1,733,757	1,846,913	3,580,670	
70705	123,398,548	5,789,581	1,458,399	1,816,011	9,063,991	7,922,644	1,785,675	9,708,319	7,198,577	(619,548)	6,579,029	
70707	4,404,945	206,670	52,060	67,145	325,875	282,814	2,935	285,749	256,967	38,775	295,742	
70709	3,435,974	161,208	40,608	25,048	226,864	220,603	128,743	349,346	200,441	50,926	251,367	
70712	1,386,743	65,063	16,389	155,941	237,393	89,034	-	89,034	80,897	144,340	223,237	
70714	1,702,194	79,863	20,118	64,169	164,150	109,287	-	109,287	99,299	75,966	175,265	
70715	928,826	43,578	10,977	61,065	115,620	59,634	333,913	393,547	54,184	(95,593)	(41,409)	
70718	43,712	2,051	517	2,016	4,584	2,806	14,891	17,697	2,550	3,019	5,569	
70719	4,690,533	220,069	55,436	223,091	498,596	301,150	91,689	392,839	273,627	(7,990)	265,637	
70723	343,281	16,106	4,057	242,170	262,333	22,040	-	22,040	20,026	106,547	126,573	
70801	99,917,984	4,687,926	1,180,891	11,868,332	17,737,149	6,415,105	-	6,415,105	5,828,815	4,150,153	9,978,968	
70802	4,538,631	212,942	53,640	92,101	358,683	291,397	16,669	308,066	264,766	28,854	293,620	
70804	399,047	18,722	4,716	16,693	40,131	25,620	50,012	75,632	23,279	14,211	37,490	
70805	990,514	46,473	11,706	-	58,179	63,594	102,834	166,428	57,783	(66,656)	(8,873)	
70806	4,581,178	214,939	54,143	200,956	470,038	294,128	-	294,128	267,248	204,357	471,605	
70807	31,782	1,491	376	-	1,867	2,040	16,025	18,065	1,854	(8,281)	(6,427)	
70808	1,817,484	85,272	21,480	-	106,752	116,689	149,028	265,717	106,025	(122,830)	(16,805)	
70809	2,077,324	97,463	24,551	553,615	675,629	133,372	215,870	349,242	121,183	176,041	297,224	
70812	6,988,462	327,883	82,594	345,490	755,967	448,686	-	448,686	407,679	304,639	712,318	
70901	9,617,292	451,222	113,663	90,730	655,615	617,466	-	617,466	561,034	152,085	713,119	
70902	464,110	21,775	5,485	45,132	72,392	29,797	46,269	76,066	27,074	27,115	54,189	
70903	134,873	6,328	1,594	20,336	28,258	8,659	3,559	12,218	7,868	3,748	11,616	
70905	4,817,292	226,016	56,934	-	282,950	309,288	386,493	695,781	281,022	(415,885)	(134,863)	
70908	286,246	13,430	3,383	-	16,813	18,378	33,577	51,955	16,698	(27,583)	(10,885)	
71001	185,459,675	8,701,349	2,191,875	4,328,121	15,221,345	11,907,199	686,271	12,593,470	10,818,975	1,197,179	12,016,154	
71003	47,794,789	2,242,424	564,868	488,736	3,296,028	3,068,603	1,313,080	4,381,683	2,788,157	(1,107,730)	1,680,427	
71004	25,880,026	1,214,232	305,866	1,615,391	3,135,489	1,661,594	1,037,706	2,699,300	1,509,737	1,060,210	2,569,947	
71006	92,183,552	4,325,044	1,089,481	6,125,781	11,540,306	5,918,526	-	5,918,526	5,377,619	3,613,794	8,991,413	
71008	31,391,091	1,472,799	370,999	413,850	2,257,648	2,015,425	1,698,070	3,713,495	1,831,231	(19,354)	1,811,877	
71011	20,463,605	960,106	241,851	569,047	1,771,004	1,313,839	51,099	1,364,938	1,193,765	476,390	1,670,155	
71012	3,015,641	141,487	35,641	36,559	213,687	193,616	74,085	267,701	175,920	(44,227)	131,693	
71015	1,584,214	74,328	18,723	-	93,051	101,712	397,232	498,944	92,417	(1,467,624)	(1,375,207)	
71016	4,441,248	208,373	52,489	-	260,862	285,144	1,425,057	1,710,201	259,085	(1,657,569)	(1,398,484)	
71017	24,531,173	1,150,947	289,924	319,020	1,759,891	1,574,992	410,355	1,985,347	1,431,050	646,382	2,077,432	
71018	43,948,049	2,061,943	519,405	1,649,347	4,230,695	2,821,628	698,590	3,520,218	2,563,753	633,222	3,196,975	
71019	20,068,358	941,562	237,180	502,410	1,681,152	1,288,463	247,968	1,536,431	1,170,708	806,223	1,976,931	
71020	11,559,002	542,322	136,611	459,712	1,138,645	742,131	152,328	894,459	674,306	(71,982)	602,324	
71024	2,154,274	101,074	25,461	271,717	398,252	138,313	23,392	161,705	125,672	63,155	188,827	
71025	3,766,336	176,708	44,513	33,455	254,676	241,813	280,485	522,298	219,113	(78,407)	141,306	
71026	2,739,697	128,540	32,379	172,456	333,375	175,899	2,826	178,725	159,823	(139,025)	20,798	
71027	400,659	18,798	4,735	9,207	32,740	25,724	6,222	31,946	23,373	5,151	28,524	
71028	437,990	20,550	5,176	120,172	145,898	28,121	10,040	38,161	25,551	81,696	107,247	
71030	185,582	8,707	2,193	2,387	13,287	11,915	-	11,915	10,826	(531)	10,295	
71031	1,668,565	78,285	19,720	4,207	102,212	107,128	42,328	149,456	97,337	(20,855)	76,482	
71032	1,323,807	62,110	15,646	-	77,756	84,993	121,922	206,915	77,226	(37,438)	39,788	
71034	758,295	35,577	8,962	318,967	363,506	48,685	197,034	245,719	44,236	15,448	59,684	
71035	156,704	7,352	1,852	7,496	16,700	10,061	17,017	27,078	9,141	(2,969)	6,172	
71036	454,378	21,318	5,370	-	26,688	29,173	217,195	246,368	26,507	(132,487)	(105,980)	
71037	1,148,283	53,875	13,571	133,086	200,532	73,724	-	73,724	66,986	156,796	223,782	
71038	3,276,165	153,710	38,720	131,953	324,383	210,342	4,669	215,011	191,118	90,815	281,933	
71042	372,259	17,466	4,400	-	21,866	23,901	62,018	85,919	21,716	(15,049)	6,667	
71043	134,445	6,308	1,589	3,016	10,913	8,631	4,169	12,800	7,843	2,833	10,676	
71044	9,488,162	445,163	112,137	859,279	1,416,579	609,175	66,919	676,094	553,501	269,836	823,337	

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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
71045	2,348,378	110,181	27,755	-	137,936	150,775	-	1,074,527	1,225,302	136,995	(749,222)	(612,227)
71047	1,376,806	64,597	16,272	131,417	212,286	88,396	-	124,988	213,384	80,317	39,350	119,667
71048	835,967	39,222	9,880	562,883	611,985	53,672	-	-	53,672	48,767	258,260	307,027
71101	12,180,071	571,461	143,951	74,460	789,872	782,006	-	117,415	899,421	710,537	68,917	779,454
71103	12,402,894	581,916	146,585	476,938	1,205,439	796,312	-	196,471	992,783	723,535	84,309	807,844
71105	4,207,995	197,430	49,733	30,925	278,088	270,168	-	112,592	382,760	245,478	(18,859)	226,619
71106	987,210	46,318	11,667	187,461	245,446	63,383	-	2,892	66,275	57,590	67,617	125,207
71107	589,218	27,645	6,964	32,173	66,782	37,830	-	10,693	48,523	34,373	18,074	52,447
71108	963,471	45,204	11,387	49,535	106,126	61,858	-	11,345	73,203	56,205	31,594	87,799
71109	871,681	40,897	10,302	9,347	60,546	55,965	-	95,654	151,619	50,850	(106,516)	(55,666)
71112	4,216,647	197,836	49,835	136,905	384,576	270,724	-	122,946	393,670	245,982	(77,550)	168,432
71114	198,681	9,322	2,348	7,459	19,129	12,756	-	33,501	46,257	11,590	(21,473)	(9,883)
71115	988,624	46,384	11,684	4,665	62,733	63,474	-	97,885	161,359	57,672	(50,579)	7,093
71117	919,386	43,136	10,866	54,889	108,891	59,028	-	-	59,028	53,633	48,153	101,786
71118	40,946	1,921	484	25,583	27,988	2,629	-	-	2,629	2,389	12,561	14,950
71201	1,704,584	79,975	20,146	131,526	231,647	109,441	-	61,951	171,392	99,439	4,558	103,997
71202	19,424,115	911,336	229,566	1,429,954	2,570,856	1,247,100	-	116,403	1,363,503	1,133,125	365,765	1,498,890
71205	843,051	39,554	9,964	15,131	64,649	54,127	-	15,449	69,576	49,180	12,883	62,063
71206	5,356,867	251,332	63,311	173,148	487,791	343,931	-	-	343,931	312,498	132,248	444,746
71207	1,948,443	91,417	23,028	-	114,445	125,097	-	144,670	269,767	113,664	(81,904)	31,760
71209	877,235	41,158	10,368	59,313	110,839	56,321	-	3,866	60,187	51,174	25,703	76,877
71210	411,431	19,303	4,863	-	24,166	26,416	-	47,562	73,978	24,001	(24,204)	(203)
71213	169,435	7,950	2,002	15,245	25,197	10,879	-	21,274	32,153	9,884	1,868	11,752
71214	10,937	513	129	2,395	3,037	702	-	3,472	4,174	638	(939)	(301)
71216	196,810	9,234	2,326	493	12,053	12,636	-	8,948	21,584	11,481	(2,568)	8,913
71217	150,986	7,084	1,784	54,945	63,813	9,694	-	-	9,694	8,808	45,064	53,872
71301	4,033,251	189,231	47,667	123,623	360,521	258,950	-	191,136	450,086	235,284	(67,393)	167,891
71302	1,773,407	83,204	20,959	64,736	168,899	113,859	-	28,792	142,651	103,453	(14,170)	89,283
71303	9,548,532	447,996	112,850	171,686	732,532	613,051	-	253,809	866,860	557,023	39,987	597,010
71304	61,262	2,874	724	15,208	18,806	3,934	-	22,471	26,405	3,574	6,977	10,551
71305	499,041	23,414	5,898	73,563	102,875	32,040	-	8,197	40,237	29,112	25,578	54,690
71307	284,437	13,345	3,362	194,044	210,751	18,262	-	205,679	223,941	16,593	22,766	39,359
71309	29,842,242	1,400,131	352,694	2,045,430	3,798,255	1,915,983	-	-	1,915,983	1,740,877	1,130,342	2,871,219
71310	133,158	6,247	1,574	7,699	15,520	8,549	-	62,669	71,218	7,768	(8,520)	(752)
71311	345,644	16,217	4,085	18,539	38,841	22,191	-	10,850	33,041	20,163	(5,702)	14,461
71312	2,049,847	96,174	24,226	145,563	265,963	131,608	-	35,355	166,963	119,580	38,400	157,980
71313	9,187	431	109	224	764	590	-	479	1,069	536	(3,042)	(2,506)
71314	12,349	579	146	537	1,262	793	-	1,719	2,512	720	(181)	539
71315	1,110,700	52,112	13,127	46,056	111,295	71,311	-	15,699	87,010	64,794	44,806	109,600
71316	564,184	26,470	6,668	391,884	425,022	36,223	-	-	36,223	32,912	174,835	207,747
71401	11,035,664	517,768	130,426	192,596	840,790	708,530	-	225,482	934,012	643,776	126,028	769,804
71402	2,291,872	107,529	27,087	-	134,616	147,147	-	161,302	308,449	133,699	(135,628)	(1,929)
71404	-	-	-	-	-	-	-	128,809	128,809	-	(172,960)	(172,960)
71406	786,751	36,913	9,298	207,399	253,610	50,513	-	35,377	85,890	45,896	114,261	160,157
71407	293,120	13,753	3,464	3,019	20,236	18,819	-	6,430	25,249	17,099	(640)	16,459
71408	1,162,639	54,548	13,741	355,098	423,387	74,645	-	103,476	178,121	67,824	89,332	157,156
71409	7,378,463	346,181	87,203	245,680	679,064	473,725	-	-	473,725	430,430	117,687	548,117
71410	148,018	6,945	1,749	112,573	121,267	9,503	-	-	9,503	8,635	46,307	54,942
71501	23,421,444	1,098,881	276,809	487,208	1,862,898	1,503,744	-	-	1,503,744	1,366,313	439,804	1,806,117
71504	3,890,236	182,521	45,977	60,766	289,264	249,767	-	107,382	357,149	226,941	(28,809)	198,132
71505	4,377,159	205,366	51,732	107,579	364,677	281,030	-	168,867	449,897	255,346	(184,175)	71,171
71506	1,573,930	73,845	18,602	15,938	108,385	101,052	-	74,019	175,071	91,817	(47,181)	44,636
71601	17,256,119	809,618	203,943	307,748	1,321,309	1,107,907	-	762,016	1,869,923	1,006,653	(372,425)	634,228
71603	8,820	414	104	-	518	566	-	994	1,560	515	(753)	(238)
71604	3,945,007	185,091	46,624	376,466	608,181	253,284	-	-	253,284	230,136	166,104	396,240
71605	6,187,880	290,321	73,132	100,567	464,020	397,284	-	169,266	566,550	360,976	44,268	405,244
71606	731,452	34,318	8,645	-	42,963	46,962	-	65,508	112,470	42,670	(84,597)	(41,927)
71607	3,481,822	163,359	41,150	119,591	324,100	223,546	-	86,144	309,690	203,116	(17,902)	185,214
71608	125,373	5,882	1,482	3,910	11,274	8,049	-	7,802	15,851	7,314	(1,292)	6,022
71609	3,140,951	147,366	37,122	71,839	256,327	201,660	-	-	201,660	183,231	80,468	263,699
71610	4,787,611	224,624	56,583	-	281,207	307,382	-	253,029	560,411	279,290	(209,652)	69,638
71611	817,306	38,346	9,659	89,829	137,834	52,474	-	41,343	93,817	47,678	(17,904)	29,774

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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
71612	58,097	2,726	687	1,972	5,385	3,730	4,134	7,864	3,389	124	3,513	
71614	333,816	15,662	3,945	70,766	90,373	21,432	14,424	35,856	19,474	19,051	38,525	
71701	9,805,867	460,069	115,892	355,000	930,961	629,573	116,124	745,697	572,035	(15,014)	557,021	
71702	3,987,146	187,068	47,123	-	234,191	255,990	284,869	540,859	232,594	(242,672)	(10,078)	
71705	372,902	17,496	4,407	21,909	43,812	23,942	27,552	51,494	21,754	(43,630)	(21,876)	
71706	278,133	13,049	3,287	32,325	48,661	17,858	3,070	20,928	16,225	14,780	31,005	
71707	44,824	2,103	530	13,091	15,724	2,878	7,480	10,358	2,615	(2,226)	389	
71710	352,232	16,526	4,163	267,885	288,574	22,615	-	22,615	20,548	110,196	130,744	
71802	631,074	29,609	7,458	239,823	276,890	40,517	135,456	175,973	36,814	69,756	106,570	
71803	68,785,913	3,227,280	812,954	5,397,550	9,437,784	4,416,311	-	4,416,311	4,012,695	3,644,516	7,657,211	
71805	296,687	13,920	3,506	100,776	118,202	19,049	42,241	61,290	17,308	19,769	37,077	
71807	-	-	-	7,435	7,435	-	1,228,846	1,228,846	-	(740,742)	(740,742)	
71808	6,670,332	312,957	78,834	105,410	497,201	428,260	103,854	532,114	389,120	(45,322)	343,798	
71809	16,181,321	759,191	191,241	440,497	1,390,929	1,038,900	377,164	1,416,064	943,954	(93,405)	850,549	
71810	2,222,615	104,280	26,268	11,072	141,620	142,700	166,273	308,973	129,658	(66,682)	62,976	
71811	10,153,137	476,362	119,996	-	596,358	651,869	905,414	1,557,283	592,293	(479,945)	112,348	
71812	457,740	21,476	5,410	243,969	270,855	29,389	124,103	153,492	26,703	60,013	86,716	
71813	1,315,204	61,706	15,544	-	77,250	84,441	137,235	221,676	76,724	(115,672)	(38,948)	
71815	386,030	18,112	4,562	98,708	121,382	24,785	3,848	28,633	22,519	41,384	63,903	
71817	2,040,145	95,719	24,112	36,715	156,546	130,985	-	130,985	119,014	47,840	166,854	
71819	1,356	64	16	124	204	87	2,129	2,216	79	(1,416)	(1,337)	
71901	10,394,848	487,703	122,853	1,273,148	1,883,704	667,388	-	667,388	606,394	776,432	1,382,826	
71902	69,039	3,239	816	926	4,981	4,432	7,469	11,901	4,027	(3,938)	89	
71904	668,456	31,362	7,900	55,019	94,281	42,918	41,264	84,182	38,995	(63,235)	(24,240)	
71905	283,873	13,319	3,355	518	17,192	18,226	70,514	88,740	16,560	(30,035)	(13,475)	
71906	3,748,882	175,889	44,307	159,457	379,653	240,692	81,583	322,275	218,695	8,764	227,459	
71907	545,405	25,589	6,446	15,148	47,183	35,017	26,032	61,049	31,817	(35,303)	(3,486)	
71908	84,520	3,965	999	52,744	57,708	5,426	-	5,426	4,931	25,925	30,856	
72001	6,105,852	286,473	72,163	121,445	480,801	392,018	398,565	790,583	356,191	5,708	361,899	
72002	16,797,757	788,113	198,526	175,147	1,161,786	1,078,478	369,705	1,448,183	979,914	(509,370)	470,544	
72004	538,276	25,255	6,362	-	31,617	34,560	71,477	106,037	31,401	(55,703)	(24,302)	
72006	197,589	9,270	2,335	-	11,605	12,686	27,074	39,760	11,527	(30,963)	(19,436)	
72007	695,805	32,646	8,223	-	40,869	44,674	126,900	171,574	40,590	(49,077)	(8,487)	
72009	4,359,272	204,527	51,521	-	256,048	279,882	425,646	705,528	254,302	(477,903)	(223,601)	
72010	466,263	21,876	5,511	18,689	46,076	29,935	18,629	48,564	11,469	38,669	38,669	
72011	120,169	5,638	1,420	29,143	36,201	7,715	85,213	92,928	7,010	(24,259)	(17,249)	
72012	108,509	5,091	1,282	3,317	9,690	6,966	2,066	9,032	6,330	11,486	17,816	
72013	199,811	9,375	2,361	139,094	150,830	12,829	-	12,829	11,656	61,933	73,589	
72101	25,806,046	1,210,761	304,991	1,175,291	2,691,043	1,656,844	333,080	1,989,924	1,505,421	320,328	1,825,749	
72102	45,448,216	2,132,328	537,135	1,392,544	4,062,007	2,917,944	348,759	3,266,703	2,651,267	666,124	3,317,391	
72108	386,718	18,144	4,570	81,380	104,094	24,829	138,509	163,338	22,560	(501)	22,059	
72109	141,744	6,650	1,675	45,942	54,267	9,100	1,066	10,166	8,269	9,982	18,251	
72110	4,780,572	224,294	56,500	464,221	745,015	306,930	-	306,930	278,879	391,511	670,390	
72111	107,756	5,056	1,274	5,006	11,336	6,918	9,505	16,423	6,286	338	6,624	
72112	4,449,206	208,747	52,583	220,478	481,808	285,655	50,909	336,564	259,549	131,076	390,625	
72113	152,907	7,174	1,807	-	8,981	9,817	9,738	19,555	8,920	(408)	8,512	
72114	642,224	30,132	7,590	25,400	63,122	41,233	6,627	47,860	37,465	(10,174)	27,291	
72115	13,094,370	614,358	154,757	64,944	834,059	840,707	187,068	1,027,775	763,873	(178,136)	585,737	
72116	1,660,948	77,928	19,630	163,260	260,818	106,639	139,230	245,869	96,893	(18,150)	78,743	
72117	200,066	9,387	2,364	8,473	20,224	12,845	105,051	117,896	11,671	(48,725)	(37,054)	
72119	5,538,375	259,848	65,456	556,074	881,378	355,584	-	355,584	323,087	490,110	813,197	
72120	84,367	3,958	997	925	5,880	5,417	483	5,900	4,922	1,499	6,421	
72122	979,869	45,973	11,581	18,456	76,010	62,912	17,801	80,713	57,162	(52,323)	4,839	
72123	409,451	19,211	4,839	-	24,050	26,289	162,052	188,341	23,886	(94,301)	(70,415)	
72124	5,064,526	237,616	59,856	8,034	305,506	325,162	336,470	661,632	295,444	(243,900)	51,544	
72125	164,222	7,705	1,941	-	9,646	10,543	85,562	96,105	9,580	(51,145)	(41,565)	
72126	66,216	3,107	783	27,859	31,749	4,252	2,086	6,338	3,863	8,181	12,044	
72127	1,306,452	61,296	15,440	-	76,736	83,879	88,181	172,060	76,213	(94,351)	(18,138)	
72129	595,285	27,929	7,035	328,514	363,478	38,220	-	38,220	34,727	180,661	215,388	
72201	8,536,124	400,496	100,885	542,389	1,043,770	548,051	194,429	742,480	497,963	46,604	544,567	
72202	25,136,721	1,179,358	297,081	468,730	1,945,169	1,613,871	802,079	2,415,950	1,466,376	(418,603)	1,047,773	
72203	462,488	21,699	5,466	-	27,165	29,694	29,046	58,740	26,980	(23,694)	3,286	

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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
72204	7,697,640	361,156	90,975	31,128	483,259	494,217	146,602	640,819	449,049	(140,443)	308,606	
72205	4,111,806	192,917	48,596	-	241,513	263,993	382,220	646,213	239,866	(225,467)	14,399	
72206	21,427	1,005	253	328	1,586	1,376	263	1,639	1,250	269	1,519	
72207	933,082	43,778	11,028	40,405	95,211	59,908	56,325	116,233	54,432	45,100	99,532	
72210	3,895,943	182,789	46,045	71,365	300,199	250,134	71,835	321,969	227,274	(10,729)	216,545	
72301	26,015,868	1,220,606	307,471	261,347	1,789,424	1,670,315	348,270	2,018,585	1,517,662	(444,611)	1,073,051	
72302	62,898,878	2,951,073	743,377	2,305,266	5,999,716	4,038,341	-	4,038,341	3,669,269	1,631,227	5,300,496	
72303	14,067,361	660,009	166,257	247,648	1,073,914	903,177	428,776	1,331,953	820,634	(274,431)	546,203	
72304	14,926,229	700,305	176,407	133,330	1,010,042	958,319	700,927	1,659,246	870,736	(636,885)	233,851	
72305	140,536,273	6,593,645	1,660,943	-	8,254,588	9,022,950	7,858,043	16,880,993	8,198,324	3,967,820	12,166,144	
72306	25,307,572	1,187,374	299,100	260,224	1,746,698	1,624,840	126,350	1,751,190	1,476,342	(174,753)	1,301,589	
72307	666,588	31,275	7,878	39,119	78,272	42,797	522,560	565,357	38,886	(692,483)	(653,597)	
72309	16,289,325	764,258	192,517	1,519,875	2,476,650	1,045,836	-	1,045,836	950,254	1,238,098	2,188,352	
72314	20,053,544	940,867	237,005	929,041	2,106,913	1,287,512	1,026,949	2,314,461	1,169,843	1,047,173	2,217,016	
72316	1,252,167	58,749	14,799	49,110	122,658	80,394	16,316	96,710	73,046	51,648	124,694	
72319	8,714,498	408,865	102,993	65,826	577,684	559,503	1,150,401	1,709,904	508,369	(372,178)	136,191	
72321	25,572,737	1,199,815	302,234	232,901	1,734,950	1,641,865	635,583	2,277,448	1,491,811	31,851	1,523,662	
72322	868,681	40,757	10,267	18,428	69,452	55,773	1,474,370	1,530,143	50,675	(945,146)	(894,471)	
72323	7,732,069	362,771	91,382	488,486	942,639	496,428	31,810	528,238	451,058	173,575	624,633	
72324	89,303	4,190	1,055	-	5,245	5,733	6,734	12,467	5,210	(102,868)	(97,658)	
72327	8,703,770	408,361	102,866	41,925	553,152	558,814	649,199	1,208,013	507,743	(159,152)	348,591	
72328	47,565	2,232	562	-	2,794	3,053	4,454	7,507	2,775	(1,941)	834	
72329	421,442	19,773	4,981	1,972	26,726	27,058	26,670	53,728	24,585	(26,800)	(2,215)	
72330	624,903	29,319	7,385	5,947	42,651	40,121	46,463	86,584	36,544	(30,991)	5,463	
72331	2,482,544	116,475	29,340	66,613	212,428	159,388	138,996	298,384	144,822	67,759	212,581	
72332	7,507,932	352,255	88,733	765,391	1,206,379	482,037	-	482,037	437,983	633,175	1,071,158	
72333	1,624,366	76,212	19,198	231,474	326,884	104,290	-	104,290	94,759	124,653	219,412	
72334	10,818,385	507,574	127,858	750,359	1,385,791	694,580	53,126	747,706	631,101	1,434,186	2,065,287	
72335	2,152,931	101,011	25,445	-	126,456	138,226	127,848	266,074	125,593	(66,082)	59,511	
72338	506,205	23,750	5,983	13,437	43,170	32,500	4,964	37,464	29,530	12,568	42,098	
72339	1,856,034	87,081	21,936	-	109,017	119,164	325,299	444,463	108,274	(112,232)	(3,958)	
72340	2,935	138	35	1,442	1,615	188	696,941	697,129	171	(314,965)	(314,794)	
72342	4,359,650	204,545	51,525	7,406	263,476	279,905	225,783	505,688	254,325	(109,606)	144,719	
72343	-	-	-	1,154	1,154	-	58,778	58,778	-	(33,852)	(33,852)	
72346	418,200	19,621	4,943	-	24,564	26,850	289,896	316,746	24,396	(419,685)	(395,289)	
72348	1,018,141	47,769	12,033	-	59,802	65,368	213,240	278,608	59,394	(39,849)	19,545	
72349	196,607	9,224	2,324	22,906	34,454	12,623	212,417	225,040	11,469	(257,865)	(246,396)	
72350	-	-	-	6,164	6,164	-	206,829	206,829	-	(114,037)	(114,037)	
72351	2,734,642	128,303	32,320	132,333	292,956	175,574	-	175,574	159,528	96,685	256,213	
72352	75,997	3,566	898	9,658	14,122	4,880	8,164	13,044	4,433	(7,816)	(3,383)	
72353	163,077	7,651	1,927	41,974	51,552	10,470	12,979	23,449	9,513	45,276	54,789	
72401	17,127,249	803,572	202,420	385,705	1,391,697	1,099,633	199,065	1,298,698	999,135	(152,725)	846,410	
72402	5,018,445	235,454	59,311	82,194	376,959	322,203	2,370,930	2,693,133	292,756	(1,338,129)	(1,045,373)	
72403	22,704,158	1,065,228	268,332	361,661	1,695,221	1,457,691	973,486	2,431,177	1,324,470	(425,728)	898,742	
72404	1,459,536	68,478	17,250	151,677	237,405	93,708	267,613	361,321	85,143	(19,463)	65,680	
72407	5,887,290	276,218	69,580	-	345,798	377,986	359,340	737,326	343,441	(326,574)	16,867	
72408	1,285,803	60,327	15,196	6,848	82,371	82,553	56,929	139,482	75,009	(14,456)	60,553	
72409	14,068,211	660,049	166,267	-	826,316	903,231	1,193,948	2,097,179	820,683	(1,020,670)	(199,987)	
72411	137,866	6,468	1,629	-	8,097	8,851	7,533	16,384	8,043	(8,378)	(335)	
72412	340,607	15,981	4,025	38,421	58,427	21,868	2,266	24,134	19,870	1,694	21,564	
72413	2,443,577	114,647	28,880	31,844	175,371	156,887	65,863	222,750	142,548	(4,312)	138,236	
72415	425,445	19,961	5,028	9,129	34,118	27,316	6,322	33,638	24,819	3,332	28,151	
72416	17,488,568	820,524	206,691	314,886	1,342,101	1,122,831	624,130	1,746,961	1,020,213	73,043	1,093,256	
72418	-	-	-	-	-	-	-	-	-	(33,753)	(33,753)	
72501	6,715,301	315,067	79,365	-	394,432	431,148	1,054,258	1,485,406	391,744	(691,769)	(300,025)	
72502	341,149	16,006	4,032	35,192	55,230	21,903	51,745	73,648	19,901	15,521	35,422	
72504	161,819	7,592	1,912	50,713	60,217	891	10,390	11,281	9,440	19,512	28,952	
72506	1,135,671	53,283	13,422	3,240	69,945	72,914	261,161	334,075	66,250	(146,940)	(80,690)	
72507	2,732,299	128,193	32,292	931	161,416	175,423	190,139	365,562	159,391	(87,319)	72,072	
72509	887,581	41,643	10,490	18,775	70,908	56,986	14,344	71,330	51,778	(30,809)	20,969	
72510	518,981	24,349	6,134	7,864	38,347	33,320	55,194	88,514	30,275	11,634	41,909	
72512	916,226	42,987	10,829	25,805	79,621	58,825	76,619	135,444	53,449	5,022	58,471	

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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		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		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 Deferred Outflows of Resources	Total Deferred Inflows of Resources			Total Deferred Inflows of Resources	Total Employer Pension Expense			
72513	1,590,050	74,602	18,792	47,514	140,908	102,087	67,962	170,049	92,757	24,363	117,120	
72515	162,325	7,616	1,918	113,568	123,102	10,422	-	10,422	9,469	50,340	59,809	
72601	128,682,921	6,037,512	1,520,853	6,778,523	14,336,888	8,261,921	-	8,261,921	7,506,847	4,975,325	12,482,172	
72602	17,769,534	833,706	210,011	880,664	1,924,381	1,140,870	83,920	1,224,790	1,036,603	788,961	1,825,564	
72604	52,596,068	2,467,689	621,612	4,062,789	7,152,090	3,376,863	-	3,376,863	3,068,244	2,356,803	5,425,047	
72605	4,424,241	207,575	52,288	244,876	504,739	284,053	43,497	327,550	258,093	121,850	379,943	
72606	1,209,175	56,732	14,291	134,592	205,615	77,634	372,060	449,694	70,538	(149,653)	(79,115)	
72608	38,002,815	1,783,006	449,140	1,412,576	3,644,722	2,439,922	94,154	2,534,076	2,216,932	516,814	2,733,746	
72609	922,141	43,265	10,898	13,643	67,806	59,205	11,325	70,530	53,794	(16,730)	37,064	
72611	4,486,724	210,507	53,027	-	263,534	288,065	765,299	1,053,364	261,738	(268,655)	(6,917)	
72612	252,182	11,832	2,980	2,146	16,958	16,191	56,594	72,785	14,711	(23,850)	(9,139)	
72613	280,447	13,158	3,314	109,720	126,192	18,006	190,642	208,648	16,360	(33,582)	(17,222)	
72614	529,387	24,838	6,257	110,032	141,127	33,989	-	33,989	30,882	70,108	100,990	
72615	7,520,699	352,854	88,884	-	441,738	482,857	965,514	1,448,371	438,727	(811,443)	(372,716)	
72616	9,879,762	463,536	116,765	680,274	1,260,575	634,317	-	634,317	576,346	519,596	1,095,942	
72617	7,860,409	368,793	92,899	-	461,692	504,668	690,096	1,194,764	458,545	(498,936)	(40,391)	
72619	-	-	-	20,809	20,809	-	1,095,977	1,095,977	-	(581,898)	(581,898)	
72620	847,856	39,779	10,020	3,569	53,368	54,435	92,215	146,650	49,461	(39,736)	9,725	
72621	1,291,574	60,598	15,265	151,032	226,895	82,924	-	82,924	75,345	77,718	153,063	
72622	5,887,072	276,208	69,577	6,917	352,702	377,972	187,214	565,186	343,428	(15,027)	328,401	
72624	558,425	26,200	6,600	390,874	423,674	35,853	-	35,853	32,576	173,185	205,761	
72701	12,326,406	578,327	145,681	1,293,282	2,017,290	791,401	-	791,401	719,073	1,044,922	1,763,995	
72702	1,977,520	92,781	23,372	116,267	232,420	126,964	-	126,964	115,361	37,943	153,304	
72704	2,953,731	138,582	34,909	-	173,491	189,641	129,089	318,730	172,309	(206,298)	(33,989)	
72705	6,623,107	310,741	78,276	731,594	1,120,611	425,228	-	425,228	386,366	544,105	930,471	
72709	150,802	7,075	1,782	105,416	114,273	9,682	-	9,682	8,797	46,762	55,559	
72801	7,886,678	370,025	93,210	386,629	849,864	506,354	724,409	1,230,763	460,077	(583,259)	(123,182)	
72802	24,338,705	1,141,917	287,650	1,737,825	3,167,392	1,562,635	26,302	1,588,937	1,419,823	1,059,476	2,479,299	
72803	2,503,297	117,449	29,585	85,167	232,201	160,721	14,287	175,008	146,032	(15,609)	130,423	
72806	312,926	14,682	3,698	109,055	20,091	20,091	-	20,091	18,255	45,612	63,867	
72807	13,146	617	155	-	772	844	8,394	9,238	767	(10,949)	(10,182)	
72808	3,085,115	144,747	36,462	117,286	298,495	198,076	216,866	414,942	179,973	11,110	191,083	
72809	2,146,868	100,726	25,373	38,514	164,613	137,836	65,493	203,329	125,240	(64,692)	60,548	
72810	217,493	10,204	2,570	2,760	15,534	13,964	1,204	15,168	12,688	(1,085)	11,603	
72901	32,851,592	1,541,323	388,260	396,580	2,326,163	2,109,194	-	2,109,194	1,916,430	359,787	2,276,217	
72902	7,400,002	347,191	87,458	184,206	618,855	475,108	590,955	1,066,063	431,687	(130,956)	300,731	
72904	397,376	18,644	4,696	86,706	110,046	25,513	-	25,513	23,181	51,385	74,566	
72905	11,053,192	518,591	130,633	264,909	914,133	709,656	10,591	720,247	644,799	145,461	790,260	
72907	5,578,158	261,715	65,926	42,813	370,454	358,138	478,607	836,745	325,407	(256,409)	68,998	
72908	916,704	43,010	10,834	75,016	128,860	58,856	34,876	93,732	53,477	(411)	53,066	
72909	1,110,412	52,098	13,124	182	65,404	71,292	16,564	87,856	64,777	6,825	71,602	
72910	4,372,900	205,167	51,682	47,517	304,366	280,757	71,341	352,098	255,097	13,698	268,795	
72911	529,511	24,843	6,258	301,538	332,639	33,997	778,398	812,395	30,890	(109,348)	(78,458)	
72912	819,099	38,430	9,681	65,084	113,195	52,589	105,015	157,604	47,783	39,497	87,280	
72913	56,609	2,656	669	-	3,325	6,535	3,834	7,469	3,302	(2,901)	401	
72915	101,841	4,778	1,204	33,488	39,470	3,638	7,945	14,483	5,941	29,950	35,891	
72916	1,724,258	80,898	20,378	1,234,306	1,335,582	110,704	-	110,704	100,586	535,975	636,561	
73001	5,614,496	263,419	66,356	9,806	339,581	360,471	230,691	591,162	327,527	(228,098)	99,429	
73002	17,838,749	836,954	210,829	443,714	1,491,497	1,145,314	314,223	1,459,537	1,040,641	495,614	1,536,255	
73003	8,083,025	379,237	95,530	126,625	601,392	518,961	346,932	865,893	471,531	(75,120)	396,411	
73004	891,526	41,828	10,537	13,796	66,161	57,239	35,706	92,945	52,008	(16,605)	35,403	
73005	196,589	9,223	2,323	39,751	51,297	12,621	5,958	18,579	11,468	11,195	22,663	
73006	10,895,028	511,170	128,764	119,164	759,098	699,501	536,380	1,235,881	635,572	(182,913)	452,659	
73010	4,895,743	229,697	57,861	635,219	922,777	314,325	7,431	321,756	285,598	280,781	566,379	
73013	482,734	22,649	5,705	5,605	33,959	30,994	16,090	47,084	28,161	5,019	33,180	
73101	7,151,883	335,550	84,525	20,117	440,192	459,177	49,149	508,326	417,212	(48,598)	368,614	
73102	2,144,979	100,638	25,351	-	137,716	137,716	113,433	251,149	125,130	(75,981)	49,149	
73105	5,643,489	264,780	66,698	256,724	588,202	362,333	302,879	665,212	329,219	(184,532)	144,687	
73109	493,424	23,150	5,832	343,077	372,059	31,680	-	31,680	28,784	152,923	181,707	
73201	86,976,104	4,080,722	1,027,936	4,451,620	9,560,278	5,584,188	-	5,584,188	5,073,838	1,808,475	6,882,313	
73202	12,455,434	584,381	147,206	229,491	961,078	799,685	500,478	1,300,163	726,600	(171,772)	554,828	
73203	14,371,990	674,301	169,857	182,457	1,026,615	922,735	183,779	1,106,514	838,404	101,295	939,699	

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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		
73204	519,304,065	24,364,574	6,137,450	-	30,502,024	33,341,247	92,427,024	125,768,271	30,294,121	(74,277,149)	(43,983,028)			
73205	11,616,949	545,041	137,296	118,838	801,175	745,852	656,947	1,402,799	677,686	(521,090)	156,596			
73206	2,759,018	129,447	32,608	123,936	177,140	204,892	382,032	160,950	18,126	179,076				
73207	7,912,556	371,239	93,515	132,268	597,022	508,015	141,778	649,793	461,587	(93,875)	367,712			
73208	7,499,088	351,840	88,629	359,358	799,827	481,469	432,779	914,248	437,467	219,763	657,230			
73209	485,783	22,792	5,741	-	28,533	31,189	141,836	173,025	28,339	(85,387)	(57,048)			
73212	145,693	6,836	1,722	-	8,558	9,354	7,783	17,137	8,499	(5,359)	3,140			
73213	72,154	3,385	853	4,652	8,890	4,633	1,506	6,139	4,209	4,668	8,877			
73215	261,682	12,278	3,093	-	15,371	16,801	45,989	62,790	15,266	(26,195)	(10,929)			
73216	2,146,708	100,719	25,371	54,796	180,886	137,827	89,150	226,977	125,230	34,229	159,459			
73217	1,888,167	88,589	22,315	22,797	133,701	121,227	152,460	273,687	110,148	(26,451)	83,697			
73218	114,508	5,372	1,353	848	7,573	7,352	27,465	34,817	6,680	(44,108)	(37,428)			
73219	687,048	32,235	8,120	20,419	60,774	44,111	16,261	60,372	40,080	35,904	75,984			
73222	4,254,473	199,610	50,282	169,834	419,726	273,153	-	273,153	248,189	71,005	319,194			
73223	168,017	7,883	1,986	2,042	11,911	10,787	7,920	18,707	9,801	(1,978)	7,823			
73224	2,752,301	129,132	32,528	-	161,660	176,708	629,650	806,358	160,558	(552,915)	(392,357)			
73225	60,443	2,836	714	13,755	17,305	3,881	-	3,881	3,526	9,327	12,853			
73226	125,873	5,906	1,488	15,578	22,972	8,081	17,350	25,431	7,343	733	8,076			
73227	104,267	4,892	1,232	13,531	19,655	6,694	16,579	23,273	6,082	4,825	10,907			
73228	1,077,346	50,547	12,733	46,107	109,387	69,170	-	69,170	62,848	53,840	116,688			
73230	260,872	12,240	3,083	180,736	196,059	16,749	-	16,749	15,218	80,821	96,039			
73301	8,030,029	376,751	94,904	556,346	1,028,001	515,558	265,892	781,450	468,440	(31,893)	436,547			
73302	1,901,049	89,193	22,468	35,225	146,886	122,054	46,370	168,424	110,900	(21,645)	89,255			
73303	1,732,840	81,301	20,480	184,942	286,723	111,255	-	111,255	101,087	150,135	251,222			
73306	475,695	22,319	5,622	360	28,301	30,541	28,104	58,645	27,750	(25,983)	1,767			
73308	2,354,140	110,451	27,823	258,811	397,085	151,144	106,400	257,544	137,331	108,059	245,390			
73310	6,521,848	305,990	77,079	47,926	430,995	418,726	257,583	676,309	380,458	(354,357)	26,101			
73311	268,989	12,620	3,179	70,281	86,080	17,270	-	17,270	15,692	49,786	65,478			
73312	1,248,861	58,594	14,760	25,397	98,751	80,182	66,700	146,882	72,854	(25,031)	47,823			
73401	14,502,810	680,439	171,403	617,109	1,468,951	931,134	-	931,134	846,036	447,755	1,293,791			
73402	5,443,459	255,395	64,334	250,209	569,938	349,490	236,255	585,745	317,550	(169,767)	147,783			
73405	1,281,904	60,144	15,150	-	75,294	82,303	36,382	118,685	74,781	(38,554)	36,227			
73406	699,113	32,801	8,263	158,088	199,152	44,886	75,493	120,379	40,783	107,867	148,650			
73407	183,583	8,613	2,170	-	10,783	11,787	28,861	40,648	10,709	(20,247)	(9,538)			
73408	436,508	20,480	5,159	-	25,639	28,025	20,095	48,120	25,464	(23,140)	2,324			
73409	139,504	6,545	1,649	95,858	104,052	8,956	-	8,956	8,138	43,184	51,322			
73410	235,986	11,072	2,789	179,476	193,337	15,152	-	15,152	13,767	73,828	87,595			
73501	174,959	8,209	2,068	-	10,277	11,233	39,591	50,824	10,206	(18,748)	(8,542)			
73502	5,827,232	273,401	68,870	154,234	496,505	374,130	209,709	583,839	339,937	141,652	481,589			
73503	1,262,633	59,240	14,923	-	74,163	81,066	125,214	206,280	73,657	(97,581)	(23,924)			
73504	15,827	743	187	-	930	1,016	307,914	308,930	923	(280,525)	(279,602)			
73506	154	7	2	-	9	10	25	35	9	(23)	(14)			
73507	369,758	17,348	4,370	11,164	32,882	23,740	114,071	137,811	21,570	(17,637)	3,933			
73601	8,564,916	401,847	101,225	43,381	546,453	549,900	366,842	916,742	499,643	(329,923)	169,720			
73602	8,558,714	401,556	101,152	-	502,708	549,501	161,489	710,990	499,281	(262,257)	237,024			
73603	406,367	19,066	4,803	20,750	44,619	26,090	7,725	33,815	23,706	386	24,092			
73604	5,116,573	240,058	60,471	202,556	503,085	328,503	-	328,503	298,480	143,438	441,918			
73606	986,923	46,304	11,664	279,126	337,094	63,364	458,431	521,795	57,573	66,029	123,602			
73607	1,014,480	47,597	11,990	248,111	307,698	65,133	24,794	89,927	59,181	78,025	137,206			
73608	37,994	1,783	449	2,468	4,700	2,439	2,799	5,238	2,216	(2,953)	(737)			
73609	255,040	11,966	3,014	792	15,772	16,374	20,670	37,044	14,878	(10,727)	4,151			
73610	408,021	19,143	4,822	2,138	26,103	26,196	45,567	71,763	23,802	(18,055)	5,747			
73611	2,075,939	97,398	24,535	61,974	183,907	133,283	47,078	180,361	121,102	47,624	168,726			
73612	6,851	321	81	-	402	440	844	1,284	400	(652)	(252)			
73613	6,205,223	291,135	73,337	7,398	371,870	398,398	240,243	638,641	361,988	(165,022)	196,966			
73614	1,436,459	67,395	16,977	-	84,372	92,226	127,313	219,539	83,797	(105,814)	(22,017)			
73702	25,533,082	1,197,955	301,765	695,348	2,195,068	1,639,318	538,707	2,178,025	1,489,498	175,933	1,665,431			
73703	12,451,441	584,193	147,159	-	731,352	799,429	493,594	1,293,023	726,367	(105,655)	620,712			
73707	3,504,531	164,425	41,419	149,989	355,833	225,004	22,544	247,548	204,440	28,313	232,753			
73708	2,986,746	140,131	35,299	338,917	514,347	191,760	-	191,760	174,235	255,489	429,724			
73709	1,734,200	81,365	20,496	13,756	115,617	111,342	58,247	169,589	101,166	(72,293)	28,873			
73710	186,908	8,769	2,209	27,317	38,295	12,001	10,729	22,730	10,903	(73)	10,830			

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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
73711	2,687,883	126,109	31,767	12,190	170,066	172,572		172,515	345,087	156,800	(79,137)	77,663
73712	6,841,952	321,009	80,862	-	401,871	439,279		1,000,938	1,440,217	399,132	(635,954)	(236,822)
73713	41,972	1,969	496	31,921	34,386	2,695		2,695	2,448	13,131	15,579	
73801	7,994,100	375,065	94,479	-	469,544	513,251		984,571	1,497,822	466,344	(420,672)	45,672
73802	21,617,580	1,014,248	255,490	88,335	1,358,073	1,387,929		1,232,222	2,620,151	1,261,083	(583,111)	677,972
73803	30,657,637	1,438,387	362,331	1,169,766	2,970,484	1,968,334		181,654	2,149,988	1,788,444	107,316	1,895,760
73805	160,184	7,515	1,893	35,361	44,769	10,284		22,203	32,487	9,345	(12,549)	(3,204)
73806	68,879	3,232	814	2,409	6,455	4,423		14,410	18,833	4,018	(2,905)	1,113
73807	150,992	7,084	1,785	36,427	45,296	9,694		10,473	20,167	8,808	6,776	15,584
73808	5,840	274	69	628	971	375		3,408	3,783	341	(430)	(89)
73809	92,159	4,324	1,089	20,914	26,327	5,917		-	5,917	5,376	16,264	21,640
73810	190,310	8,929	2,249	22,665	33,843	12,219		2,964	15,183	11,102	4,371	15,473
73811	191,708	8,995	2,266	12,215	23,476	12,308		33,101	45,409	11,183	(7,599)	3,584
73812	1,094,271	51,341	12,933	55,646	119,920	70,257		19,548	89,805	63,835	13,590	77,425
73815	13,939,136	653,993	164,741	378,887	1,197,621	894,945		275,644	1,170,589	813,153	(44,636)	768,517
73816	4,704	221	56	3,197	3,474	302		2,527	2,829	274	608	882
73817	247,645	11,619	2,927	20,606	35,152	15,900		11,536	27,436	14,447	9,012	23,459
73819	-	-	-	-	-	-		23,571	23,571	-	(19,838)	(19,838)
73820	207,040	9,714	2,447	23,208	35,369	13,293		4,364	17,657	15,926	12,078	28,004
73821	191,970	9,007	2,269	24,846	36,122	12,325		6,861	19,186	11,199	(19,506)	(8,307)
73822	4,369,459	205,005	51,641	699,286	955,932	280,535		1,403,429	1,683,964	254,897	(159,721)	95,176
73901	6,349,656	297,912	75,044	283,254	656,210	407,671		-	407,671	370,414	150,607	521,021
73902	875,000	41,053	10,341	-	51,394	56,178		275,631	331,809	51,044	(149,237)	(98,193)
73903	32,469,147	1,523,379	383,740	1,157,593	3,064,712	2,084,640		582,558	2,667,198	1,894,120	277,758	2,171,878
73904	10,259,216	481,339	121,250	412,192	1,014,781	658,680		40,585	699,265	598,482	170,730	769,212
73906	2,259,096	105,992	26,699	417,209	549,900	145,042		115,710	260,752	131,787	(8,710)	123,077
73907	1,577,636	74,019	18,645	-	92,664	101,290		56,121	157,411	92,033	(42,607)	49,426
73909	2,974,158	139,541	35,150	174,111	348,802	190,952		75,674	266,626	173,500	65,380	238,880
73910	504,162	23,654	5,958	41,258	70,870	32,370		12,700	45,070	29,411	52,453	81,864
73911	12,686,017	595,199	149,931	1,193,107	1,938,237	814,490		1,601,576	2,416,066	740,051	243,919	983,970
73912	65,729	3,084	777	-	3,861	4,220		8,515	12,735	3,834	(10,050)	(6,216)
73913	655,074	30,735	7,742	-	38,477	42,058		232,385	274,443	38,214	(160,205)	(121,991)
73914	130,023	6,100	1,537	1,165	8,802	8,348		9,017	17,365	7,585	(4,069)	3,516
73915	726,605	34,091	8,587	9,387	52,065	46,650		-	46,650	42,387	(14,090)	28,297
73916	6,863,661	322,027	81,119	40,738	443,884	440,673		621,410	1,062,083	400,399	(391,348)	9,051
73917	379,537	17,807	4,486	-	22,293	24,368		141,959	166,327	22,141	(70,460)	(48,319)
73918	809,157	37,964	9,563	-	47,527	51,951		101,561	153,512	47,203	(62,340)	(15,137)
74001	1,789,476	83,958	21,149	-	105,107	114,891		567,018	681,909	104,391	(705,403)	(601,012)
74002	23,339,110	1,095,018	275,836	-	1,370,854	1,498,457		1,122,305	2,620,762	1,361,510	(1,010,475)	351,035
74003	101,033,938	4,740,284	1,194,080	4,267,223	10,201,587	6,486,754		6,360,589	12,847,343	5,893,916	(1,659,764)	4,234,152
74005	112,413,696	5,274,197	1,328,573	845,370	7,448,140	7,217,376		576,668	7,794,044	6,557,765	(2,020,555)	4,537,210
74008	5,378,245	252,335	63,563	16,458	332,356	345,303		362,940	708,243	313,745	(139,865)	173,880
74009	12,211,752	572,948	144,326	729,432	1,446,706	784,040		532,924	1,316,964	712,385	(400,386)	311,999
74010	5,615,898	263,485	66,372	38,484	368,341	360,561		186,773	547,334	327,609	(40,287)	287,322
74013	3,473,445	162,966	41,051	63,671	267,688	223,008		199,022	422,030	202,627	16,978	219,605
74014	2,856,437	134,018	33,759	50,569	183,393	183,393		186,411	369,804	166,633	12,653	179,286
74016	138,922	6,518	1,642	30,296	38,456	8,920		23,672	32,592	8,104	17,016	25,120
74017	5,248,551	246,250	62,031	327,394	635,675	336,977		-	336,977	306,179	149,760	455,939
74018	13,696,997	642,632	161,879	600,728	1,405,239	879,398		69,466	948,864	799,028	721,785	1,520,813
74020	1,017,044	47,717	12,020	38,152	97,889	65,298		71,916	137,214	59,330	(36,480)	22,850
74021	1,940,976	91,066	22,940	11,972	125,978	124,618		62,427	187,045	113,229	(10,761)	102,468
74022	145,538	6,828	1,720	10,209	18,757	9,344		7,346	16,690	8,490	(3,644)	4,846
74024	7,355,389	345,098	86,930	687,387	1,119,415	472,243		1,306,381	1,778,624	429,084	(407,994)	21,090
74101	483,710	22,695	5,717	-	28,412	31,056		159,614	190,670	28,218	(97,167)	(68,949)
74102	7,561,008	354,745	89,361	413,422	857,528	485,444		252,070	737,514	441,079	144,192	585,271
74103	1,025,930	48,134	12,125	83,910	144,169	65,868		44,743	110,611	59,849	17,492	77,341
74106	357,919	16,793	4,230	33,696	54,719	22,979		9,358	32,337	20,880	5,803	26,683
74108	2,503	117	30	330	477	161		1,142	1,303	146	(553)	(407)
74109	2,038,218	95,629	24,089	173,326	293,044	130,861		-	130,861	118,901	158,076	276,977
74110	67,572	3,170	799	47,217	51,186	4,338		-	4,338	3,942	20,952	24,894
74201	20,466,916	960,261	241,890	280,824	1,482,975	1,314,052		1,097,989	2,412,041	1,193,958	(618,790)	575,168
74202	7,210,781	338,314	85,221	108,626	532,161	462,959		205,287	668,246	420,648	(86,658)	333,990

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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		
74203	72,972,100	3,423,686	862,429	2,651,012	6,937,127	4,685,079	412,011	5,097,090	4,256,900	411,843	4,668,743			
74204	385,029,907	18,064,734	4,550,517	-	22,615,251	24,720,348	39,132,288	63,852,636	22,461,104	(31,494,495)	(9,033,391)			
74208	12,209,011	572,819	144,293	176,487	893,599	783,863	306,993	1,090,856	712,225	166,292	878,517			
74211	1,413,295	66,309	16,703	64,374	147,386	90,739	266,734	357,473	82,446	(86,770)	(4,324)			
74213	1,501,387	70,442	17,744	228,066	316,252	96,394	-	96,394	87,585	148,530	236,115			
74214	2,937,560	137,824	34,718	124,669	297,211	188,602	37,757	226,359	171,366	118,992	290,358			
74215	7,023,761	329,539	83,011	361,033	773,583	450,952	-	450,952	409,738	321,961	731,699			
74216	2,062,294	96,758	24,373	17,390	138,521	132,407	112,076	244,483	120,306	(24,104)	96,202			
74217	480,469	22,543	5,678	38,392	66,613	30,848	104,298	135,146	28,029	(22,069)	5,960			
74218	347,243	16,292	4,104	69,781	90,177	22,295	-	22,295	20,257	45,147	65,404			
74219	3,330,927	156,280	39,367	54,889	250,536	213,858	37,049	250,907	194,313	28,059	222,372			
74221	563,430	26,435	6,659	82,322	115,416	36,175	20,008	56,183	32,868	26,875	59,743			
74222	491,608	23,065	5,810	10,256	39,131	31,563	13,526	45,089	28,678	6,044	34,722			
74223	451,751	21,195	5,339	95,946	122,480	29,004	12,225	41,229	26,353	38,384	64,737			
74224	76,955	3,611	910	1,848	6,369	4,941	2,984	7,925	4,489	2,563	7,052			
74226	1,661,437	77,951	19,636	194,551	292,138	106,671	-	106,671	96,922	153,981	250,903			
74227	437,790	20,540	5,174	-	25,714	28,107	14,221	42,328	25,539	(12,886)	12,653			
74228	100,678	4,724	1,190	4,009	9,923	6,463	16,938	23,401	5,873	(3,826)	2,047			
74229	856,363	40,179	10,121	90,332	140,632	54,982	40,683	95,665	49,957	49,886	99,843			
74230	17,560,725	823,910	207,543	278,509	1,309,962	1,127,464	53,281	1,180,745	1,024,422	108,075	1,132,497			
74233	803,758	37,711	9,499	8,921	56,131	51,604	46,358	97,962	46,888	(24,555)	22,333			
74242	3,348,573	157,108	39,575	853,046	1,049,729	214,991	830,113	1,045,104	195,342	53,153	248,495			
74243	3,438,774	161,340	40,642	291,816	493,798	220,782	264,593	485,375	200,604	(114,226)	86,378			
74244	84,065	3,944	994	47,230	52,168	5,397	-	5,397	4,904	25,550	30,454			
74245	3,395,219	159,296	40,127	2,356,075	2,555,498	217,986	-	217,986	198,063	1,052,045	1,250,108			
74301	26,963,207	1,265,053	318,668	5,039	1,588,760	1,731,138	719,143	2,450,281	1,572,926	(669,623)	903,303			
74302	27,910,737	1,309,509	329,866	276,044	1,915,419	1,791,973	1,024,202	2,816,175	1,628,201	(263,469)	1,364,732			
74304	-	-	-	11,162	11,162	-	570,911	570,911	-	(332,071)	(332,071)			
74305	1,632,440	76,590	19,293	114,419	210,302	104,808	130,074	234,882	95,230	(25,088)	70,142			
74306	1,866,152	87,556	22,055	109,611	297,823	119,813	297,823	417,636	108,864	(221,227)	(112,363)			
74307	1,919,147	90,042	22,682	253,702	366,426	123,216	31,460	154,676	111,955	55,768	167,723			
74308	33,440	1,569	395	11,951	13,915	2,147	7,786	9,933	1,951	(20,878)	(18,927)			
74309	66,862	3,137	790	23,575	27,502	4,293	12,784	17,077	3,900	6,345	10,245			
74310	906	43	11	-	54	58	1,784,609	1,784,667	53	(795,535)	(795,482)			
74311	10,964,095	514,411	129,580	240,439	884,430	703,935	171,553	875,488	639,601	47,898	687,499			
74312	51,688	2,425	611	910	3,946	3,319	2,168	5,487	3,015	(932)	2,083			
74313	1,052,476	49,380	12,439	214,273	276,092	67,572	65,635	133,207	61,397	20,332	81,729			
74314	262,495	12,316	3,102	191,904	207,322	16,853	-	16,853	15,313	81,774	97,087			
74401	10,008,993	469,599	118,292	393,067	980,958	642,614	73,694	716,308	583,885	163,057	746,942			
74402	7,673,584	360,027	90,691	-	450,718	492,673	256,369	749,042	447,646	(277,252)	170,394			
74405	340,695	15,985	4,027	-	20,012	21,874	44,129	66,003	19,875	(18,902)	973			
74406	339,615	15,934	4,014	-	19,948	21,805	34,038	55,843	19,812	(10,262)	9,550			
74407	4,508,151	211,512	53,280	-	264,792	289,440	203,806	493,246	262,987	(112,877)	150,110			
74408	1,025,020	48,092	12,114	65,507	125,713	65,810	11,841	77,651	59,796	42,351	102,147			
74410	66,725	3,131	789	549	4,469	4,284	2,854	7,138	3,892	(3,666)	226			
74411	196,163	9,204	2,318	28,531	40,053	12,595	13,826	26,421	11,443	2,591	14,034			
74412	68,749	3,226	813	-	4,039	4,414	71,198	75,612	4,011	(28,666)	(24,655)			
74413	171,970	8,068	2,032	19,198	29,298	11,041	6,994	18,035	10,032	(4,909)	5,123			
74414	24,677	1,158	292	-	1,450	1,584	27,947	29,531	1,440	(14,082)	(12,642)			
74501	9,611,067	450,930	113,589	-	564,519	617,066	1,831,861	2,448,927	560,671	(1,399,624)	(838,953)			
74504	2,050,002	96,181	24,228	23,412	143,821	131,618	43,965	175,583	119,589	(41,366)	78,223			
74506	371,816	17,445	4,394	1,199	23,038	23,872	27,152	51,024	21,690	(22,362)	(672)			
74508	2,668,462	125,198	31,538	43,097	199,833	171,325	35,215	206,540	155,667	(161,652)	(5,985)			
74509	474,368	22,256	5,606	-	27,862	30,456	80,761	111,217	27,673	(99,619)	(71,946)			
74510	125,698	5,897	1,486	1,532	8,915	8,070	28,718	36,788	7,333	(12,296)	(4,963)			
74513	209,773	9,842	2,479	148,151	160,472	13,469	-	13,469	12,237	65,116	77,353			
74601	67,359,310	3,160,347	796,093	180,602	4,137,042	4,324,717	250,840	4,575,557	3,929,473	686,463	4,615,936			
74602	70,559,647	3,310,499	833,917	1,351,393	5,495,809	4,530,191	27,786	4,557,977	4,116,167	1,766,085	5,882,252			
74604	12,463,366	584,753	147,300	1,478,933	2,210,986	800,195	158,577	958,772	727,063	416,593	1,143,656			
74605	6,248,672	293,174	73,851	40,361	407,386	401,188	269,941	671,129	364,522	(69,311)	295,211			
74607	3,070,025	144,039	36,283	126,991	307,313	197,107	-	197,107	179,093	29,087	208,180			
74609	4,473,198	209,872	52,867	64,561	327,300	287,196	41,012	328,208	260,948	55,487	316,435			

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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
74610	900,113	42,231	10,638	8,628	61,497	57,790	125,341	183,131	52,509	(80,435)	(27,926)	
74611	3,905,785	183,251	46,161	44,886	274,298	250,766	107,806	358,572	227,848	3,642	231,490	
74612	15,079,253	707,485	178,216	313,861	1,199,562	968,144	11,543	979,687	879,663	(81,013)	798,650	
74613	6,234,955	292,530	73,688	273,744	639,962	400,307	86,857	487,164	363,722	184,664	548,386	
74616	2,481,915	116,446	29,333	717	146,496	159,348	32,120	191,468	144,785	(15,079)	129,706	
74618	646,889	30,351	7,645	25,787	63,783	41,533	19,355	60,888	37,737	(36,493)	1,244	
74619	1,077,929	50,574	12,740	32,505	95,819	69,207	119,578	188,785	62,882	(14,841)	48,041	
74620	1,234,736	57,931	14,593	13,240	85,764	79,275	79,683	158,958	72,030	(15,314)	56,716	
74621	43,196	2,027	511	-	2,538	2,773	2,672	5,445	2,520	(1,001)	1,519	
74626	1,227,055	57,571	14,502	841,468	913,541	78,782	-	78,782	71,581	379,766	451,347	
75001	11,456,395	537,508	135,399	206,455	735,543	735,543	147,434	882,977	668,320	102,602	770,922	
75002	1,062,619	49,856	12,559	-	62,415	68,224	201,258	269,482	61,989	(27,309)	34,680	
75003	10,232	480	121	-	601	657	34,350	35,007	597	(10,594)	(9,997)	
75005	1,376,831	64,598	16,272	85,239	166,109	88,398	74,167	162,565	80,319	34,153	114,472	
75007	4,354,791	204,317	51,468	-	255,785	279,594	427,706	707,300	254,041	(316,552)	(62,486)	
75011	3,798,895	178,236	44,898	304,619	527,753	243,904	29,944	273,848	221,612	156,082	377,694	
75014	915,876	42,971	10,824	-	53,795	58,803	187,339	246,142	53,429	(180,548)	(127,119)	
75015	1,089,447	51,114	12,876	98,332	162,322	69,947	25,797	95,744	63,554	32,816	96,370	
75016	65,234	3,061	771	-	3,832	4,188	7,182	11,370	3,806	(28,380)	(24,574)	
75018	264,322	12,401	3,124	106,293	121,818	16,971	25,360	42,331	15,420	58,139	73,559	
75021	888,998	41,710	10,507	-	52,217	57,077	121,143	178,220	51,861	(90,633)	(38,772)	
75022	10,137,131	475,611	119,807	805,856	1,401,274	650,841	233,006	883,847	591,360	237,426	828,786	
75025	432,876	20,310	5,116	20,193	45,619	27,792	41,676	69,468	25,252	20,239	45,491	
75026	1,379,446	64,721	16,303	103,383	184,407	88,565	4,054	92,619	80,471	45,000	125,471	
80101	32,110,150	1,506,536	379,497	-	1,886,033	2,061,591	1,077,342	3,138,933	1,873,178	(1,038,095)	835,083	
80103	1,482,599	69,560	17,522	53,900	140,982	95,188	79,895	175,083	86,489	(8,787)	77,702	
80201	243,325,747	11,416,295	2,875,771	-	14,292,066	15,622,415	9,466,785	25,089,200	14,194,650	(7,207,351)	6,987,299	
80202	12,511,510	587,012	147,869	840,817	1,575,698	803,285	29,207	832,492	729,871	1,586,543	2,316,414	
80302	13,698,625	642,709	161,899	314,257	1,118,865	879,502	988,659	1,868,161	799,123	(732,750)	66,373	
80401	102,754,176	4,820,994	1,214,411	4,820,994	6,871,143	6,597,199	4,065,897	10,663,096	5,994,267	(1,427,977)	4,566,290	
80402	38,496,260	1,806,158	454,972	281,305	2,542,435	2,471,603	588,569	3,060,172	2,245,718	(65,497)	2,180,221	
80403	29,812,145	1,398,719	352,338	1,014,652	2,765,709	1,914,050	1,266,277	3,180,327	1,739,121	(151,506)	1,587,615	
80404	34,793,670	1,632,440	411,213	310,935	2,354,588	2,233,883	1,121,352	3,355,235	2,029,723	(273,917)	1,755,806	
80405	138,104,972	6,479,573	1,632,208	651,758	8,763,539	8,866,851	6,694,741	15,561,592	8,056,491	(1,901,609)	6,154,882	
80406	1,041,241	48,853	12,306	25,920	87,079	66,851	71,893	138,744	60,742	(57,254)	3,488	
80407	5,411,228	253,883	63,953	14,116	331,952	347,421	19,416	366,837	315,669	(38,951)	276,718	
80409	1,730,157	81,175	20,448	-	101,623	111,082	86,510	197,592	100,930	(88,826)	12,104	
80502	-	-	-	-	-	-	2,297,032	2,297,032	-	(2,161,826)	(2,161,826)	
80503	-	-	-	-	-	-	3,722,195	3,722,195	-	(5,244,444)	(5,244,444)	
80504	26,634,493	1,249,630	314,783	5,533,955	7,098,368	1,710,033	422,124	2,132,157	1,553,750	7,805,472	9,359,222	
80601	1,131	53	13	-	66	73	18,302,965	18,303,038	66	(7,888,562)	(7,888,496)	
80602	-	-	-	-	-	-	1,614,084	1,614,084	-	(2,050,318)	(2,050,318)	
80603	-	-	-	-	-	-	2,213,664	2,213,664	-	(2,979,100)	(2,979,100)	
80606	-	-	-	-	-	-	1,365,100	1,365,100	-	(589,708)	(589,708)	
80607	-	-	-	3,211,394	3,211,394	-	11,959,598	11,959,598	-	(300,512)	(300,512)	
80608	39,566,576	1,856,374	467,622	30,091,758	32,415,754	2,540,321	-	2,540,321	2,308,156	12,378,346	14,686,502	
80701	268,730,316	12,608,220	3,176,018	4,231,862	20,016,100	17,253,483	13,497,881	30,751,364	15,676,651	2,067,667	17,744,318	
80702	2,631,242	123,452	31,098	109,057	263,607	168,936	122,796	291,732	153,496	51,198	204,694	
80704	8,439,736	395,973	99,746	433,739	929,458	541,862	753,971	1,295,833	492,340	281,263	773,603	
80801	431,226,976	20,232,196	5,096,502	31,033,689	56,362,387	27,686,371	1,964,289	29,650,660	25,156,056	9,695,015	34,851,071	
80902	21,665,906	1,016,515	256,061	76,190	1,348,766	1,391,031	571,127	1,962,158	1,263,902	(733,386)	530,516	
81001	643,540,795	30,193,481	7,605,755	27,472,487	65,271,723	41,317,706	1,233,733	42,551,439	37,541,594	9,910,983	47,452,577	
81002	13,525,264	634,575	159,850	492,330	1,286,755	868,372	-	868,372	789,010	405,827	1,194,837	
81003	7,752,464	363,728	91,623	649,708	1,105,059	497,737	-	497,737	452,248	411,119	863,367	
81004	5,011,921	235,148	59,234	243,222	537,604	321,784	11,020	332,804	292,375	168,752	461,127	
81005	17,976,901	843,436	212,462	528,906	1,584,804	1,154,184	102,481	1,256,665	1,048,700	4,085,811	5,134,511	
81102	89,690,275	4,208,065	1,060,014	-	5,268,079	5,758,449	2,638,565	8,397,014	5,232,172	(3,733,543)	1,498,629	
81201	49,866,983	2,339,646	589,358	-	2,929,004	3,201,645	2,649,471	5,851,116	2,909,040	(2,554,447)	354,593	
81203	2,993,344	140,441	35,377	33,570	209,388	192,184	57,134	249,318	174,620	648,261	822,881	
81301	75,085,232	3,522,830	887,403	-	4,410,233	4,820,751	4,020,419	8,841,170	4,380,172	(2,092,870)	2,287,302	
81401	-	-	-	-	-	-	-	-	-	(3,615,152)	(3,615,152)	
81402	-	-	-	-	-	-	6,007,236	6,007,236	-	(8,742,599)	(8,742,599)	

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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
81403	-	-	-	-	-	-	-	-	-	-	(3,132,355)	(3,132,355)
81408	-	-	-	-	-	-	-	-	-	-	(1,886,001)	(1,886,001)
81409	46,829,219	2,197,121	553,456	11,412,258	14,162,835	3,006,609	6,322,852	9,329,461	2,731,829	13,607,764	16,339,593	16,339,593
81501	49,210,725	2,308,856	581,602	-	2,890,458	3,159,511	4,743,375	7,902,886	2,870,757	(3,260,524)	(389,767)	(389,767)
81601	114,456,751	5,370,052	1,352,719	287,572	7,010,343	7,348,548	8,782,948	16,131,496	6,676,949	(2,718,258)	3,958,691	3,958,691
81701	52,228,340	2,450,436	617,266	-	3,067,702	3,353,253	2,356,713	5,709,966	3,046,792	(2,105,397)	941,395	941,395
81802	261,416,765	12,265,084	3,089,582	8,094,221	23,448,887	16,783,926	1,220,984	18,004,910	15,250,008	2,144,345	17,394,353	17,394,353
81805	4,705,693	220,780	55,615	243,332	519,727	302,123	-	302,123	274,511	53,548	328,059	328,059
81806	31,516,010	1,478,660	372,475	863,246	2,714,381	2,023,445	975,040	2,998,485	1,838,518	(283,738)	1,554,780	1,554,780
81901	40,687,004	1,908,942	480,864	271,900	2,661,706	2,612,257	2,636,560	5,248,817	2,373,517	(771,896)	1,601,621	1,601,621
81902	5,728,915	268,788	67,708	341,514	367,817	315,792	315,792	683,609	334,202	(93,870)	240,332	240,332
82001	38,538,180	1,808,124	455,468	795,116	3,058,708	2,474,294	2,956,685	5,430,979	2,248,163	(2,557,179)	(309,016)	(309,016)
82101	175,339,367	8,226,527	2,072,267	124,088	10,422,882	11,257,438	4,988,319	16,245,757	10,228,597	(4,687,327)	5,541,270	5,541,270
82106	11,754,258	551,483	138,919	7,731	698,133	754,667	828,299	1,582,966	685,696	(568,811)	116,885	116,885
82107	31,808,384	1,492,378	375,931	170,259	2,038,568	2,042,216	3,822,930	5,865,146	1,855,574	(2,140,288)	(284,714)	(284,714)
82108	-	-	-	-	-	-	-	1,446,005	1,446,005	-	(1,895,042)	(1,895,042)
82109	13,692,788	642,435	161,830	60,762	865,027	879,128	711,956	1,591,084	798,782	(300,627)	498,155	498,155
82110	-	-	-	3,368	3,368	-	71,386	71,386	-	(58,018)	(58,018)	(58,018)
82201	103,050,086	4,834,877	1,217,908	1,698,988	7,751,773	6,616,198	8,002,492	14,618,690	6,011,530	(3,167,610)	2,843,920	2,843,920
82301	854,311,097	40,082,347	10,096,767	5,163,873	55,342,987	54,849,941	39,206,724	94,056,665	49,837,090	(4,827,794)	45,009,296	45,009,296
82306	3,533,902	165,803	41,766	27,722	235,291	226,890	368,982	595,872	206,154	(157,557)	48,597	48,597
82307	4,846,438	227,384	57,278	73,467	358,129	311,159	60,006	371,165	282,722	107,409	390,131	390,131
82308	3,691,361	173,190	43,627	-	216,817	236,999	283,282	520,281	215,339	(188,518)	26,821	26,821
82309	531,161	24,921	6,278	-	31,199	34,103	85,663	119,766	30,986	(297,624)	(266,638)	(266,638)
82312	3,350,398	157,193	39,597	219	197,009	215,108	122,007	337,115	195,449	(120,047)	75,402	75,402
82313	18,419,108	864,183	217,688	1,410,536	2,492,407	1,182,575	1,275,295	2,457,870	1,074,497	1,542,139	2,616,636	2,616,636
82315	6,269,610	294,156	74,098	4,020,181	4,388,435	402,532	-	402,532	365,744	1,927,877	2,293,621	2,293,621
82401	9,974,308	467,972	117,882	64,654	650,508	640,388	494,305	1,134,693	581,861	(344,040)	237,821	237,821
82402	102,435,058	4,806,022	1,210,640	-	6,016,662	6,576,711	4,719,456	11,296,167	5,975,651	(1,614,727)	4,360,924	4,360,924
82406	16,106,503	755,681	190,356	48,801	994,838	1,034,097	383,926	1,418,023	939,589	(94,372)	845,217	845,217
82501	-	-	-	-	-	-	-	-	-	-	(2,007,332)	(2,007,332)
82502	-	-	-	-	-	-	23,985	23,985	-	(6,353,407)	(6,353,407)	(6,353,407)
82503	27,016,618	1,267,559	319,299	3,543,217	5,130,075	1,734,567	7,098,326	8,832,893	1,576,041	6,117,556	7,693,597	7,693,597
82601	557,642,238	26,163,314	6,590,554	2,765,833	35,519,701	35,802,700	6,082,229	41,884,929	32,530,616	2,183,677	34,714,293	34,714,293
82602	1,454,733	68,253	17,193	86,060	171,506	93,399	231,791	325,190	84,863	19,149	104,012	104,012
82603	2,126,814	99,785	25,136	4,345	129,266	136,549	91,804	228,353	124,070	(530)	123,540	123,540
82604	903,974	42,412	10,684	314	53,410	58,038	308,438	366,674	52,734	(153,826)	(101,092)	(101,092)
82701	28,235,536	1,324,748	333,705	4,005,541	5,663,994	1,812,826	7,172,795	8,985,621	1,647,148	(862,011)	785,137	785,137
82702	7,601,844	356,661	89,843	123,071	569,575	488,067	419,121	907,188	443,461	(35,567)	407,894	407,894
82801	106,889,067	5,014,994	1,263,280	1,039,765	7,318,039	6,862,675	5,836,179	12,698,854	6,235,480	(4,103,138)	2,132,342	2,132,342
82901	161,890,867	7,595,554	1,913,324	1,308,918	10,817,796	10,393,994	960,213	11,354,207	9,444,065	1,441,091	10,885,156	10,885,156
82906	1,556,345	73,020	18,394	313,375	404,789	99,924	18,509	118,433	90,791	374,649	465,440	465,440
83001	60,415,712	2,834,569	714,030	205,258	3,753,857	3,878,913	3,248,385	7,127,298	3,524,411	(2,047,255)	1,477,156	1,477,156
83005	32,103,393	1,506,219	379,417	231,417	2,117,053	2,061,157	1,840,769	3,901,926	1,872,783	(839,459)	1,033,324	1,033,324
83101	19,390,098	909,740	229,164	463,567	1,602,471	1,244,916	214,916	1,459,832	1,131,141	122,549	1,253,690	1,253,690
83202	101,673,652	4,770,298	1,201,641	983,508	6,955,447	6,527,826	848,990	7,376,816	5,931,234	(1,667,613)	4,263,621	4,263,621
83203	27,742,803	1,301,630	327,881	-	1,629,511	1,781,191	616,569	2,397,760	1,618,404	(446,390)	1,172,014	1,172,014
83204	38,251,583	1,794,678	452,080	21,842	2,268,600	2,455,893	707,488	3,163,381	2,231,444	(274,734)	1,956,710	1,956,710
83205	216,226,773	10,144,872	2,555,499	-	12,700,371	13,882,561	9,441,888	23,324,449	12,613,805	(7,226,637)	5,387,168	5,387,168
83206	361,546,435	16,962,942	4,272,975	13,462,694	34,698,611	23,212,622	4,494,997	27,707,619	21,091,172	2,996,237	24,087,409	24,087,409
83207	970,052	45,513	11,465	15,975	72,953	62,281	86,193	148,474	56,589	(71,845)	(15,256)	(15,256)
83208	5,270,940	247,301	62,295	1,560,546	1,870,142	338,414	-	338,414	307,486	1,562,225	1,869,711	1,869,711
83301	35,805,344	1,679,906	423,169	-	2,103,075	2,298,836	4,273,912	6,572,748	2,088,740	(3,373,405)	(1,284,665)	(1,284,665)
83402	40,612,616	1,905,452	479,985	368,715	2,754,152	2,607,481	290,512	2,897,993	2,369,177	372,644	2,741,821	2,741,821
83501	11,727,350	550,221	138,601	342,964	1,031,786	752,940	352,348	1,105,288	684,127	235,144	919,271	919,271
83601	65,863,589	3,090,171	778,416	-	3,868,587	4,228,687	3,098,640	7,327,327	3,842,218	(2,228,934)	1,613,284	1,613,284
83701	120,314,531	5,644,886	1,421,950	-	7,066,836	7,724,639	6,222,955	13,947,594	7,018,668	(4,934,498)	2,084,170	2,084,170
83802	-	-	-	1,090	1,090	-	696	696	-	18	18	18
83810	3,700,548	173,621	43,735	145,033	362,389	237,589	149,943	387,532	215,875	225,037	440,912	440,912
83811	2,643,804	124,041	31,246	-	155,287	169,742	668,363	838,105	154,229	(507,663)	(353,434)	(353,434)
83812	135,584,921	6,361,338	1,602,425	4,614,434	12,578,197	8,705,055	11,970,896	20,675,951	7,909,482	(7,644,892)	264,590	264,590
83901	178,638,254	8,381,303	2,111,255	8,319,096	18,811,654	11,469,238	608,869	12,078,107	10,421,041	3,707,505	14,128,546	14,128,546

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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 Pension Expense		
84002	331,331,330	15,545,318	3,915,875	6,722,218	26,183,411	21,272,701	19,577,137	40,849,838	19,328,544	(9,369,895)	9,958,649			
84003	313,081,053	14,689,056	3,700,182	-	18,389,238	20,100,965	12,009,056	32,110,021	18,263,896	(8,875,472)	9,388,424			
84004	1,134,793	53,242	13,412	105,549	172,203	72,858	69,369	142,227	66,199	(70,758)	(4,559)			
84005	4,322,209	202,788	51,082	211,177	465,047	277,502	59,096	336,598	252,140	315,275	567,415			
84006	16,593,119	778,512	196,108	194,960	1,169,580	1,065,339	859,539	1,924,878	967,976	50,860	1,018,836			
84008	49,211	2,309	582	-	2,891	3,159	7,936	11,095	2,871	(7,474)	(4,603)			
84009	3,615,381	169,626	42,729	852,203	1,064,558	232,121	-	232,121	210,907	663,970	874,877			
84010	23,017	1,080	272	-	1,352	1,478	12,271	13,749	1,343	(184,005)	(182,662)			
84011	1,171,823	54,979	13,849	13,711	82,539	75,236	16,022	91,258	68,359	23,006	91,365			
84101	24,325,934	1,141,318	287,499	135,395	1,564,212	1,561,815	2,191,647	3,753,462	1,419,078	(756,751)	662,327			
84203	108,056,450	5,069,765	1,277,077	-	6,346,842	6,937,625	3,237,097	10,174,722	6,303,581	(1,798,471)	4,505,110			
84207	148,822,802	6,982,430	1,758,878	1,769,013	10,510,321	9,554,976	562,953	10,117,929	8,681,727	3,442,539	12,124,266			
84208	29,023,727	1,361,728	343,020	24,476	1,729,224	1,863,430	653,074	2,516,504	1,693,128	(383,568)	1,309,560			
84209	118,688,699	5,568,606	1,402,735	5,368,531	12,339,872	7,620,254	-	7,620,254	6,923,824	4,120,452	11,044,276			
84210	34,569,033	1,621,901	408,558	-	2,030,459	2,219,460	1,465,117	3,684,577	2,016,619	(1,125,184)	891,435			
84211	56,798,409	2,664,853	671,278	3,826,981	7,163,112	3,646,669	3,701,550	7,348,219	3,313,392	162,031	3,475,423			
84212	112,303,477	5,269,026	1,327,271	2,234,168	8,830,465	7,210,300	242,848	7,453,148	6,551,335	1,378,004	7,929,339			
84213	-	-	-	-	-	-	533,696	533,696	-	(1,639,908)	(1,639,908)			
84214	3,295,626	154,623	38,950	37,180	230,753	211,591	78,853	290,444	192,254	35,605	227,859			
84215	10,590,391	496,877	125,164	116,188	738,229	679,942	764,034	1,443,976	617,801	(201,665)	416,136			
84301	157,393,522	7,384,549	1,860,172	483,582	9,728,303	10,105,248	6,663,118	16,768,366	9,181,708	(4,667,207)	4,514,501			
84401	34,757,148	1,630,727	410,781	1,159,416	3,200,924	2,231,538	4,150,568	6,382,106	2,027,593	(1,315,761)	711,832			
84501	39,513,280	1,853,874	466,992	200,360	2,521,226	2,536,900	486,937	3,023,837	2,305,047	358,091	2,663,138			
84506	106,999	5,020	1,265	-	6,285	6,870	17,256	24,126	6,242	(16,250)	(10,008)			
84601	114,009,681	5,349,077	1,347,436	2,296,817	8,993,330	7,319,845	-	7,319,845	6,650,868	1,898,272	8,549,140			
84603	206,149,815	9,672,084	2,436,404	2,023,150	14,131,638	13,235,582	834,982	14,070,564	12,025,955	(64,931)	11,961,024			
84604	208,582,969	9,786,242	2,465,160	4,700,374	16,951,776	13,391,800	189,005	13,580,805	12,167,896	3,866,513	16,034,409			
84605	64,956,172	3,047,597	767,691	1,719,090	5,534,378	4,170,428	985,074	5,155,502	3,789,283	241,575	4,030,858			
84606	690,478	32,396	8,160	146,518	187,074	44,332	18,762	63,094	40,280	16,663	56,943			
90208	139,029	6,523	1,643	-	8,166	8,926	40,580	49,506	8,110	(39,013)	(30,903)			
90407	482,010	22,615	5,697	134	28,446	30,947	68,504	99,451	28,119	(64,864)	(36,745)			
90704	215,113	10,093	2,542	34,267	46,902	13,811	359	14,170	12,549	32,595	45,144			
90705	106,013	4,974	1,253	-	6,227	6,806	5,889	12,695	6,184	(3,049)	3,135			
90707	82,230	3,858	972	721	5,551	5,279	2,125	7,404	4,797	(1,125)	3,672			
90710	76,421	3,585	903	15,754	20,242	4,906	907	5,813	4,458	18,442	22,900			
90711	11,290,049	529,704	133,433	534,288	1,197,425	724,863	-	724,863	658,616	363,210	1,021,826			
90803	15,757,560	739,309	186,232	501,675	1,427,216	1,011,694	146,486	1,158,180	919,233	(942,044)	(22,811)			
90807	138,124	6,480	1,632	28,558	36,670	8,868	-	8,868	8,058	2,378	10,436			
90809	107,683	5,052	1,273	16,717	23,042	6,913	12,106	19,019	6,282	3,889	10,171			
91007	974,756	45,733	11,520	83,130	140,383	62,583	61,118	123,701	56,863	17,808	74,671			
91009	3,688,550	173,058	43,594	102,567	319,219	236,819	64,799	301,618	215,175	29,033	244,208			
91203	511,273	23,988	6,043	140,466	170,497	32,826	53,000	85,826	29,826	33,228	63,054			
91503	40,152	1,884	475	175	2,534	2,578	42,551	45,129	2,342	(25,099)	(22,757)			
91605	49,042	2,301	580	645	3,526	3,149	2,450	5,599	2,861	(624)	2,237			
92116	69,725	3,271	824	696	4,791	4,477	1,249	5,726	4,067	(143)	3,924			
92202	1,153,976	54,142	13,638	61,553	129,333	74,090	26,810	100,900	67,318	41,917	109,235			
92204	423,247	19,858	5,002	191,120	215,980	27,174	636	27,810	24,691	83,979	108,670			
92302	5,483,612	257,279	64,809	141,490	463,578	352,068	324,729	676,797	319,892	(114,872)	205,020			
92310	90,984	4,269	1,075	2,925	8,269	5,841	1,085	6,926	5,308	1,276	6,584			
92319	194,233	9,113	2,296	-	11,409	12,470	8,719	21,189	11,331	(4,346)	6,985			
92404	124,861	12,286	3,095	2,483	17,864	16,813	128,871	145,684	15,276	(47,314)	(32,038)			
92502	506,736	23,775	5,989	-	29,764	32,534	81,294	113,828	29,561	(61,046)	(31,485)			
92609	59,196	2,777	700	219	3,696	3,800	7,665	11,465	3,453	(4,591)	(1,138)			
93005	2,901,195	136,118	34,288	268,653	439,059	186,268	69,257	255,525	169,244	113,731	282,975			
93808	351,411	16,487	4,153	74,043	94,683	22,562	41,672	64,234	20,500	(2,833)	17,667			
94216	96,654	4,535	1,142	5,091	10,768	6,205	-	6,205	5,638	(7,087)	(1,449)			
94218	115,455	5,417	1,365	17,373	24,155	7,413	23,591	31,004	6,735	(11,104)	(4,369)			
94504	109,452	5,135	1,294	-	6,429	7,027	15,109	22,136	6,385	(8,156)	(1,771)			
94607	-	-	-	-	-	-	6,913	6,913	-	(15,665)	(15,665)			
Totals¹	21,608,966,699	1,013,843,916	255,387,871	925,442,704	2,194,674,491	-	1,387,375,814	929,443,471	2,316,819,285	1,260,580,630	(2,397,815)	1,258,182,815		

¹ Columns may not foot due to rounding.

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2025

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
10001	4,758	-	4,758	0.001067%
10002	4,758	-	4,758	0.001067%
10100	273,259	6,063	279,322	0.062621%
10200	432,351	8,409	440,760	0.098814%
10900	14,844	-	14,844	0.003328%
20102	8,639,037	245,191	8,884,228	1.991755%
20400	572,082	9,841	581,923	0.130461%
20600	669,548	26,469	696,017	0.156040%
21400	5,370	705	6,076	0.001362%
30100	2,191,850	67,736	2,259,586	0.506577%
30200	253,413	7,907	261,319	0.058585%
30300	1,687,680	37,431	1,725,112	0.386753%
30400	195,678	7,200	202,878	0.045483%
30500	725,419	34,002	759,421	0.170255%
30600	268,441	4,899	273,340	0.061280%
30700	-	1,035	1,035	0.000232%
30800	27,101	478	27,579	0.006183%
30900	2,929	-	2,929	0.000657%
31100	192	-	192	0.000043%
31102	768	37	805	0.000181%
31104	118,711	2,706	121,417	0.027221%
31105	21,869	1,240	23,109	0.005181%
31107	15,330	-	15,330	0.003437%
31108	132,566	12,599	145,164	0.032544%
31113	6,105	42	6,146	0.001378%
31121	4,085	-	4,085	0.000916%
31123	137,736	3,015	140,751	0.031555%
31124	106,099	2,393	108,492	0.024323%
31126	7,998	933	8,931	0.002002%
31138	63,176	2,660	65,835	0.014760%
31140	159,685	3,944	163,629	0.036684%
31142	71,519	387	71,906	0.016121%
31143	18	1,562	1,580	0.000354%
31146	49,023	1,730	50,753	0.011378%
31200	21,847	53	21,900	0.004910%
31300	113,307	5,201	118,507	0.026568%
31400	461,429	20,459	481,887	0.108034%
31600	174,263	5,494	179,757	0.040300%
31700	545,995	22,327	568,323	0.127412%
40100	196,907	8,773	205,680	0.046111%
40200	1,136,226	79,387	1,215,613	0.272528%
40700	5,720,149	189,085	5,909,234	1.324791%
40900	52,625,400	1,940,988	54,566,388	12.233240%
41400	13,857,203	470,080	14,327,283	3.212034%
41700	18,411	1,222	19,632	0.004401%
42000	43,751	-	43,751	0.009809%
42200	1,007,797	28,198	1,035,994	0.232260%
50200	1,175,202	38,731	1,213,933	0.272152%
51200	-	626	626	0.000140%
51300	2,498,040	51,453	2,549,493	0.571571%
51400	944,203	28,245	972,447	0.218013%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
51500	-	291	291	0.000065%
51700	120,929	3,932	124,861	0.027993%
51800	5,260,154	126,040	5,386,194	1.207531%
52200	19,728	192	19,920	0.004466%
53000	348	-	348	0.000078%
54100	-	228	228	0.000051%
54200	16,330,184	484,271	16,814,455	3.769633%
54300	51,989	2,442	54,431	0.012203%
60400	47,177	-	47,177	0.010577%
60601	519,948	1,216	521,164	0.116840%
60700	161,779	7,905	169,684	0.038041%
61000	44,352	2,648	46,999	0.010537%
63500	-	546	546	0.000122%
63700	42,920	605	43,525	0.009758%
64100	78,216	2,027	80,244	0.017990%
67100	15,088	522	15,609	0.003499%
67300	44,768	2,284	47,052	0.010549%
67500	1,015,996	30,260	1,046,256	0.234560%
67900	-	77	77	0.000017%
68200	4,107	2,030	6,137	0.001376%
68700	9,938	-	9,938	0.002228%
68800	59,147	-	59,147	0.013260%
68900	49,220	-	49,220	0.011035%
69000	531,763	13,880	545,644	0.122328%
69100	162,507	7,374	169,881	0.038086%
70101	616,563	20,381	636,944	0.142796%
70102	293,266	9,139	302,405	0.067796%
70104	53,476	2,042	55,519	0.012447%
70108	49,192	1,217	50,409	0.011301%
70202	1,195,495	36,377	1,231,873	0.276174%
70203	3,830,103	117,142	3,947,245	0.884933%
70209	81,119	1,659	82,778	0.018558%
70212	52,420	2,654	55,074	0.012347%
70215	35,435	2,010	37,445	0.008395%
70218	765	-	765	0.000171%
70220	-	287	287	0.000064%
70222	4,959	479	5,437	0.001219%
70224	8,723	197	8,921	0.002000%
70301	564,900	9,139	574,040	0.128694%
70303	60,531	2,696	63,227	0.014175%
70305	67,245	2,063	69,308	0.015538%
70401	210,934	4,660	215,594	0.048334%
70402	5,335,193	144,450	5,479,643	1.228481%
70404	206,838	6,489	213,327	0.047826%
70406	80,604	3,643	84,247	0.018887%
70407	84,291	494	84,784	0.019008%
70413	29,933	1,094	31,027	0.006956%
70417	1,182	-	1,182	0.000265%
70420	72,358	7,248	79,606	0.017847%
70501	333,560	10,897	344,457	0.077224%
70502	116,577	5,497	122,075	0.027368%

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, 2025

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
70504	69,033	2,727	71,760	0.016088%
70505	-	352	352	0.000079%
70507	10,436	771	11,207	0.002512%
70601	89,638	3,228	92,865	0.020819%
70602	1,004,935	16,156	1,021,092	0.228919%
70603	146,498	6,195	152,693	0.034232%
70608	1,957	-	1,957	0.000439%
70701	5,026,940	196,136	5,223,075	1.170961%
70702	1,651,266	51,745	1,703,011	0.381798%
70712	2,882,149	-	2,882,149	0.646149%
70714	398,057	12,235	410,292	0.091983%
70715	6,238	-	6,238	0.001398%
70801	4,628,852	117,818	4,746,669	1.064156%
70802	938,095	25,399	963,494	0.216006%
70804	60,521	2,504	63,025	0.014130%
70806	928,748	16,353	945,102	0.211882%
70807	-	869	869	0.000195%
70901	486,926	13,233	500,159	0.112131%
70902	109,266	5,699	114,965	0.025774%
70903	15,164	427	15,591	0.003495%
70905	2,098	-	2,098	0.000470%
71001	9,884,511	361,053	10,245,564	2.296953%
71006	15,062,307	425,689	15,487,997	3.472254%
71008	4,614,190	131,974	4,746,164	1.064043%
71012	473,599	11,536	485,135	0.108762%
71015	866,949	-	866,949	0.194361%
71016	728,562	-	728,562	0.163336%
71017	5,822	-	5,822	0.001305%
71018	8,011,939	292,076	8,304,015	1.861677%
71019	849,130	-	849,130	0.190367%
71025	961,719	30,183	991,903	0.222375%
71026	110	-	110	0.000025%
71027	3,479	-	3,479	0.000780%
71035	925,855	-	925,855	0.207567%
71038	143,516	863	144,379	0.032368%
71047	85,272	-	85,272	0.019117%
71103	1,301,187	39,703	1,340,890	0.300614%
71105	914,618	30,862	945,480	0.211967%
71109	87,021	4,285	91,306	0.020470%
71112	-	158	158	0.000036%
71201	427,363	18,422	445,785	0.099941%
71202	1,408,497	32,672	1,441,169	0.323096%
71213	27,686	821	28,507	0.006391%
71217	113,937	-	113,937	0.025544%
71301	354,710	13,124	367,834	0.082465%
71302	155,135	4,700	159,835	0.035833%
71303	1,043,894	31,634	1,075,528	0.241123%
71305	61,098	1,642	62,740	0.014066%
71307	94,037	84	94,121	0.021101%
71309	24,636	568	25,204	0.005650%
71312	765	-	765	0.000171%

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, 2025

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
71316	305	-	305	0.00068%
71401	2,121,930	45,701	2,167,631	0.485961%
71402	329,755	9,989	339,744	0.076167%
71406	67,404	1,988	69,392	0.015557%
71407	-	2,030	2,030	0.000455%
71409	7,761	217	7,978	0.001788%
71501	3,389,172	82,715	3,471,887	0.778362%
71504	564,827	19,478	584,305	0.130995%
71506	171,673	5,722	177,395	0.039770%
71601	1,930,119	53,381	1,983,500	0.444681%
71605	659,351	20,096	679,447	0.152325%
71607	445,258	16,940	462,199	0.103620%
71610	-	234	234	0.000053%
71701	751,053	30,018	781,072	0.175108%
71702	239,502	10,229	249,731	0.055987%
71705	37,159	1,916	39,074	0.008760%
71706	32,389	1,129	33,518	0.007514%
71802	136,125	2,285	138,409	0.031030%
71803	5,050,638	115,302	5,165,940	1.158152%
71809	3,331,177	85,292	3,416,469	0.765938%
71810	6,727	-	6,727	0.001508%
71812	42,950	413	43,363	0.009722%
71815	32,309	825	33,135	0.007428%
71901	1,021,068	30,440	1,051,508	0.235738%
71902	8,972	549	9,521	0.002135%
71904	113,870	3,340	117,210	0.026277%
71905	66,327	2,470	68,797	0.015424%
72001	191,080	8,532	199,613	0.044751%
72002	1,162,389	32,866	1,195,254	0.267964%
72011	7,951	295	8,245	0.001849%
72101	2,204,010	81,746	2,285,756	0.512444%
72102	3,270,021	95,971	3,365,992	0.754622%
72108	29,435	1,288	30,723	0.006888%
72109	8,993	522	9,516	0.002133%
72110	4,411	-	4,411	0.000989%
72111	8,526	557	9,083	0.002036%
72113	9,579	342	9,921	0.002224%
72117	53,496	1,039	54,536	0.012226%
72119	497,365	8,932	506,297	0.113507%
72120	66,887	-	66,887	0.014995%
72122	60,112	2,238	62,351	0.013978%
72123	71,906	-	71,906	0.016121%
72126	17,539	547	18,085	0.004055%
72201	882,251	26,945	909,196	0.203833%
72202	3,439,014	114,305	3,553,318	0.796619%
72302	3,683,194	104,850	3,788,044	0.849242%
72303	22,810	-	22,810	0.005114%
72304	3,070	277	3,348	0.000751%
72305	14,005,657	398,828	14,404,484	3.229342%
72307	1,132,761	-	1,132,761	0.253954%
72309	2,147,154	46,389	2,193,543	0.491771%

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, 2025

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72314	628,297	-	628,297	0.140858%
72321	-	300	300	0.000067%
72322	461,476	-	461,476	0.103458%
72323	1,405,275	45,159	1,450,434	0.325173%
72324	664,516	-	664,516	0.148978%
72328	137,738	-	137,738	0.030879%
72329	812,494	-	812,494	0.182153%
72332	826,022	17,342	843,364	0.189074%
72333	462,475	13,560	476,035	0.106722%
72338	837,631	-	837,631	0.187788%
72340	228,885	-	228,885	0.051314%
72343	412,449	-	412,449	0.092467%
72346	759,483	-	759,483	0.170268%
72347	216,887	-	216,887	0.048624%
72349	164,741	-	164,741	0.036933%
72352	295,609	-	295,609	0.066273%
72353	66,753	-	66,753	0.014965%
72402	1,150,111	25,427	1,175,538	0.263544%
72403	1,857,456	57,040	1,914,496	0.429211%
72409	8,970	596	9,566	0.002145%
72412	62,843	2,881	65,724	0.014735%
72501	702,713	25,819	728,532	0.163330%
72502	57,602	2,376	59,978	0.013446%
72509	73,442	3,930	77,373	0.017346%
72510	123,991	3,307	127,298	0.028539%
72601	18,749,409	457,483	19,206,892	4.305994%
72602	1,559,815	38,295	1,598,110	0.358280%
72604	8,171,900	216,283	8,388,183	1.880547%
72605	407,718	15,126	422,844	0.094797%
72606	134,060	4,990	139,050	0.031174%
72613	38,826	1,028	39,854	0.008935%
72614	72,660	2,076	74,736	0.016755%
72701	2,632,914	55,643	2,688,558	0.602748%
72702	313,790	12,941	326,731	0.073250%
72705	1,487,034	20,977	1,508,011	0.338081%
72801	725,945	-	725,945	0.162750%
72802	1,898,396	46,244	1,944,640	0.435969%
72806	121,715	2,143	123,858	0.027768%
72807	5,738	389	6,127	0.001374%
72808	-	70	70	0.000016%
72809	7,923	-	7,923	0.001776%
72901	4,172,824	82,682	4,255,506	0.954042%
72902	1,060,211	27,042	1,087,252	0.243751%
72904	959	-	959	0.000215%
72908	6,623	-	6,623	0.001485%
72911	1,749	13	1,763	0.000395%
73001	627,918	15,568	643,486	0.144263%
73002	2,118,588	55,900	2,174,488	0.487499%
73010	1,104	-	1,104	0.000248%
73101	442,408	13,966	456,374	0.102314%
73102	127,502	4,476	131,979	0.029588%

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, 2025

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
73201	10,151,930	310,418	10,462,347	2.345554%
73202	956,677	29,990	986,667	0.221201%
73203	1,026,643	26,098	1,052,741	0.236014%
73204	374,824	-	374,824	0.084032%
73205	1,010,238	31,069	1,041,306	0.233451%
73206	359,044	11,414	370,458	0.083053%
73207	5,924	-	5,924	0.001328%
73208	4,969	-	4,969	0.001114%
73209	84,766	2,433	87,198	0.019549%
73212	38,039	1,206	39,245	0.008798%
73213	59,289	1,470	60,759	0.013622%
73215	19,880	1,241	21,121	0.004735%
73216	102,081	2,998	105,079	0.023558%
73217	421,283	13,645	434,929	0.097507%
73223	45,183	631	45,815	0.010271%
73225	474,936	-	474,936	0.106476%
73226	36,884	2,631	39,515	0.008859%
73301	924,691	26,435	951,126	0.213233%
73302	339,120	11,323	350,443	0.078566%
73303	280,670	9,721	290,390	0.065103%
73311	10,518	1,146	11,664	0.002615%
73401	668,159	18,121	686,280	0.153857%
73402	422,670	18,609	441,278	0.098930%
73406	38,592	1,895	40,486	0.009077%
73407	18,336	555	18,891	0.004235%
73501	35,515	2,573	38,088	0.008539%
73502	473,471	11,776	485,247	0.108788%
73601	586,820	21,808	608,628	0.136448%
73602	1,034,941	36,230	1,071,170	0.240146%
73607	53,358	1,307	54,664	0.012255%
73609	20,139	1,417	21,556	0.004833%
73613	-	261	261	0.000058%
73702	2,894,336	71,083	2,965,420	0.664818%
73703	770,994	28,371	799,365	0.179210%
73707	276,334	5,084	281,418	0.063091%
73708	222,799	8,262	231,062	0.051802%
73710	42,368	670	43,038	0.009649%
73801	1,036,260	34,358	1,070,618	0.240022%
73803	2,268,052	90,815	2,358,866	0.528834%
73805	30,568	1,046	31,614	0.007088%
73806	22,684	1,110	23,794	0.005334%
73807	43,264	880	44,144	0.009897%
73809	-	259	259	0.000058%
73810	14,117	-	14,117	0.003165%
73811	23,709	832	24,541	0.005502%
73812	74,493	2,666	77,159	0.017298%
73815	7,529	178	7,707	0.001728%
73819	32,511	-	32,511	0.007289%
73820	11,384	377	11,761	0.002637%
73901	1,072,013	30,188	1,102,200	0.247102%
73902	91,303	10,046	101,349	0.022721%

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, 2025

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
73903	2,835,846	71,833	2,907,679	0.651873%
73906	276,061	6,037	282,098	0.063244%
73907	122,617	2,781	125,398	0.028113%
73911	602,417	17,199	619,616	0.138912%
73916	44	-	44	0.000010%
74002	5,447	828	6,276	0.001407%
74003	11,070,628	402,766	11,473,394	2.572221%
74005	10,737,990	422,394	11,160,384	2.502047%
74009	267	-	267	0.000060%
74010	308,161	-	308,161	0.069087%
74013	366,474	13,060	379,534	0.085088%
74018	15,983	-	15,983	0.003583%
74020	1,186	-	1,186	0.000266%
74101	80,486	3,359	83,845	0.018797%
74102	551,176	17,693	568,870	0.127535%
74106	22,926	311	23,237	0.005209%
74201	67,822	-	67,822	0.015205%
74203	8,380,476	259,475	8,639,950	1.936991%
74204	118,263	-	118,263	0.026513%
74208	17,371	840	18,211	0.004083%
74213	134,346	5,107	139,453	0.031264%
74216	191,212	4,423	195,635	0.043860%
74217	103,290	2,273	105,563	0.023666%
74218	67,265	2,028	69,294	0.015535%
74219	1,274	-	1,274	0.000286%
74221	98,880	2,224	101,105	0.022667%
74222	136,589	3,459	140,048	0.031397%
74223	72,156	1,815	73,971	0.016584%
74224	99,893	1,956	101,849	0.022834%
74226	153,023	3,223	156,246	0.035029%
74228	447,287	-	447,287	0.100277%
74229	511,592	9,915	521,507	0.116917%
74230	2,733,616	92,258	2,825,874	0.633533%
74231	91,189	-	91,189	0.020444%
74234	81,684	-	81,684	0.018313%
74239	22,694	-	22,694	0.005088%
74301	2,680,415	87,768	2,768,183	0.620599%
74302	2,323,625	88,164	2,411,790	0.540699%
74311	-	236	236	0.000053%
74401	887,383	26,922	914,305	0.204978%
74402	420,927	19,140	440,067	0.098659%
74406	23,058	903	23,961	0.005372%
74407	10,959	-	10,959	0.002457%
74408	8,789	-	8,789	0.001970%
74413	5,265	-	5,265	0.001180%
74501	870,152	37,918	908,069	0.203580%
74504	212,767	9,747	222,514	0.049885%
74506	-	41	41	0.000009%
74509	58,388	1,442	59,831	0.013413%
74510	11,660	363	12,023	0.002695%
74601	4,266,684	132,413	4,399,097	0.986234%

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, 2025

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
74602	6,179,898	179,511	6,359,409	1.425716%
74604	1,639,041	29,569	1,668,610	0.374086%
74607	363,226	8,996	372,222	0.083448%
74609	675,482	20,600	696,082	0.156055%
74613	719,264	16,547	735,812	0.164962%
74620	-	172	172	0.000039%
75015	25,488	-	25,488	0.005714%
80101	11,569	224	11,793	0.002644%
80103	253	-	253	0.000057%
80201	44,430	1,122	45,552	0.010212%
80401	11,117	402	11,519	0.002582%
80402	-	143	143	0.000032%
80404	6,510	-	6,510	0.001459%
80405	10,939	937	11,876	0.002662%
80407	17,290	-	17,290	0.003876%
80504	4,403	19	4,423	0.000992%
80608	3,808	13	3,821	0.000857%
80701	19,800	592	20,392	0.004572%
80801	95,340	194	95,534	0.021418%
81001	106,353	2,037	108,389	0.024300%
81102	49,033	735	49,768	0.011158%
81201	3,346	-	3,346	0.000750%
81301	28,069	371	28,440	0.006376%
81409	22,514	9	22,523	0.005049%
81501	245	854	1,099	0.000246%
81601	15,729	17	15,746	0.003530%
81701	1,587	-	1,587	0.000356%
81802	192,402	4,533	196,936	0.044151%
81805	8,245	-	8,245	0.001848%
81806	3,558	-	3,558	0.000798%
81901	6,709	-	6,709	0.001504%
82001	5,803	24	5,827	0.001306%
82101	20,679	949	21,627	0.004849%
82106	68	-	68	0.000015%
82107	497	-	497	0.000111%
82109	169	1	170	0.000038%
82201	26,124	991	27,114	0.006079%
82301	121,319	3,201	124,521	0.027916%
82401	11,282	142	11,424	0.002561%
82402	34,672	145	34,818	0.007806%
82406	4,180	-	4,180	0.000937%
82503	3,625	239	3,863	0.000866%
82601	36,501	2,559	39,061	0.008757%
82701	11,101	23	11,124	0.002494%
82801	(220)	220	-	0.000000%
82901	68,910	721	69,632	0.015611%
83001	8,025	216	8,241	0.001847%
83005	15,243	-	15,243	0.003417%
83202	17,005	223	17,229	0.003862%
83203	578	-	578	0.000130%
83205	24,108	929	25,036	0.005613%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
83206	54,842	3,091	57,933	0.012988%
83208	15,364	-	15,364	0.003445%
83402	21,201	78	21,279	0.004771%
83501	28,305	651	28,956	0.006492%
83601	11,919	672	12,591	0.002823%
83701	1	165	166	0.000037%
83812	38,016	711	38,728	0.008682%
83901	5,944	210	6,153	0.001379%
84002	96,093	3,170	99,263	0.022254%
84003	67,779	4,792	72,571	0.016270%
84009	11,357	-	11,357	0.002546%
84101	2,331	-	2,331	0.000523%
84203	3,624	1,206	4,830	0.001083%
84207	55,529	661	56,190	0.012597%
84208	16,469	153	16,621	0.003726%
84209	51,730	1,838	53,568	0.012009%
84210	38,801	700	39,500	0.008856%
84211	-	30	30	0.000007%
84212	3,317	95	3,411	0.000765%
84301	30,127	1,360	31,487	0.007059%
84401	4,828	1,072	5,900	0.001323%
84603	25,464	676	26,140	0.005860%
84604	4,559	337	4,896	0.001098%
90203	1,326,036	48,223	1,374,259	0.308095%
90208	32,613	745	33,358	0.007479%
90211	20,960	-	20,960	0.004699%
90403	2,357,857	67,403	2,425,260	0.543719%
90407	70,570	-	70,570	0.015821%
90704	821,870	-	821,870	0.184255%
90705	960,308	-	960,308	0.215291%
90707	205,171	-	205,171	0.045997%
90709	2,565,309	80,998	2,646,308	0.593276%
90710	154,253	-	154,253	0.034582%
90711	924,080	29,578	953,658	0.213801%
90803	2,475,371	32,784	2,508,155	0.562303%
90807	229,531	-	229,531	0.051458%
90809	312,205	-	312,205	0.069993%
90810	-	982	982	0.000220%
90811	32,177	-	32,177	0.007214%
91007	2,121,935	-	2,121,935	0.475717%
91009	457,680	9,307	466,987	0.104694%
91203	51,989	1,927	53,915	0.012087%
91503	20,411	1,627	22,038	0.004941%
91604	7,785	1,354	9,139	0.002049%
91605	9,929	621	10,550	0.002365%
91804	30,764	-	30,764	0.006897%
92109	39,254	-	39,254	0.008800%
92114	213,497	-	213,497	0.047864%
92116	96,380	-	96,380	0.021607%
92117	197,828	-	197,828	0.044351%
92118	43,861	-	43,861	0.009833%
92119	51,063	-	51,063	0.011448%

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, 2025**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
92121	60,532	-	60,532	0.013571%
92202	50,238	4,058	54,296	0.012173%
92204	1,191,920	-	1,191,920	0.267217%
92302	1,578,864	42,111	1,620,975	0.363407%
92310	428,042	-	428,042	0.095963%
92313	254,141	-	254,141	0.056976%
92318	54,492	-	54,492	0.012217%
92319	630,130	-	630,130	0.141269%
92331	82,645	-	82,645	0.018528%
92404	91,616	1,820	93,435	0.020947%
92502	157,370	5,700	163,070	0.036559%
92507	7,661	-	7,661	0.001718%
92606	3,029,432	78,069	3,107,501	0.696671%
92609	15,022	544	15,565	0.003490%
92805	216,634	-	216,634	0.048567%
93005	627,633	16,849	644,482	0.144486%
93706	99,653	-	99,653	0.022341%
93808	98,995	2,235	101,230	0.022695%
94216	697,406	-	697,406	0.156351%
94218	350,734	-	350,734	0.078631%
94219	344,366	-	344,366	0.077203%
94220	282,809	-	282,809	0.063403%
94221	201,332	-	201,332	0.045137%
94224	15,842	-	15,842	0.003552%
94225	223,992	-	223,992	0.050217%
94226	217,830	-	217,830	0.048835%
94227	143,867	-	143,867	0.032254%
94228	91,560	-	91,560	0.020527%
94229	105,658	-	105,658	0.023687%
94231	74,627	-	74,627	0.016731%
94232	106,206	-	106,206	0.023810%
94504	8,796	745	9,540	0.002139%
94607	316,248	-	316,248	0.070900%
94608	17,150	-	17,150	0.003845%
Totals¹	\$ 433,579,885	\$ 12,470,282	\$ 446,050,167	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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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
10001	29,496	3,463	392	-	3,855	-	2,778	4,403	7,181	2,941	(273)	2,668
10002	29,496	3,463	392	-	3,855	-	2,778	14,878	17,656	2,941	(14,414)	(11,473)
10100	1,731,668	203,299	23,013	83,027	309,339	163,083	18,246	181,329	172,661	59,216	231,877	
10200	2,732,509	320,799	36,313	274,026	631,138	257,339	-	257,339	272,453	212,785	485,238	
10900	92,027	10,804	1,223	33,914	45,941	8,667	612	9,279	9,176	25,368	34,544	
20102	55,078,100	6,466,211	731,951	2,478,818	9,676,980	5,187,070	817,485	6,004,555	5,491,736	1,800,906	7,292,642	
20400	3,607,655	423,542	47,943	421,120	892,605	339,757	-	339,757	359,713	261,359	621,072	
20600	4,314,983	506,582	57,343	14,020	577,945	406,371	230,133	636,504	430,239	(149,031)	281,208	
21400	37,666	4,422	501	-	4,923	3,547	28,847	32,394	3,756	(28,212)	(24,456)	
30100	14,008,389	1,644,596	186,162	417,567	2,248,325	1,319,263	373,660	1,692,923	1,396,751	(22,958)	1,373,793	
30200	1,620,059	190,196	21,529	50,989	262,714	152,571	105,230	257,801	161,533	(47,953)	113,580	
30300	10,694,893	1,255,589	142,128	100,123	1,497,840	1,007,209	67,724	1,074,933	1,066,368	95,885	1,162,253	
30400	1,257,753	147,661	16,715	149,096	313,472	118,451	-	118,451	125,408	109,116	234,524	
30500	4,708,061	552,730	62,567	181,738	797,035	443,390	420,935	864,325	469,432	(302,623)	166,809	
30600	1,694,581	198,945	22,520	293,517	514,982	159,590	-	159,590	168,964	179,417	348,381	
30700	6,416	753	85	-	838	605	1,202	1,807	640	(16,484)	(15,844)	
30800	170,974	20,073	2,272	3,876	26,221	16,102	1,846	17,948	17,048	(2,053)	14,995	
30900	18,156	2,131	241	13,444	15,816	1,710	1,117	2,827	1,810	4,930	6,740	
31100	1,193	140	16	608	764	113	-	113	119	331	450	
31102	4,993	586	66	1,771	2,423	471	-	471	498	535	1,033	
31104	752,731	88,371	10,003	-	98,374	70,890	68,093	138,983	75,053	(43,209)	31,844	
31105	143,266	16,819	1,904	8,763	27,486	13,493	44,574	58,067	14,285	(268)	14,017	
31107	95,039	11,158	1,263	120,373	132,794	8,951	113,202	122,153	9,476	25,083	34,559	
31108	899,952	105,655	11,960	26,007	143,622	84,754	170,944	255,698	89,733	(146,370)	(56,637)	
31113	38,103	4,473	506	23,101	28,080	3,589	-	3,589	3,799	10,627	14,426	
31121	25,327	2,973	337	7,123	10,433	2,385	2,878	5,263	2,525	2,104	4,629	
31123	872,593	102,443	11,596	-	114,039	82,178	74,749	156,927	87,005	(51,636)	35,369	
31124	672,602	78,964	8,938	67,266	155,168	63,344	74,249	137,593	67,064	42,689	109,753	
31126	55,368	6,500	736	36,417	43,653	5,214	58,914	64,128	5,521	(24,036)	(18,515)	
31138	408,149	47,917	5,424	29,927	83,268	38,438	20,350	58,788	40,696	(8,587)	32,109	
31140	1,014,423	119,094	13,481	148,129	280,704	95,535	-	95,535	101,146	58,139	159,285	
31142	445,786	52,336	5,924	66,398	124,658	41,982	-	41,982	44,448	34,845	79,293	
31143	9,798	1,150	130	-	1,280	923	31,500	32,423	977	(31,191)	(30,214)	
31146	314,645	36,940	4,181	14,052	55,173	29,632	29,415	59,047	31,373	(48,186)	(16,813)	
31200	135,768	15,939	1,804	16,500	34,243	12,786	-	12,786	13,537	10,595	24,132	
31300	734,689	86,253	9,764	12,658	108,675	69,191	36,110	105,301	73,255	(21,156)	52,099	
31400	2,987,478	350,732	39,702	223,452	613,886	281,351	44,120	325,471	297,876	(82,269)	215,607	
31600	1,114,409	130,833	14,810	31,611	177,254	104,952	64,947	169,899	111,116	(31,564)	79,552	
31700	3,523,338	413,643	46,823	-	460,466	331,816	299,518	631,334	351,306	(143,270)	208,036	
40100	1,275,121	149,700	16,946	142,378	309,024	120,087	-	120,087	127,140	123,902	251,042	
40200	7,536,237	884,760	100,152	-	984,912	709,738	1,095,864	1,805,602	751,424	(714,951)	36,473	
40700	36,634,514	4,300,920	486,848	1,303,208	6,090,976	3,450,116	685,644	4,135,760	3,652,760	112,975	3,765,735	
40900	338,286,339	39,715,069	4,495,601	19,264,211	63,474,881	31,858,673	41,922,940	73,781,613	33,729,901	(9,345,470)	24,384,431	
41400	88,822,521	10,427,832	1,180,392	3,284,195	14,892,419	8,365,007	464,500	8,829,507	8,856,331	(306,744)	8,549,587	
41700	121,712	14,289	1,617	84,111	100,017	11,462	1,024	12,486	12,136	28,979	41,115	
42000	271,237	31,843	3,605	1,658	37,106	25,544	13,184	38,728	27,045	(26,439)	606	
42200	6,422,685	754,028	85,353	1,178,289	2,017,670	604,867	95,740	700,607	640,394	210,773	851,167	
50100	-	-	-	31,508	31,508	-	3,888,666	3,888,666	-	(1,422,505)	(1,422,505)	
50200	7,525,824	883,538	100,013	102,711	1,086,262	708,756	361,567	1,070,323	750,386	(280,259)	470,127	
51200	3,879	455	52	2,286	2,793	365	790	1,155	387	(2,569)	(2,182)	
51300	15,805,675	1,855,598	210,047	1,954,751	4,020,396	1,488,525	292,777	1,781,302	1,575,955	548,401	2,124,356	
51400	6,028,724	707,777	80,118	162,772	950,667	567,765	152,723	720,488	601,113	(102,634)	498,479	
51500	1,802	212	24	-	236	170	13,326	13,496	180	(15,763)	(15,583)	
51700	774,079	90,878	10,287	36,112	137,277	72,900	36,246	109,146	77,182	(21,926)	55,256	
51800	33,391,910	3,920,236	443,756	2,988,537	7,352,529	3,144,737	-	3,144,737	3,329,446	2,122,117	5,451,563	
52200	123,493	14,498	1,641	16,292	32,431	11,630	2,481	14,111	12,313	5,737	18,050	
53000	2,159	254	29	1,437	1,720	203	4,417	4,620	215	129	344	
54100	1,412	166	19	-	185	132	265	397	141	(235)	(94)	
54200	104,241,839	12,238,072	1,385,304	2,990,808	16,614,184	9,817,146	2,588,513	12,405,659	10,393,763	2,304,419	12,698,182	
54300	337,448	39,617	4,484	7,494	51,595	31,780	99,005	130,785	33,646	(11,442)	22,204	
60400	292,475	34,337	3,887	68,358	106,582	27,544	-	27,544	29,162	53,282	82,444	
60601	3,230,978	379,319	42,938	1,600,266	2,022,523	304,283	161,333	465,616	322,155	826,810	1,148,965	

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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	
60700	1,051,962	123,501	13,980	12,867	150,348		99,070		99,573	198,643	104,889	(132,826)	(27,937)
61000	291,375	34,208	3,872	9,651	47,731		27,440		67,952	95,392	29,052	(81,716)	(52,664)
63000	-	-	-	3,227	-		-		4,922	4,922	-	(53)	(53)
63500	3,384	397	45	-	442		318		634	952	337	(563)	(226)
63700	269,836	31,679	3,586	41,743	77,008		25,412		-	25,412	26,905	26,806	53,711
64100	497,473	58,404	6,611	84,994	150,009		46,850		36,251	83,101	49,602	7,181	56,783
67100	96,771	11,361	1,286	11,204	23,851		9,114		39,659	48,773	9,649	(3,732)	5,917
67300	291,701	34,246	3,877	-	38,123		27,472		18,944	46,416	29,085	(11,536)	17,549
67500	6,486,303	761,497	86,199	35,199	882,895		610,858		232,251	843,109	646,737	(90,751)	555,986
67900	475	56	6	8,374	8,436		45		21,894	21,939	47	(248)	(201)
68200	38,045	4,466	506	1,370	6,342		3,583		1,021	4,604	3,793	(12,886)	(9,093)
68700	61,614	7,233	819	-	8,052		5,803		4,910	10,713	6,143	10,071	16,214
68800	366,683	43,049	4,873	134,221	182,143		34,533		25,532	60,065	36,561	100,706	137,267
68900	305,138	35,823	4,055	98,650	138,528		28,737		10,314	39,051	30,425	83,875	114,300
69000	3,382,740	397,136	44,954	2,504,899	2,946,989		318,575		-	318,575	337,287	962,682	1,299,969
69100	1,053,182	123,644	13,996	779,875	917,515		99,185		-	99,185	105,011	299,721	404,732
70101	3,948,756	463,587	52,476	-	516,063		371,881		287,391	659,272	393,723	(77,150)	316,573
70102	1,874,769	220,099	24,914	26,550	271,563		176,559		117,778	294,337	186,930	(112,094)	74,836
70104	344,191	40,408	4,574	20,741	65,723		32,415		32,656	65,071	34,319	(24,113)	10,206
70108	312,514	36,689	4,153	36,338	77,180		29,431		87,677	117,108	31,160	(24,746)	6,414
70202	7,637,040	896,594	101,491	321,334	1,319,419		719,231		98,903	818,134	761,475	171,948	933,423
70203	24,471,090	2,872,925	325,204	323,577	3,521,706		2,304,605		570,270	2,874,875	2,439,968	59,116	2,499,084
70209	513,184	60,248	6,820	88,018	155,086		48,330		52,216	100,546	51,169	22,008	73,177
70212	341,435	40,085	4,537	119,336	163,958		32,155		95,231	127,386	34,044	30,089	64,133
70215	232,143	27,254	3,085	166	30,505		21,862		45,054	66,916	23,147	(21,505)	1,642
70218	4,740	557	63	4,522	5,142		446		8,043	8,489	473	1,264	1,737
70220	1,778	209	24	-	233		167		333	500	177	(928)	(751)
70222	33,708	3,957	448	6,331	10,736		3,175		15,101	18,276	3,361	(14,827)	(11,466)
70224	55,305	6,493	735	25,930	33,158		5,209		16,149	21,358	5,514	604	6,118
70301	3,558,780	417,803	47,294	1,365,961	1,831,058		335,154		292,455	627,609	354,839	267,445	622,284
70303	391,980	46,019	5,209	58,992	110,220		36,915		151,191	188,106	39,084	(87,060)	(47,976)
70305	429,678	50,444	5,710	60,970	117,124		40,465		58,132	98,597	42,842	3,300	46,142
70401	1,336,583	156,916	17,762	175,659	350,337		125,875		33,484	159,359	133,268	101,970	235,238
70402	33,971,249	3,988,251	451,455	2,495,486	6,935,192		3,199,298		1,179,561	4,378,859	3,387,211	86,499	3,473,710
70403	-	-	-	-	-		-		-	-	-	(106)	(106)
70404	1,322,527	155,266	17,576	-	172,842		124,551		44,483	169,034	131,867	(46,003)	85,864
70406	522,295	61,318	6,941	42,654	110,913		49,188		96,141	145,329	52,077	(16,167)	35,910
70407	525,623	61,709	6,985	83,537	152,231		49,502		-	49,502	52,409	47,392	99,801
70413	192,355	22,583	2,556	47,650	72,789		18,115		34,490	52,605	19,179	(9,210)	9,969
70417	7,326	860	97	5,425	6,382		690		-	690	730	2,085	2,815
70420	493,523	57,940	6,559	-	64,499		46,478		666,904	713,382	49,208	(343,092)	(293,884)
70501	2,135,474	250,706	28,379	149,896	428,981		201,111		24,314	225,425	212,924	5,677	218,601
70502	756,806	88,850	10,057	-	98,907		71,273		93,505	164,778	75,460	(38,122)	37,338
70503	-	-	-	-	-		-		3,742	3,742	-	(16,936)	(16,936)
70504	444,879	52,229	5,912	36,883	95,024		41,897		33,732	75,629	44,358	(24,426)	19,932
70505	2,184	256	29	-	285		206		409	615	218	(363)	(145)
70507	69,478	8,157	923	13,340	22,420		6,543		17,732	24,275	6,928	4,390	11,318
70601	575,722	67,590	7,651	3,407	78,648		54,220		32,093	86,313	57,404	(15,337)	42,067
70602	6,330,296	743,182	84,125	466,456	1,293,763		596,166		-	596,166	631,182	488,942	1,120,124
70603	946,629	111,135	12,580	49,764	173,479		89,150		112,657	201,807	94,387	(56,426)	37,961
70608	12,131	1,424	161	4,650	6,235		1,143		7,845	8,988	1,210	567	1,777
70701	32,380,649	3,801,513	430,317	-	4,231,830		3,049,501		1,808,092	4,857,593	3,228,615	(1,375,227)	1,853,388
70702	10,557,878	1,239,503	140,307	16,501	1,396,311		994,305		226,077	1,220,382	1,052,707	(124,427)	928,280
70705	-	-	-	-	-		-		44,404	44,404	-	(50,853)	(50,853)
70712	17,867,989	2,097,716	237,454	1,136,653	3,471,823		1,682,747		909,333	2,592,080	1,781,584	2,319	1,783,903
70714	2,543,619	298,623	33,803	31,829	364,255		239,549		103,911	343,460	253,620	(49,249)	204,371
70715	38,671	4,540	514	2,558	7,612		3,642		13,385	17,027	3,856	(3,316)	540
70801	29,427,151	3,454,770	391,067	1,018,529	4,864,366		2,771,350		267,023	3,038,373	2,934,127	(323,461)	2,610,666
70802	5,973,214	701,260	79,380	540,609	1,321,249		562,537		355,207	917,744	595,578	(56,402)	539,176
70804	390,727	45,872	5,192	68,426	119,490		36,797		30,848	67,645	38,959	(4,080)	34,879
70806	5,859,192	687,874	77,865	613,829	1,379,568		551,799		19,011	570,810	584,209	317,228	901,437
70807	5,390	633	72	-	705		508		90,247	90,755	537	(40,537)	(40,000)

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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
70901	3,100,753	364,031	41,207	198,660	603,898	292,019		45,549	337,568	309,170	66,268	375,438
70902	712,728	83,675	9,472	55,398	148,545	67,122		54,536	121,658	71,065	(631)	70,434
70903	96,657	11,348	1,285	1,176	13,809	9,102		907	10,009	9,637	12,304	21,941
70905	13,006	1,527	173	4,944	6,644	1,225		126	1,351	1,297	3,586	4,883
70908	-	-	-	-	-	-		328	328	-	(4,835)	(4,835)
71001	63,517,754	7,457,033	844,108	366,226	8,667,367	5,981,889		1,288,775	7,270,664	6,333,239	(2,650,288)	3,682,951
71006	96,018,409	11,272,635	1,276,020	3,217,765	15,766,420	9,042,692		2,173,599	11,216,291	9,573,819	534,163	10,107,982
71008	29,424,020	3,454,403	391,026	218,434	4,063,863	2,771,055		589,460	3,360,515	2,933,815	115,278	3,049,093
71012	3,007,610	353,096	39,969	125,000	518,065	283,247		-	283,247	299,883	65,437	365,320
71015	5,374,682	630,992	71,426	124,040	826,458	506,170		-	506,170	535,900	1,246,341	1,782,241
71016	4,516,747	530,270	60,025	1,253,129	1,843,424	425,372		34,085	459,457	450,357	1,245,155	1,695,512
71017	36,091	4,237	480	6,602	11,319	3,399		-	3,399	3,599	4,358	7,957
71018	51,481,051	6,043,915	684,149	-	6,728,064	4,848,313		2,710,772	7,559,085	5,133,081	(2,352,068)	2,781,013
71019	5,264,214	618,023	69,958	348,752	1,036,733	495,766		120,003	615,769	524,885	252,905	777,790
71025	6,149,339	721,937	81,721	292,926	1,096,584	579,124		268,652	847,776	613,139	57,767	670,906
71026	683	80	9	710	799	64		627	691	68	182	250
71027	21,566	2,532	287	15,970	18,789	2,031		-	2,031	2,150	6,137	8,287
71035	5,739,872	673,865	76,279	178,818	928,962	540,562		47,209	587,771	572,312	125,828	698,140
71037	-	-	-	-	-	-		1,943	1,943	-	(314)	(314)
71038	895,086	105,084	11,895	327,244	444,223	84,296		-	84,296	89,247	216,570	305,817
71044	-	-	-	-	-	-		80,249	80,249	-	(52,252)	(52,252)
71047	528,650	62,064	7,025	80,104	149,193	49,786		18,730	68,516	52,711	22,424	75,135
71103	8,312,900	975,941	110,473	229,914	1,316,328	782,881		406,710	1,189,591	828,864	(185,404)	643,460
71105	5,861,539	688,149	77,896	43,390	809,435	552,020		347,481	899,501	584,443	(188,765)	395,678
71109	566,055	66,455	7,522	-	73,977	53,309		31,008	84,317	56,440	(57,040)	(600)
71112	982	115	13	-	128	93		184	277	98	(163)	(65)
71201	2,763,663	324,456	36,727	217,514	578,697	260,272		366,878	627,150	275,560	(192,829)	82,731
71202	8,934,582	1,048,927	118,735	1,387,180	2,554,842	841,429		218,258	1,059,687	890,851	356,631	1,247,482
71213	176,731	20,748	2,349	16,571	39,668	16,644		1,101	17,745	17,622	4,017	21,639
71217	706,359	82,927	9,387	328,695	421,009	66,523		-	66,523	70,430	196,012	266,442
71301	2,280,401	267,721	30,305	63,102	361,128	214,760		140,188	354,948	227,375	(107,290)	120,085
71302	990,901	116,333	13,168	42,348	171,849	93,320		93,199	186,519	98,801	5,732	104,533
71303	6,667,773	782,802	88,610	409,764	1,281,176	627,948		377,946	1,005,894	664,831	86,476	751,307
71305	388,960	45,664	5,169	20,354	71,187	36,631		17,727	54,358	38,782	601	39,383
71307	583,505	68,504	7,754	316,669	392,927	54,953		23	54,976	58,180	162,251	220,431
71309	156,250	18,344	2,076	16,696	37,116	14,715		38,879	53,594	15,579	(13,732)	1,847
71312	4,740	557	63	-	620	446		655	1,101	473	(531)	(58)
71316	1,890	222	25	2,813	3,060	178		2,891	3,069	188	492	680
71401	13,438,309	1,577,668	178,586	86,736	1,842,990	1,265,574		260,356	1,525,930	1,339,909	170,089	1,509,998
71402	2,106,255	247,276	27,991	1,203	276,470	198,360		59,453	257,813	210,011	(24,620)	185,391
71406	430,201	50,506	5,717	93,667	149,890	40,515		46,826	87,341	42,895	2,878	45,773
71407	12,588	1,478	167	-	1,645	1,185		2,359	3,544	1,255	(4,531)	(3,276)
71409	49,457	5,806	657	7,838	14,301	4,658		388	5,046	4,931	645	5,576
71501	21,524,093	2,526,945	286,041	263,836	3,076,822	2,027,067		345,575	2,372,642	2,146,128	453,270	2,599,398
71504	3,622,422	425,275	48,140	122,949	596,364	341,147		150,161	491,308	361,185	(70,915)	290,270
71506	1,099,767	129,113	14,615	59,095	202,823	103,572		72,792	176,364	109,656	(40,188)	69,468
71601	12,296,782	1,443,652	163,416	969,008	2,576,076	1,158,070		-	1,158,070	1,226,090	524,488	1,750,578
71605	4,212,254	494,522	55,978	59,137	609,637	396,696		74,885	471,581	419,996	(59,485)	360,511
71607	2,865,419	336,402	38,079	17,572	392,053	269,855		59,999	329,854	285,706	(114,900)	170,806
71610	1,453	171	19	-	190	137		272	409	145	(242)	(97)
71701	4,842,282	568,488	64,351	561	633,400	456,030		198,184	654,214	482,815	(117,956)	364,859
71702	1,548,216	181,762	20,575	-	202,337	145,806		263,768	409,574	154,370	(97,983)	56,387
71705	242,241	28,439	3,219	31,999	63,657	22,813		170,486	193,299	24,153	(71,418)	(47,265)
71706	207,794	24,395	2,761	8,781	35,937	19,570		70,588	90,158	20,719	(20,382)	337
71802	858,073	100,738	11,403	357,311	469,452	80,810		208,205	289,015	85,557	75,792	161,349
71803	32,026,438	3,759,928	425,610	222,871	4,408,409	3,016,142		1,152,937	4,169,079	3,193,297	(115,487)	3,077,810
71809	21,180,527	2,486,610	281,475	686,589	3,454,674	1,994,711		746,286	2,740,997	2,111,871	(72,747)	2,039,124
71810	41,701	4,896	554	-	5,450	3,927		2,066	5,993	4,158	(7)	4,151
71812	268,831	31,561	3,573	83,335	118,469	25,318		14,850	40,168	26,805	69,025	95,830
71815	205,420	24,116	2,730	78,682	105,528	19,346		4,828	24,174	20,482	21,562	42,044
71901	6,518,863	765,319	86,631	558,724	1,410,674	613,924		104,240	718,164	649,984	225,858	875,842
71902	59,028	6,930	784	-	7,714	5,559		28,166	33,725	5,886	(16,387)	(10,501)

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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	
71904	726,648	85,309	9,657	-	94,966	-	68,434	-	55,861	124,295	72,453	(41,754)	30,699
71905	426,509	50,073	5,668	-	55,741	-	40,167	-	120,755	160,922	42,526	(22,249)	20,277
72001	1,237,505	145,284	16,446	49,399	211,129	116,544	205,761	322,305	123,389	(98,791)	24,598		
72002	7,410,022	869,942	98,474	228,600	1,197,016	697,851	289,405	987,256	738,840	(117,728)	621,112		
72011	51,117	6,001	679	16,324	23,004	4,814	-	4,814	5,097	13,292	18,389		
72101	14,170,631	1,663,643	188,318	-	1,851,961	-	1,334,543	1,197,913	2,532,456	1,412,928	(490,466)	922,462	
72102	20,867,595	2,449,872	277,316	1,644,628	4,371,816	1,965,240	-	1,965,240	2,080,670	532,425	2,613,095		
72108	190,468	22,361	2,531	53,181	78,073	17,938	78,685	96,623	18,991	(2,010)	16,981		
72109	58,993	6,926	784	3,405	11,115	5,556	3,663	9,219	5,882	(2,048)	3,834		
72110	27,347	3,211	363	11,023	14,597	2,575	26,600	29,175	2,727	(11,602)	(8,875)		
72111	56,311	6,611	748	25,270	32,629	5,303	153	5,456	899	5,615	6,514		
72113	61,506	7,221	817	7,867	15,905	5,792	3,530	9,322	6,133	(9,824)	(3,691)		
72117	338,095	39,693	4,493	2,466	46,652	31,841	30,839	62,680	33,711	(1,910)	31,801		
72119	3,138,807	368,498	41,713	151,196	561,407	295,603	76,249	371,852	312,965	160,322	473,287		
72120	414,670	48,683	5,511	20,019	74,213	39,052	2,021	41,073	41,346	13,773	55,119		
72122	386,546	45,381	5,137	-	50,518	36,403	76,152	112,555	38,542	(48,498)	(9,956)		
72123	445,783	52,335	5,924	13,440	71,699	41,982	65,362	107,344	44,448	19,151	63,599		
72124	-	-	-	5,148	5,148	-	45,629	45,629	-	(17,535)	(17,535)		
72126	112,121	13,163	1,490	-	14,653	10,560	8,556	19,116	11,179	(3,479)	7,700		
72201	5,636,597	661,741	74,907	347,732	1,084,380	530,836	10,200	541,036	562,015	60,397	622,412		
72202	22,028,928	2,586,213	292,750	1,477,550	4,356,513	2,074,610	1,376,222	3,450,832	2,196,464	(580,075)	1,616,389		
72302	23,484,117	2,757,053	312,088	29,949	3,099,090	2,211,655	1,127,216	3,338,871	2,341,558	(587,653)	1,753,905		
72303	141,414	16,602	1,879	5,572	24,053	13,318	34,914	48,232	14,100	(25,872)	(11,772)		
72304	20,755	2,437	276	4,936	7,649	1,955	5,242	7,197	2,069	(225)	1,844		
72305	89,301,135	10,484,022	1,186,752	98,075	11,768,849	8,410,081	7,927,080	16,337,161	8,904,052	1,598,297	10,502,349		
72307	7,022,594	824,458	93,326	133,263	1,051,047	661,364	322,589	983,953	700,210	(62,141)	638,069		
72309	13,598,953	1,596,528	180,721	537,872	2,315,121	1,280,703	66,498	1,347,201	1,355,927	603,537	1,959,464		
72314	3,895,153	457,294	51,764	337,002	846,060	366,832	49,855	416,687	388,379	195,985	584,364		
72321	1,859	218	25	-	243	175	8,344	8,519	185	(14,984)	(14,799)		
72322	2,860,939	335,876	38,020	1,517,628	1,891,524	269,434	-	269,434	285,259	795,514	1,080,773		
72323	8,992,020	1,055,670	119,498	550,037	1,725,205	846,838	150,901	997,739	896,578	52,889	949,467		
72324	4,119,691	483,655	54,748	34,657	573,060	387,979	163,668	551,647	410,767	(72,671)	338,096		
72327	-	-	-	1,367	1,367	-	3,103	3,103	-	(14)	(14)		
72328	853,910	100,250	11,348	31,965	143,563	80,418	12,952	93,370	85,142	2,266	87,408		
72329	5,037,088	591,358	66,940	-	658,298	474,376	108,342	582,718	502,239	(3,936)	498,303		
72332	5,228,468	613,826	69,483	514,361	1,197,670	492,399	-	492,399	521,321	300,234	821,555		
72333	2,951,196	346,473	39,219	49,304	434,996	277,934	27,715	305,649	294,258	62,337	356,595		
72338	5,192,924	609,653	69,010	327,570	1,006,233	489,052	125,004	614,056	517,777	105,669	623,446		
72340	1,418,982	166,590	18,857	824,320	1,009,767	133,635	-	133,635	141,484	396,788	538,272		
72343	2,556,994	300,193	33,981	46,216	380,390	240,809	39,110	279,919	254,953	(13,668)	241,285		
72346	4,708,440	552,774	62,572	126,125	741,471	443,425	222,941	666,366	469,470	(45,927)	423,543		
72347	1,344,601	157,857	17,869	93,522	269,248	126,630	80,276	206,906	134,068	(25,420)	108,648		
72349	1,021,317	119,903	13,573	237,460	370,936	96,184	-	96,184	101,834	277,966	379,800		
72352	1,832,639	215,153	24,355	53,354	292,862	172,592	-	172,592	182,729	85,566	268,295		
72353	413,835	48,585	5,500	93,302	147,387	38,974	43,312	82,286	41,263	30,541	71,804		
72402	7,287,792	855,592	96,850	1,325,132	2,277,574	686,340	103,774	790,114	726,652	710,596	1,437,248		
72403	11,868,991	1,393,429	157,731	878,435	2,429,595	1,117,782	79,574	1,197,356	1,183,435	314,356	1,497,791		
72409	59,304	6,962	788	12,011	19,761	5,585	1,774	7,359	5,913	604	6,517		
72412	407,456	47,836	5,415	35,934	89,185	38,373	44,045	82,418	40,627	(27,878)	12,749		
72501	4,516,559	530,247	60,022	-	590,269	425,354	431,927	857,281	450,338	(301,462)	148,876		
72502	371,835	43,654	4,941	28,070	76,665	35,019	55,206	90,225	37,075	(24,623)	12,452		
72509	479,674	56,314	6,375	57,077	119,766	45,174	60,149	105,323	47,827	(17,010)	30,817		
72510	789,189	92,651	10,488	1,577	104,716	74,323	16,190	90,513	78,689	4,224	82,913		
72601	119,073,836	13,979,360	1,582,412	8,130,850	23,692,622	11,213,974	2,337,019	13,550,993	11,872,634	3,815,607	15,688,241		
72602	9,907,541	1,163,153	131,665	1,333,931	2,628,749	933,059	126,896	1,059,955	987,863	524,263	1,512,126		
72604	52,002,850	6,105,175	691,083	2,900,936	9,697,194	4,897,454	-	4,897,454	5,185,109	1,025,839	6,210,948		
72605	2,621,437	307,759	34,837	189,466	532,062	246,878	161,445	408,323	261,379	22,368	283,747		
72606	862,045	101,205	11,456	166,626	279,287	81,184	233,901	315,085	85,953	(12,018)	73,935		
72611	-	-	-	-	-	-	-	-	-	(1,614)	(1,614)		
72613	247,075	29,007	3,283	68,522	100,812	23,269	124,073	147,342	24,635	(20,199)	4,436		
72614	463,330	54,395	6,157	21,460	82,012	43,635	55,359	98,994	46,198	(14,246)	31,952		
72701	16,667,814	1,956,814	221,504	1,071,367	3,249,685	1,569,719	-	1,569,719	1,661,917	800,842	2,462,759		

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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	
72702	2,025,578	237,804	26,919	51,729	316,452		190,762		77,925	268,687	201,967	(47,605)	154,362
72705	9,348,967	1,097,576	124,242	1,325,898	2,547,716		880,454		-	880,454	932,168	896,808	1,828,976
72801	4,500,521	528,365	59,809	160,378	748,552		423,844		583,007	1,006,851	448,739	(318,956)	129,783
72802	12,055,868	1,415,368	160,214	287,695	1,863,277		1,135,381		25,903	1,161,284	1,202,068	334,098	1,536,166
72806	767,863	90,148	10,204	154,141	254,493		72,314		3,264	75,578	76,562	89,874	166,436
72807	37,984	4,459	505	26,839	31,803		3,577		20,060	23,637	3,787	(9,463)	(5,676)
72808	433	51	6	-	57		41		81	122	43	(72)	(29)
72809	49,118	5,766	653	24,084	30,503		4,625		-	4,625	4,897	13,596	18,493
72901	26,382,170	3,097,287	350,601	2,616,214	6,064,102		2,484,584		-	2,484,584	2,630,518	1,695,803	4,326,321
72902	6,740,461	791,335	89,576	807,630	1,688,541		634,794		-	634,794	672,079	316,393	988,472
72904	5,948	698	79	1,527	2,304		560		677	1,237	593	1,628	2,221
72908	41,060	4,820	546	2,079	7,445		3,867		58,919	62,786	4,094	(5,797)	(1,703)
72911	10,928	1,283	145	8,748	10,176		1,029		25,235	26,264	1,090	(6,386)	(5,296)
73001	3,989,315	468,349	53,015	40,392	561,756		375,700		38,215	413,915	397,767	40,205	437,972
73002	13,480,818	1,582,658	179,151	403,719	2,165,528		1,269,578		-	1,269,578	1,344,148	312,595	1,656,743
73010	6,847	804	91	408	1,303		644		750	1,394	683	174	857
73101	2,829,305	332,163	37,600	99,157	468,920		266,454		12,317	278,771	282,105	(5,124)	276,981
73102	818,207	96,058	10,873	22,681	129,612		77,056		40,086	117,142	81,582	(28,598)	52,984
73105	-	-	-	-	-		-		-	-	-	(3,879)	(3,879)
73201	64,861,710	7,614,815	861,969	2,078,957	10,555,741		6,108,458		472,074	6,580,532	6,467,242	189,510	6,656,752
73202	6,116,881	718,127	81,289	-	799,416		576,068		493,669	1,069,737	609,903	(285,942)	323,961
73203	6,526,506	766,217	86,733	-	852,950		614,644		540,308	1,154,952	650,746	(464,225)	186,521
73204	2,323,734	272,808	30,881	-	303,689		218,841		305,801	524,642	231,695	(126,516)	105,179
73205	6,455,618	757,894	85,791	180,139	1,023,824		607,968		357,443	965,411	643,678	(219,219)	424,459
73206	2,296,667	269,631	30,521	39,119	339,271		216,292		108,668	324,960	228,997	(79,481)	149,516
73207	36,725	4,312	488	7,240	12,040		3,459		2,233	5,692	3,662	8,881	12,543
73208	30,807	3,617	409	661	4,687		2,901		4,468	7,369	3,072	3,109	6,181
73209	540,589	63,466	7,184	-	70,650		50,911		214,486	265,397	53,901	(134,283)	(80,382)
73212	243,302	28,564	3,233	9,904	41,701		22,914		21,861	44,775	24,259	(4,870)	19,389
73213	376,680	44,222	5,006	72,887	122,115		35,474		19,759	55,233	37,558	53,906	91,464
73215	130,943	15,373	1,740	4,209	21,322		12,332		57,766	70,098	13,056	(15,759)	(2,703)
73216	651,439	76,479	8,657	19,705	104,841		61,350		17,593	78,943	64,954	4,412	69,366
73217	2,696,357	316,554	35,833	170,758	523,145		253,934		108,838	362,772	268,849	(19,379)	249,470
73223	284,029	33,345	3,775	63,387	100,507		26,749		26,335	53,084	28,320	52,305	80,625
73225	2,944,384	345,673	39,129	-	384,802		277,292		158,739	436,031	293,579	(139,642)	153,937
73226	244,977	28,761	3,256	37,434	69,451		23,071		173,698	196,769	24,426	(48,802)	(24,376)
73301	5,896,539	692,258	78,361	17,623	788,242		555,316		177,790	733,106	587,933	(65,954)	521,979
73302	2,172,582	255,063	28,872	73,784	357,719		204,606		19,512	224,118	216,624	(5,269)	211,355
73303	1,800,286	211,355	23,925	68,262	303,542		169,545		30,123	199,668	179,503	14,443	193,946
73310	-	-	-	17,147	17,147		-		31,059	31,059	-	(357)	(357)
73311	72,310	8,489	961	-	9,450		6,810		10,135	16,945	7,210	(917)	6,293
73401	4,254,619	499,496	56,541	334,453	890,490		400,686		272,651	673,337	424,220	242,740	666,960
73402	2,735,722	321,176	36,356	-	357,532		257,641		378,497	636,138	272,774	(259,307)	13,467
73406	250,996	29,467	3,336	2,964	35,767		23,637		120,154	143,791	25,026	(7,504)	17,522
73407	117,116	13,749	1,556	21,729	37,034		11,030		72,673	83,703	11,677	(19,233)	(7,556)
73501	236,129	27,722	3,138	-	30,860		22,238		63,775	86,013	23,544	(54,300)	(30,756)
73502	3,008,307	353,178	39,978	50,011	443,167		283,313		45,906	329,219	299,953	92,938	392,891
73507	-	-	-	-	-		-		-	-	-	(663)	(663)
73601	3,773,212	442,978	50,143	150,346	643,467		355,349		130,565	485,914	376,220	(55,979)	320,241
73602	6,640,759	779,630	88,251	1,224	869,105		625,404		327,750	953,154	662,138	(240,403)	421,735
73604	-	-	-	-	-		-		-	-	-	(14,625)	(14,625)
73607	338,894	39,786	4,504	42,555	86,845		31,916		9,055	40,971	33,791	7,574	41,365
73608	-	-	-	-	-		-		2,734	2,734	-	(947)	(947)
73609	133,635	15,689	1,776	6,855	24,320		12,586		82,473	95,059	13,325	(28,273)	(14,948)
73613	1,615	190	21	-	211		152		303	455	161	(269)	(108)
73614	-	-	-	2,909	2,909		-		6,603	6,603	-	(29)	(29)
73702	18,384,230	2,158,323	244,314	802,062	3,204,699		1,731,365		16,584	1,747,949	1,833,058	332,955	2,166,013
73703	4,955,693	581,802	65,858	272,094	919,754		466,711		182,839	649,550	494,123	(12,633)	481,490
73707	1,744,662	204,825	23,185	77,641	305,651		164,307		-	164,307	173,957	91,269	265,226
73708	1,432,476	168,174	19,037	222,289	409,500		134,906		-	134,906	142,830	122,348	265,178
73710	266,816	31,324	3,546	101,277	136,147		25,128		11,964	37,092	26,604	20,141	46,745
73801	6,637,334	779,228	88,206	165,274	1,032,708		625,082		193,516	818,598	661,796	(29,078)	632,718

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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
73803	14,623,879	1,716,855	194,342	84,436	1,995,633	1,377,227		410,308	1,787,535	1,458,120	(466,504)	991,616
73805	195,992	23,010	2,605	-	25,615	18,458		19,129	37,587	19,542	(9,778)	9,764
73806	147,512	17,318	1,960	5,795	25,073	13,892		35,841	49,733	14,708	(18,717)	(4,009)
73807	273,674	32,130	3,637	64,423	100,190	25,773		38,239	64,012	27,288	(1,603)	25,685
73809	1,608	189	21	2,864	3,074	151		35,032	35,183	160	(11,766)	(11,606)
73810	87,518	10,275	1,163	25,694	37,132	8,242		13,944	22,186	8,726	9,294	18,020
73811	152,140	17,861	2,022	21,897	41,780	14,328		8,798	23,126	15,170	3,668	18,838
73812	478,353	56,159	6,357	80,735	143,251	45,049		51,694	96,743	47,696	22,659	70,355
73815	47,778	5,609	635	1,088	7,332	4,500		1,250	5,750	4,764	(2,199)	2,565
73819	201,556	23,663	2,679	29,247	55,589	18,982		6,938	25,920	20,097	13,105	33,202
73820	72,910	8,560	969	-	9,529	6,867		50,082	56,949	7,270	(18,245)	(10,975)
73901	6,833,132	802,215	90,808	367,416	1,260,439	643,521		208,843	852,364	681,319	(33,470)	647,849
73902	628,315	73,765	8,350	6,272	88,387	59,173		257,482	316,655	62,648	(92,956)	(30,308)
73903	18,026,261	2,116,297	239,557	970,317	3,326,171	1,697,653		854,799	2,552,452	1,797,365	(235,127)	1,562,238
73906	1,748,878	205,320	23,241	26,541	255,102	164,703		56,949	221,652	174,377	55,034	229,411
73907	777,410	91,269	10,331	49,000	150,600	73,214		28,719	101,933	77,514	(2,895)	74,619
73911	3,841,331	450,975	51,049	471,751	973,775	361,764		480,051	841,815	383,012	(42,887)	340,125
73916	274	32	4	4,461	4,497	25		6,601	6,626	27	5	32
74002	38,906	4,568	517	9,717	14,802	3,664		4,873	8,537	3,879	1,049	4,928
74003	71,129,732	8,350,685	945,266	1,506,865	10,802,816	6,698,760		3,623,037	10,321,797	7,092,215	(2,769,284)	4,322,931
74005	69,189,214	8,122,867	919,478	-	9,042,345	6,516,008		3,894,021	10,410,029	6,898,730	(4,348,546)	2,550,184
74009	1,656	194	22	-	216	156		3,003	3,159	165	(692)	(527)
74010	1,910,454	224,289	25,389	15,628	265,306	179,920		146,852	326,772	190,488	(74,401)	116,087
74013	2,352,934	276,236	31,269	888	308,393	221,591		222,583	444,174	234,607	(135,770)	98,837
74018	99,087	11,633	1,317	6,710	19,660	9,332		117	9,449	9,880	18,301	28,181
74020	7,351	863	98	2,382	3,343	692		1,266	1,958	733	1,775	2,508
74101	519,803	61,025	6,908	892	68,825	48,953		20,674	69,627	51,829	(17,797)	34,032
74102	3,526,729	414,041	46,868	165,628	626,537	332,136		87,863	419,999	351,644	(17,931)	333,713
74106	144,058	16,913	1,914	14,287	33,114	13,567		48,383	61,950	14,364	(1,054)	13,310
74108	-	-	-	-	-	-		-	-	-	(35)	(35)
74201	420,468	49,363	5,588	106,808	161,759	39,598		27,848	67,446	41,924	115,411	157,335
74203	53,563,692	6,288,419	711,826	1,874,953	8,875,198	5,044,448		1,693,750	6,738,198	5,340,737	(943,375)	4,397,362
74204	733,175	86,075	9,743	-	95,818	69,047		61,163	130,210	73,104	(93,178)	(20,074)
74208	112,897	13,254	1,500	-	14,754	10,632		15,406	26,038	11,257	(10,533)	724
74213	864,545	101,498	11,489	51,948	164,935	81,420		43,821	125,241	86,202	24,815	111,017
74216	1,212,849	142,389	16,118	160,499	319,006	114,222		20,435	134,657	120,931	34,241	155,172
74217	654,441	76,832	8,697	88,836	174,365	61,633		95,355	156,988	65,253	25,831	91,084
74218	429,589	50,434	5,709	39,358	95,501	40,457		30,275	70,732	42,834	5,971	48,805
74219	7,901	928	105	-	1,033	744		1,119	1,863	788	(846)	(58)
74221	626,803	73,587	8,330	25,408	107,325	59,030		12,327	71,357	62,497	25,706	88,203
74222	868,231	101,931	11,538	138,574	252,043	81,767		67,324	149,091	86,570	(1,113)	85,457
74223	458,586	53,838	6,094	177,803	237,735	43,189		97,102	140,291	45,725	16,438	62,163
74224	631,417	74,129	8,391	81,194	163,714	59,465		31,490	90,955	62,957	(6,829)	56,128
74226	968,654	113,721	12,873	128,227	254,821	91,225		5,674	96,899	96,583	57,315	153,898
74228	2,772,975	325,549	36,851	62,145	424,545	261,149		115,849	376,998	276,488	(95,101)	181,387
74229	3,233,100	379,568	42,966	531,639	954,173	304,483		124,405	428,888	322,366	242,968	565,334
74230	17,519,113	2,056,757	232,817	-	2,289,574	1,649,892		1,221,895	2,871,787	1,746,799	(398,140)	1,348,659
74231	565,331	66,370	7,513	83,752	157,635	53,241		14,216	67,457	56,368	13,275	69,643
74234	506,405	59,452	6,730	34,893	101,075	47,692		86,496	134,188	50,493	(17,309)	33,184
74239	140,689	16,517	1,870	-	18,387	13,249		18,461	31,710	14,028	(7,936)	6,092
74301	17,161,454	2,014,768	228,064	-	2,242,832	1,616,208		813,367	2,429,575	1,711,137	(463,276)	1,247,861
74302	14,951,978	1,755,374	198,702	321,002	2,275,078	1,408,128		485,178	1,893,306	1,490,834	(389,171)	1,101,663
74311	1,465	172	19	-	191	138		4,024	4,162	146	(4,721)	(4,575)
74401	5,668,267	665,459	75,327	53,119	793,905	533,819		288,160	821,979	565,173	(119,709)	445,464
74402	2,728,209	320,294	36,256	6,061	362,611	256,934		239,087	496,021	272,025	(202,470)	69,555
74406	148,545	17,439	1,974	10,733	30,146	13,989		26,512	40,501	14,811	(13,925)	886
74407	67,943	7,977	903	16,890	25,770	6,399		2,457	8,856	6,775	10,359	17,134
74408	54,486	6,397	724	-	7,121	5,131		24,142	29,273	5,433	(46,021)	(40,588)
74413	32,642	3,832	434	6,595	10,861	3,074		1,197	4,271	3,255	1,640	4,895
74501	5,629,610	660,921	74,814	13,561	749,296	530,178		814,091	1,344,269	561,318	(775,148)	(213,830)
74504	1,379,486	161,953	18,332	4,099	184,384	129,916		70,659	200,575	137,546	(66,461)	71,085
74506	257	30	3	-	33	24		48	72	26	(43)	(17)

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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
74509	370,922	43,547	4,929	34,372	82,848	34,932	-	34,932	36,984	29,033	66,017	
74510	74,536	8,751	991	4,172	13,914	7,020	4,470	11,490	7,432	(1,213)	6,219	
74601	27,272,365	3,201,797	362,431	127,942	3,692,170	2,568,420	869,060	3,437,480	2,719,278	(314,799)	2,404,479	
74602	39,425,389	4,628,571	523,937	202,701	5,355,209	3,712,951	1,401,182	5,114,133	3,931,033	(722,489)	3,208,544	
74604	10,344,612	1,214,465	137,473	905,931	2,257,869	974,221	97,186	1,071,407	1,031,442	195,750	1,227,192	
74607	2,307,605	270,915	30,667	118,381	419,963	217,322	-	217,322	230,087	84,190	314,277	
74609	4,315,387	506,630	57,349	77,836	641,815	406,409	109,726	516,135	430,279	(36,649)	393,630	
74612	-	-	-	-	-	-	-	-	-	(41)	(41)	
74613	4,561,691	535,546	60,622	227,554	823,722	429,605	14,582	444,187	454,838	19,008	473,846	
74620	1,065	125	14	-	139	100	200	300	106	(177)	(71)	
75015	158,012	18,551	2,100	101,462	122,113	14,881	6,828	21,709	15,755	(22,574)	(6,819)	
80101	73,109	8,583	972	7,907	17,462	6,885	9,137	16,022	7,290	(3,423)	3,867	
80103	1,567	184	21	1,160	1,365	148	-	148	156	446	602	
80201	282,403	33,154	3,753	16,111	53,018	26,595	8,635	35,230	28,158	19,337	47,495	
80401	71,411	8,384	949	-	9,333	6,725	30,906	37,631	7,120	(11,398)	(4,278)	
80402	886	104	12	-	116	84	166	250	88	(3,214)	(3,126)	
80404	40,357	4,738	536	2,864	8,138	3,801	-	3,801	4,024	2,230	6,254	
80405	73,626	8,644	978	-	9,622	6,933	5,843	12,776	7,341	(4,404)	2,937	
80407	107,191	12,584	1,424	27,078	41,086	10,094	3,862	13,956	10,688	29,402	40,090	
80502	-	-	-	-	-	-	3,393	3,393	-	(719)	(719)	
80503	-	-	-	-	-	-	79	79	-	(62)	(62)	
80504	27,419	3,219	364	14,320	17,903	2,582	16,203	18,785	2,734	7,338	10,072	
80601	-	-	-	-	-	-	77	77	-	(14,467)	(14,467)	
80603	-	-	-	-	-	-	5,810	5,810	-	(1,114)	(1,114)	
80607	-	-	-	5,778	5,778	-	19,605	19,605	-	(265)	(265)	
80608	23,691	2,781	315	17,543	20,639	2,231	-	2,231	2,362	6,742	9,104	
80701	126,419	14,842	1,680	52,399	68,921	11,906	-	11,906	12,605	32,645	45,250	
80801	592,266	69,532	7,871	168,320	245,723	55,777	27,013	82,790	59,054	66,548	125,602	
81001	671,963	78,889	8,930	205,076	292,895	63,283	89,030	152,313	67,000	83,991	150,991	
81003	-	-	-	-	-	-	-	-	-	(1,955)	(1,955)	
81102	308,540	36,223	4,100	4,807	45,130	29,058	29,363	58,421	30,764	20,973	51,737	
81201	20,746	2,436	276	15,362	18,074	1,953	-	1,953	2,069	5,904	7,973	
81301	176,315	20,700	2,343	27,485	50,528	16,605	31,923	48,528	17,580	7,835	25,415	
81402	-	-	-	-	-	-	5,602	5,602	-	(5,023)	(5,023)	
81403	-	-	-	-	-	-	-	-	-	(53)	(53)	
81408	-	-	-	-	-	-	18	18	-	(4)	(4)	
81409	139,632	16,393	1,856	44,011	62,260	13,150	26,154	39,304	13,922	38,035	51,957	
81501	6,812	800	91	-	891	642	27,738	28,380	679	(16,345)	(15,666)	
81601	97,620	11,461	1,297	18,860	31,618	9,194	21,061	30,255	9,734	(9,602)	132	
81701	9,836	1,155	131	5,479	6,765	926	1,073	1,999	981	2,710	3,691	
81802	1,220,909	143,336	16,225	125,045	284,606	114,981	5,541	120,522	121,735	96,047	217,782	
81805	51,112	6,001	679	2,364	9,044	4,813	546	5,359	5,096	807	5,903	
81806	22,057	2,590	293	10,995	13,878	2,077	7,180	9,257	2,199	6,084	8,283	
81901	41,591	4,883	553	5,820	11,256	3,917	7,617	11,534	4,147	6,297	10,444	
82001	36,125	4,241	480	16,029	20,750	3,402	591	3,993	3,602	9,996	13,598	
82101	134,079	15,741	1,782	9,847	27,370	12,627	22,510	35,137	13,369	19,701	33,070	
82106	421	49	6	312	367	39	-	39	42	(49)	(7)	
82107	3,081	362	41	508	911	290	2,565	2,855	307	590	897	
82109	1,053	124	14	939	1,077	100	2,626	2,726	105	121	226	
82201	168,097	19,735	2,234	1,067	23,036	15,831	13,929	29,760	16,761	(5,841)	10,920	
82301	771,970	90,630	10,259	-	100,889	72,701	229,345	302,046	76,972	(130,273)	(53,301)	
82401	70,824	8,315	941	1,289	10,545	6,670	7,445	14,115	7,062	(1,134)	5,928	
82402	215,854	25,341	2,869	16,043	44,253	20,329	18,303	38,632	21,522	(4,741)	16,781	
82406	25,913	3,042	344	14,888	18,274	2,441	3,517	5,958	2,584	7,132	9,716	
82501	-	-	-	-	-	-	-	-	-	(553)	(553)	
82503	23,952	2,812	318	4,737	7,867	2,255	6,012	8,267	2,388	5,895	8,283	
82601	242,158	28,429	3,218	13,297	44,944	22,806	191,891	214,697	24,145	(81,303)	(57,158)	
82701	68,963	8,096	916	14,092	23,104	6,495	36,348	42,843	6,876	5,816	12,692	
82801	-	-	-	4,173	4,173	-	43,187	43,187	-	(12,941)	(12,941)	
82901	431,683	50,680	5,737	64,956	121,373	40,655	-	40,655	43,042	49,346	92,388	
83001	51,088	5,998	679	19,166	25,843	4,811	134	4,945	5,094	9,534	14,628	
83005	94,502	11,095	1,256	-	12,351	8,900	80,267	89,167	9,423	(12,774)	(3,351)	

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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
83101	-	-	-	-	-	-	-	-	-	-	(131)	(131)
83202	106,809	12,540	1,419	-	13,959	10,059	25,842	35,901	10,650	(16,897)	(6,247)	(6,247)
83203	3,585	421	48	3,755	4,224	338	2,820	3,158	357	89	446	446
83204	-	-	-	347	347	-	886	886	-	(7)	(7)	(7)
83205	155,214	18,222	2,063	10,283	30,568	14,618	76,029	90,647	15,476	(12,272)	3,204	3,204
83206	359,155	42,165	4,773	12,850	59,788	33,824	4,448	38,272	35,811	6,775	42,586	42,586
83208	95,252	11,183	1,266	27,615	40,064	8,971	24,380	33,351	9,497	25,835	35,332	35,332
83402	131,921	15,488	1,753	77,271	94,512	12,424	928	13,352	13,154	29,720	42,874	42,874
83501	179,513	21,075	2,386	22,354	45,815	16,906	15,546	32,452	17,899	18,891	36,790	36,790
83601	78,058	9,164	1,037	-	10,201	7,352	65,624	72,976	7,783	(27,102)	(19,319)	(19,319)
83701	1,028	121	14	1,245	1,380	97	19,703	19,800	103	(10,536)	(10,433)	(10,433)
83806	-	-	-	-	-	-	-	-	-	(6)	(6)	(6)
83812	240,093	28,187	3,191	5,213	36,591	22,611	25,321	47,932	23,939	(22,350)	1,589	1,589
83901	38,147	4,478	507	6,606	11,591	3,593	12,256	15,849	3,804	1,292	5,096	5,096
84002	615,382	72,246	8,178	210,354	290,778	57,955	-	57,955	61,359	99,528	160,887	160,887
84003	449,906	52,819	5,979	-	58,798	42,371	167,901	210,272	44,859	(101,394)	(56,535)	(56,535)
84009	70,408	8,266	936	50,723	59,925	6,631	-	6,631	7,020	19,993	27,013	27,013
84101	14,451	1,697	192	5,075	6,964	1,361	3,190	4,551	1,441	3,436	4,877	4,877
84203	29,943	3,515	398	-	3,913	2,820	18,436	21,256	2,986	(7,366)	(4,380)	(4,380)
84207	348,354	40,897	4,629	102,492	148,018	32,806	-	32,806	34,734	56,778	91,512	91,512
84208	103,045	12,098	1,369	57,421	70,888	9,704	2,354	12,058	10,274	20,664	30,938	30,938
84209	332,097	38,988	4,413	54,337	97,738	31,276	88,156	119,432	33,113	(19,559)	13,554	13,554
84210	244,883	28,749	3,254	31,219	63,222	23,062	3,187	26,249	24,417	27,468	51,885	51,885
84211	183	22	2	644	668	17	2,115	2,132	18	(1,252)	(1,234)	(1,234)
84212	21,148	2,483	281	3,290	6,054	1,992	10,780	12,772	2,109	(1,164)	945	945
84213	-	-	-	-	-	-	-	-	-	(4,255)	(4,255)	(4,255)
84301	195,206	22,917	2,594	43,298	68,809	18,384	11,472	29,856	19,464	42,584	62,048	62,048
84401	36,580	4,294	486	21,809	26,589	3,445	1,866	5,311	3,647	5,494	9,141	9,141
84603	162,056	19,025	2,154	32,422	53,601	15,262	75,769	91,031	16,158	(12,458)	3,700	3,700
84604	30,352	3,563	403	19,535	23,501	2,859	93	2,952	3,026	6,532	9,558	9,558
84605	-	-	-	-	-	-	-	-	-	(17)	(17)	(17)
90203	8,519,769	1,000,227	113,222	91,006	1,204,455	802,363	476,305	1,278,668	849,491	(217,660)	631,831	631,831
90208	206,806	24,279	2,748	62,663	89,690	19,476	-	19,476	20,620	18,069	38,689	38,689
90211	129,941	15,255	1,727	63,533	80,515	12,237	-	12,237	12,956	36,111	49,067	49,067
90403	15,035,487	1,765,178	199,812	673,811	2,638,801	1,415,991	434,569	1,850,560	1,499,161	(339,787)	1,159,374	1,159,374
90407	437,499	51,363	5,814	-	57,177	41,203	66,557	107,760	43,622	(71,922)	(28,300)	(28,300)
90704	5,095,211	598,182	67,712	96,891	762,785	479,849	139,265	619,114	508,034	(120,270)	387,764	387,764
90705	5,953,463	698,941	79,118	-	778,059	560,677	590,727	1,151,404	593,609	(268,358)	325,251	325,251
90707	1,271,963	149,329	16,904	-	166,233	119,789	86,039	205,828	126,825	(65,465)	61,360	61,360
90709	16,405,883	1,926,063	218,023	150,834	2,294,920	1,545,051	466,088	2,011,139	1,635,801	(134,929)	1,500,872	1,500,872
90710	956,294	112,270	12,709	25,046	150,025	90,061	55,839	145,900	95,350	(33,790)	61,560	61,560
90711	5,912,238	694,101	78,570	9,279	781,950	556,794	112,702	669,496	589,498	(99,608)	489,890	489,890
90803	15,549,399	1,825,511	206,641	893,747	2,925,899	1,464,391	75,468	1,539,859	1,550,402	2,139,113	3,689,515	3,689,515
90807	1,422,984	167,059	18,910	26,539	212,508	134,012	99,164	233,176	141,883	98,546	240,429	240,429
90809	1,935,526	227,232	25,722	488,674	741,628	182,281	222,376	404,657	192,988	343,056	536,044	536,044
90810	6,089	715	81	-	796	573	39,731	40,304	607	(30,494)	(29,887)	(29,887)
90811	199,480	23,419	2,651	47,952	74,022	18,786	5,729	24,515	19,890	54,797	74,687	74,687
91007	13,155,012	1,544,409	174,821	691,887	2,411,117	1,238,895	303,295	1,542,190	1,311,662	27,656	1,339,318	1,339,318
91009	2,895,105	339,888	38,474	279,416	657,778	272,652	14,325	286,977	288,666	194,110	482,776	482,776
91203	334,251	39,241	4,442	118,822	162,505	31,479	128,674	160,153	33,328	(39,056)	(5,728)	(5,728)
91503	136,623	16,040	1,816	-	17,856	12,867	175,194	188,061	13,622	(106,160)	(92,538)	(92,538)
91604	56,657	6,652	753	-	7,405	5,336	25,623	30,959	5,649	(6,273)	(624)	(624)
91605	65,406	7,679	869	2,882	11,430	6,160	4,429	10,589	6,521	(7,032)	(511)	(511)
91804	190,724	22,391	2,535	-	24,926	17,962	77,901	95,863	19,017	(7,171)	11,846	11,846
92109	243,355	28,570	3,234	-	31,804	22,919	74,721	97,640	24,264	(40,769)	(16,505)	(16,505)
92114	1,323,583	155,390	17,590	402,320	575,300	124,650	104,517	229,167	131,972	95,469	227,441	227,441
92116	597,509	70,148	7,940	14,341	24,700	56,271	24,700	80,971	59,576	(8,584)	50,992	50,992
92117	1,226,444	143,985	16,299	8,351	168,635	115,502	94,467	209,969	122,287	(41,112)	81,175	81,175
92118	271,919	31,924	3,614	6,229	41,767	25,608	41,433	67,041	27,113	3,767	30,880	30,880
92119	316,568	37,165	4,207	28,845	70,217	29,813	14,396	44,209	31,564	5,038	36,602	36,602
92121	375,268	44,057	4,987	6,706	55,750	35,342	18,276	53,618	37,417	(4,030)	33,387	33,387
92202	336,609	39,518	4,473	9,629	53,620	31,700	83,130	114,830	33,563	(60,844)	(27,281)	(27,281)

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, 2025**

Participating Employer	Net Pension Liability as of June 30, 2025	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
92204	7,389,352	867,516	98,200	1,138,446	2,104,162		695,904	101,139	797,043	736,779	282,641	1,019,420
92302	10,049,297	1,179,795	133,548	308,237	1,621,580		946,409	395,497	1,341,906	1,001,997	17,325	1,019,322
92310	2,653,663	311,542	35,265	123,303	470,110		249,913	103,591	353,504	264,592	(23,450)	241,142
92313	1,575,557	184,972	20,938	98,967	304,877		148,380	-	148,380	157,096	38,876	195,972
92318	337,825	39,661	4,489	11,892	56,042		31,815	58,116	89,931	33,684	1,374	35,058
92319	3,906,516	458,628	51,915	1,018	511,561		367,902	152,497	520,399	389,512	(90,279)	299,233
92331	512,362	60,152	6,809	379,401	446,362		48,253	-	48,253	51,087	145,811	196,898
92404	579,256	68,005	7,698	3,482	79,185		54,553	41,135	95,688	57,757	(5,920)	51,837
92502	1,010,961	118,688	13,435	79,868	211,991		95,209	127,793	223,002	100,801	(34,383)	66,418
92507	47,495	5,576	631	5,780	11,987		4,473	46,683	51,156	4,736	(20,385)	(15,649)
92606	19,265,068	2,261,734	256,020	1,731,028	4,248,782		1,814,320	-	1,814,320	1,920,885	723,991	2,644,876
92609	96,498	11,329	1,282	-	12,611		9,088	7,807	16,895	9,622	(4,188)	5,434
92805	1,343,033	157,673	17,848	80,595	256,116		126,482	28,275	154,757	133,911	51,768	185,679
93005	3,995,489	469,073	53,097	245,828	767,998		376,282	-	376,282	398,383	209,479	607,862
93706	617,804	72,531	8,210	6,802	87,543		58,183	93,672	151,855	61,600	(34,911)	26,689
93808	627,581	73,678	8,340	122,378	204,396		59,104	13,955	73,059	62,575	74,141	136,716
94215	-	-	-	-	-		-	105,246	105,246	-	(227,161)	(227,161)
94216	4,323,592	507,593	57,458	133,431	698,482		407,182	2,223	409,405	431,097	95,144	526,241
94218	2,174,386	255,275	28,896	190,346	474,517		204,776	27,078	231,854	216,804	77,079	293,883
94219	2,134,908	250,640	28,371	170,529	449,540		201,058	-	201,058	212,868	276,359	489,227
94220	1,753,285	205,837	23,300	105,545	334,682		165,118	36,143	201,261	174,817	16,490	191,307
94221	1,248,167	146,536	16,587	28,633	191,756		117,548	3,351	120,899	124,452	26,617	151,069
94224	98,216	11,531	1,305	-	12,836		9,250	19,138	28,388	9,793	(8,027)	1,766
94225	1,388,644	163,028	18,454	145,717	327,199		130,778	77,939	208,717	138,459	4,973	143,432
94226	1,350,443	158,543	17,946	114,481	290,970		127,180	47,150	174,330	134,650	48,196	182,846
94227	891,909	104,711	11,853	99,478	216,042		83,997	102,036	186,033	88,931	(54,202)	34,729
94228	567,630	66,640	7,543	54,563	128,746		53,458	5,659	59,117	56,597	17,803	74,400
94229	655,030	76,901	8,705	60,713	146,319		61,689	36,429	98,118	65,312	21,293	86,605
94231	462,651	54,316	6,148	-	60,464		43,571	34,340	77,911	46,130	(13,733)	32,397
94232	658,429	77,300	8,750	215,271	301,321		62,008	198,869	260,877	65,651	43,897	109,548
94504	59,146	6,944	786	-	7,730		5,570	7,584	13,154	5,897	(4,709)	1,188
94607	1,960,593	230,175	26,055	18,234	274,464		184,642	35,443	220,085	195,487	19,417	214,904
94608	106,323	12,482	1,413	23,483	37,378		10,013	28,309	38,322	10,601	(15,170)	(4,569)
Totals¹	2,765,304,529	324,648,881	36,749,045	125,865,636	487,263,562	-	260,427,092	128,907,118	389,334,210	275,723,442	(1,411,028)	274,312,414

¹ Columns may not foot due to rounding.

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, 2025

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
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2025

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
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2025

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 2026¹</u>	<u>Fiscal Year 2025¹</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
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2025

Required employer contribution rates¹ are as follows:

	Fiscal Year 2026 ¹	Fiscal Year 2025 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, 2025 is based on the experience study report for the period ending June 30, 2023.

The June 30, 2025, 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, 2024. The total pension liability was rolled-forward from the valuation date to the plans' fiscal year end, June 30, 2025, using generally accepted actuarial principles. There was no legislation enacted during the 2025 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, 2025.

	SCRS	PORS
Actuarial cost method	Entry age normal	Entry age normal
Investment rate of return ¹	7%	7%
Projected salary increases	3.0% to 11.25% (varies by service) ¹	3.5% to 11.0% (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
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2025

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, 2025, 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, 2025, 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	\$ 63,956,318,760	\$ 42,347,352,061	\$ 21,608,966,699	66.2%
PORS	10,857,734,777	8,092,430,248	2,765,304,529	74.5%

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 30-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 2025 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.

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, 2025

<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%	5.87%	2.70%
Bonds	26.0%	3.20%	0.83%
Private Equity¹	9.0%	8.50%	0.77%
Private Debt¹	7.0%	7.40%	0.52%
Real Assets	12.0%		
Real Estate ¹	9.0%	5.00%	0.45%
Infrastructure ¹	3.0%	7.70%	0.23%
Expected Real Return ²	100.0%		5.50%
Inflation for Actuarial Purposes			2.25%
Expected Rate of Return			7.75%

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
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2025

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	\$ 29,201,117,153	\$ 21,608,966,699	\$ 15,291,154,547
PORS	4,208,916,432	2,765,304,529	1,580,963,409

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, 2025, are presented below.

Description	SCRS	PORS
Service cost (annual cost of current service)	\$ 1,281,056,885	\$ 293,875,967
Interest on the total pension liability	4,210,078,863	703,759,934
Plan Administrative Costs	17,953,610	3,374,006
Plan Member Contributions	(1,188,284,068)	(206,095,646)
Expected return on plan assets	(2,660,257,061)	(506,367,623)
Recognition of current year amortization - Difference between expected and actual experience & assumption changes	713,829,400	192,885,604
Recognition of current year amortization - Difference between projected and actual investment earnings	(1,115,414,021)	(204,287,850)
Other	1,617,022	(1,420,950)
Total	\$ 1,260,580,630	\$ 275,723,442

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, 2025.

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, 2025

South Carolina Retirement System

Details Regarding Collective Deferred Outflows (Inflows) of Resources

Difference between expected and actual experience					
	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025
Initial Balance (Inflow)/Outflow	\$ 232,793,840	\$ (142,936,283)	\$ 502,095,945	\$ 748,621,053	\$ 828,079,341
Amortization period¹	3.91	3.767	3.678	3.616	3.431
Amortized² period ending June 30,					
2021	\$ (59,538,066)				
2022	(59,538,066)	\$ 37,944,328			
2023	(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)	\$ (241,352,183)
2026	-	-	(92,556,021)	(207,030,158)	(241,352,183)
2027	-	-	-	(127,530,579)	(241,352,183)
2028	-	-	-	-	(104,022,792)
2029	-	-	-	-	-
2030	-	-	-	-	-
Thereafter	-	-	-	-	-
Assumption changes					
	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025
Initial Balance (Inflow)/Outflow	\$ 1,591,641,834	\$ -	\$ -	\$ 571,461,971	\$ -
Amortization period¹	3.91	3.767	3.678	3.616	3.431
Amortized² period ending June 30,					
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	-	-	-	-	-
2030	-	-	-	-	-
Thereafter	-	-	-	-	-
Difference between projected and actual investment earnings					
	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025
Initial Balance (Inflow)/Outflow	\$ (5,881,622,431)	\$ 3,161,098,864	\$ (70,904,446)	\$ (1,186,399,321)	\$ (1,599,242,768)
Amortization period³	5	5	5	5	5
Amortized² period ending June 30,					
2021	\$ 1,176,324,486				
2022	1,176,324,486	\$ (632,219,773)			
2023	1,176,324,486	(632,219,773)	\$ 14,180,889		
2024	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	\$ 319,848,554
2026	-	(632,219,772)	14,180,889	237,279,864	319,848,554
2027	-	-	14,180,890	237,279,864	319,848,554
2028	-	-	-	237,279,865	319,848,554
2029	-	-	-	-	319,848,552
2030	-	-	-	-	-
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, 2025

Police Officers' Retirement System

Details Regarding Collective Deferred Outflows (Inflows) of Resources

Difference between expected and actual experience					
	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025
Initial Balance (Inflow)/Outflow	\$ 70,303,808	\$ (78,184,936)	\$ 165,789,524	\$ 274,583,676	\$ 224,452,381
Amortization period¹	4.13	3.846	3.779	3.755	3.602
Amortized² period ending June 30,					
2021	\$ (17,022,714)				
2022	(17,022,714)	\$ 20,328,897			
2023	(17,022,714)	20,328,897	\$ (43,871,269)		
2024	(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)	\$ (62,313,265)
2026	-	-	(34,175,717)	(73,124,814)	(62,313,265)
2027	-	-	-	(55,209,234)	(62,313,265)
2028	-	-	-	-	(37,512,586)
2029	-	-	-	-	-
2030	-	-	-	-	-
Thereafter	-	-	-	-	-
Assumption changes					
	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025
Initial Balance (Inflow)/Outflow	\$ 242,142,631	\$ -	\$ -	\$ 78,628,297	\$ -
Amortization period¹	4.13	3.846	3.779	3.755	3.602
Amortized² period ending June 30,					
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	-	-	-	-	-
2030	-	-	-	-	-
Thereafter	-	-	-	-	-
Difference between projected and actual investment earnings					
	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025
Initial Balance (Inflow)/Outflow	\$ 1,069,497,583)	\$ 582,848,603	\$ (15,921,921)	\$ (222,333,252)	\$ (296,535,112)
Amortization period³	5	5	5	5	5
Amortized² period ending June 30,					
2021	\$ 213,899,517				
2022	213,899,517	\$ (116,569,721)			
2023	213,899,517	(116,569,721)	\$ 3,184,384		
2024	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	\$ 59,307,022
2026	-	(116,569,719)	3,184,384	44,466,650	59,307,022
2027	-	-	3,184,385	44,466,650	59,307,022
2028	-	-	-	44,466,652	59,307,022
2029	-	-	-	-	59,307,024
2030	-	-	-	-	-
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, 2025

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 2025 who then applied the credit invoices towards contributions otherwise due to the Systems. The amount of credit invoices issued in fiscal year 2025 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.

	SCRS	PORS
Employer Contributions Reported in Statement of Changes in Net Position for the fiscal year ended June 30, 2025	\$ 2,643,644,207	\$ 437,053,512
Nonemployer Contributions Reported in Statement of Changes in Net Position for the fiscal year ended June 30, 2025	88,705,515	12,470,282
Employer Contributions Not Representative of Future Contribution Effort	(4,174,650)	(3,473,627)
Employer and Nonemployer Contributions Used as the Basis for Allocating Employers' Proportionate Shares of Collective Pension Amounts - June 30, 2025 Measurement Date	\$ 2,728,175,072	\$ 446,050,167

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, 2025, and the accounting valuation report as of June 30, 2025. Additional financial information supporting the preparation of the Schedules (including the unmodified audit opinion on the financial statements and required supplementary information) is available in the 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,
Ms. Sue F. Moss, 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, 2025, 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 and for the year ended June 30, 2025, and the related notes, and have issued our report thereon dated February 25, 2026.

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.

(Continued)

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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
Crowe LLP

Sacramento, California
February 25, 2026