South Carolina Public Employee Benefit Authority
South Carolina Retirement Systems

GASB Statements No. 67 and 68 Accounting and Financial Reporting for Pensions
as of June 30, 2021

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January 3, 2022

South Carolina Public Employee Benefit Authority
South Carolina Retirement Systems
P.O. Box 11960
Columbia, SC 29211

Subject: GASB Reporting and Disclosure Information for Measurement Period Ending June 30, 2021

Dear Members of the Board:

This report contains information for each of the five retirement systems (i.e. South Carolina Retirement System, Police Officers Retirement System, Judges and Solicitors Retirement System, General Assembly Retirement System, and South Carolina National Guard Supplemental Retirement Plan) in connection with the Governmental Accounting Standards Board (GASB) Statement No. 67, "Financial Reporting for Pension Plans." Additionally, this report provides employers participating in the South Carolina Retirement Systems with information that is required in connection with GASB Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by participating employers in financial reporting for fiscal years ending between (and including) June 30, 2021 and June 30, 2022. The information provided herein was prepared for the purpose of assisting the South Carolina Public Employee Benefit Authority (PEBA) and participating employers in compliance with the financial reporting and disclosure requirements of GASB Statement Nos. 67 and 68.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB Statement Nos. 67 and 68 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plan's liability for other purposes may produce significantly different results. This report may be provided to parties other than PEBA only in its entirety and only with the permission of PEBA.

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of July 1, 2020. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2021, using generally accepted actuarial principles. There was no legislation enacted during the 2021 legislative session that had a material change in benefit provisions for any of the systems. In FY 2021 the Board adopted updated demographic assumptions. Also, the General Assembly permitted the investment return assumption at July 1, 2021 to decrease from 7.25% to 7.00%, as provided by Section 9-16-335 in South Carolina State Code.

This report provides the Collective Pension Amounts under GASB Statement No. 68 which will be allocated to employers participating in SCRS and PORS. The proportionate share of the Collective Pension

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Amounts for employers that participate in SCRS and PORS, the cost-sharing multiple employer systems maintained by PEBA, are provided in an appendix to this report.

During the measurement period ending June 30, 2021, the State made a nonemployer contribution directly to SCRS and PORS. The appropriated funds have been determined not to qualify as a Special Funding Situation under GASB 68 for financial reporting purposes.

The information contained herein is based upon information furnished by PEBA, which includes benefit provisions, membership information, financial data, and employer contributions and employer credit from the State's contribution on the employers' behalf. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by PEBA.

This report complements the actuarial valuation report as of July 1, 2020, provided for plan funding purposes, which was also provided to the Board and should be considered together as a complete report for the measurement date of June 30, 2021. Please see the actuarial valuation report as of July 1, 2020 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. All three of the undersigned are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. Each of the following consultants are experienced in performing valuations for large public retirement systems.

Respectfully submitted,
Gabriel, Roeder, Smith & Company

Joseph P. Newton, FSA, EA, MAAA
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SECTION 1

DISCUSSION

Discussion

Accounting Standards

For pension plans that are administered through trusts or equivalent arrangements, Governmental Accounting Standards Board (GASB) Statement No. 67 establishes standards of financial reporting for separately issued financial reports and specifies the required approach for measuring the pension liability. Similarly, GASB Statement No. 68 establishes standards of financial reporting for employers whose employees participate in a pension plan.

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement Nos. 67 and 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. Participating employers will be responsible for preparing and disclosing that information to comply with these accounting standards. Much of this additional information can be readily obtained from PEBA's 2021 Annual Report.

Measurement of the Net Pension Liability

The net pension liability is the total pension liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets in the actuarial valuations based on the Board's adopted assumptions and methods).

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of July 1, 2020. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2021, using generally accepted actuarial principles. We adjusted the liabilities to reflect the updated demographic assumptions adopted by the Board in FY 2021, as well as, the decrease in investment return assumption from 7.25% to 7.00%, as provided by Section 9-16-335 in South Carolina State Code. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement Nos. 67 and 68.

The single discount rate was based on an expected rate of return on pension plan investments of 7.00%. Based on the stated assumptions and the projection of cash flows, the pension plan's fiduciary net position and future contributions were projected to be available to finance all 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 total pension liability.

The projection of cash flows used to determine the single discount rate for the SCRS and PORS assumed that the funding policy specified in the South Carolina State Code will remain unchanged in future years. Similarly, it is also assumed that the current funding policy for the JSRS, GARS, and SCNG will be maintained by PEBA in future years.

Methodology for Proportionate Shares

The proportionate share of the Collective Pension Amounts for employers that participate in SCRS and PORS, the cost-sharing multiple employer plans maintained by PEBA, are provided in an appendix to this report. The allocation of the employers' proportionate share of the Net Pension Liability and Pension Expense was determined using the employers' contributions for fiscal year 2021 (including contributions the employers made to the system on behalf of working retirees, and members in the State ORP) and allocated nonemployer credit for that year. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

For the measurement period ending June 30, 2021, the State made a nonemployer contribution directly to SCRS and PORS. The appropriated funds have been determined not to qualify as a Special Funding Situation under GASB 68 for financial reporting purposes. The participating employers will receive a proportionate share of the Net Pension Liability and Pension Expense determined in accordance with paragraph 48 of GASB Statement No. 68. In accordance to paragraph 58 of GASB Statement No. 68, the participating employers will recognize revenue equal to their credited share of the State's appropriation.

Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of July 1, 2020:

Membership Status	SCRS	PORS	JSRS[1]	GARS	SCNG
	(1)	(2)	(3)	(4)	(5)
Inactive plan members currently receiving benefits:[2]	146,131	19,625	223	338	4,981
Inactive plan members entitled to but not yet receiving benefits:	198,926	18,811	4	35	1,739
Active Plan Members:	201,144	27,795	142	87	12,099
Total Plan Members:	546,201	66,231	369	460	18,819

[1] JSRS count may differ from the valuation count due to unfilled positions.

[2] Includes retirees, beneficiaries, disabled members, and members receiving an annuity while contributing as a return to work retiree.

Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 33 of GASB Statement No. 68, *differences between expected and actual experience* and *changes in assumptions* are recognized in pension expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the measurement period ending June 30, 2021, the expected remaining service lives of all employees was the following for each retirement system and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2021 fiscal year.

Development of Average Expected Remaining Service Life	**SCRS**	**PORS**	**JSRS**	**GARS**	**SCNG**
	(1)	**(2)**	**(3)**	**(4)**	**(5)**
Total expected remaining service lives of all employees (years):	2,135,770	273,538	1,372	443	214,170
Total plan members:	546,201	66,231	369	460	18,819
Average expected remaining service life (years):	3.910	4.130	3.718	0.963	11.381

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

SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Schedule of the Employers' Net Pension Liability as of June 30, 2021

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	Covered Payroll[1]	Net Pension Liability as a Percentage of Covered Payroll
(1)	(2)	(3)	(4)	(5)	(6)	(7)
South Carolina Retirement System (SCRS)	$ 55,131,579,363	$ 33,490,305,970	$ 21,641,273,393	60.7%	$ 9,788,610,211	221.1%
Police Officers Retirement System (PORS)	8,684,586,488	6,111,672,064	2,572,914,424	70.4%	1,440,645,285	178.6%
Retirement System for Judges and Solicitors (JSRS)	444,781,673	212,682,759	232,098,914	47.8%	30,345,856	764.8%
Retirement System for the General Assembly (GARS)	71,824,905	43,655,041	28,169,864	60.8%	1,570,200	1,794.0%
National Guard Supplemental Retirement Plan (SCNG)	68,387,658	39,784,096	28,603,562	58.2%	Not Applicable[2]	Not Applicable[2]

Note:

[1] The projected payroll for fiscal year 2021 is based on the actuarial valuation as of July 1, 2020.

[2] The contributions and benefits associated with the SCNG are not determined as a function of payroll.

Exhibit 2

Schedule of Changes in the Employers' Net Pension Liability for the Measurement Period Ending June 30, 2021

Change in the Net Pension Liability	SCRS	PORS	JSRS	GARS	SCNG
(1)	(2)	(3)	(4)	(5)	(6)
Total pension liability					
Service Cost	$ 1,028,782,933	$ 206,732,598	$ 8,718,364	$ 363,344	$ 695,901
Interest	3,678,393,983	574,351,355	29,199,716	4,937,102	4,753,281
Benefit Changes	0	0	0	0	0
Difference between actual and expected experience	232,793,840	70,303,808	3,999,748	378,686	(960,252)
Assumption Changes	1,591,641,834	242,142,631	17,438,953	1,386,483	970,840
Benefit Payments	(3,244,220,990)	(455,330,533)	(25,941,267)	(6,313,992)	(4,573,328)
Net Change in Total Pension Liability	3,287,391,600	638,199,859	33,415,514	751,623	886,442
Total Pension Liability - Beginning	51,844,187,763	8,046,386,629	411,366,159	71,073,282	67,501,216
Total Pension Liability - Ending (a)	$ 55,131,579,363	$ 8,684,586,488	$ 444,781,673	$ 71,824,905	$ 68,387,658
Plan Fiduciary Net Position					
Contributions - Employer	$ 1,673,319,529	$ 262,577,430	$ 19,099,679	$ 5,955,999	$ 5,289,728
Contributions - Nonemployer*	88,705,515	12,469,090	2,900,000	0	0
Contributions - Member	932,014,382	152,148,576	3,586,203	183,960	0
Refunds of contributions to members	(124,286,425)	(24,345,324)	0	(76,714)	0
Retirement benefits	(3,090,155,059)	(425,232,381)	(25,746,365)	(6,221,461)	(4,573,328)
Death benefits	(29,779,506)	(5,752,828)	(194,902)	(15,817)	0
Net Investment Income	7,767,185,717	1,411,352,981	47,660,183	9,442,925	7,995,953
Administrative Expense	(17,523,860)	(3,120,688)	(108,845)	(22,974)	(20,217)
Net transfers to affiliated systems	(1,593,005)	1,400,566	237,256	(44,817)	0
Other	0	0	0	0	0
Net Change in Plan Fiduciary Net Position	7,197,887,288	1,381,497,422	47,433,209	9,201,101	8,692,136
Plan Fiduciary Net Position - Beginning	26,292,418,682	4,730,174,642	165,249,550	34,453,940	31,091,960
Plan Fiduciary Net Position - Ending (b)	$ 33,490,305,970	$ 6,111,672,064	$ 212,682,759	$ 43,655,041	$ 39,784,096
Net Pension Liability - Ending (a) - (b)	21,641,273,393	2,572,914,424	232,098,914	28,169,864	28,603,562
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	60.7%	70.4%	47.8%	60.8%	58.2%
Covered Payroll	$ 9,788,610,211	$ 1,440,645,285	$ 30,345,856	$ 1,570,200	N/A
Net Pension Liability as a Percentage of Covered Payroll	221.1%	178.6%	764.8%	1,794.0%	N/A

*The Allocated Nonemployer Contribution Credit on Appendix B-1 represents the total amount of funds appropriated and received by the trust fund and was therefore used to calculate each entity's proportionate share. Although the rounded amount agrees with PORS Nonemployer contributions reported in the financial statements, a slight reconciliation difference exists which will be resolved in FY 2022.

Exhibit 3

Schedule of the Employers' and Nonemployer's Contributions for the Measurement Period Ending June 30, 2021

Table 1. Schedule of Employers and Nonemployer's Contributions for SCRS, PORS, and JSRS

System	Actuarially Determined Contribution as a Percent of Covered Payroll[1, 2]	Actual Contributions as a percentage of Covered Payroll	Contribution Deficiency (Excess)	Total Contributions for the 2021 Fiscal Year[3]	Covered Payroll[4]
(1)	(2)	(3)	(4)	(5)	(6)
South Carolina Retirement System (SCRS)	18.00%	18.00%	$ 0	$ 1,762,025,044	$ 9,788,610,211
Police Officers Retirement System (PORS)	19.09%	19.09%	0	275,046,520	1,440,645,285
Retirement System for Judges and Solicitors (JSRS)	72.50%	72.50%	0	21,999,679	30,345,856

Table 2. Schedule of Employer Contributions for GARS and the SCNG

System	Actuarially Determined Contribution[5]	Total Employer Contributions for the 2021 Fiscal Year	Contribution Deficiency (Excess)	Covered Payroll[6]
(1)	(2)	(3)	(4)	(5)
Retirement System for the General Assembly (GARS)	$ 5,955,999	$ 5,955,999	$ 0	$ 1,570,200
National Guard Supplemental Retirement Plan (SCNG)	5,187,868	5,289,728	(101,860)	N/A

[1] The actuarially determined contribution rate for SCRS and PORS is determined in accordance with South Carolina State Code. The contribution rate for fiscal year 2021 is determined in accordance with the Retirement System Funding and Administration Act of 2017.

[2] The actuarially determine contribution rate for JSRS adopted by the PEBA Board is 62.94% of pay. In addition, the State makes $2.9 million in non-payroll based appropriations as part of the State's total contribution effort.

[3] Includes employer contributions on employee payroll and contributions remitted to SCRS on the payroll of employees participating in the State ORP. Total contributions for SCRS and PORS includes nonemployer contributions.

[4] Projected covered employee payroll is based on the actuarial valuation associated with the measurement date.

[5] The actuarially determined contributions are based on the funding policy maintained by the South Carolina Public Employee Benefit Authority.

[6] GARS was closed to new members beginning with the 2012 general election. Employer contributions to the SCNG are not a function of pay.

Notes to Schedule of Employers' and Nonemployer's Contributions

The actual contribution rates and the actuarially determined contribution rates documented in the schedule on the previous page for SCRS and PORS are determined in accordance with Sections 9-1-1085 and 9-11-225 of the South Carolina Code, respectively. Contribution requirements for JSRS, GARS and the SCNG are determined in accordance with funding policies established and maintained by the PEBA Board. The actuarial methods and assumptions used to determine the contribution rates reported in that schedule are as follows:

Item	SCRS	PORS	JSRS	GARS	SCNG
(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Date:	July 1, 2019	July 1, 2019	July 1, 2019	July 1, 2019	July 1, 2019
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	5-year Smoothed	5-year Smoothed	5-year Smoothed	5-year Smoothed	5-year Smoothed
Amortization Method:	Level % of Pay	Level % of Pay	Level % of Pay	Level Dollar	Level Dollar
Amortization Period as of the actuarial valuation date:	28-year maximum, closed period	28-year maximum, closed period	28-year maximum, closed period	8-year closed period	17-year closed period
Investment Return:	7.25%	7.25%	7.25%	7.25%	7.25%
Inflation:	2.25%	2.25%	2.25%	2.25%	2.25%
Salary Increases:	3.00% plus step-rate increases for members with less than 21 years of service.	3.50% plus step-rate increases for members with less than 15 years of service.	2.75%	None.	None.
Mortality:	The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates multiplied by 100% for non-educators and 92% for educators. Female rates multiplied by 111% for non-educators and 98% for educators.	The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 125% and female rates are multiplied by 111%	The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 92% and female rates are multiplied by 98%.	The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 100% and female rates are multiplied by 111%.	The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 125% and female rates are multiplied by 111%.
Comment on the development of the actuarially determined and actual contribution rate:	Contribution rate for fiscal year 2021 is determined in accordance with the Retirement System Funding and Administration Act of 2017.	Contribution rate for fiscal year 2021 is determined in accordance with the Retirement System Funding and Administration Act of 2017.	Contribution rate for fiscal year 2021 is determined by the 2019 actuarial valuation.	Contribution rate for fiscal year 2021 is determined by the 2019 actuarial valuation.	Contribution rate for fiscal year 2021 is determined by the 2019 actuarial valuation.

Exhibit 4

Sensitivity of the Net Pension Liability to Changes in the Discount Rate for the Measurement Period Ending June 30, 2021

System	1.00% Decrease (6.00%)	Current Discount Rate (7.00%)	1.00% Increase (8.00%)
(1)	(2)	(3)	(4)
South Carolina Retirement System (SCRS)	$ 28,347,373,779	$ 21,641,273,393	$ 16,067,117,006
Police Officers Retirement System (PORS)	3,732,969,713	2,572,914,424	1,622,651,580
Retirement System for Judges and Solicitors (JSRS)	282,713,260	232,098,914	189,556,976
Retirement System for the General Assembly (GARS)	34,453,530	28,169,864	22,753,305
National Guard Supplemental Retirement Plan (SCNG)	37,175,703	28,603,562	21,586,048

Exhibit 5

Components of Aggregate Pension Expense
For the Measurement Period Ending June 30, 2021

	SCRS	PORS	JSRS	GARS	SCNG
	(1)	(2)	(3)	(4)	(5)
1. Total service cost:	$ 1,028,782,933	$ 206,732,598	$ 8,718,364	$ 363,344	$ 695,901
2. Interest on total pension liability:	3,678,393,983	574,351,355	29,199,716	4,937,102	4,753,281
3. Current-period benefit changes:	-	-	-	-	-
4. Member contributions:	(932,014,382)	(152,148,576)	(3,586,203)	(183,960)	-
5. Projected earnings on plan investments	(1,885,563,286)	(341,855,398)	(11,972,365)	(2,489,145)	(2,279,404)
6. Administrative expense:	17,523,860	3,120,688	108,845	22,974	20,217
7. Other:	1,593,005	(1,400,566)	(237,256)	44,817	-
8. Recognition of deferred outflows/ (inflows) due to liabilities:[1]	529,953,596	145,766,425	27,576,923	1,769,004	(11,287)
9. Recognition of deferred outflows/ (inflows) due to assets:[2]	(858,395,474)	(153,089,170)	(5,160,994)	(940,374)	(684,930)
10. Total Aggregate Pension Expense:	**$ 1,580,274,235**	**$ 281,477,356**	**$ 44,647,030**	**$ 3,523,762**	**$ 2,493,778**

[1] Liability experience and assumption changes.

[2] Difference between projected and actual investment experience.

Exhibit 6

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods
For the Measurement Period Ending June 30, 2021 for SCRS

A. Outstanding Balance of Deferred Outflows and Inflows of Resources by Source

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 5,881,622,431	$ 2,153,202,567	$ 6,155,278,197	$ (4,002,075,630)
2. Differences between expected and actual experience	232,793,840	0	527,627,426	96,622,109	431,005,317
3. Assumption Changes	1,591,641,834	0	1,622,946,863	0	1,622,946,863
4. Total	$ 1,824,435,674	$ 5,881,622,431	$ 4,303,776,856	$ 6,251,900,306	$ (1,948,123,450)

B. Outflows and Inflows of Resources by Source to be Recognized in Current Year Pension Expense

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 1,176,324,486	$ 557,860,986	$ 1,416,256,460	$ (858,395,474)
2. Differences between expected and actual experience	59,538,066	0	158,993,340	67,414,296	91,579,044
3. Assumption Changes	407,069,523	0	438,374,552	0	438,374,552
4. Total	$ 466,607,589	$ 1,176,324,486	$ 1,155,228,878	$ 1,483,670,756	$ (328,441,878)

C. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 4,705,297,945	$ 1,595,341,581	$ 4,739,021,737	$ (3,143,680,156)
2. Differences between expected and actual experience	173,255,774	0	368,634,086	29,207,813	339,426,273
3. Assumption Changes	1,184,572,311	0	1,184,572,311	0	1,184,572,311
4. Total	$ 1,357,828,085	$ 4,705,297,945	$ 3,148,547,978	$ 4,768,229,550	$ (1,619,681,572)

Exhibit 7

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods
For the Measurement Period Ending June 30, 2021 for PORS

A. Outstanding Balance of Deferred Outflows and Inflows of Resources by Source

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 1,069,497,583	$ 382,221,244	$ 1,112,146,331	$ (729,925,087)
2. Differences between expected and actual experience	70,303,808	0	140,780,136	14,597,204	126,182,932
3. Assumption Changes	242,142,631	0	282,611,332	0	282,611,332
4. Total	$ 312,446,439	$ 1,069,497,583	$ 805,612,712	$ 1,126,743,535	$ (321,130,823)

B. Outflows and Inflows of Resources by Source to be Recognized in Current Year Pension Expense

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 213,899,517	$ 98,872,701	$ 251,961,871	$ (153,089,170)
2. Differences between expected and actual experience	17,022,714	0	53,251,762	6,584,215	46,667,547
3. Assumption Changes	58,630,177	0	99,098,878	0	99,098,878
4. Total	$ 75,652,891	$ 213,899,517	$ 251,223,341	$ 258,546,086	$ (7,322,745)

C. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 855,598,066	$ 283,348,543	$ 860,184,460	$ (576,835,917)
2. Differences between expected and actual experience	53,281,094	0	87,528,374	8,012,989	79,515,385
3. Assumption Changes	183,512,454	0	183,512,454	0	183,512,454
4. Total	$ 236,793,548	$ 855,598,066	$ 554,389,371	$ 868,197,449	$ (313,808,078)

Exhibit 8

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods
For the Measurement Period Ending June 30, 2021 for JSRS

A. Outstanding Balance of Deferred Outflows and Inflows of Resources by Source

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 35,687,818	$ 12,936,951	$ 37,226,404	$ (24,289,453)
2. Differences between expected and actual experience	3,999,748	0	46,660,117	953,347	45,706,770
3. Assumption Changes	17,438,953	0	19,081,818	0	19,081,818
4. Total	$ 21,438,701	$ 35,687,818	$ 78,678,886	$ 38,179,751	$ 40,499,135

B. Outflows and Inflows of Resources by Source to be Recognized in Current Year Pension Expense

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 7,137,564	$ 3,349,045	$ 8,510,039	$ (5,160,994)
2. Differences between expected and actual experience	1,075,779	0	22,196,993	953,347	21,243,646
3. Assumption Changes	4,690,412	0	6,333,277	0	6,333,277
4. Total	$ 5,766,191	$ 7,137,564	$ 31,879,315	$ 9,463,386	$ 22,415,929

C. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 28,550,254	$ 9,587,906	$ 28,716,365	$ (19,128,459)
2. Differences between expected and actual experience	2,923,969	0	24,463,124	0	24,463,124
3. Assumption Changes	12,748,541	0	12,748,541	0	12,748,541
4. Total	$ 15,672,510	$ 28,550,254	$ 46,799,571	$ 28,716,365	$ 18,083,206

Exhibit 9

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods
For the Measurement Period Ending June 30, 2021 for GARS

A. Outstanding Balance of Deferred Outflows and Inflows of Resources by Source

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 6,953,780	$ 2,681,563	$ 7,219,338	$ (4,537,775)
2. Differences between expected and actual experience	378,686	0	382,521	0	382,521
3. Assumption Changes	1,386,483	0	1,386,483	0	1,386,483
4. Total	$ 1,765,169	$ 6,953,780	$ 4,450,567	$ 7,219,338	$ (2,768,771)

B. Outflows and Inflows of Resources by Source to be Recognized in Current Year Pension Expense

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 1,390,756	$ 696,070	$ 1,636,444	$ (940,374)
2. Differences between expected and actual experience	378,686	0	382,521	0	382,521
3. Assumption Changes	1,386,483	0	1,386,483	0	1,386,483
4. Total	$ 1,765,169	$ 1,390,756	$ 2,465,074	$ 1,636,444	$ 828,630

C. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 5,563,024	$ 1,985,493	$ 5,582,894	$ (3,597,401)
2. Differences between expected and actual experience	0	0	0	0	0
3. Assumption Changes	0	0	0	0	0
4. Total	$ 0	$ 5,563,024	$ 1,985,493	$ 5,582,894	$ (3,597,401)

Exhibit 10

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods
For the Measurement Period Ending June 30, 2021 for SCNG

A. Outstanding Balance of Deferred Outflows and Inflows of Resources by Source

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 5,716,549	$ 2,361,776	$ 5,871,848	$ (3,510,072)
2. Differences between expected and actual experience	0	960,252	272,840	4,488,027	(4,215,187)
3. Assumption Changes	970,840	0	3,603,136	0	3,603,136
4. Total	$ 970,840	$ 6,676,801	$ 6,237,752	$ 10,359,875	$ (4,122,123)

B. Outflows and Inflows of Resources by Source to be Recognized in Current Year Pension Expense

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 1,143,310	$ 613,661	$ 1,298,591	$ (684,930)
2. Differences between expected and actual experience	0	84,373	56,453	535,201	(478,748)
3. Assumption Changes	85,304	0	467,461	0	467,461
4. Total	$ 85,304	$ 1,227,683	$ 1,137,575	$ 1,833,792	$ (696,217)

C. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 4,573,239	$ 1,748,115	$ 4,573,257	$ (2,825,142)
2. Differences between expected and actual experience	0	875,879	216,387	3,952,826	(3,736,439)
3. Assumption Changes	885,536	0	3,135,675	0	3,135,675
4. Total	$ 885,536	$ 5,449,118	$ 5,100,177	$ 8,526,083	$ (3,425,906)

Exhibit 11

Statement of Deferred Outflows and Inflows of Resources by Year to be recognized in Future Pension Expense

Period	SCRS	PORS	JSRS	GARS	SCNG
	(1)	(2)	(3)	(4)	(5)
Fiscal Year + 1	$ (115,656,020)	$ (30,355,703)	$ 22,608,274	$ (714,556)	$ (696,217)
Fiscal Year + 2	(55,609,094)	(28,848,234)	2,720,115	(694,685)	(540,954)
Fiscal Year + 3	(272,091,971)	(50,539,501)	(107,621)	(797,404)	(540,934)
Fiscal Year + 4	(1,176,324,487)	(204,064,640)	(7,137,562)	(1,390,756)	(628,606)
Fiscal Year + 5	0	0	0	0	(1,139,717)
Thereafter	0	0	0	0	(575,695)
Total	$ (1,619,681,572)	$ (313,808,078)	$ 18,083,206	$ (3,597,401)	$ (4,122,123)

Note: The deferred outflow and inflow of resources that are projected to be recognized in future pension expense shown in the table above are for the established bases that are allocated in proportionate share to the participating employers in the System and do not include bases established for individual employers attributable to changes in proportionate shares and differences between employer contributions and the proportionate share of plan contributions.

APPENDIX A

COLLECTIVE PENSION AMOUNTS - SCRS

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

				Net Pension Liability as of June 30, 2021			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	1,670,209,315	88,705,515	100.000000%	21,641,273,393	28,347,373,779	16,067,117,006	1,580,274,235	N/A	N/A	N/A	368,634,086	1,184,572,311	1,595,341,581	N/A	3,148,547,978	29,207,813	-	4,739,021,737	N/A	4,768,229,550	(115,656,020)	(55,609,094)	(272,091,971)	(1,176,324,487)	-	-
Employer																										
10001	39,407	1,560	0.002329%	504,052	660,245	374,223	36,807	30,824	67,631	1,560	8,586	27,590	37,157	91,090	164,423	680	-	110,378	26,313	137,371	11,429	21,286	21,737	(27,399)	-	-
10002	215,693	7,542	0.012692%	2,746,628	3,597,741	2,039,177	200,562	238,979	439,541	7,542	46,786	150,341	202,475	345,951	745,553	3,707	-	601,459	-	605,166	175,994	79,139	34,548	(149,294)	-	-
10100	1,102,377	65,751	0.066412%	14,372,372	18,826,018	10,670,471	1,049,489	259,975	1,309,464	65,751	244,817	786,696	1,059,496	615,551	2,706,560	19,397	-	3,147,272	11,379	3,178,048	154,434	201,143	(45,846)	(781,219)	-	-
10200	987,945	57,699	0.059448%	12,865,360	16,852,020	9,551,621	939,445	37,581	977,026	57,699	219,147	704,208	948,403	38,141	1,909,899	17,364	-	2,817,266	268,618	3,103,248	(155,637)	(155,038)	(183,370)	(699,304)	-	-
10300	3,268,437	225,467	0.198640%	42,988,173	56,309,155	31,915,682	3,139,053	(271,344)	2,867,709	225,467	732,254	2,353,032	3,168,983	708,178	6,962,447	58,018	-	9,413,581	496,755	9,968,354	(271,794)	(78,441)	(319,025)	(2,336,646)	-	-
10600	381,492	24,845	0.023102%	4,999,480	6,548,697	3,711,761	365,069	(125,436)	239,633	24,845	85,160	273,655	368,549	-	727,364	6,747	-	1,094,790	203,551	1,305,088	(136,574)	(84,265)	(85,135)	(271,750)	-	-
10700	-	-	0.000000%	-	-	-	-	(1,269,403)	(1,269,403)	-	-	-	-	4,532	4,532	-	-	-	2,262,196	2,262,196	(1,325,858)	(931,806)	-	-	-	-
10900	151,110	10,295	0.009176%	1,985,890	2,601,269	1,474,383	145,012	(33,554)	111,458	10,295	33,827	108,701	146,395	57,481	346,404	2,680	-	434,872	112,094	549,646	(63,019)	(24,813)	(7,466)	(107,945)	-	-
12300	73,637	5,945	0.004525%	979,163	1,282,582	726,960	71,500	(42,478)	29,022	5,945	16,679	53,596	72,182	52,973	195,430	1,322	-	214,418	91,286	307,026	(35,342)	(27,286)	4,254	(53,223)	-	-
13300	369,953	22,660	0.022321%	4,830,619	6,327,510	3,586,393	352,738	(124,741)	227,997	22,660	82,284	264,412	356,101	1,769	704,566	6,520	-	1,057,812	193,346	1,257,678	(178,590)	(50,969)	(60,982)	(262,571)	-	-
13600	225,226	17,042	0.013774%	2,980,812	3,904,493	2,213,043	217,663	(193,242)	24,421	17,042	50,775	163,160	219,738	-	433,673	4,023	-	652,740	276,919	933,682	(130,608)	(106,350)	(101,027)	(162,024)	-	-
13700	104,155	4,855	0.006198%	1,341,234	1,756,849	995,771	97,939	78,362	176,301	4,855	22,846	73,415	98,872	211,206	406,339	1,810	-	293,704	114,296	409,810	40,218	(3,939)	33,155	(72,904)	-	-
20101	229,131	13,495	0.013794%	2,985,206	3,910,248	2,216,304	217,984	208,814	426,798	13,495	50,850	163,400	220,062	350,885	785,197	4,029	-	653,702	-	657,731	189,513	130,376	(30,161)	(162,262)	-	-
20102	1,568,919	61,622	0.092702%	20,061,792	26,278,450	14,894,464	1,464,938	464,373	1,929,311	61,622	341,729	1,098,117	1,478,906	901,637	3,820,389	27,076	-	4,393,146	210,398	4,630,620	322,378	40,009	(82,146)	(1,090,472)	-	-
20105	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20108	25,294	2,343	0.001571%	340,030	445,397	252,448	24,829	(6,066)	18,763	2,343	5,792	18,612	25,066	27,551	77,021	459	-	74,460	29,481	104,400	5,073	(762)	(13,207)	(18,483)	-	-
20200	277,399	14,247	0.016581%	3,588,343	4,700,283	2,664,091	262,026	103,132	365,158	14,247	61,123	196,414	264,524	106,441	628,502	4,843	-	785,778	11,181	801,802	46,927	23,432	(48,612)	(195,046)	-	-
20300	244,054	19,654	0.014993%	3,244,593	4,250,013	2,408,881	236,924	(149,802)	87,122	19,654	55,268	177,598	239,183	58,733	530,782	4,379	-	710,503	293,052	1,007,934	(171,351)	(106,869)	(22,569)	(176,362)	-	-
20400	1,940,751	90,533	0.115485%	24,992,441	32,736,986	18,555,122	1,824,981	1,315,839	3,140,820	90,533	425,717	1,368,004	1,842,381	650,939	4,287,041	33,731	-	5,472,863	4,406	5,511,000	185,319	170,921	(221,717)	(1,358,481)	-	-
20500	774,161	38,782	0.046218%	10,002,260	13,101,715	7,425,971	730,378	223,624	954,002	38,782	170,377	547,491	737,342	518,557	1,973,767	13,499	-	2,190,302	1,376	2,205,177	170,397	187,838	(45,968)	(543,678)	-	-
20600	2,447,216	42,656	0.141557%	30,634,794	40,127,766	22,744,171	2,236,993	751,632	2,988,625	42,656	521,828	1,676,848	2,258,322	1,501,329	5,958,327	41,346	-	6,708,429	3,525	6,753,300	615,774	325,416	(70,990)	(1,665,173)	-	-
21100	189,730	9,543	0.011329%	2,451,808	3,211,564	1,820,295	179,034	(48,254)	130,780	9,543	41,764	134,204	180,741	1,814	358,523	3,309	-	536,899	112,437	652,645	(91,718)	(37,426)	(31,708)	(133,270)	-	-
21400	7,740,505	155,261	0.448900%	97,147,645	127,251,319	72,125,265	7,093,849	(640,861)	6,452,988	155,261	1,654,798	5,317,543	7,161,486	512,567	14,646,394	131,114	-	21,273,462	5,995,463	27,400,039	(2,172,768)	(2,389,492)	(2,910,864)	(5,280,520)	-	-
21900	-	2,659	0.000151%	32,714	42,851	24,288	2,389	(148,072)	(145,683)	2,659	557	1,791	2,412	0	4,760	44	-	7,164	351,614	358,822	(135,891)	(133,096)	(83,298)	(1,778)	-	-
22100	287,647	18,988	0.017433%	3,772,763	4,941,850	2,801,010	275,492	(91,173)	184,319	18,988	64,265	206,509	278,119	-	548,893	5,092	-	826,162	129,685	960,939	(91,163)	(59,725)	(56,088)	(205,070)	-	-
22200	12,501	788	0.000756%	163,502	214,167	121,388	11,939	(3,566)	8,373	788	2,785	8,950	12,053	2,426	26,214	221	-	35,804	15,210	51,235	(4,855)	(4,467)	(6,812)	(8,887)	-	-
30100	69,298,885	4,495,021	4.195422%	907,942,836	1,189,292,060	674,083,412	66,299,174	789,658	67,088,832	4,495,021	15,465,772	49,697,808	66,931,334	1,574,990	133,669,904	1,225,365	-	198,821,979	17,703,442	217,750,786	(10,092,509)	(9,057,939)	(15,578,705)	(49,351,728)	-	-
30200	6,044,550	437,138	0.368505%	79,749,168	104,461,481	59,208,125	5,823,389	(168,813)	5,654,576	437,138	1,358,435	4,365,208	5,878,913	76,026	11,678,582	107,632	-	17,463,531	2,774,082	20,345,245	(1,479,872)	(1,310,392)	(1,541,584)	(4,334,815)	-	-
30300	48,803,117	2,932,589	2.941342%	636,543,931	833,793,299	472,588,910	46,481,275	12,395,364	58,876,639	2,932,589	10,842,790	34,842,327	46,924,457	10,011,229	102,620,803	859,102	-	139,390,851	862,519	141,112,472	3,803,074	577,866	(8,272,878)	(34,599,730)	-	-
30400	6,291,397	468,630	0.384329%	83,173,769	108,947,283	61,750,649	6,073,458	(1,741,736)	4,331,722	468,630	1,416,769	4,552,659	6,131,366	602,353	12,703,147	112,254	-	18,213,452	2,790,747	21,116,453	(1,945,049)	(447,351)	(1,499,945)	(4,520,961)	-	-
30500	36,640,169	1,657,086	2.177323%	471,200,399	617,213,858	349,833,016	34,407,673	7,099,502	41,507,175	1,657,086	8,026,354	25,791,964	34,735,737	7,298,684	75,852,739	635,948	-	103,183,805	3,600,219	107,419,972	635,036	(1,733,215)	(4,856,672)	(25,612,382)	-	-
30600	3,931,393	164,204	0.232848%	50,391,255	66,006,271	37,411,948	3,679,636	131,838	3,811,474	164,204	858,357	2,758,252	3,714,720	117,966	7,449,295	68,010	-	11,034,714	1,294,256	12,396,980	(1,268,015)	(231,825)	(708,799)	(2,739,046)	-	-
30700	310,209	30,481	0.019369%	4,191,777	5,490,706	3,112,098	306,089	(9,632)	296,457	30,481	71,402	229,444	309,007	1,589,301	2,199,154	5,657	-	917,918	464,784	1,388,359	95,470	547,474	395,697	(227,847)	-	-
30800	2,384,169	147,114	0.143912%	31,144,309	40,795,167	23,122,450	2,274,198	(490,855)	1,783,343	147,114	530,507	1,704,737	2,295,882	18,937	4,550,063	42,033	-	6,820,003	1,477,697	8,339,733	(727,437)	(655,657)	(713,709)	(1,692,868)	-	-
30900	572,460	35,390	0.034558%	7,478,841	9,796,350	5,552,511	546,115	(125,032)	421,083	35,390	127,393	409,367	551,322	76,105	1,164,187	10,094	-	1,637,722	234,773	1,882,589	(87,787)	(59,290)	(164,809)	(406,517)	-	-
31100	1,595,422	82,229	0.095380%	20,641,425	27,037,697	15,324,800	1,507,264	790,208	2,297,472	82,229	351,603	1,129,844	1,521,635	565,988	3,569,070	27,858	-	4,520,074	523,661	5,071,593	197,665	(281,199)	(297,013)	(1,121,976)	-	-
31102	1,109,611	76,294	0.067423%	14,591,092	19,112,513	10,832,855	1,065,461	(471,281)	594,180	76,294	248,542	798,668	1,075,619	-	2,122,829	19,693	-	3,195,168	641,690	3,856,551	(440,994)	(290,217)	(209,402)	(793,110)	-	-
31104	3,067,451	175,971	0.184399%	39,906,303	52,272,288	29,627,611	2,914,011	261,542	3,175,553	175,971	679,758	2,184,340	2,941,795	285,209	6,091,102	53,859	-	8,738,711	-	8,792,570	(50,962)	(13,760)	(467,617)	(2,169,130)	-	-
31105	451,579	46,061	0.028292%	6,122,844	8,020,163	4,545,779	447,098	(846,603)	(399,505)	46,061	104,296	335,144	451,361	0	890,801	8,264	-	1,340,785	606,998	1,956,047	(438,785)	(153,049)	(140,600)	(332,812)	-	-
31107	1,213,421	83,473	0.073733%	15,956,676	20,901,258	11,846,705	1,165,177	(620,357)	544,820	83,473	271,804	873,416	1,176,287	0	2,321,507	21,536	-	3,494,204	1,193,377	4,709,117	(676,488)	(437,091)	(406,697)	(867,334)	-	-
31108	5,693,156	441,790	0.348792%	75,482,926	98,873,235	56,040,741	5,511,862	(3,374,330)	2,137,532	441,790	1,285,764	4,131,688	5,564,416	0	10,981,868	101,874	-	16,529,306	6,451,227	23,082,407	(2,950,647)	(2,565,127)	(2,481,845)	(4,102,920)	-	-
31113	682,875	40,663	0.041135%	8,902,240	11,660,827	6,609,285	650,053	92,394	742,447	40,663	151,639	487,279	656,251	451,164	1,746,333	12,015	-	1,949,419	31,664	1,993,098	126,545	100,358	10,220	(483,888)	-	-
31121	2,179,565	185,388	0.134455%	29,097,815	38,114,515	21,603,072	2,124,761	(2,752,915)	(628,154)	185,388	495,648	1,592,719	2,145,020	-	4,233,387	39,271	-	6,371,861	4,422,273	10,833,405	(2,421,945)	(1,463,049)	(1,133,396)	(1,581,628)	-	-
31123	5,850,573	426,737	0.356885%	77,234,541	101,167,633	57,341,192	5,639,768	(2,308,675)	3,331,093	426,737	1,315,601	4,227,565	5,693,541	0	11,236,707	104,238	-	16,912,876	3,400,439	20,417,553	(2,660,423)	(1,283,041)	(1,039,252)	(4,198,131)	-	-
31124	2,531,862	159,838	0.153032%	33,118,050	43,380,522	24,587,813	2,418,324	(267,366)	2,150,958	159,838	564,128	1,812,773	2,441,381	547,710	5,365,992	44,697	-	7,252,215	860,408	8,157,320	(129,662)	(183,862)	(677,653)	(1,800,152)	-	-
31126	3,149,246	195,186	0.190142%	41,149,107	53,900,207	30,550,306	3,004,762	(134,744)	2,870,018	195,186	700,927	2,252,367	3,033,411	129,169	6,115,874	55,536	-	9,010,861	624,893	9,691,290	(388,787)	(393,340)	(556,603)	(2,236,685)	-	-
31138	1,475,321	107,062	0.089964%	19,469,263	25,502,311	14,454,553	1,421,671	(984,721)	436,950	107,062	331,636	1,065,684	1,435,226	-	2,832,546	26,276	-	4,263,393	1,179,580	5,469,249	(799,666)	(425,978)	(352,796)	(1,058,263)	-	-
31140	5,873,906	426,879	0.358220%	77,523,371	101,545,964	57,555,628	5,660,858	(4,477,667)	1,183,191	426,879	1,320,521	4,243,375	5,714,833	0	11,278,729	104,628	-	16,976,124	7,093,517	24,174,269	(4,078,007)	(2,546,454)	(2,057,250)	(4,213,829)	-	-
31142	2,838,070	168,661	0.170942%	36,994,110	48,457,678	27,465,514	2,701,359	(158,868)	2,542,491	168,661	630,152	2,024,936	2,727,115	0	5,382,203	49,929	-	8,100,997	318,879	8,469,805	(364,070)	(237,223)	(475,472)	(2,010,837)	-	-
31143	1,867,893	120,121	0.113025%	24,460,045	32,039,613	18,159,856	1,786,105	(726,174)	1,059,931	120,121	416,649	1,338,863	1,803,134	55,033	3,613,679	33,012	-	5,356,278	1,900,493	7,289,783	(808,973)	(784,712)	(752,880)	(1,329,540)	-	-
31146	2,373,633	161,740	0.144144%	31,194,641	40,861,096	23,159,818	2,277,874	(997,256)	1,280,618	161,740	531,365	1,707,492	2,299,592	6,269	4,544,718	42,101	-	6,831,025	1,634,892	8,508,018	(1,248,263)	(589,528)	(429,905)	(1,695,604)	-	-
31200	503,110	29,235	0.030266%	6,549,843	8,579,479	4,862,796	478,278	13,071	491,349	29,235	111,569	358,517	482,838	64,527	1,017,451	8,840	-	1,434,289	161,638	1,604,767	(45,075)	(87,395)	(98,825)	(356,021)	-	-
31300	3,979,055	303,449	0.243474%	52,690,927	69,018,555	39,119,292	3,847,561	(767,039)	3,080,522	303,449	897,529	2,884,129	3,884,246	9,821	7,675,725	71,114	-	11,538,297	2,060,414	13,669,825	(1,156,686)	(935,714)	(1,037,654)	(2,864,046)	-	-
31400	11,698,243	963,406	0.719856%	155,785,943	204,060,190	115,660,060	11,375,694	(1,446,468)	9,929,226	963,406	2,653,634	8,527,211	11,484,158	1,240,543	23,905,546	210,254	-	34,114,119	8,633,816	42,958,189	(2,735,127)	(3,475,526)	(4,374,151)	(8,467,839)	-	-
31600	3,347,216	197,547	0.201531%	43,613,923	57,128,810	32,380,258	3,184,746	1,344,667	4,529,413	197,547	742,913	2,387,283	3,215,111	2,653,399	8,998,706	58,863	-	9,550,609	-	9,609,472	984,543	958,079	(182,726)	(2,370,662)	-	-
31700	10,542,775	819,123	0.645961%	139,794,111	183,112,880	103,787,254	10,207,950	(2,962,788)	7,245,162	819,123	2,381,231	7,651,871	10,305,279	1,204,577	21,542,958	188,671	-	30,612,216	15,727,837	46,528,724	(5,270,117)	(6,017,321)	(6,099,734)	(7,598,594)	-	-
40100	23,767,405	487,031	1.378943%	298,420,862	390,894,175	221,556,413	21,791,084	(2,123,067)	19,668,017	487,031	5,083,255	16,334,579	21,998,854	3,004,524	46,421,212	402,759	-	65,348,417	1,572,035	67,323,211	(2,009,382)	140,663	(2,812,435)	(16,220,845)	-	-
40200	27,775,592	1,682,905	1.674811%	362,450,403	474,764,902	269,093,825	26,466,605	500,445	26,967,050	1,682,905	6,173,924	19,839,346	26,718,954	5,969,802	58,702,026	489,176	-	79,369,652	8,775,788	88,634,616	(917,748)	(2,024,562)	(7,289,069)	(19,701,211)	-	-
40700	1,800,398	84,286	0.107150%	23,188,700	30,374,310	17,215,972	1,693,269	1,129,965	2,823,234	84,286	394,993	1,269,273	1,709,414	858,446	4,232,126	31,296	-	5,077,878	1,301	5,110,475	472,580	201,461	(291,954)	(1,260,436)	-	-
40900	383,242	12,806	0.022517%	4,872,876	6,382,860	3,617,766	355,824	(163,476)	192,348	12,806	83,004	266,725	359,216	131,749	840,694	6,577	-	1,067,066	795,431	1,869,074	(241,560)	(217,075)	(304,876)	(264,869)	-	-
41400	399,486	36,039	0.024761%	5,358,595	7,019,093	3,978,379	391,292	(1,520,184)	(1,128,892)	36,039	91,277	293,312	395,023	41,907	821,519	7,232	-	1,173,429	3,690,356	4,871,017	(1,561,860)	(1,571,408)	(624,961)	(291,269)	-	-
41600	585,999	12,899	0.034049%	7,368,710	9,652,093	5,470,747	538,073	(193,530)	344,543	12,899	125,517	403,339	543,203	114,372	1,186,431	9,945	-	1,613,605	186,129	1,809,679	(142,904)	(22,933)	(56,880)	(400,530)	-	-
41700	9,046,965	594,681	0.548159%	118,628,542	155,388,620	88,073,314	8,662,412	(3,319,486)	5,342,926	594,681	2,020,700	6,493,337	8,745,005	10,937	17,269,979	160,105	-	25,977,364	6,922,280	33,059,749	(4,115,348)	(2,386,821)	(2,839,474)	(6,448,126)	-	-
41800	301,646	14,456	0.017971%	3,889,245	5,094,427	2,887,490	283,998	(7,195)	276,803	14,456	66,249	212,885	286,706	61,300	627,140	5,249	-	851,670	55,550	912,469	(5,401)	(3,073)	(65,455)	(211,401)	-	-
42000	251,608	18,001	0.015328%	3,317,210	4,345,133	2,462,794	242,227	103,136	345,363	18,001	56,505	181,573	244,537	23,374	505,989	4,477	-	726,405	146,853	877,735	(66,167)	(78,828)	(46,443)	(180,308)	-	-
42200	79,185,817	3,888,038	4.723017%	1,022,121,124	1,338,851,417	758,852,744	74,636,628	70,460,593	145,097,221	3,888,038	17,410,652	55,947,557	75,348,262	139,844,951	288,551,422	1,379,490	-	223,824,825	-	225,204,315	62,416,297	60,903,096	(4,414,274)	(55,558,012)	-	-
50100	24,595,937	735,999	1.440203%	311,678,166	408,259,593	231,399,025	22,759,149	4,807,241	27,566,390	735,999	5,309,077	17,060,240	22,976,150	23,973,816	69,319,283	420,652	-	68,251,511	5,675,072	74,347,235	2,668,357	5,681,600	3,563,546	(16,941,456)	-	-
50200	4,357,485	283,351	0.263847%	57,099,761	74,793,578	42,392,540	4,169,500	(281,818)	3,887,682	283,351	972,628	3,125,454	4,209,254	743,404	9,050,740	77,064	-	12,503,747	927,168	13,507,979	(634,401)	(232,663)	(486,482)	(3,103,693)	-	-
50400	735,710	52,812	0.044830%	9,701,783	12,708,127	7,202,888	708,437	(264,506)	443,931	52,812	165,259	531,044	715,192	-	1,411,495	13,094	-	2,124,503	381,502	2,519,099	(274,294)	(173,653)	(132,313)	(527,344)	-	-
50501	504,383	23,960	0.030038%	6,500,601	8,514,979	4,826,237	474,682	203,578	678,260	23,960	110,730	355,822	479,208	127,270	1,073,030	8,773	-	1,423,506	203,968	1,636,247	12,645	(90,419)	(132,100)	(353,343)	-	-
50515	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51200	881,523	51,968	0.053072%	11,485,463	15,044,526	8,527,145	838,684	175,160	1,013,844	51,968	195,642	628,677	846,680	237,315	1,908,314	15,501	-	2,515,095	69,294	2,599,890	52,834	45,962	(166,074)	(624,298)	-	-
51300	756,444	46,165	0.045631%	9,875,117	12,935,174	7,331,577	721,094	(727,740)	(6,646)	46,165	168,211	540,532	727,969	200,844	1,637,556	13,328	-	2,162,460	1,119,641	3,295,429	(743,249)	(316,505)	(61,351)	(536,768)	-	-
51400	2,594,789	145,646	0.155803%	33,717,667	44,165,946	25,032,987	2,462,108	(333,229)	2,128,879	145,646	574,342	1,845,594	2,485,584	23,278	4,928,798	45,507	-	7,383,519	1,122,731	8,551,757	(801,465)	(543,078)	(445,671)	(1,832,745)	-	-
51500	4,264,480	-	0.242449%	52,469,156	68,728,061	38,954,642	3,831,367	(2,214,794)	1,616,573	-	893,751	2,871,989	3,867,897	1,114,919	8,748,556	70,814	-	11,489,734	3,548,347	15,108,895	(2,214,199)	(983,111)	(311,034)	(2,851,994)	-	-
51600	475,373	30,252	0.028746%	6,221,082	8,148,843	4,618,714	454,272	13,663	467,935	30,252	105,969	340,522	458,603	138,806	1,043,900	8,396	-	1,362,297	106,987	1,477,680	(24,871)	28,441	(99,201)	(338,149)	-	-
51700	27,092,067	1,948,994	1.651078%	357,314,365	468,037,333	265,280,680	26,091,565	(18,624,853)	7,466,712	1,948,994	6,086,437	19,558,216	26,340,338	-	51,984,991	482,244	-	78,244,959	29,923,456	108,650,659	(15,796,038)	(10,811,072)	(10,636,518)	(19,422,040)	-	-
51800	3,990,494	159,904	0.235964%	51,065,527	66,889,483	37,912,547	3,728,872	147,894	3,876,766	159,904	869,842	2,795,159	3,764,425	635,617	8,065,043	68,920	-	11,182,366	112,647	11,363,933	(66,446)	177,549	(634,293)	(2,775,699)	-	-
51902	425,678	22,634	0.025488%	5,515,930	7,225,182	4,095,189	402,780	158,302	561,082	22,634	93,957	301,924	406,621	282,931	1,085,433	7,444	-	1,207,882	145,425	1,360,751	126,524	12,807	(114,827)	(299,821)	-	-
52000	429,777	28,321	0.026044%	5,636,329	7,382,889	4,184,576	411,572	(117,239)	294,333	28,321	96,008	308,514	415,496	2,087	822,105	7,607	-	1,234,247	274,848	1,516,702	(169,152)	(109,785)	(109,293)	(306,366)	-	-
52200	2,344,726	140,196	0.141276%	30,573,898	40,047,999	22,698,960	2,232,546	151,255	2,383,801	140,196	520,791	1,673,515	2,253,833	839,440	5,287,579	41,264	-	6,695,094	299,810	7,036,168	(124,702)	233,896	(195,921)	(1,661,863)	-	-
52600	539,397	28,747	0.032301%	6,990,308	9,156,433	5,189,810	510,441	267,511	777,952	28,747	119,072	382,627	515,308	729,236	1,746,243	9,434	-	1,530,743	25,272	1,565,449	273,047	312,375	(24,666)	(379,962)	-	-
52700	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	492,534	38,095	0.030168%	6,528,726	8,551,818	4,847,118	476,736	(477,086)	(350)	38,095	111,209	357,361	481,282	38,176	988,028	8,811	-	1,429,665	1,169,589	2,608,065	(424,514)	(433,771)	(406,879)	(354,872)	-	-
53300	47,547	1,772	0.002804%	606,812	794,848	450,515	44,310	36,718	81,028	1,772	10,336	33,215	44,733	47,698	135,982	819	-	132,880	5,629	139,328	9,715	14,743	5,179	(32,984)	-	-
53900	169,390	9,455	0.010168%	2,200,464	2,882,334	1,633,689	160,681	(6,810)	153,871	9,455	37,482	120,446	162,213	46,314	366,455	2,970	-	481,859	26,568	511,397	(15,504)	15,520	(25,351)	(119,608)	-	-
54000	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54100	389,209	25,587	0.023582%	5,103,553	6,685,019	3,789,028	372,668	(119,206)	253,462	25,587	86,933	279,352	376,221	-	742,506	6,888	-	1,117,580	126,055	1,250,523	(118,148)	(44,043)	(68,418)	(277,407)	-	-
54200	2,071,303	93,408	0.123071%	26,634,099	34,887,354	19,773,938	1,944,857	(13,368)	1,931,489	93,408	453,681	1,457,863	1,963,400	1,695,353	5,570,297	35,946	-	5,832,354	530,245	6,398,545	119,598	304,570	195,296	(1,447,712)	-	-
54300	5,926,947	392,335	0.359272%	77,750,959	101,844,076	57,724,596	5,677,477	(797,665)	4,879,812	392,335	1,324,398	4,255,832	5,731,610	29,168	11,341,008	104,935	-	17,025,961	2,704,252	19,835,148	(1,546,432)	(1,229,328)	(1,492,180)	(4,226,200)	-	-
54400	6,608	408	0.000399%	86,322	113,071	64,088	6,303	337	6,640	408	1,470	4,725	6,363	7,028	19,586	117	-	18,903	2,684	21,704	397	1,066	1,113	(4,694)	-	-
60100	1,084,462	64,758	0.065337%	14,139,732	18,521,288	10,497,752	1,032,502	(538,551)	493,951	64,758	240,854	773,963	1,042,346	189,554	2,246,717	19,083	-	3,096,329	2,685,371	5,800,783	(1,496,827)	(1,147,244)	(141,421)	(768,574)	-	-
60400	7,534,308	34,101	0.430288%	93,119,910	121,975,488	69,134,956	6,799,738	(8,271,393)	(1,471,655)	34,101	1,586,190	5,097,078	6,864,571	0	13,547,839	125,678	-	20,391,465	12,489,028	33,006,171	(7,731,089)	(4,171,041)	(2,494,613)	(5,061,589)	-	-
60500	351,975	8,581	0.020499%	4,436,188	5,810,854	3,293,556	323,936	(217,297)	106,639	8,581	75,565	242,822	327,025	71	645,483	5,987	-	971,440	355,750	1,333,177	(242,378)	(134,816)	(69,367)	(241,133)	-	-
60601	9,303,308	411,567	0.552322%	119,529,524	156,568,795	88,742,229	8,728,203	6,292,047	15,020,250	411,567	2,036,047	6,542,654	8,811,423	8,178,887	25,569,011	161,321	-	26,174,662	0	26,335,983	4,074,563	1,817,432	(161,868)	(6,497,100)	-	-
60700	21,111,652	1,442,420	1.282272%	277,499,988	363,490,435	206,024,141	20,263,414	(7,945,526)	12,317,888	1,442,420	4,726,892	15,189,439	20,456,618	1,168,375	41,541,324	374,524	-	60,767,148	12,344,472	73,486,144	(9,348,298)	(4,389,252)	(3,123,591)	(15,083,679)	-	-
60800	1,098,984	62,727	0.066047%	14,293,417	18,722,596	10,611,852	1,043,724	145,813	1,189,537	62,727	243,472	782,375	1,053,676	620,255	2,699,778	19,291	-	3,129,983	183,143	3,332,417	20,314	227,247	(103,273)	(776,927)	-	-
60900	320,358	11,536	0.018869%	4,083,547	5,348,938	3,031,745	298,186	(43,574)	254,612	11,536	69,558	223,520	301,029	30,296	624,403	5,511	-	894,218	217,195	1,116,924	(87,272)	(103,760)	(79,524)	(221,964)	-	-
61000	10,294,416	487,970	0.613014%	132,663,940	173,773,245	98,493,606	9,687,295	628,164	10,315,459	487,970	2,259,777	7,261,589	9,779,660	2,982,392	22,283,418	179,048	-	29,050,846	1,323,405	30,553,299	71,216	(179,214)	(950,853)	(7,211,029)	-	-
61200	257,581	12,511	0.015356%	3,323,152	4,352,916	2,467,206	242,661	(17,962)	224,699	12,511	56,606	181,898	244,975	10,809	494,288	4,485	-	727,706	126,811	859,002	(53,379)	(54,365)	(76,338)	(180,632)	-	-
62200	375,297	12,895	0.022070%	4,776,222	6,256,256	3,546,007	348,766	1,212,119	1,560,885	12,895	81,357	261,435	352,091	2,027,023	2,721,906	6,446	-	1,045,901	-	1,052,347	1,186,594	796,015	(53,434)	(259,615)	-	-
62500	130,861	4,851	0.007716%	1,669,758	2,187,174	1,239,677	121,928	(11,513)	110,415	4,851	28,442	91,397	123,090	86,249	329,178	2,254	-	365,645	27,511	395,410	(3,340)	27,338	530	(90,761)	-	-
62700	376,268	24,247	0.022771%	4,927,840	6,454,857	3,658,573	359,837	(152,256)	207,581	24,247	83,940	269,734	363,268	-	716,942	6,651	-	1,079,102	289,459	1,375,212	(178,323)	(91,196)	(120,897)	(267,855)	-	-
63000	1,047,514	54,381	0.062646%	13,557,459	17,758,584	10,065,456	989,983	(422,264)	567,719	54,381	230,936	742,091	999,423	-	1,972,450	18,298	-	2,968,822	390,363	3,377,483	(387,179)	(106,893)	(174,037)	(736,923)	-	-
63500	777,117	46,932	0.046850%	10,138,898	13,280,694	7,527,416	740,356	(2,956)	737,400	46,932	172,704	554,970	747,415	177,213	1,652,302	13,684	-	2,220,223	468,125	2,702,032	(97,846)	(235,304)	(165,475)	(551,105)	-	-
63700	229,747	15,928	0.013967%	3,022,727	3,959,396	2,244,161	220,723	(78,317)	142,406	15,928	51,489	165,454	222,828	45,435	485,206	4,080	-	661,919	506,785	1,172,784	(163,926)	(198,064)	(161,285)	(164,303)	-	-
63800	34,566	88	0.001970%	426,382	558,508	316,559	31,135	(3,899)	27,236	88	7,263	23,339	31,432	763	62,797	575	-	93,369	20,685	114,629	(14,849)	(6,973)	(6,835)	(23,174)	-	-
64100	104,784	3,495	0.006156%	1,332,250	1,745,082	989,102	97,283	131,775	229,058	3,495	22,693	72,923	98,210	158,662	352,488	1,798	-	291,737	27,100	320,635	96,852	32,642	(25,225)	(72,416)	-	-
66600	129,626	127	0.007377%	1,596,459	2,091,163	1,185,258	116,576	23,648	140,224	127	27,194	87,385	117,687	84,845	317,111	2,155	-	349,594	1,775	353,524	34,697	27,165	(11,497)	(86,777)	-	-
67000	42,041	1,833	0.002494%	539,824	707,102	400,781	39,419	36,506	75,925	1,833	9,195	29,548	39,794	74,614	153,151	729	-	118,211	749	119,689	28,628	30,081	4,097	(29,344)	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

				Net Pension Liability as of June 30, 2021			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	1,670,209,315	88,705,515	100.000000%	21,641,273,393	28,347,373,779	16,067,117,006	1,580,274,235	N/A	N/A	N/A	368,634,086	1,184,572,311	1,595,341,581	N/A	3,148,547,978	29,207,813	-	4,739,021,737	N/A	4,768,229,550	(115,656,020)	(55,609,094)	(272,091,971)	(1,176,324,487)	-	-
Employer																										
67100	1,152,353	71,873	0.069601%	15,062,582	19,730,107	11,182,903	1,099,890	62,528	1,162,418	71,873	256,574	824,476	1,110,377	372,150	2,563,577	20,329	-	3,298,415	124,725	3,443,469	22,881	8,744	(92,782)	(818,735)	-	-
67200	26,414	2,089	0.001620%	350,689	459,359	260,362	25,608	(27,988)	(2,380)	2,089	5,974	19,196	25,852	131,359	182,381	473	-	76,794	65,893	143,160	242	62,547	(4,507)	(19,061)	-	-
67300	715,312	45,250	0.043240%	9,357,775	12,257,520	6,947,487	683,317	(125,335)	557,982	45,250	159,399	512,214	689,832	205,406	1,566,851	12,630	-	2,049,172	115,738	2,177,540	(88,134)	47,856	(61,764)	(508,647)	-	-
67400	611,791	49,912	0.037620%	8,141,438	10,664,270	6,044,442	594,498	127,893	722,391	49,912	138,680	445,636	600,167	37,527	1,222,010	10,988	-	1,782,818	267,860	2,061,666	(103,583)	(107,417)	(186,125)	(442,532)	-	-
67500	402,844	24,823	0.024314%	5,261,924	6,892,466	3,906,607	384,233	128,380	512,613	24,823	89,631	288,020	387,896	18,120	783,667	7,102	-	1,152,260	170,149	1,329,511	(87,564)	(70,749)	(101,515)	(286,016)	-	-
67600	106,153	7,971	0.006488%	1,404,149	1,839,261	1,042,482	102,533	(55,863)	46,670	7,971	23,918	76,859	103,510	15,467	219,754	1,895	-	307,482	72,321	381,698	(62,550)	(1,624)	(21,446)	(76,324)	-	-
67800	2,263,142	142,907	0.136792%	29,603,469	38,776,858	21,978,485	2,161,684	(356,290)	1,805,394	142,907	504,261	1,620,397	2,182,295	0	4,306,953	39,954	-	6,482,589	750,758	7,273,301	(487,858)	(342,192)	(527,184)	(1,609,114)	-	-
67900	63,715	4,427	0.003874%	838,409	1,098,211	622,459	61,222	18,970	80,192	4,427	14,281	45,892	61,805	40,917	162,895	1,132	-	183,595	40,749	225,476	4,490	1,786	(23,284)	(45,573)	-	-
68000	112,226	5,366	0.006685%	1,446,823	1,895,158	1,074,164	105,649	53,715	159,364	5,366	24,645	79,194	106,656	82,820	293,315	1,953	-	316,826	12,079	330,858	14,395	19,830	6,875	(78,643)	-	-
68100	655,789	45,186	0.039853%	8,624,629	11,297,191	6,403,178	629,782	(170,921)	458,861	45,186	146,911	472,084	635,787	41,861	1,296,643	11,640	-	1,888,628	440,103	2,340,371	(183,806)	(195,198)	(195,929)	(468,796)	-	-
68200	4,416,620	364,083	0.271798%	58,820,643	77,047,718	43,670,173	4,295,161	(5,346,172)	(1,051,011)	364,083	1,001,942	3,219,649	4,336,113	-	8,557,704	79,386	-	12,880,587	8,919,772	21,879,745	(4,831,804)	(3,936,203)	(1,356,803)	(3,197,231)	-	-
68300	1,154,882	74,314	0.069884%	15,123,741	19,810,217	11,228,309	1,104,355	(281,156)	823,199	74,314	257,615	827,824	1,114,885	5,523	2,205,847	20,412	-	3,311,808	528,640	3,860,860	(438,712)	(201,341)	(192,898)	(822,061)	-	-
68400	37,124	2,608	0.002259%	488,852	640,335	362,938	35,697	(15,136)	20,561	2,608	8,327	26,758	36,037	14,707	85,829	660	-	107,049	64,750	172,459	(19,377)	(15,267)	(25,414)	(26,572)	-	-
68500	1,090,212	-	0.061982%	13,413,709	17,570,288	9,958,731	979,487	3,483,832	4,463,319	-	228,487	734,222	988,826	7,079,318	9,030,853	18,104	-	2,937,344	-	2,955,448	3,412,146	3,396,515	(4,144)	(729,111)	-	-
68600	178,122	-	0.010127%	2,191,572	2,870,687	1,627,088	160,031	582,420	742,451	-	37,331	119,959	161,557	1,369,530	1,688,377	2,958	-	479,912	-	482,870	570,708	571,168	182,757	(119,126)	-	-
68700	94,594	-	0.005378%	1,163,862	1,524,515	864,086	84,987	322,398	407,385	-	19,825	63,706	85,797	938,178	1,107,506	1,571	-	254,863	-	256,434	316,178	319,407	278,749	(63,262)	-	-
70101	630,932	37,768	0.038018%	8,227,533	10,777,044	6,108,362	600,785	44,692	645,477	37,768	140,147	450,348	606,514	117,703	1,314,712	11,104	-	1,801,671	232,665	2,045,440	(31,667)	(119,606)	(132,241)	(447,212)	-	-
70102	401,151	24,718	0.024212%	5,239,792	6,863,475	3,890,175	382,616	(61,563)	321,053	24,718	89,254	286,809	386,265	56,923	819,251	7,072	-	1,147,413	165,799	1,320,284	(61,512)	(90,895)	(63,815)	(284,811)	-	-
70104	36,303	2,305	0.002195%	475,032	622,233	352,678	34,687	(4,125)	30,562	2,305	8,092	26,002	35,018	2,344	71,456	641	-	104,023	9,601	114,265	(4,753)	(5,459)	(6,777)	(25,820)	-	-
70106	32,390	-	0.001841%	398,514	522,004	295,869	29,100	(1,186)	27,914	-	6,788	21,813	29,377	6,904	64,882	538	-	87,267	3,510	91,315	(991)	(611)	(3,169)	(21,663)	-	-
70108	69,927	3,543	0.004177%	903,951	1,184,063	671,119	66,008	28,297	94,305	3,543	15,398	49,479	66,637	342,605	474,119	1,220	-	197,948	96,755	295,923	52,371	79,187	95,773	(49,135)	-	-
70202	1,260,962	74,281	0.075913%	16,428,511	21,519,303	12,197,009	1,199,631	(25,056)	1,174,575	74,281	279,841	899,243	1,211,069	469,852	2,860,005	22,172	-	3,597,527	442,012	4,061,711	(142,402)	(103,395)	(62,928)	(892,981)	-	-
70203	4,123,949	252,894	0.248838%	53,851,655	70,538,964	39,981,051	3,932,319	(102,921)	3,829,398	252,894	917,301	2,947,663	3,969,812	2,662,305	10,497,081	72,680	-	11,792,475	1,678,932	13,544,087	(332,812)	57,472	155,474	(2,927,139)	-	-
70204	64,045	-	0.003641%	787,992	1,032,171	585,028	57,540	31,752	89,292	-	13,423	43,132	58,089	254,275	368,919	1,064	-	172,555	102,968	276,587	33,741	33,178	68,245	(42,832)	-	-
70209	34,014	1,434	0.002015%	436,144	571,294	323,806	31,848	23,750	55,598	1,434	7,429	23,873	32,151	2,903	66,356	589	-	95,507	25,777	121,873	(12,266)	(8,379)	(11,165)	(23,707)	-	-
70211	83,241	-	0.004733%	1,024,184	1,341,553	760,384	74,787	10,872	85,659	-	17,446	56,060	75,500	22,383	171,389	1,382	-	224,276	21,487	247,145	(7,442)	(6,201)	(6,443)	(55,670)	-	-
70212	49,682	1,770	0.002925%	633,060	829,230	470,002	46,227	43,959	90,186	1,770	10,783	34,652	46,668	236,297	328,400	854	-	138,628	69,567	209,049	43,370	44,857	65,534	(34,410)	-	-
70213	93,001	-	0.005287%	1,144,258	1,498,835	849,531	83,555	(275,410)	(191,855)	-	19,491	62,633	84,352	0	166,476	1,544	-	250,570	371,421	623,535	(185,376)	(165,364)	(44,122)	(62,196)	-	-
70214	201,875	-	0.011477%	2,483,826	3,253,503	1,844,066	181,372	(50,486)	130,886	-	42,309	135,957	183,102	55,359	416,727	3,352	-	543,910	186,557	733,819	(39,617)	(53,395)	(89,070)	(135,009)	-	-
70215	40,003	2,885	0.002438%	527,685	691,201	391,769	38,532	(18,117)	20,415	2,885	8,989	28,884	38,900	34,055	110,828	712	-	115,553	85,063	201,328	(11,177)	(17,653)	(32,987)	(28,682)	-	-
70216	9,373	276	0.000549%	118,713	155,499	88,136	8,669	5,592	14,261	276	2,022	6,498	8,751	11,453	28,724	160	-	25,996	258	26,414	5,220	2,489	1,054	(6,453)	-	-
70217	278,285	-	0.015821%	3,423,950	4,484,949	2,542,041	250,021	(296,297)	(46,276)	-	58,323	187,416	252,405	24,311	522,455	4,621	-	749,779	82,823	837,223	(75,869)	(17,342)	(35,447)	(186,111)	-	-
70218	58,135	-	0.003305%	715,282	936,930	531,046	52,231	18,776	71,007	-	12,184	39,152	52,729	66,541	170,606	965	-	156,633	333	157,931	19,204	21,497	10,853	(38,879)	-	-
70219	89,665	-	0.005098%	1,103,220	1,445,081	819,063	80,559	(897)	79,662	-	18,792	60,387	81,327	46,136	206,642	1,489	-	241,584	53,940	297,013	(12,701)	(16,023)	(1,682)	(59,965)	-	-
70220	112,841	8,376	0.006892%	1,491,425	1,953,581	1,107,278	108,906	(74,042)	34,864	8,376	25,405	81,636	109,944	100,909	317,894	2,013	-	326,593	89,895	418,501	(35,379)	3,034	12,805	(81,067)	-	-
70222	5,518	534	0.000344%	74,468	97,544	55,287	5,438	(10,284)	(4,846)	534	1,268	4,076	5,490	20,601	31,435	101	-	16,307	35,191	51,599	(7,759)	(12,166)	3,810	(4,049)	-	-
70224	6,048	401	0.000367%	79,343	103,929	58,907	5,794	(2,741)	3,053	401	1,352	4,343	5,849	19,918	31,462	107	-	17,375	5,382	22,864	1,219	6,565	5,126	(4,312)	-	-
70301	476,565	16,637	0.028040%	6,068,243	7,948,643	4,505,242	443,111	153,394	596,505	16,637	103,366	332,156	447,336	3,089,662	3,972,520	8,190	-	1,328,828	1,369,537	2,706,555	319,741	386,178	889,888	(329,842)	-	-
70302	63,317	3,029	0.003772%	816,297	1,069,247	606,043	59,607	41,263	100,870	3,029	13,905	44,681	60,175	67,979	186,740	1,102	-	178,753	-	179,855	26,417	22,818	2,021	(44,371)	-	-
70303	80,546	6,118	0.004927%	1,066,296	1,396,715	791,649	77,862	(134,654)	(56,792)	6,118	18,163	58,366	78,605	3,690	158,824	1,439	-	233,498	275,270	510,207	(187,000)	(63,966)	(42,459)	(57,958)	-	-
70304	30,838	1,564	0.001842%	398,665	522,202	295,981	29,111	(39,325)	(10,214)	1,564	6,791	21,822	29,389	39,480	97,482	538	-	87,300	82,211	170,049	(31,103)	(27,129)	7,334	(21,669)	-	-
70305	27,735	3,066	0.001751%	378,963	496,394	281,353	27,672	(98,770)	(71,098)	3,066	6,455	20,743	27,936	281	55,415	511	-	82,986	214,584	298,081	(105,617)	(71,823)	(44,627)	(20,599)	-	-
70401	137,634	11,289	0.008467%	1,832,323	2,400,115	1,360,370	133,799	(185,284)	(51,485)	11,289	31,212	100,295	135,074	58,442	325,023	2,473	-	401,243	470,441	874,157	(175,472)	(120,479)	(153,585)	(99,598)	-	-
70402	4,089,051	225,913	0.245320%	53,090,301	69,541,684	39,415,799	3,876,724	1,017,875	4,894,599	225,913	904,332	2,905,989	3,913,687	858,455	8,582,463	71,653	-	11,625,753	81,912	11,779,318	421,275	(110,039)	(622,335)	(2,885,756)	-	-
70403	380,061	23,855	0.022964%	4,969,689	6,509,673	3,689,643	362,893	(120,368)	242,525	23,855	84,653	272,024	366,353	7,509	730,539	6,707	-	1,088,266	313,394	1,408,367	(148,069)	(140,169)	(119,459)	(270,131)	-	-
70404	114,435	8,193	0.006972%	1,508,784	1,976,320	1,120,166	110,173	(37,065)	73,108	8,193	25,700	82,586	111,224	38,767	258,277	2,036	-	330,395	105,553	437,984	(59,256)	(31,154)	(7,286)	(82,011)	-	-
70405	177,690	12,552	0.010816%	2,340,696	3,066,021	1,737,802	170,921	(89,126)	81,795	12,552	39,871	128,122	172,550	31,070	371,613	3,159	-	512,567	174,359	690,085	(73,317)	(42,144)	(75,781)	(127,230)	-	-
70406	13,649	1,418	0.000857%	185,381	242,826	137,632	13,537	(23,293)	(9,756)	1,418	3,158	10,147	13,666	248,426	275,397	250	-	40,595	347,717	388,562	26,194	(19,565)	(109,717)	(10,076)	-	-
70407	109,915	7,235	0.006660%	1,441,391	1,888,043	1,070,131	105,252	(31,920)	73,332	7,235	24,552	78,897	106,256	58,332	268,037	1,945	-	315,637	130,323	447,905	(66,373)	(34,529)	(618)	(78,348)	-	-
70411	82,252	-	0.004676%	1,012,014	1,325,612	751,349	73,899	39,422	113,321	-	17,238	55,394	74,603	103,055	250,290	1,366	-	221,612	32,025	255,003	27,429	10,079	12,790	(55,011)	-	-
70412	55,994	-	0.003183%	688,937	902,421	511,487	50,307	2,711	53,018	-	11,735	37,710	50,787	9,041	109,273	930	-	150,864	7,682	159,476	(3,038)	(3,187)	(6,530)	(37,448)	-	-
70413	15,388	1,187	0.000942%	203,927	267,119	151,401	14,891	(16,930)	(2,039)	1,187	3,474	11,162	15,033	37,759	67,428	275	-	44,656	28,993	73,924	(16,231)	11,861	8,958	(11,084)	-	-
70414	45,817	-	0.002605%	563,722	738,406	418,524	41,164	1,036	42,200	-	9,602	30,856	41,556	11,414	93,428	761	-	123,444	9,432	133,637	4,164	(4,744)	(8,987)	(30,641)	-	-
70415	52,099	-	0.002962%	641,016	839,651	475,909	46,808	24,412	71,220	-	10,919	35,087	47,254	57,935	151,195	865	-	140,370	59	141,294	23,090	18,283	3,372	(34,843)	-	-
70416	7,730	1,583	0.000529%	114,584	150,091	85,071	8,367	(19,434)	(11,067)	1,583	1,952	6,272	8,447	26,522	43,193	155	-	25,092	2,502	27,749	11,102	10,733	(162)	(6,229)	-	-
70417	759,297	49,875	0.046004%	9,955,861	13,040,938	7,391,523	726,990	(378,562)	348,428	49,875	169,587	544,951	733,922	127,787	1,576,247	13,437	-	2,180,142	1,357,984	3,551,563	(436,906)	(528,412)	(468,839)	(541,158)	-	-
70418	62,212	-	0.003537%	765,439	1,002,630	568,285	55,893	23,592	79,485	-	13,038	41,898	56,426	20,420	131,782	1,033	-	167,616	-	168,649	9,137	4,515	(8,913)	(41,605)	-	-
70419	35,675	-	0.002028%	438,932	574,946	325,876	32,051	1,940	33,991	-	7,477	24,026	32,357	84,846	148,706	592	-	96,118	92,304	189,014	9,971	7,680	(34,101)	(23,857)	-	-
70420	94,025	7,116	0.005750%	1,244,419	1,630,034	923,893	90,869	(36,379)	54,490	7,116	21,197	68,115	91,736	3,914	184,962	1,680	-	272,504	37,046	311,230	(34,068)	(10,137)	(14,422)	(67,642)	-	-
70422	98,593	-	0.005605%	1,213,067	1,588,967	900,617	88,580	62,805	151,385	-	20,663	66,399	89,424	48,159	224,645	1,637	-	265,638	-	267,275	21,109	8,453	(6,255)	(65,937)	-	-
70423	233,327	-	0.013265%	2,870,797	3,760,387	2,131,364	209,629	46,471	256,100	-	48,901	157,138	211,628	92,182	509,849	3,875	-	628,649	4,848	637,372	13,424	22,915	(7,819)	(156,044)	-	-
70424	202,275	-	0.011500%	2,488,746	3,259,948	1,847,718	181,732	(31,428)	150,304	-	42,393	136,226	183,464	16,732	378,815	3,359	-	544,988	116,950	665,297	(48,572)	(56,958)	(45,674)	(135,278)	-	-
70426	8,047	-	0.000458%	99,012	129,693	73,509	7,230	27,114	34,344	-	1,687	5,420	7,299	74,774	89,180	134	-	21,682	-	21,816	26,585	26,789	19,372	(5,382)	-	-
70501	302,409	16,167	0.018112%	3,919,690	5,134,306	2,910,093	286,221	96,105	382,326	16,167	66,767	214,551	288,950	173,923	744,191	5,290	-	858,337	32,565	896,192	42,848	70,699	(52,491)	(213,057)	-	-
70502	34,413	3,165	0.002136%	462,354	605,626	343,265	33,762	(74,376)	(40,614)	3,165	7,876	25,308	34,084	-	67,268	624	-	101,247	162,633	264,504	(67,193)	(61,454)	(43,458)	(25,131)	-	-
70503	131,099	2,791	0.007612%	1,647,350	2,157,824	1,223,041	120,292	26,314	146,606	2,791	28,061	90,171	121,439	65,304	304,975	2,223	-	360,738	254,598	617,559	(50,624)	(107,371)	(65,047)	(89,541)	-	-
70504	83,279	5,751	0.005062%	1,095,409	1,434,850	813,264	79,988	(47,227)	32,761	5,751	18,659	59,959	80,751	16,439	175,808	1,478	-	239,874	147,285	388,637	(45,576)	(57,243)	(50,469)	(59,542)	-	-
70505	118	305	0.000024%	5,208	6,822	3,867	380	(12,841)	(12,461)	305	89	285	384	-	758	7	-	1,141	18,096	19,244	(11,609)	(6,516)	(77)	(284)	-	-
70506	234,451	10,393	0.013920%	3,012,502	3,946,003	2,236,570	219,977	173,615	393,592	10,393	51,314	164,894	222,074	414,423	852,705	4,066	-	659,680	8,879	672,625	191,687	191,826	(39,687)	(163,747)	-	-
70507	7,987	672	0.000492%	106,537	139,551	79,097	7,780	5,464	13,244	672	1,815	5,832	7,854	6,481	21,982	144	-	23,330	3,724	27,198	1,330	(680)	(75)	(5,791)	-	-
70508	218,044	-	0.012396%	2,682,760	3,514,082	1,991,760	195,899	(7,897)	188,002	-	45,698	146,846	197,767	216,555	606,866	3,621	-	587,473	39,218	630,312	32,121	56,265	33,990	(145,822)	-	-
70601	51,547	5,820	0.003262%	705,832	924,552	524,030	51,541	(98,235)	(46,694)	5,820	12,023	38,635	52,032	-	102,690	953	-	154,564	185,676	341,193	(82,770)	(74,425)	(42,941)	(38,367)	-	-
70602	603,492	37,944	0.036468%	7,892,082	10,337,644	5,859,313	576,290	321,686	897,976	37,944	134,432	431,987	581,785	73,168	1,221,372	10,651	-	1,728,214	742,656	2,481,521	(527,948)	(198,490)	(104,732)	(428,979)	-	-
70603	170,465	10,301	0.010277%	2,224,099	2,913,293	1,651,237	162,407	(22,199)	140,208	10,301	37,885	121,740	163,955	36,121	359,701	3,002	-	487,035	169,959	659,996	(50,630)	(78,034)	(50,739)	(120,893)	-	-
70604	60,174	-	0.003421%	740,362	969,781	549,666	54,062	(7,992)	46,070	-	12,611	40,525	54,578	154,467	262,181	999	-	162,125	30,033	193,157	30,783	60,956	17,528	(40,243)	-	-
70605	1,961	119	0.000118%	25,597	33,529	19,004	1,869	181	2,050	119	436	1,401	1,887	143	3,867	35	-	5,605	1,230	6,870	(572)	(632)	(408)	(1,391)	-	-
70606	94,588	-	0.005378%	1,163,792	1,524,423	864,034	84,982	(92,516)	(7,534)	-	19,824	63,702	85,792	0	169,318	1,571	-	254,848	137,818	394,237	(96,104)	(47,172)	(18,384)	(63,259)	-	-
70607	648,157	38,291	0.039027%	8,445,883	11,063,055	6,270,472	616,729	25,871	642,600	38,291	143,866	462,300	622,610	114,698	1,343,474	11,399	-	1,849,486	401,392	2,262,277	(80,349)	(147,663)	(231,710)	(459,081)	-	-
70608	84,629	4,925	0.005091%	1,101,845	1,443,280	818,042	80,458	10,763	91,221	4,925	18,769	60,311	81,225	77,474	237,779	1,487	-	241,283	9,296	252,066	20,789	17,128	7,688	(59,892)	-	-
70609	2,584	190	0.000158%	34,128	44,704	25,338	2,492	(544)	1,948	190	581	1,868	2,516	190	5,155	46	-	7,473	1,011	8,530	(645)	(506)	(370)	(1,855)	-	-
70701	6,310,547	363,948	0.379467%	82,121,408	107,568,820	60,969,345	5,996,613	(384,480)	5,612,133	363,948	1,398,843	4,495,056	6,053,789	341,202	12,288,890	110,834	-	17,983,005	3,190,906	21,284,745	(1,277,868)	(1,371,855)	(1,882,372)	(4,463,759)	-	-
70702	469,088	23,774	0.028021%	6,064,060	7,943,163	4,502,136	442,806	146,422	589,228	23,774	103,294	331,927	447,028	113,667	995,916	8,184	-	1,327,912	125,663	1,461,759	31,067	(60,146)	(107,150)	(329,615)	-	-
70704	1,896,528	-	0.107824%	23,334,437	30,565,207	17,324,171	1,703,911	(23,051)	1,680,860	-	397,475	1,277,251	1,720,157	111,394	3,506,277	31,493	-	5,109,792	360,847	5,502,132	(179,619)	(218,687)	(329,193)	(1,268,357)	-	-
70705	10,269,414	-	0.583849%	126,352,452	165,505,981	93,807,772	9,226,422	(6,420,839)	2,805,583	-	2,152,268	6,916,119	9,314,393	3,910,247	22,293,027	170,530	-	27,668,752	3,590,764	31,430,046	(2,244,672)	341,433	(365,815)	(6,867,965)	-	-
70707	353,135	-	0.020077%	4,344,894	5,691,271	3,225,777	317,270	(44,497)	272,773	-	74,010	237,825	320,295	135,895	768,025	5,864	-	951,448	281,963	1,239,275	(22,225)	(71,430)	(141,426)	(236,169)	-	-
70709	256,343	-	0.014574%	3,153,979	4,131,320	2,341,606	230,308	375,022	605,330	-	53,724	172,638	232,504	271,291	730,157	4,257	-	690,661	46,600	741,518	163,573	5,962	(9,458)	(171,438)	-	-
70712	69,531	-	0.003953%	855,490	1,120,585	635,141	62,469	33,860	96,329	-	14,572	46,827	63,065	89,058	213,522	1,155	-	187,336	1,016	189,507	40,514	37,048	(7,045)	(46,501)	-	-
70714	107,839	6,472	0.006499%	1,406,456	1,842,282	1,044,194	102,701	7,914	110,615	6,472	23,957	76,985	103,680	27,757	232,379	1,898	-	307,987	15,489	325,374	5,744	113	(22,402)	(76,450)	-	-
70715	99,412	-	0.005652%	1,223,143	1,602,165	908,097	89,316	(33,342)	55,974	-	20,835	66,951	90,167	19,868	197,821	1,651	-	267,845	49,997	319,493	(11,749)	(24,733)	(18,705)	(66,485)	-	-
70718	1,893	-	0.000108%	23,285	30,501	17,288	1,700	(8,721)	(7,021)	-	397	1,275	1,717	799	4,188	31	-	5,099	24,283	29,413	(9,131)	(9,756)	(5,073)	(1,264)	-	-
70719	387,521	-	0.022032%	4,767,968	6,245,444	3,539,879	348,163	(57,310)	290,853	-	81,217	260,983	351,483	163,982	857,665	6,435	-	1,044,093	155,130	1,205,658	(22,116)	(44,063)	(22,648)	(259,165)	-	-
70801	6,882,810	315,111	0.409225%	88,561,521	116,004,567	65,750,675	6,466,879	3,107,874	9,574,753	315,111	1,508,543	4,847,567	6,528,538	4,357,784	17,242,432	119,526	-	19,393,266	-	19,512,792	1,766,793	970,326	(193,664)	(4,813,816)	-	-
70802	348,461	16,337	0.020740%	4,488,383	5,879,223	3,332,308	327,748	205,013	532,761	16,337	76,454	245,679	330,873	205,704	858,710	6,058	-	982,869	-	988,927	106,766	59,780	(52,794)	(243,969)	-	-
70803	-	-	0.000000%	-	-	-	-	(90,629)	(90,629)	-	-	-	-	7,001	7,001	-	-	-	94,444	94,444	(85,050)	(2,393)	-	-	-	-
70804	24,969	1,941	0.001530%	331,095	433,693	245,814	24,177	(15,396)	8,781	1,941	5,640	18,123	24,407	29,588	77,758	447	-	72,503	19,277	92,227	3,313	(2,151)	2,367	(17,997)	-	-
70805	98,347	-	0.005591%	1,210,039	1,585,000	898,369	88,359	24,826	113,185	-	20,612	66,234	89,201	51,793	227,840	1,633	-	264,975	15,514	282,122	22,756	(2,646)	(8,620)	(65,771)	-	-
70806	301,628	10,913	0.017769%	3,845,421	5,037,023	2,854,954	280,798	294,189	574,987	10,913	65,502	210,486	283,475	600,307	1,159,770	5,190	-	842,073	0	847,263	225,981	187,598	107,948	(209,020)	-	-
70807	4,387	289	0.000266%	57,529	75,356	42,711	4,201	(1,516)	2,685	289	980	3,149	4,241	1,240	9,610	78	-	12,598	6,697	19,373	(2,834)	(1,427)	(2,374)	(3,128)	-	-
70808	183,296	-	0.010421%	2,255,231	2,954,071	1,674,349	164,680	(121,259)	43,421	-	38,415	123,444	166,250	-	328,109	3,044	-	493,852	135,556	632,452	(76,773)	(58,941)	(46,045)	(122,585)	-	-
70809	123,839	-	0.007041%	1,523,687	1,995,840	1,131,230	111,262	(264,700)	(153,438)	-	25,954	83,402	112,322	-	221,678	2,056	-	333,658	390,508	726,222	(216,693)	(121,127)	(83,902)	(82,821)	-	-
70812	479,555	-	0.027264%	5,900,338	7,728,708	4,380,584	430,850	396,957	827,807	-	100,505	322,965	434,958	862,896	1,721,324	7,963	-	1,292,060	-	1,300,023	347,795	278,285	115,938	(320,717)	-	-
70813	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70901	691,009	42,166	0.041683%	9,020,803	11,816,129	6,697,309	658,711	(11,980)	646,731	42,166	153,659	493,769	664,991	128,462	1,440,881	12,175	-	1,975,382	7,262	1,994,819	25,734	9,592	(98,932)	(490,332)	-	-
70902	23,807	6,292	0.001711%	370,333	485,090	274,946	27,042	(176,371)	(149,329)	6,292	6,308	20,271	27,300	-	53,879	500	-	81,096	350,826	432,422	(149,667)	(137,620)	(71,126)	(20,130)	-	-
70903	9,692	544	0.000582%	125,942	164,968	93,503	9,196	875	10,071	544	2,145	6,894	9,284	12,704	31,027	170	-	27,579	11,685	39,434	953	2,346	(4,860)	(6,846)	-	-
70905	492,397	26,848	0.029521%	6,388,672	8,368,365	4,743,138	466,509	54,691	521,200	26,848	108,824	349,695	470,957	282,018	1,211,494	8,622	-	1,398,996	434,186	1,841,804	24,447	(91,609)	(215,889)	(347,259)	-	-
70908	30,177	1,259	0.001787%	386,786	506,642	287,161	28,244	13,129	41,373	1,259	6,588	21,171	28,513	16,115	72,387	522	-	84,699	394	85,615	6,797	5,986	(4,986)	(21,025)	-	-
71001	14,030,954	788,896	0.842556%	182,339,932	238,842,610	135,374,521	13,314,702	453,984	13,768,686	788,896	3,105,950	9,980,690	13,441,652	3,560,582	30,088,874	246,092	-	39,928,931	1,581,763	41,756,786	(354,999)	(120,437)	(1,281,279)	(9,911,198)	-	-
71003	4,232,503	-	0.240631%	52,075,716	68,212,704	38,662,541	3,802,637	(129,789)	3,672,848	-	887,050	2,850,454	3,838,894	266,520	7,842,918	70,283	-	11,403,578	328,687	11,802,548	(193,068)	(184,022)	(751,934)	(2,830,606)	-	-
71004	1,736,554	73,625	0.102915%	22,272,019	29,173,571	16,535,401	1,626,332	1,608,936	3,235,268	73,625	379,378	1,219,097	1,641,839	2,688,001	5,928,315	30,059	-	4,877,143	-	4,907,202	1,257,836	944,199	29,688	(1,210,609)	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

				Net Pension Liability as of June 30, 2021			Pension Expense and Revenue Offset for Nonemployer Contribution
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Aggregate - SCRS	1,670,209,315	88,705,515	100.000000%	21,641,273,393	28,347,373,779	16,067,117,006	1,580,274,235
Employer							
71006	6,260,729	369,545	0.376953%	81,577,336	106,856,153	60,565,410	5,956,884
71008	2,393,623	132,545	0.143621%	31,081,371	40,712,726	23,075,723	2,269,603
71011	1,539,972	-	0.087552%	18,947,451	24,818,801	14,067,144	1,383,568
71012	252,099	11,359	0.014978%	3,241,523	4,245,991	2,406,602	236,700
71015	643,524	-	0.036586%	7,917,767	10,371,290	5,878,383	578,166
71016	808,930	-	0.045990%	9,952,887	13,037,043	7,389,316	726,773
71017	1,777,912	-	0.101080%	21,875,009	28,653,539	16,240,649	1,597,342
71018	3,160,783	234,380	0.193026%	41,773,277	54,717,792	31,013,708	3,050,340
71019	1,384,172	-	0.078695%	17,030,523	22,307,865	12,643,961	1,243,591
71020	971,645	-	0.055241%	11,954,895	15,659,424	8,875,665	872,962
71024	163,118	-	0.009274%	2,006,964	2,628,873	1,490,029	146,551
71025	305,922	18,822	0.018463%	3,995,567	5,233,696	2,966,426	291,762
71026	283,721	-	0.016130%	3,490,839	4,572,564	2,591,701	254,906
71027	30,444	1,194	0.001799%	389,267	509,891	289,003	28,425
71028	15,936	612	0.000941%	203,610	266,704	151,166	14,868
71030	14,781	682	0.000879%	190,244	249,195	141,242	13,892
71031	141,533	-	0.008047%	1,741,387	2,281,000	1,292,857	127,158
71032	113,014	-	0.006425%	1,390,495	1,821,375	1,032,344	101,536
71034	54,013	3,889	0.003292%	712,405	933,162	528,910	52,021
71035	13,710	-	0.000779%	168,687	220,959	125,238	12,318
71036	72,875	-	0.004143%	896,640	1,174,487	665,692	65,474
71037	45,443	2,291	0.002714%	587,308	769,301	436,035	42,886
71038	226,658	12,936	0.013622%	2,947,901	3,861,383	2,188,608	215,260
71039	-	-	0.000000%	-	-	-	-
71042	32,125	-	0.001826%	395,258	517,739	293,451	28,862
71043	9,235	478	0.000552%	119,512	156,546	88,729	8,727
71044	703,844	-	0.040016%	8,659,935	11,343,437	6,429,390	632,360
71045	387,756	-	0.022045%	4,770,864	6,249,238	3,542,030	348,375
71047	95,870	4,446	0.005703%	1,234,262	1,616,730	916,353	90,127
71101	962,550	-	0.054724%	11,842,993	15,512,846	8,792,586	864,791
71103	932,460	46,294	0.055645%	12,042,355	15,773,986	8,940,598	879,349
71105	326,245	21,522	0.019772%	4,278,847	5,604,756	3,176,741	312,447
71106	59,941	3,595	0.003612%	781,734	1,023,975	580,383	57,083
71107	41,450	-	0.002357%	509,986	668,019	378,629	37,240
71108	64,846	4,191	0.003925%	849,411	1,112,622	630,628	62,025
71109	97,262	5,810	0.005860%	1,268,174	1,661,151	941,530	92,604
71112	351,807	19,151	0.021090%	4,564,184	5,978,513	3,388,584	333,283
71113	-	-	0.000000%	-	-	-	-
71114	22,224	-	0.001264%	273,438	358,170	203,008	19,967
71115	94,993	-	0.005401%	1,168,770	1,530,943	867,729	85,345
71117	61,657	-	0.003505%	758,609	993,683	563,214	55,395
71201	125,787	9,600	0.007697%	1,665,782	2,181,967	1,236,725	121,638
71202	1,434,341	70,026	0.085528%	18,509,372	24,244,973	13,741,902	1,351,579
71205	61,574	3,438	0.003696%	799,893	1,047,760	593,864	58,409
71206	397,946	-	0.022625%	4,896,232	6,413,455	3,635,107	357,529
71207	180,939	-	0.010287%	2,226,235	2,916,090	1,652,822	162,563
71209	65,242	-	0.003709%	802,724	1,051,469	595,966	58,616
71210	40,000	-	0.002274%	492,157	644,664	365,392	35,938
71213	12,484	763	0.000753%	162,989	213,496	121,008	11,902
71214	1,156	-	0.000066%	14,220	18,627	10,557	1,038
71215	-	-	0.000000%	-	-	-	-
71216	16,567	-	0.000942%	203,836	267,000	151,334	14,884
71301	327,410	20,755	0.019794%	4,283,742	5,611,168	3,180,376	312,804
71302	142,464	7,534	0.008528%	1,845,539	2,417,426	1,370,182	134,764
71303	702,793	51,592	0.042889%	9,281,775	12,157,969	6,891,062	677,767
71304	2,811	362	0.000180%	39,049	51,150	28,991	2,851
71305	30,693	2,825	0.001906%	412,402	540,196	306,180	30,114
71307	14,978	775	0.000896%	193,823	253,885	143,900	14,153
71309	2,019,211	112,115	0.121173%	26,223,333	34,349,302	19,468,973	1,914,862
71310	11,997	-	0.000682%	147,602	193,341	109,584	10,778
71311	29,605	1,591	0.001774%	383,830	502,770	284,967	28,028
71312	155,823	-	0.008859%	1,917,213	2,511,311	1,423,395	139,997
71313	1,824	-	0.000104%	22,446	29,402	16,665	1,639
71314	1,000	58	0.000060%	13,018	17,052	9,665	951
71315	76,330	-	0.004340%	939,145	1,230,163	697,249	68,578
71401	816,486	50,452	0.049288%	10,666,596	13,971,913	7,919,194	778,889
71402	215,116	12,682	0.012951%	2,802,776	3,671,288	2,080,863	204,662
71404	44,480	2,966	0.002697%	583,754	764,646	433,396	42,627
71406	29,000	1,950	0.001760%	380,809	498,813	282,724	27,807
71407	20,902	2,683	0.001341%	290,185	380,106	215,442	21,190
71408	66,852	4,720	0.004069%	880,596	1,153,471	653,780	64,302
71409	537,668	32,223	0.032400%	7,011,802	9,184,587	5,205,768	512,011
71501	1,688,926	95,907	0.101474%	21,960,160	28,765,075	16,303,868	1,603,560
71504	299,811	23,097	0.018358%	3,972,979	5,204,108	2,949,657	290,112
71505	393,210	22,072	0.023610%	5,109,526	6,692,843	3,793,462	373,104
71506	135,331	7,861	0.008141%	1,761,796	2,307,733	1,308,009	128,649
71601	1,416,717	80,222	0.085106%	18,417,975	24,125,254	13,674,046	1,344,905
71603	872	61	0.000053%	11,487	15,046	8,528	839
71604	282,793	-	0.016078%	3,479,416	4,557,602	2,583,221	254,072
71605	465,242	27,780	0.028030%	6,066,029	7,945,743	4,503,598	442,949
71606	84,153	-	0.004784%	1,035,402	1,356,248	768,713	75,606
71607	273,595	18,794	0.016623%	3,597,492	4,712,267	2,670,884	262,694
71608	10,462	-	0.000595%	128,718	168,604	95,564	9,399
71609	230,539	-	0.013107%	2,836,501	3,715,463	2,105,901	207,125
71610	425,937	25,538	0.025668%	5,554,843	7,276,152	4,124,078	405,622
71611	74,444	-	0.004232%	915,941	1,199,769	680,022	66,883
71612	4,748	-	0.000270%	58,418	76,521	43,371	4,266
71614	21,142	1,272	0.001274%	275,772	361,227	204,742	20,137
71701	755,662	48,753	0.045734%	9,897,333	12,964,274	7,348,071	722,716
71702	370,519	25,718	0.022527%	4,875,198	6,385,903	3,619,490	355,993
71705	42,631	2,561	0.002569%	556,032	728,332	412,814	40,602
71706	18,657	347	0.001080%	233,818	306,272	173,593	17,074
71707	4,593	-	0.000261%	56,516	74,029	41,959	4,127
71802	29,485	1,711	0.001774%	383,824	502,762	284,962	28,027
71803	4,339,321	253,365	0.261109%	56,507,319	74,017,553	41,952,693	4,126,239
71805	21,009	-	0.001194%	258,494	338,595	191,913	18,876
71807	186,504	13,108	0.011349%	2,455,980	3,217,028	1,823,392	179,339
71808	566,644	-	0.032216%	6,971,854	9,132,261	5,176,110	509,094
71809	1,262,052	59,185	0.075117%	16,256,178	21,293,569	12,069,064	1,187,047
71810	187,844	11,301	0.011322%	2,450,226	3,209,491	1,819,120	178,919
71811	902,192	55,552	0.054451%	11,783,853	15,435,380	8,748,678	860,472
71812	22,172	926	0.001313%	284,183	372,245	210,986	20,751
71813	139,691	-	0.007942%	1,718,722	2,251,312	1,276,030	125,503
71815	19,353	1,157	0.001166%	252,348	330,544	187,350	18,427
71817	152,490	-	0.008670%	1,876,195	2,457,582	1,392,942	137,002
71819	523	28	0.000031%	6,779	8,880	5,033	495
71901	598,657	41,591	0.036400%	7,877,469	10,318,503	5,848,464	575,223
71902	6,393	394	0.000386%	83,504	109,380	61,996	6,098
71904	71,715	3,583	0.004281%	926,440	1,213,521	687,816	67,650
71905	25,089	1,842	0.001531%	331,360	434,041	246,012	24,196

	Pension Expense and Revenue Offset for Nonemployer Contribution			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources	
Participating Employer	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes
(1)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Aggregate - SCRS	N/A	N/A	N/A	368,634,086	1,184,572,311	1,595,341,581	N/A	3,148,547,978	29,207,813	-
Employer										
71006	92,388	6,049,272	369,545	1,389,576	4,465,276	6,013,681	856,594	12,725,127	110,100	-
71008	214,592	2,484,195	132,545	529,435	1,701,292	2,291,242	441,734	4,963,703	41,948	-
71011	801,289	2,184,857	-	322,748	1,037,121	1,396,760	1,127,663	3,884,292	25,572	-
71012	224,623	461,323	11,359	55,216	177,430	238,957	630,319	1,101,922	4,375	-
71015	(126,892)	451,274	-	134,870	433,393	583,678	120,056	1,271,997	10,686	-
71016	(130,001)	596,772	-	169,536	544,788	733,702	137,548	1,585,574	13,433	-
71017	(90,486)	1,506,856	-	372,616	1,197,366	1,612,572	237,077	3,419,631	29,523	-
71018	(2,376,141)	674,199	234,380	711,560	2,286,532	3,079,423	-	6,077,515	56,379	-
71019	(16,804)	1,226,787	-	290,095	932,195	1,255,448	153,934	2,631,672	22,985	-
71020	(106,171)	766,791	-	203,638	654,372	881,286	240,164	1,979,460	16,135	-
71024	(40,723)	105,828	-	34,186	109,855	147,948	117,089	409,078	2,709	-
71025	(47,115)	244,647	18,822	68,060	218,704	294,543	2,647	583,954	5,393	-
71026	(245,083)	9,823	-	59,462	191,077	257,336	451,261	959,136	4,711	-
71027	30,877	59,302	1,194	6,631	21,307	28,696	112,682	169,316	525	-
71028	18,587	33,455	612	3,468	11,145	15,010	57,792	87,415	275	-
71030	9,783	23,675	682	3,241	10,413	14,024	23,078	50,756	257	-
71031	(10,566)	116,592	-	29,663	95,318	128,371	119,979	373,331	2,350	-
71032	(377,846)	(276,310)	-	23,685	76,111	102,504	43,439	245,739	1,877	-
71034	(23,958)	28,063	3,889	12,135	38,995	52,517	77,565	181,212	961	-
71035	(38,444)	(26,126)	-	2,873	9,233	12,435	6,371	30,912	228	-
71036	1,811	67,285	-	15,273	49,079	66,098	32,625	163,075	1,210	-
71037	23,190	66,076	2,291	10,004	32,147	43,295	69,432	154,878	793	-
71038	(94,868)	120,392	12,936	50,214	161,358	217,312	13,640	442,524	3,979	-
71039	(80,679)	(80,679)	-	-	-	-	1,075	1,075	-	-
71042	36,895	65,757	-	6,733	21,635	29,137	195,866	253,371	533	-
71043	(1,160)	7,567	478	2,036	6,542	8,810	65	17,453	161	-
71044	(236,678)	395,682	-	147,512	474,016	638,389	64,888	1,324,805	11,688	-
71045	417,575	765,950	-	81,266	261,141	351,696	1,135,058	1,829,161	6,439	-
71047	1,785	91,912	4,446	21,024	67,559	90,987	62,909	242,479	1,666	-
71101	367,564	1,232,355	-	201,732	648,247	873,036	536,404	2,259,419	15,984	-
71103	280,658	1,160,007	46,294	205,128	659,159	887,733	171,553	1,923,573	16,253	-
71105	(50,230)	262,217	21,522	72,885	234,210	315,426	75,618	698,139	5,775	-
71106	(2,196)	54,887	3,595	13,316	42,790	57,628	25,562	139,296	1,055	-
71107	(18,269)	18,971	-	8,687	27,915	37,595	1,194	75,391	688	-
71108	(3,987)	58,038	4,191	14,469	46,494	62,616	29,167	152,746	1,146	-
71109	(13,402)	79,202	5,810	21,602	69,416	93,487	33,259	217,764	1,712	-
71112	10,837	344,120	19,151	77,746	249,828	336,460	73,400	737,434	6,160	-
71113	(63,710)	(63,710)	-	-	-	-	4,922	4,922	-	-
71114	5,053	25,020	-	4,658	14,967	20,157	5,283	45,065	369	-
71115	36,676	122,021	-	19,909	63,975	86,159	90,331	260,374	1,577	-
71117	70,231	125,626	-	12,922	41,524	55,923	93,838	204,207	1,024	-
71201	(275,503)	(153,865)	9,600	28,375	91,179	122,797	162,861	405,212	2,248	-
71202	468,959	1,820,538	70,026	315,286	1,013,142	1,364,466	715,758	3,408,652	24,981	-
71205	(3,468)	54,941	3,438	13,625	43,784	58,966	328	116,703	1,080	-
71206	86,932	444,461	-	83,402	268,004	360,938	177,878	890,222	6,608	-
71207	(13,448)	149,115	-	37,921	121,857	164,113	51,539	375,430	3,005	-
71209	38,451	97,067	-	13,673	43,938	59,175	95,129	211,915	1,083	-
71210	8,566	44,504	-	8,383	26,939	36,281	32,824	104,427	664	-
71213	(23)	11,879	763	2,776	8,922	12,015	1,044	24,757	220	-
71214	(77,366)	(76,328)	-	242	778	1,048	751	2,819	19	-
71215	(4,622)	(4,622)	-	-	-	-	357	357	-	-
71216	(64,926)	(50,042)	-	3,472	11,157	15,026	2,541	32,196	275	-
71301	(51,695)	261,109	20,755	72,969	234,478	315,787	62,505	685,739	5,781	-
71302	23,259	158,023	7,534	31,437	101,019	136,049	111,506	380,011	2,491	-
71303	(475,265)	202,502	51,592	158,104	508,054	684,230	0	1,350,388	12,527	-
71304	(7,147)	(4,296)	362	665	2,137	2,879	16,861	22,542	53	-
71305	(38,855)	(8,741)	2,825	7,025	22,574	30,401	12,202	72,202	557	-
71307	(2,286)	11,867	775	3,302	10,609	14,288	36,892	65,091	262	-
71309	257,895	2,172,757	112,115	446,684	1,435,379	1,933,120	558,023	4,373,206	35,392	-
71310	4,174	14,952	-	2,514	8,079	10,881	6,014	27,488	199	-
71311	11,080	39,108	1,591	6,538	21,010	28,295	34,072	89,915	518	-
71312	(61,372)	78,625	-	32,658	104,942	141,332	156,226	435,158	2,588	-
71313	1,427	3,066	-	382	1,229	1,655	18,094	21,360	30	-
71314	(102)	849	58	222	713	960	195	2,090	18	-
71315	59,180	127,758	-	15,997	51,406	69,231	40,647	177,281	1,268	-
71401	(17,434)	761,455	50,452	181,693	583,854	786,315	104,561	1,656,423	14,396	-
71402	(459)	204,203	12,682	47,742	153,415	206,614	103,139	510,910	3,783	-
71404	(16,917)	25,710	2,966	9,944	31,953	43,033	72,933	157,863	788	-
71406	(23,719)	4,088	1,950	6,487	20,844	28,072	942	56,345	514	-
71407	(79,724)	(58,534)	2,683	4,943	15,884	21,392	1,871	44,090	392	-
71408	(24,814)	39,488	4,720	15,000	48,201	64,915	12,626	140,742	1,188	-
71409	(63,176)	448,835	32,223	119,438	383,803	516,893	55,890	1,076,024	9,463	-
71501	(104,711)	1,498,849	95,907	374,066	1,202,027	1,618,849	504,439	3,699,381	29,638	-
71504	(227,531)	62,581	23,097	67,675	217,468	292,878	-	578,021	5,362	-
71505	34,619	407,723	22,072	87,035	279,679	376,662	70,611	813,987	6,896	-
71506	(6,005)	122,644	7,861	30,010	96,435	129,875	29,807	286,127	2,378	-
71601	600,767	1,945,672	80,222	313,729	1,008,140	1,357,728	1,248,892	3,928,489	24,858	-
71603	(336)	503	61	196	629	847	-	1,672	16	-
71604	(120,822)	133,250	-	59,268	190,452	256,494	734,088	1,240,302	4,696	-
71605	(34,080)	408,869	27,780	103,328	332,035	447,173	116,451	998,987	8,187	-
71606	(50,921)	24,685	-	17,637	56,675	76,327	-	150,639	1,397	-
71607	(27,860)	234,834	18,794	61,279	196,915	265,198	43,357	566,749	4,855	-
71608	739	10,138	-	2,193	7,046	9,489	543	19,271	174	-
71609	32,820	239,945	-	48,317	155,261	209,100	35,056	447,734	3,828	-
71610	(32,158)	373,464	25,538	94,620	304,054	409,489	61,568	869,731	7,497	-
71611	15,351	82,234	-	15,602	50,136	67,521	30,991	164,250	1,236	-
71612	4,207	8,473	-	995	3,198	4,306	1,864	10,363	79	-
71614	1,018	21,155	1,272	4,697	15,095	20,329	1,639	41,760	372	-
71701	(101,201)	621,515	48,753	168,590	541,748	729,607	32,442	1,472,387	13,358	-
71702	(114,265)	241,728	25,718	83,043	266,852	359,388	144,002	853,285	6,580	-
71705	(127,165)	(86,563)	2,561	9,471	30,435	40,989	193,814	274,709	750	-
71706	38,367	55,441	347	3,983	12,798	17,236	68,381	102,398	316	-
71707	1,741	5,868	-	963	3,094	4,166	13,710	21,933	76	-
71802	(46,658)	(18,631)	1,711	6,538	21,009	28,295	3,937	59,779	518	-
71803	407,736	4,533,975	253,365	962,537	3,093,025	4,165,581	1,300,866	9,522,009	76,264	-
71805	(31,159)	(12,283)	-	4,403	14,149	19,056	11,608	49,216	349	-
71807	(17,403)	161,936	13,108	41,835	134,432	181,049	46,842	404,158	3,315	-
71808	(5,137)	503,957	-	118,757	381,616	513,948	103,978	1,118,299	9,409	-
71809	745,351	1,932,398	59,185	276,905	889,810	1,198,366	1,612,667	3,977,748	21,940	-
71810	(33,891)	145,028	11,301	41,737	134,117	180,625	107,685	464,164	3,307	-
71811	(342,464)	518,008	55,552	200,724	645,009	868,677	2,757,519	4,471,929	15,904	-
71812	18,628	39,379	926	4,841	15,555	20,949	68,158	109,503	384	-
71813	(94,944)	30,559	-	29,276	94,077	126,700	34,310	284,363	2,320	-
71815	13	18,440	1,157	4,298	13,813	18,602	2,763	39,476	341	-
71817	97,692	234,694	-	31,959	102,697	138,308	187,234	460,198	2,532	-
71819	726	1,221	28	115	371	500	3,930	4,916	9	-
71901	(104,746)	470,477	41,591	134,184	431,187	580,708	115,429	1,261,508	10,632	-
71902	1,188	7,286	394	1,422	4,571	6,156	8,369	20,518	113	-
71904	50,757	118,407	3,583	15,781	50,710	68,295	302,447	437,233	1,250	-
71905	(20,866)	3,330	1,842	5,644	18,138	24,427	3,003	51,212	447	-

	Outstanding Balance of Deferred Inflows of Resources			Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	2026	Thereafter
(1)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	4,739,021,737	N/A	4,768,229,550	(115,656,020)	(55,609,094)	(272,091,971)	(1,176,324,487)	-	-
Employer									
71006	17,863,864	2,633,946	20,607,910	(506,829)	(1,094,352)	(1,847,417)	(4,434,185)	-	-
71008	6,806,221	947,110	7,795,279	(64,825)	(398,155)	(679,148)	(1,689,447)	-	-
71011	4,149,126	-	4,174,698	448,726	332,568	(41,800)	(1,029,899)	-	-
71012	709,831	3,053	717,259	220,651	195,467	144,741	(176,196)	-	-
71015	1,733,838	307,328	2,051,852	(185,133)	(101,850)	(62,496)	(430,375)	-	-
71016	2,179,490	581,667	2,774,590	(181,248)	(281,089)	(185,683)	(540,995)	-	-
71017	4,790,205	199,512	5,019,240	(198,462)	(11,166)	(200,952)	(1,189,028)	-	-
71018	9,147,542	5,326,476	14,530,397	(2,376,383)	(1,876,876)	(1,929,011)	(2,270,612)	-	-
71019	3,729,356	559,155	4,311,496	(256,298)	(136,639)	(361,183)	(925,705)	-	-
71020	2,617,892	289,537	2,923,564	(160,961)	(58,124)	(75,204)	(649,815)	-	-
71024	439,486	82,137	524,332	(18,230)	684	11,382	(109,090)	-	-
71025	874,952	147,449	1,027,794	(99,600)	(70,740)	(56,319)	(217,182)	-	-
71026	764,426	535,282	1,304,419	(145,510)	(107,253)	97,226	(189,746)	-	-
71027	85,242	6,323	92,090	32,025	36,017	30,343	(21,159)	-	-
71028	44,587	7,050	51,912	14,934	21,825	9,813	(11,068)	-	-
71030	41,660	124	42,041	10,119	7,649	1,287	(10,341)	-	-
71031	381,330	118,656	502,336	(34,063)	(15,541)	15,252	(94,653)	-	-
71032	304,492	395,063	701,432	(167,060)	(94,458)	(118,592)	(75,583)	-	-
71034	156,003	110,944	267,908	18,971	(48,084)	(18,861)	(38,722)	-	-
71035	36,939	9,815	46,982	(3,321)	(2,549)	(1,030)	(9,170)	-	-
71036	196,347	840	198,397	8,126	8,229	(2,939)	(48,738)	-	-
71037	128,609	13,263	142,665	9,669	22,921	11,548	(31,924)	-	-
71038	645,533	55,908	705,420	(34,006)	(30,970)	(37,684)	(160,236)	-	-
71039	-	159,088	159,088	(60,861)	(61,018)	(36,134)	-	-	-
71042	86,554	133,576	220,663	3,122	(2,639)	53,708	(21,484)	-	-
71043	26,171	4,003	30,335	(2,865)	(2,020)	(1,502)	(6,495)	-	-
71044	1,896,359	544,910	2,452,957	(215,019)	(244,969)	(197,447)	(470,717)	-	-
71045	1,044,727	515	1,051,681	400,792	381,878	254,134	(259,324)	-	-
71047	270,280	15,680	287,626	23,698	3,013	(4,768)	(67,090)	-	-
71101	2,593,387	-	2,609,371	293,972	127,116	(127,308)	(643,732)	-	-
71103	2,637,044	212,244	2,865,541	(7,402)	(130,444)	(149,552)	(654,570)	-	-
71105	936,985	184,579	1,127,339	(34,576)	(90,505)	(71,538)	(232,580)	-	-
71106	171,185	12,928	185,168	1,983	(1,420)	(3,946)	(42,490)	-	-
71107	111,677	63,878	176,243	(34,435)	(28,285)	(10,410)	(27,721)	-	-
71108	186,005	6,007	193,158	(202)	7,881	(1,921)	(46,171)	-	-
71109	277,706	76,649	356,067	(33,109)	(30,299)	(5,964)	(68,932)	-	-
71112	999,468	149,146	1,154,774	(21,494)	(43,732)	(104,025)	(248,089)	-	-
71113	-	66,393	66,393	(59,788)	(1,682)	-	-	-	-
71114	59,878	2,973	63,220	(67)	(909)	(2,316)	(14,863)	-	-
71115	255,938	38,080	295,595	30,374	24,536	(26,603)	(63,528)	-	-
71117	166,121	0	167,145	56,739	16,477	5,081	(41,235)	-	-
71201	364,774	359,724	726,746	(167,575)	(93,399)	29,985	(90,545)	-	-
71202	4,053,196	-	4,078,177	300,135	144,401	(107,973)	(1,006,089)	-	-
71205	175,161	12,291	188,532	(12,525)	(5,468)	(10,357)	(43,479)	-	-
71206	1,072,181	20,478	1,099,267	35,160	33,059	(11,127)	(266,138)	-	-
71207	487,502	82,641	573,148	(62,854)	(1,004)	(12,851)	(121,008)	-	-
71209	175,781	317	177,181	37,707	33,956	6,703	(43,632)	-	-
71210	107,773	10,098	118,535	352	10,812	1,479	(26,751)	-	-
71213	35,692	1,896	37,808	(1,369)	(1,051)	(1,771)	(8,860)	-	-
71214	3,114	11,963	15,096	(8,159)	(2,269)	(1,076)	(773)	-	-
71215	-	4,815	4,815	(4,336)	(122)	-	(0)	-	-
71216	44,636	116,921	161,832	(48,072)	(47,921)	(22,563)	(11,080)	-	-
71301	938,057	129,454	1,073,292	(30,271)	(31,273)	(93,163)	(232,845)	-	-
71302	404,137	31,948	438,576	14,973	16,484	10,291	(100,314)	-	-
71303	2,032,530	814,501	2,859,558	(485,379)	(341,469)	(177,806)	(504,517)	-	-
71304	8,551	37,272	45,876	765	(14,337)	(7,638)	(2,123)	-	-
71305	90,308	101,233	192,098	(29,658)	(38,997)	(28,825)	(22,416)	-	-
71307	42,444	10,926	53,632	10,956	15,498	(4,459)	(10,536)	-	-
71309	5,742,405	2,022,398	7,800,195	(340,922)	(797,363)	(863,317)	(1,425,386)	-	-
71310	32,322	10,466	42,987	(6,430)	(834)	(211)	(8,023)	-	-
71311	84,051	6,554	91,123	7,915	6,683	5,057	(20,863)	-	-
71312	419,833	167,801	590,222	(37,481)	(35,608)	22,237	(104,212)	-	-
71313	4,915	2,699	7,644	3,462	6,097	5,376	(1,219)	-	-
71314	2,851	529	3,398	(126)	(266)	(208)	(707)	-	-
71315	205,655	62,628	269,551	11,682	(24,437)	(28,465)	(51,049)	-	-
71401	2,335,779	35,793	2,385,968	(55,746)	7,876	(101,884)	(579,790)	-	-
71402	613,754	44,600	662,137	416	5,248	(4,544)	(152,346)	-	-
71404	127,831	105,388	234,007	15,738	(48,067)	(12,085)	(31,730)	-	-
71406	83,390	70,735	154,639	(37,265)	(31,783)	(8,547)	(20,699)	-	-
71407	63,545	96,526	160,463	(46,940)	(44,270)	(9,390)	(15,773)	-	-
71408	192,833	23,475	217,496	(20,343)	2,970	(11,517)	(47,864)	-	-
71409	1,535,449	376,239	1,921,151	(147,202)	(179,237)	(137,558)	(381,130)	-	-
71501	4,808,852	549,541	5,388,031	30,347	(84,896)	(440,443)	(1,193,658)	-	-
71504	870,006	446,548	1,321,916	(240,029)	(152,322)	(135,591)	(215,953)	-	-
71505	1,118,888	487,930	1,613,714	(152,045)	(204,276)	(165,675)	(277,731)	-	-
71506	385,799	27,849	416,026	(2,656)	(998)	(30,482)	(95,764)	-	-
71601	4,033,182	0	4,058,040	485,738	375,404	10,427	(1,001,120)	-	-
71603	2,515	525	3,056	(336)	(242)	(183)	(624)	-	-
71604	761,925	799,010	1,565,631	(31,864)	135,522	(239,862)	(189,125)	-	-
71605	1,328,343	207,094	1,543,624	(52,596)	(100,235)	(62,084)	(329,722)	-	-
71606	226,733	65,785	293,915	(43,110)	(21,019)	(22,869)	(56,279)	-	-
71607	787,782	297,600	1,090,237	(98,232)	(128,709)	(101,002)	(195,544)	-	-
71608	28,187	700	29,061	(600)	(620)	(1,573)	(6,996)	-	-
71609	621,139	34,548	659,515	5,319	(20,040)	(42,882)	(154,178)	-	-
71610	1,216,403	319,963	1,543,863	(100,132)	(102,165)	(169,897)	(301,937)	-	-
71611	200,574	-	201,810	7,919	8,963	(4,656)	(49,786)	-	-
71612	12,792	150	13,021	739	168	(388)	(3,176)	-	-
71614	60,389	2,660	63,421	(3,167)	(132)	(3,372)	(14,990)	-	-
71701	2,167,325	111,672	2,292,355	(131,353)	(36,348)	(114,292)	(537,975)	-	-
71702	1,067,574	210,419	1,284,573	(77,328)	(68,833)	(20,132)	(264,995)	-	-
71705	121,760	163,733	286,243	(16,909)	(14,410)	50,009	(30,223)	-	-
71706	51,202	2,294	53,812	26,998	18,770	15,528	(12,710)	-	-
71707	12,376	3,558	16,010	1,759	5,254	1,981	(3,071)	-	-
71802	84,050	112,197	196,765	(49,751)	(31,973)	(34,399)	(20,863)	-	-
71803	12,374,014	1,212,805	13,663,083	115,607	(95,472)	(1,089,719)	(3,071,490)	-	-
71805	56,605	26,810	83,764	(20,565)	3,876	(3,809)	(14,051)	-	-
71807	537,812	79,725	620,852	(4,726)	(40,221)	(38,252)	(133,496)	-	-
71808	1,526,702	208,065	1,744,176	(94,656)	(91,353)	(60,908)	(378,960)	-	-
71809	3,559,790	-	3,581,730	613,278	538,243	128,111	(883,614)	-	-
71810	536,552	111,723	651,582	(53,440)	(3,544)	2,750	(133,183)	-	-
71811	2,580,437	3,863,334	6,459,675	(515,195)	267,227	(1,099,260)	(640,519)	-	-
71812	62,231	40,323	102,938	12,511	(2,826)	12,328	(15,448)	-	-
71813	376,367	170,077	548,764	(93,623)	(66,475)	(10,880)	(93,424)	-	-
71815	55,259	13,733	69,333	(4,975)	(6,832)	(4,333)	(13,717)	-	-
71817	410,851	13	413,396	85,841	62,414	528	(101,982)	-	-
71819	1,485	1,523	3,017	615	544	1,111	(370)	-	-
71901	1,725,014	96,294	1,831,940	(59,360)	(19,942)	(62,946)	(428,184)	-	-
71902	18,286	3,013	21,412	831	1,247	1,566	(4,539)	-	-
71904	202,873	105,054	309,177	47,761	48,609	82,044	(50,357)	-	-
71905	72,561	83,036	156,044	(29,474)	(27,699)	(29,648)	(18,011)	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

				Net Pension Liability as of June 30, 2021			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	1,670,209,315	88,705,515	100.000000%	21,641,273,393	28,347,373,779	16,067,117,006	1,580,274,235	N/A	N/A	N/A	368,634,086	1,184,572,311	1,595,341,581	N/A	3,148,547,978	29,207,813	-	4,739,021,737	N/A	4,768,229,550	(115,656,020)	(55,609,094)	(272,091,971)	(1,176,324,487)	-	-
Employer																										
71906	302,788	-	0.017215%	3,725,437	4,879,859	2,765,874	272,036	28,831	300,867	-	63,459	203,918	274,630	139,990	681,997	5,028	-	815,799	23,518	844,345	29,614	20,449	(9,912)	(202,498)	-	-
71907	56,700	-	0.003224%	697,619	913,794	517,933	50,941	128,069	179,010	-	11,883	38,185	51,427	47,754	149,249	942	-	152,765	0	153,707	20,217	11,649	1,596	(37,920)	-	-
72001	460,637	27,662	0.027761%	6,007,924	7,869,632	4,460,459	438,707	81,800	520,507	27,662	102,338	328,854	442,889	284,693	1,158,774	8,109	-	1,315,620	58,898	1,382,627	65,136	38,706	(1,129)	(326,565)	-	-
72002	1,461,990	77,264	0.087512%	18,938,613	24,807,225	14,060,582	1,382,922	373,098	1,756,020	77,264	322,597	1,036,638	1,396,108	359,118	3,114,461	25,560	-	4,147,191	43,314	4,216,065	197,227	(46,114)	(223,297)	(1,029,420)	-	-
72004	57,319	2,732	0.003414%	738,843	967,793	548,539	53,951	34,979	88,930	2,732	12,585	40,442	54,466	57,215	164,708	997	-	161,792	-	162,789	29,850	20,454	(8,226)	(40,159)	-	-
72006	26,115	-	0.001485%	321,308	420,873	238,549	23,462	(1,278,339)	(1,254,877)	-	5,473	17,587	23,686	119,784	166,530	434	-	70,360	3,294,795	3,365,589	(2,553,389)	(622,911)	(5,293)	(17,465)	-	-
72007	62,575	4,700	0.003825%	827,734	1,084,229	614,534	60,442	(31,833)	28,609	4,700	14,099	45,307	61,019	40,462	160,887	1,117	-	181,258	82,139	264,514	(12,835)	(10,309)	(35,492)	(44,992)	-	-
72009	479,249	24,490	0.028639%	6,197,880	8,118,451	4,601,488	452,577	246,266	698,843	24,490	105,574	339,252	456,892	202,321	1,104,039	8,365	-	1,357,216	0	1,365,581	105,436	34,218	(64,308)	(336,889)	-	-
72010	31,575	1,799	0.001897%	410,623	537,865	304,859	29,984	(3,011)	26,973	1,799	6,994	22,476	30,270	15,361	75,101	554	-	89,919	14,812	105,285	(5,322)	(2,182)	(359)	(22,321)	-	-
72011	17,176	1,166	0.001043%	225,674	295,605	167,547	16,479	(5,949)	10,530	1,166	3,844	12,353	16,636	777	33,610	305	-	49,418	17,829	67,552	(9,125)	(9,118)	(3,432)	(12,267)	-	-
72012	4,892	-	0.000278%	60,193	78,845	44,689	4,395	(24,338)	(19,943)	-	1,025	3,295	4,437	-	8,757	81	-	13,181	56,791	70,053	(23,239)	(19,908)	(14,878)	(3,271)	-	-
72101	1,901,327	109,137	0.114301%	24,736,275	32,401,440	18,364,937	1,806,275	1,650	1,807,925	109,137	421,354	1,353,983	1,823,497	151,698	3,750,532	33,385	-	5,416,767	437,171	5,887,323	(200,182)	(272,503)	(319,551)	(1,344,555)	-	-
72102	3,348,439	205,944	0.202078%	43,732,282	57,283,845	32,468,131	3,193,389	(365,408)	2,827,981	205,944	744,929	2,393,762	3,223,837	315,257	6,677,785	59,023	-	9,576,527	2,110,397	11,745,947	(835,553)	(1,005,279)	(850,236)	(2,377,094)	-	-
72108	33,146	2,098	0.002004%	433,633	568,006	321,942	31,664	(6,836)	24,828	2,098	7,386	23,736	31,966	11,087	74,175	585	-	94,957	31,189	126,731	(12,240)	(13,778)	(2,966)	(23,571)	-	-
72109	9,515	533	0.000571%	123,628	161,938	91,785	9,028	(17,351)	(8,323)	533	2,106	6,767	9,114	13,744	31,731	167	-	27,072	33,046	60,285	(3,743)	(14,879)	(3,213)	(6,719)	-	-
72110	277,382	-	0.015770%	3,412,845	4,470,402	2,533,797	249,210	225,496	474,706	-	58,134	186,808	251,587	622,971	1,119,500	4,606	-	747,347	19,010	770,963	187,194	212,770	134,080	(185,506)	-	-
72111	8,161	668	0.000502%	108,631	142,293	80,651	7,932	(8,465)	(533)	668	1,850	5,946	8,008	390	16,194	147	-	23,788	13,557	37,492	(6,024)	(5,786)	(3,584)	(5,905)	-	-
72112	303,539	22,112	0.018514%	4,006,741	5,248,332	2,974,722	292,577	(228,348)	64,229	22,112	68,250	219,316	295,367	3,543	586,476	5,408	-	877,399	724,160	1,606,967	(290,029)	(272,818)	(239,855)	(217,789)	-	-
72113	11,095	1,021	0.000689%	149,072	195,265	110,675	10,885	(18,823)	(7,938)	1,021	2,539	8,160	10,989	19,128	40,816	201	-	32,644	34,630	67,475	(23,189)	620	4,012	(8,103)	-	-
72114	56,470	-	0.003211%	694,794	910,094	515,836	50,735	41,742	92,477	-	11,835	38,031	51,219	3,622	104,707	938	-	152,147	6,915	160,000	(3,200)	(3,809)	(10,517)	(37,766)	-	-
72115	1,065,780	62,417	0.064142%	13,881,068	18,182,471	10,305,712	1,013,614	(114,764)	898,850	62,417	236,448	759,804	1,023,278	97,912	2,117,442	18,734	-	3,039,686	993,304	4,051,724	(323,816)	(370,808)	(485,145)	(754,513)	-	-
72116	141,669	-	0.008054%	1,743,060	2,283,191	1,294,099	127,281	(28,938)	98,343	-	29,691	95,409	128,494	65,984	319,578	2,352	-	381,696	46,295	430,343	(28,033)	13,294	(1,281)	(94,745)	-	-
72117	28,251	1,251	0.001677%	362,995	475,478	269,498	26,506	12,019	38,525	1,251	6,183	19,869	26,759	29,198	82,009	490	-	79,489	4,011	83,990	8,256	12,775	(3,281)	(19,731)	-	-
72119	298,935	13,948	0.017788%	3,849,648	5,042,560	2,858,092	281,106	(175,514)	105,592	13,948	65,574	210,717	283,787	406,787	966,865	5,196	-	842,999	212,598	1,060,793	21,688	24,844	68,791	(209,251)	-	-
72120	6,323	-	0.000359%	77,795	101,901	57,757	5,681	(325)	5,356	-	1,325	4,258	5,735	4,782	16,100	105	-	17,036	880	18,021	990	969	349	(4,229)	-	-
72122	94,135	4,610	0.005614%	1,214,939	1,591,419	902,007	88,716	29,020	117,736	4,610	20,695	66,502	89,562	67,745	244,504	1,640	-	266,048	12,075	279,763	23,893	7,578	(691)	(66,039)	-	-
72123	58,910	-	0.003349%	724,811	949,412	538,121	52,927	(7,134)	45,793	-	12,346	39,674	53,431	39,515	144,966	978	-	158,720	2,122	161,820	9,217	13,225	102	(39,398)	-	-
72124	483,457	-	0.027486%	5,948,337	7,791,581	4,416,220	434,355	211,833	646,188	-	101,323	325,592	438,497	235,809	1,101,221	8,028	-	1,302,571	-	1,310,599	77,437	56,105	(19,594)	(323,326)	-	-
72125	27,335	-	0.001554%	336,326	440,546	249,699	24,559	21,329	45,888	-	5,729	18,409	24,793	49,731	98,662	454	-	73,649	2,901	77,004	13,861	17,088	8,991	(18,282)	-	-
72126	3,366	135	0.000199%	43,074	56,422	31,980	3,145	3,233	6,378	135	734	2,358	3,175	3,228	9,495	58	-	9,432	1,545	11,035	1,422	402	(1,025)	(2,340)	-	-
72127	135,258	-	0.007690%	1,664,184	2,179,874	1,235,539	121,521	158,515	280,036	-	28,347	91,092	122,680	180,996	423,115	2,246	-	364,424	118,249	484,919	79,868	(44,276)	(6,937)	(90,458)	-	-
72201	650,326	40,457	0.039273%	8,499,229	11,132,931	6,310,077	620,625	(188,216)	432,409	40,457	144,775	465,220	626,542	108,279	1,344,816	11,471	-	1,861,167	401,648	2,274,286	(99,646)	(165,954)	(201,890)	(461,981)	-	-
72202	2,018,133	125,165	0.121853%	26,370,637	34,542,251	19,578,335	1,925,619	(408,696)	1,516,923	125,165	449,193	1,443,442	1,943,979	170,864	4,007,478	35,591	-	5,774,661	1,026,944	6,837,196	(420,353)	(493,117)	(482,855)	(1,433,392)	-	-
72203	44,235	-	0.002515%	544,251	712,902	404,068	39,742	28,503	68,245	-	9,271	29,791	40,121	53,336	132,519	735	-	119,181	6,596	126,512	27,891	16,540	(8,842)	(29,582)	-	-
72204	670,797	-	0.038137%	8,253,331	10,810,837	6,127,516	602,669	78,695	681,364	-	140,586	451,760	608,415	234,873	1,435,634	11,139	-	1,807,320	163,497	1,981,956	(32,691)	(28,275)	(36,742)	(448,614)	-	-
72205	377,439	20,714	0.022636%	4,898,790	6,416,805	3,637,006	357,716	41,499	399,215	20,714	83,445	268,144	361,127	82,554	795,270	6,612	-	1,072,741	13,187	1,092,540	41,202	(13,166)	(59,029)	(266,277)	-	-
72206	1,657	-	0.000094%	20,386	26,703	15,135	1,489	(470)	1,019	-	347	1,116	1,503	428	3,394	28	-	4,464	598	5,090	(244)	(205)	(139)	(1,109)	-	-
72207	56,401	3,607	0.003412%	738,330	967,121	548,158	53,914	(16,534)	37,380	3,607	12,577	40,414	54,428	29,467	136,886	996	-	161,680	42,688	205,364	(14,734)	3,589	(17,202)	(40,131)	-	-
72210	318,710	-	0.018120%	3,921,332	5,136,456	2,911,312	286,341	(197,270)	89,071	-	66,795	214,641	289,071	61,074	631,581	5,292	-	858,696	580,179	1,444,167	(237,957)	(281,278)	(80,205)	(213,146)	-	-
72301	2,247,777	-	0.127793%	27,656,122	36,226,076	20,532,717	2,019,486	66,518	2,086,004	-	471,090	1,513,805	2,038,741	1,276,160	5,299,796	37,326	-	6,056,158	383,629	6,477,113	6,511	268,080	51,358	(1,503,266)	-	-
72302	4,415,859	264,332	0.266084%	57,583,966	75,427,826	42,752,028	4,204,857	21,931	4,226,788	264,332	980,876	3,151,957	4,244,949	1,301,853	9,679,635	77,717	-	12,609,779	667,585	13,355,081	93,518	(170,167)	(468,785)	(3,130,012)	-	-
72303	1,227,424	-	0.069783%	15,101,931	19,781,650	11,212,117	1,102,763	(364,793)	737,970	-	257,244	826,630	1,113,277	349,072	2,546,223	20,382	-	3,307,032	401,936	3,729,350	(299,355)	17,817	(80,714)	(820,875)	-	-
72304	1,319,396	70,836	0.079039%	17,105,088	22,405,535	12,699,319	1,249,036	438,634	1,687,670	70,836	291,365	936,276	1,260,945	967,419	3,456,005	23,086	-	3,745,684	116,650	3,885,420	200,639	221,194	78,510	(929,758)	-	-
72305	8,499,942	647,945	0.520087%	112,553,434	147,430,986	83,562,975	8,218,800	(8,037,478)	181,322	647,945	1,917,218	6,160,806	8,297,163	1,208,358	17,583,545	151,906	-	24,647,033	25,201,751	50,000,690	(8,565,986)	(8,438,875)	(9,294,375)	(6,117,909)	-	-
72306	2,134,507	-	0.121354%	26,262,465	34,400,560	19,498,026	1,917,720	(32,498)	1,885,222	-	447,351	1,437,521	1,936,005	741,945	4,562,822	35,445	-	5,750,974	582,611	6,369,030	(181,460)	(98,530)	(98,706)	(1,427,512)	-	-
72307	248,292	-	0.014116%	3,054,922	4,001,568	2,268,064	223,074	(90,865)	132,209	-	52,037	167,216	225,201	144,224	588,678	4,123	-	668,969	106,005	779,097	(21,316)	(9,117)	6,068	(166,053)	-	-
72309	934,133	44,024	0.055611%	12,035,018	15,764,375	8,935,151	878,813	604,777	1,483,590	44,024	205,003	658,757	887,192	1,099,619	2,850,571	16,243	-	2,635,437	-	2,651,680	416,948	319,288	116,826	(654,171)	-	-
72314	1,286,833	-	0.073161%	15,832,889	20,739,114	11,754,802	1,156,138	1,033,426	2,189,564	-	269,695	866,640	1,167,162	678,456	2,981,953	21,369	-	3,467,098	471,240	3,959,707	385,339	(215,593)	(286,894)	(860,607)	-	-
72316	86,128	-	0.004897%	1,059,701	1,388,076	786,753	77,381	(10,064)	67,317	-	18,051	58,005	78,119	48,398	202,573	1,430	-	232,054	2,799	236,283	17,101	10,459	(3,670)	(57,600)	-	-
72319	791,920	-	0.045023%	9,743,600	12,762,903	7,233,935	711,491	349,461	1,060,952	-	165,971	533,333	718,274	1,100,008	2,517,586	13,150	-	2,133,661	47,662	2,194,473	314,792	385,316	152,624	(529,619)	-	-
72321	1,935,681	133,673	0.117649%	25,460,845	33,350,537	18,902,879	1,859,184	(1,439,891)	419,293	133,673	433,696	1,393,643	1,876,911	133,095	3,837,345	34,363	-	5,575,434	2,444,064	8,053,861	(1,004,952)	(1,002,004)	(825,621)	(1,383,939)	-	-
72322	336,483	-	0.019130%	4,140,011	5,422,899	3,073,666	302,309	128,283	430,592	-	70,520	226,611	305,191	260,849	863,171	5,588	-	906,583	-	912,171	88,338	85,347	2,349	(225,034)	-	-
72323	556,326	32,029	0.033450%	7,238,977	9,482,158	5,374,429	528,600	25,229	553,829	32,029	123,308	396,238	533,640	103,897	1,157,083	9,770	-	1,585,196	188,491	1,783,457	(36,110)	(107,619)	(89,166)	(393,478)	-	-
72324	44,812	-	0.002548%	551,355	722,206	409,342	40,261	24,107	64,368	-	9,392	30,179	40,645	31,136	111,352	744	-	120,736	13,527	135,007	16,450	(5,261)	(4,877)	(29,968)	-	-
72327	674,015	67,929	0.042182%	9,128,709	11,957,472	6,777,422	666,590	(970,316)	(303,726)	67,929	155,497	499,676	672,946	2,920	1,331,039	12,320	-	1,999,011	1,878,711	3,890,042	(1,018,154)	(732,749)	(311,906)	(496,195)	-	-
72328	4,259	-	0.000242%	52,407	68,647	38,909	3,827	(5,130)	(1,303)	-	893	2,869	3,863	12,267	19,892	71	-	11,476	14,107	25,654	(6,258)	181	3,162	(2,848)	-	-
72329	43,263	-	0.002460%	532,293	697,238	395,190	38,869	(27,751)	11,118	-	9,067	29,136	39,239	1,957	79,399	718	-	116,562	97,082	214,362	(51,849)	(42,009)	(12,171)	(28,933)	-	-
72330	60,607	-	0.003446%	745,699	976,772	553,629	54,452	22,190	76,642	-	12,702	40,817	54,971	22,592	131,082	1,006	-	163,294	2,754	167,054	12,490	2,308	(10,237)	(40,533)	-	-
72331	166,249	11,970	0.010132%	2,192,764	2,872,248	1,627,972	160,118	(39,512)	120,606	11,970	37,351	120,025	161,645	0	319,021	2,959	-	480,173	49,649	532,781	(34,969)	(27,047)	(32,556)	(119,189)	-	-
72332	407,397	21,524	0.024386%	5,277,346	6,912,666	3,918,057	385,359	192,038	577,397	21,524	89,893	288,865	389,033	450,514	1,218,305	7,122	-	1,155,637	-	1,162,759	151,954	160,414	30,031	(286,853)	-	-
72333	92,554	5,224	0.005559%	1,203,037	1,575,828	893,170	87,847	29,657	117,504	5,224	20,492	65,850	88,685	115,021	290,048	1,624	-	263,442	111,768	376,834	14,665	14,020	(50,077)	(65,393)	-	-
72334	441,814	-	0.025119%	5,435,973	7,120,448	4,035,826	396,942	203,588	600,530	-	92,596	297,547	400,727	473,244	1,264,114	7,337	-	1,190,373	237	1,197,947	177,453	137,707	46,482	(295,475)	-	-
72335	191,262	-	0.010874%	2,353,239	3,082,450	1,747,114	171,837	(3,432)	168,405	-	40,085	128,809	173,475	54,226	396,595	3,176	-	515,314	73,998	592,488	(6,064)	(9,452)	(52,466)	(127,911)	-	-
72338	36,482	-	0.002074%	448,867	587,960	333,252	32,777	28,525	61,302	-	7,646	24,569	33,089	38,521	103,825	606	-	98,293	2,397	101,296	19,908	13,414	(6,394)	(24,399)	-	-
72339	175,888	-	0.010000%	2,164,081	2,834,677	1,606,678	158,024	81,431	239,455	-	36,863	118,455	159,531	300,192	615,041	2,921	-	473,892	3,413	480,226	116,988	97,021	38,435	(117,629)	-	-
72340	70,584	-	0.004013%	868,448	1,137,558	644,761	63,415	(38,182)	25,233	-	14,793	47,536	64,020	38,957	165,306	1,172	-	190,173	197,054	388,399	(46,109)	(57,240)	(72,541)	(47,204)	-	-
72342	384,187	-	0.021842%	4,726,945	6,191,709	3,509,423	345,168	(2,965)	342,203	-	80,518	258,737	348,459	71,521	759,235	6,380	-	1,035,110	160,579	1,202,069	(16,454)	(70,221)	(99,222)	(256,937)	-	-
72343	9,072	-	0.000516%	111,618	146,206	82,869	8,151	(4,003)	4,148	-	1,901	6,110	8,228	30,945	47,184	151	-	24,442	15,351	39,944	3,766	2,176	7,365	(6,067)	-	-
72346	151,441	-	0.008610%	1,863,296	2,440,686	1,383,366	136,060	95,754	231,814	-	31,739	101,991	137,358	120,275	391,363	2,515	-	408,026	0	410,541	69,549	33,345	(20,791)	(101,280)	-	-
72347	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72348	80,933	-	0.004601%	995,777	1,304,344	739,294	72,713	(110,250)	(37,537)	-	16,962	54,506	73,406	3,424	148,298	1,344	-	218,056	243,049	462,449	(98,783)	(97,333)	(63,909)	(54,125)	-	-
72349	84,512	-	0.004805%	1,039,817	1,362,030	771,990	75,929	37,838	113,767	-	17,712	56,916	76,653	97,952	249,233	1,403	-	227,700	17,363	246,466	25,191	19,422	14,674	(56,520)	-	-
72350	30,327	-	0.001724%	373,138	488,764	277,029	27,247	(10,027)	17,220	-	6,356	20,424	27,507	7,851	62,138	504	-	81,710	36,920	119,134	(8,196)	(14,223)	(14,294)	(20,283)	-	-
72351	194,529	-	0.011060%	2,393,439	3,135,107	1,776,959	174,772	47,096	221,868	-	40,769	131,009	176,438	122,477	470,693	3,230	-	524,117	31,654	559,001	25,337	14,179	2,275	(130,098)	-	-
72352	8,873	-	0.000504%	109,170	142,999	81,051	7,972	(11,363)	(3,391)	-	1,860	5,976	8,048	40,596	56,480	147	-	23,906	86,305	110,358	(2,628)	(39,569)	(5,748)	(5,932)	-	-
72353	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72401	1,440,576	-	0.081901%	17,724,512	23,216,903	13,159,198	1,294,267	(468,464)	825,803	-	301,917	970,182	1,306,608	161,727	2,740,434	23,922	-	3,881,326	645,758	4,551,006	(447,928)	(226,946)	(172,272)	(963,425)	-	-
72402	725,783	47,964	0.043990%	9,520,003	12,470,019	7,067,930	695,163	(273,462)	421,701	47,964	162,162	521,094	701,791	-	1,385,047	12,849	-	2,084,697	551,508	2,649,054	(308,873)	(201,166)	(236,501)	(517,467)	-	-
72403	1,827,191	114,538	0.110394%	23,890,576	31,293,681	17,737,066	1,744,521	(453,992)	1,290,529	114,538	406,948	1,307,692	1,761,155	1,110	3,476,905	32,244	-	5,231,576	1,040,913	6,304,733	(603,078)	(438,039)	(488,124)	(1,298,587)	-	-
72404	122,390	8,773	0.007457%	1,613,799	2,113,876	1,198,132	117,842	(50,719)	67,123	8,773	27,489	88,334	118,965	20,088	254,876	2,178	-	353,391	186,859	542,428	(54,925)	(66,244)	(78,665)	(87,719)	-	-
72407	578,080	-	0.032866%	7,112,566	9,316,576	5,280,578	519,369	(190,649)	328,720	-	121,154	389,319	524,321	4,381	1,039,175	9,599	-	1,557,515	386,767	1,953,881	(276,198)	(113,268)	(138,632)	(386,608)	-	-
72408	107,387	-	0.006105%	1,321,265	1,730,693	980,946	96,481	(69,260)	27,221	-	22,506	72,322	97,400	35,864	228,092	1,783	-	289,332	129,630	420,745	(28,431)	(36,507)	(55,896)	(71,819)	-	-
72409	1,350,834	82,775	0.081505%	17,638,786	23,104,614	13,095,553	1,288,007	24,780	1,312,787	82,775	300,456	965,489	1,300,288	224,548	2,790,781	23,806	-	3,862,554	805,818	4,692,178	(179,069)	(342,476)	(421,085)	(958,768)	-	-
72411	13,693	-	0.000778%	168,473	220,679	125,079	12,302	(7,716)	4,586	-	2,870	9,222	12,419	8,932	33,443	227	-	36,892	26,963	64,082	(5,538)	(13,257)	(2,686)	(9,157)	-	-
72412	26,478	2,302	0.001636%	354,106	463,834	262,898	25,857	(47,725)	(21,868)	2,302	6,032	19,383	26,104	6,757	58,276	478	-	77,542	118,887	196,907	(51,630)	(32,246)	(35,507)	(19,247)	-	-
72413	200,692	-	0.011410%	2,469,272	3,234,439	1,833,260	180,309	(117,846)	62,463	-	42,061	135,160	182,029	0	359,250	3,333	-	540,723	190,765	734,821	(120,547)	(79,589)	(41,215)	(134,219)	-	-
72415	34,157	-	0.001942%	420,256	550,483	312,010	30,688	20,340	51,028	-	7,159	23,003	30,980	81,679	142,821	567	-	92,028	80,061	172,656	15	(20,078)	13,071	(22,843)	-	-
72416	1,363,924	-	0.077543%	16,781,396	21,981,540	12,459,002	1,225,400	(196,550)	1,028,850	-	285,852	918,559	1,237,083	222,914	2,664,408	22,649	-	3,674,802	407,542	4,104,993	(235,290)	(151,852)	(141,282)	(912,162)	-	-
72417	-	-	0.000000%	-	-	-	-	(2,607)	(2,607)	-	-	-	-	298	298	-	-	-	5,886	5,886	(1,991)	(2,246)	(1,351)	-	-	-
72418	12,535	-	0.000713%	154,229	202,021	114,504	11,262	19,464	30,726	-	2,627	8,442	11,369	280,283	302,721	208	-	33,773	542,781	576,762	18,640	(112,623)	(171,675)	(8,384)	-	-
72501	693,609	43,972	0.041934%	9,075,016	11,887,141	6,737,558	662,670	(70,751)	591,919	43,972	154,582	496,737	668,988	44,572	1,364,879	12,248	-	1,987,254	119,651	2,119,153	(110,679)	(50,156)	(100,161)	(493,278)	-	-
72502	21,426	1,641	0.001311%	283,813	371,760	210,711	20,724	(11,014)	9,710	1,641	4,834	15,535	20,922	9,753	51,044	383	-	62,150	9,589	72,122	(5,000)	3,395	(4,045)	(15,428)	-	-
72504	7,722	472	0.000466%	100,819	132,061	74,851	7,362	(657)	6,705	472	1,717	5,519	7,432	44	14,712	136	-	22,077	1,305	23,518	(1,155)	(901)	(1,270)	(5,479)	-	-
72506	124,802	9,804	0.007653%	1,656,164	2,169,369	1,229,585	120,935	(110,324)	10,611	9,804	28,211	90,653	122,088	7,814	248,766	2,235	-	362,668	288,273	653,176	(112,787)	(114,565)	(87,038)	(90,021)	-	-
72507	244,364	-	0.013893%	3,006,592	3,938,261	2,232,182	219,545	(47,961)	171,584	-	51,214	164,571	221,639	140,605	578,029	4,058	-	658,386	223,023	885,467	(51,484)	(84,199)	(8,330)	(163,425)	-	-
72509	79,501	4,668	0.004785%	1,035,601	1,356,508	768,861	75,621	954	76,575	4,668	17,640	56,685	76,342	125,791	276,458	1,398	-	226,777	4,126	232,301	42,212	47,165	11,073	(56,293)	-	-
72510	35,385	1,042	0.002071%	448,191	587,074	332,750	32,727	53,552	86,279	1,042	7,634	24,533	33,040	85,791	150,998	605	-	98,145	-	98,750	50,560	25,232	817	(24,361)	-	-
72512	72,183	-	0.004104%	888,117	1,163,322	659,364	64,851	12,252	77,103	-	15,128	48,613	65,470	77,364	206,575	1,199	-	194,480	1,865	197,544	28,296	20,447	8,562	(48,274)	-	-
72513	122,957	-	0.006990%	1,512,828	1,981,617	1,123,168	110,469	44,547	155,016	-	25,769	82,807	111,522	75,036	295,134	2,042	-	331,280	27,628	360,950	19,108	440	(3,133)	(82,231)	-	-
72601	8,582,744	510,817	0.516998%	111,885,029	146,555,459	83,066,732	8,169,992	779,655	8,949,647	510,817	1,905,832	6,124,219	8,247,890	456,441	16,734,382	151,004	-	24,500,665	377,014	25,028,683	(310,853)	(434,670)	(1,467,200)	(6,081,579)	-	-
72602	1,174,246	51,479	0.069686%	15,081,025	19,754,265	11,196,596	1,101,236	812,126	1,913,362	51,479	256,888	825,486	1,111,736	1,127,680	3,321,790	20,354	-	3,302,454	-	3,322,808	606,326	208,739	3,655	(819,738)	-	-
72604	3,440,174	222,222	0.208219%	45,061,262	59,024,643	33,454,804	3,290,433	(1,042,851)	2,247,582	222,222	767,567	2,466,506	3,321,806	131,449	6,687,328	60,816	-	9,867,548	3,818,558	13,746,922	(1,602,724)	(1,594,915)	(1,412,625)	(2,449,331)	-	-
72605	300,620	19,816	0.018218%	3,942,573	5,164,279	2,927,082	287,892	(108,991)	178,901	19,816	67,157	215,803	290,637	18,002	591,599	5,321	-	863,347	204,329	1,072,997	(84,411)	(86,149)	(96,536)	(214,301)	-	-
72606	125,596	9,202	0.007664%	1,658,530	2,172,467	1,231,341	121,108	(66,245)	54,863	9,202	28,251	90,782	122,263	345,434	586,730	2,238	-	363,186	570,857	936,281	101,857	(205,283)	(155,975)	(90,150)	-	-
72608	2,961,699	-	0.168382%	36,440,048	47,731,926	27,054,162	2,660,900	342,196	3,003,096	-	620,714	1,994,609	2,686,271	914,423	6,216,017	49,181	-	7,979,668	625,716	8,654,565	6,322	(191,911)	(272,238)	(1,980,721)	-	-
72609	81,655	-	0.004642%	1,004,665	1,315,986	745,893	73,362	15,080	88,442	-	17,113	54,992	74,061	153,489	299,655	1,356	-	220,002	41,958	263,316	11,990	43,591	35,367	(54,610)	-	-
72611	424,889	-	0.024156%	5,227,735	6,847,682	3,881,224	381,736	44,376	426,112	-	89,048	286,149	385,376	196,250	956,823	7,056	-	1,144,773	238,727	1,390,556	29,759	(39,531)	(139,803)	(284,158)	-	-
72612	26,551	-	0.001510%	326,680	427,910	242,537	23,855	23,580	47,435	-	5,565	17,881	24,082	43,162	90,690	441	-	71,537	0	71,978	16,114	13,306	7,050	(17,758)	-	-
72613	30,838	897	0.001804%	390,462	511,457	289,891	28,512	71,351	99,863	897	6,651	21,373	28,784	131,753	188,561	527	-	85,504	126	86,157	72,163	53,148	(1,682)	(21,224)	-	-
72614	22,114	2,089	0.001376%	297,786	390,062	221,085	21,745	(4,286)	17,459	2,089	5,072	16,300	21,952	13,581	56,905	402	-	65,209	9,088	74,699	(4,004)	1,909	488	(16,187)	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Net Pension Liability as of June 30, 2021: Discount Rate 7.00%	Net Pension Liability as of June 30, 2021: Discount Rate Less 1.00% 6.00%	Net Pension Liability as of June 30, 2021: Discount Rate Plus 1.00% 8.00%	Pension Expense and Revenue Offset for Nonemployer Contribution: Proportionate Share of Aggregate Plan Pension Expense	Pension Expense and Revenue Offset for Nonemployer Contribution: Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Pension Expense and Revenue Offset for Nonemployer Contribution: Employer Pension Expense	Pension Expense and Revenue Offset for Nonemployer Contribution: Revenue Credit	Outstanding Balance of Deferred Outflows of Resources: Liability Experience	Outstanding Balance of Deferred Outflows of Resources: Assumption Changes	Outstanding Balance of Deferred Outflows of Resources: Investment Experience	Outstanding Balance of Deferred Outflows of Resources: Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Outstanding Balance of Deferred Outflows of Resources: Total Deferred Outflow of Resources	Outstanding Balance of Deferred Inflows of Resources: Liability Experience	Outstanding Balance of Deferred Inflows of Resources: Assumption Changes	Outstanding Balance of Deferred Inflows of Resources: Investment Experience	Outstanding Balance of Deferred Inflows of Resources: Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Outstanding Balance of Deferred Inflows of Resources: Total Deferred Inflow of Resources	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30, 2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	1,670,209,315	88,705,515	100.000000%	21,641,273,393	28,347,373,779	16,067,117,006	1,580,274,235	N/A	N/A	N/A	368,634,086	1,184,572,311	1,595,341,581	N/A	3,148,547,978	29,207,813	-	4,739,021,737	N/A	4,768,229,550	(115,656,020)	(55,609,094)	(272,091,971)	(1,176,324,487)	-	-
Employer																										
72615	831,831	-	0.047292%	10,234,648	13,406,115	7,598,503	747,347	135,957	883,304	-	174,335	560,211	754,473	482,687	1,971,706	13,813	-	2,241,191	235,271	2,490,275	46,260	(4,235)	(4,283)	(556,312)	-	-
72616	653,982	-	0.037181%	8,046,436	10,539,830	5,973,911	587,561	(97,587)	489,974	-	137,062	440,436	593,164	330,700	1,501,362	10,860	-	1,762,014	390,130	2,163,004	(190,079)	98,639	(132,834)	(437,368)	-	-
72617	744,181	37,734	0.044454%	9,620,502	12,601,661	7,142,544	702,502	132,395	834,897	37,734	163,874	526,595	709,200	153,272	1,552,941	12,984	-	2,106,705	288,286	2,407,975	(26,630)	(94,368)	(211,108)	(522,928)	-	-
72619	154,945	-	0.008809%	1,906,406	2,497,154	1,415,372	139,208	(20,456)	118,752	-	32,473	104,350	140,536	28,989	306,348	2,573	-	417,466	36,129	456,168	(6,116)	(5,489)	(34,591)	(103,624)	-	-
72620	78,943	-	0.004488%	971,293	1,272,274	721,117	70,925	53,091	124,016	-	16,545	53,165	71,601	89,653	230,964	1,311	-	212,695	2,547	216,553	32,892	36,249	(1,933)	(52,796)	-	-
72621	84,035	-	0.004778%	1,033,949	1,354,345	767,634	75,500	17,831	93,331	-	17,612	56,595	76,220	97,210	247,637	1,395	-	226,415	3,318	231,128	25,135	31,191	16,384	(56,200)	-	-
72622	475,558	-	0.027037%	5,851,147	7,664,275	4,344,064	427,258	202,914	630,172	-	99,668	320,273	431,332	536,519	1,387,792	7,897	-	1,281,288	111,090	1,400,275	95,592	117,653	92,315	(318,042)	-	-
72701	663,801	40,215	0.040026%	8,662,045	11,346,201	6,430,957	632,514	47,306	679,820	40,215	147,548	474,132	638,545	1,970,015	3,230,240	11,691	-	1,896,821	1,874,659	3,783,171	(14,369)	469,948	(537,678)	(470,831)	-	-
72702	144,664	9,381	0.008758%	1,895,329	2,482,645	1,407,148	138,399	12,540	150,939	9,381	32,285	103,744	139,719	4,065	279,813	2,558	-	415,041	61,138	478,737	(40,405)	(29,745)	(25,752)	(103,022)	-	-
72704	285,606	18,418	0.017285%	3,740,650	4,899,786	2,777,169	273,147	(149,145)	124,002	18,418	63,718	204,751	275,752	626,239	1,170,460	5,049	-	819,130	1,032,557	1,856,736	32,191	(150,802)	(364,340)	(203,324)	-	-
72705	374,795	12,030	0.021992%	4,759,401	6,234,223	3,533,519	347,538	354,222	701,760	12,030	81,071	260,514	350,851	489,506	1,181,942	6,423	-	1,042,217	-	1,048,640	248,600	129,518	13,884	(258,700)	-	-
72801	817,635	-	0.046485%	10,059,991	13,177,336	7,468,833	734,594	(21,948)	712,646	-	171,360	550,651	741,598	145,475	1,609,084	13,577	-	2,202,944	268,103	2,484,624	(74,402)	(141,217)	(113,105)	(546,816)	-	-
72802	1,571,972	101,731	0.095155%	20,592,849	26,974,069	15,288,736	1,503,717	(639,153)	864,564	101,731	350,775	1,127,185	1,518,054	-	2,996,014	27,793	-	4,509,437	1,187,605	5,724,835	(751,770)	(493,443)	(364,270)	(1,119,338)	-	-
72803	212,069	-	0.012057%	2,609,251	3,417,793	1,937,184	190,531	96,241	286,772	-	44,446	142,822	192,348	230,660	610,276	3,522	-	571,376	1,559	576,457	102,455	58,387	14,804	(141,827)	-	-
72806	12,810	693	0.000768%	166,129	217,608	123,339	12,131	5,469	17,600	693	2,830	9,093	12,247	28,812	52,982	224	-	36,379	13,438	50,041	3,622	11,944	(3,595)	(9,029)	-	-
72807	4,161	416	0.000260%	56,316	73,767	41,811	4,112	(11,283)	(7,171)	416	959	3,083	4,151	17,172	25,365	76	-	12,332	28,179	40,587	1,666	(13,094)	(733)	(3,061)	-	-
72808	231,905	13,010	0.013924%	3,013,376	3,947,148	2,237,219	220,041	38,588	258,629	13,010	51,329	164,942	222,139	50,672	489,082	4,067	-	659,871	51,606	715,544	(13,712)	(21,508)	(27,448)	(163,794)	-	-
72809	182,332	9,284	0.010894%	2,357,596	3,088,157	1,750,349	172,155	93,410	265,565	9,284	40,159	129,047	173,796	302,152	645,154	3,182	-	516,268	56,489	575,939	94,459	54,051	48,852	(128,148)	-	-
72810	18,179	-	0.001034%	223,672	292,982	166,060	16,333	(20,337)	(4,004)	-	3,810	12,243	16,489	2,148	34,690	302	-	48,980	25,171	74,453	(18,902)	(6,562)	(2,140)	(12,158)	-	-
72901	2,434,372	132,028	0.145908%	31,576,383	41,361,130	23,443,234	2,305,749	757,524	3,063,273	132,028	537,867	1,728,388	2,327,733	1,310,360	5,904,348	42,617	-	6,914,619	-	6,957,236	508,246	271,984	(116,764)	(1,716,354)	-	-
72902	601,845	41,964	0.036603%	7,921,272	10,375,880	5,880,985	578,422	(207,177)	371,245	41,964	134,930	433,584	583,937	4,181	1,156,632	10,691	-	1,734,606	82,870	1,828,167	(104,257)	(38,426)	(98,286)	(430,566)	-	-
72903	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72904	18,589	459	0.001083%	234,367	306,992	174,001	17,114	30,070	47,184	459	3,992	12,828	17,277	54,093	88,190	316	-	51,322	-	51,638	24,237	21,982	3,072	(12,739)	-	-
72905	856,238	-	0.048680%	10,534,953	13,799,477	7,821,459	769,276	349,356	1,118,632	-	179,451	576,649	776,611	731,503	2,264,214	14,218	-	2,306,952	35,018	2,356,188	236,810	176,917	66,933	(572,634)	-	-
72907	499,685	29,740	0.030100%	6,513,915	8,532,418	4,836,122	475,655	(153,189)	322,466	29,740	110,957	356,550	480,190	136,626	1,084,323	8,791	-	1,426,422	871,565	2,306,778	(236,027)	(346,072)	(286,288)	(354,068)	-	-
72908	70,993	5,665	0.004358%	943,192	1,235,464	700,254	68,873	(34,888)	33,985	5,665	16,066	51,627	69,530	89,293	226,516	1,273	-	206,541	214,831	422,645	(38,523)	(100,543)	(5,796)	(51,267)	-	-
72909	83,009	3,840	0.004938%	1,068,569	1,399,692	793,337	78,028	64,049	142,077	3,840	18,202	58,490	78,772	76,706	232,170	1,442	-	233,996	0	235,438	38,327	20,593	(4,106)	(58,082)	-	-
72910	349,924	-	0.019894%	4,305,379	5,639,511	3,196,440	314,384	186,275	500,659	-	73,337	235,662	317,382	300,154	926,535	5,811	-	942,795	-	948,606	157,955	94,963	(40,967)	(234,022)	-	-
72911	79,222	4,461	0.004758%	1,029,613	1,348,665	764,415	75,184	(142,437)	(67,253)	4,461	17,538	56,358	75,901	53,399	203,196	1,390	-	225,465	35,114	261,969	(5,762)	2,035	919	(55,965)	-	-
72912	55,261	-	0.003142%	679,918	890,608	504,791	49,649	(15,001)	34,648	-	11,582	37,216	50,122	24,175	123,095	918	-	148,889	30,331	180,138	(10,716)	(8,279)	(1,090)	(36,958)	-	-
72913	5,421	-	0.000308%	66,698	87,366	49,518	4,870	137	5,007	-	1,136	3,651	4,917	839	10,543	90	-	14,606	227	14,923	117	(138)	(733)	(3,626)	-	-
73001	496,799	28,391	0.029859%	6,461,809	8,464,166	4,797,437	471,850	(2,936)	468,914	28,391	110,069	353,698	476,349	46,520	986,636	8,721	-	1,415,012	50,276	1,474,009	(63,346)	288	(73,078)	(351,237)	-	-
73002	1,220,797	75,674	0.073709%	15,951,473	20,894,444	11,842,842	1,164,798	(82,649)	1,082,149	75,674	271,715	873,131	1,175,903	420,974	2,741,723	21,529	-	3,493,065	343,851	3,858,445	(40,243)	(101,381)	(108,044)	(867,053)	-	-
73003	682,583	-	0.038807%	8,398,343	11,000,784	6,235,177	613,258	36,443	649,701	-	143,056	459,698	619,105	65,232	1,287,091	11,335	-	1,839,075	117,323	1,967,733	(33,577)	(71,710)	(118,859)	(456,497)	-	-
73004	78,514	-	0.004464%	966,021	1,265,367	717,202	70,540	24,398	94,938	-	16,455	52,877	71,213	53,587	194,132	1,304	-	211,540	36,450	249,294	(14,019)	7,622	3,744	(52,508)	-	-
73005	11,450	1,449	0.000733%	158,708	207,888	117,829	11,589	(48,502)	(36,913)	1,449	2,703	8,687	11,700	103	23,193	214	-	34,754	102,554	137,522	(50,993)	(36,138)	(18,571)	(8,627)	-	-
73006	889,947	54,889	0.053717%	11,625,039	15,227,354	8,630,771	848,876	(219,163)	629,713	54,889	198,019	636,317	856,969	194,250	1,885,555	15,690	-	2,545,660	949,985	3,511,335	(225,475)	(326,868)	(441,551)	(631,886)	-	-
73010	322,808	-	0.018353%	3,971,756	5,202,506	2,948,748	290,023	73,422	363,445	-	67,654	217,401	292,788	106,719	684,562	5,360	-	869,738	-	875,098	25,640	24,392	(24,681)	(215,887)	-	-
73013	37,255	-	0.002118%	458,376	600,416	340,312	33,471	109,546	143,017	-	7,808	25,090	33,790	71,512	138,200	619	-	100,376	991	101,986	60,707	3,141	(2,717)	(24,916)	-	-
73101	560,842	36,909	0.033984%	7,354,593	9,633,601	5,460,266	537,042	(211,351)	325,691	36,909	125,277	402,566	542,163	-	1,070,006	9,926	-	1,610,514	242,644	1,863,084	(178,306)	(116,379)	(98,629)	(399,763)	-	-
73102	179,453	12,074	0.010889%	2,356,502	3,086,725	1,749,537	172,075	(80,983)	91,092	12,074	40,140	128,987	173,716	3,434	346,277	3,180	-	516,029	74,136	593,345	(66,959)	(14,353)	(37,667)	(128,089)	-	-
73105	486,698	28,408	0.029285%	6,337,735	8,301,644	4,705,321	462,790	64,360	527,150	28,408	107,956	346,907	467,202	154,014	1,076,079	8,554	-	1,387,842	276,711	1,673,107	127	(86,447)	(166,215)	(344,493)	-	-
73201	6,307,813	368,403	0.379564%	82,142,585	107,596,560	60,985,068	5,998,160	251,760	6,249,920	368,403	1,399,204	4,496,216	6,055,350	475,773	12,426,543	110,862	-	17,987,643	714,491	18,812,996	(514,693)	(463,292)	(943,558)	(4,464,910)	-	-
73202	1,013,904	55,521	0.060800%	13,157,957	17,235,285	9,768,854	960,811	140,812	1,101,623	55,521	224,131	720,223	969,972	298,153	2,212,479	17,758	-	2,881,339	254	2,899,351	65,636	69,983	(107,282)	(715,209)	-	-
73203	1,071,546	65,107	0.064622%	13,985,102	18,318,742	10,382,950	1,021,211	(291,448)	729,763	65,107	238,220	765,499	1,030,947	186,316	2,220,982	18,875	-	3,062,468	608,602	3,689,945	(535,434)	(51,605)	(121,756)	(760,169)	-	-
73204	63,771,757	-	3.625631%	784,632,669	1,027,771,109	582,534,340	57,294,909	20,386,968	77,681,877	-	13,365,311	42,948,218	57,841,195	42,682,654	156,837,378	1,058,967	-	171,819,431	610,858	173,489,256	11,352,678	13,660,925	983,703	(42,649,184)	-	-
73205	1,044,600	52,584	0.062378%	13,499,493	17,682,655	10,022,420	985,751	448,983	1,434,734	52,584	229,948	738,918	995,150	416,827	2,380,843	18,219	-	2,956,129	-	2,974,348	224,110	59,246	(143,088)	(733,773)	-	-
73206	208,858	12,898	0.012608%	2,728,430	3,573,904	2,025,667	199,234	(40,750)	158,484	12,898	46,476	149,345	201,133	28,048	425,002	3,682	-	597,474	141,752	742,908	(38,086)	(53,374)	(78,140)	(148,306)	-	-
73207	675,005	-	0.038376%	8,305,107	10,878,656	6,165,956	606,450	(149,871)	456,579	-	141,468	454,594	612,232	-	1,208,294	11,209	-	1,818,658	244,727	2,074,594	(173,694)	(111,770)	(129,407)	(451,429)	-	-
73208	529,853	-	0.030124%	6,519,185	8,539,321	4,840,035	476,039	(273,561)	202,478	-	111,047	356,839	480,578	90,116	1,038,580	8,799	-	1,427,576	1,089,932	2,526,307	(354,807)	(420,793)	(357,773)	(354,354)	-	-
73209	62,516	1,793	0.003656%	791,240	1,036,426	587,440	57,777	39,081	96,858	1,793	13,478	43,310	58,328	364,738	479,854	1,068	-	173,266	99,911	274,245	102,511	59,288	86,818	(43,008)	-	-
73212	12,514	761	0.000755%	163,340	213,955	121,268	11,927	294	12,221	761	2,782	8,941	12,041	2,589	26,353	220	-	35,768	1,043	37,031	(574)	19	(1,246)	(8,877)	-	-
73213	4,247	326	0.000260%	56,265	73,701	41,773	4,109	(3,435)	674	326	958	3,080	4,148	2,911	11,097	76	-	12,321	5,327	17,724	(2,965)	(806)	203	(3,058)	-	-
73215	24,410	2,688	0.001541%	333,408	436,723	247,532	24,346	(43,893)	(19,547)	2,688	5,679	18,250	24,578	223,177	271,684	450	-	73,010	310,861	384,321	30,658	(133,455)	8,282	(18,122)	-	-
73216	156,432	6,839	0.009282%	2,008,843	2,631,335	1,491,424	146,688	65,254	211,942	6,839	34,218	109,957	148,087	79,727	371,989	2,711	-	439,898	39,173	481,782	20,606	(9,175)	(12,033)	(109,192)	-	-
73217	150,792	8,436	0.009053%	1,959,099	2,566,176	1,454,493	143,056	72,817	215,873	8,436	33,371	107,235	144,420	52,236	337,262	2,644	-	429,005	0	431,649	18,202	8,695	(14,797)	(106,488)	-	-
73218	23,319	-	0.001326%	286,913	375,820	213,012	20,951	(16,089)	4,862	-	4,887	15,705	21,151	193	41,936	387	-	62,828	38,802	102,017	(16,249)	(15,462)	(12,775)	(15,595)	-	-
73219	43,693	-	0.002484%	537,588	704,173	399,121	39,255	(3,878)	35,377	-	9,157	29,426	39,630	8,128	86,341	726	-	117,721	52,785	171,232	(16,717)	(22,804)	(16,147)	(29,221)	-	-
73222	329,838	-	0.018752%	4,058,249	5,315,801	3,012,964	296,339	97,316	393,655	-	69,128	222,135	299,164	229,266	819,693	5,477	-	888,678	39,159	933,314	36,187	80,214	(9,433)	(220,588)	-	-
73223	13,185	899	0.000801%	173,281	226,977	128,649	12,653	(4,574)	8,079	899	2,952	9,485	12,774	10,213	35,424	234	-	37,945	38,416	76,595	(5,800)	(11,762)	(14,192)	(9,418)	-	-
73224	329,555	55,394	0.021886%	4,736,322	6,203,992	3,516,385	345,852	(1,767,771)	(1,421,919)	55,394	80,678	259,251	349,150	122,816	811,895	6,392	-	1,037,163	2,827,107	3,870,662	(1,764,830)	(1,015,350)	(21,143)	(257,445)	-	-
73225	2,304	-	0.000131%	28,352	37,137	21,049	2,070	627	2,697	-	483	1,552	2,090	3,438	7,563	38	-	6,208	10,713	16,959	(598)	(3,553)	(3,706)	(1,540)	-	-
73226	9,539	249	0.000556%	120,427	157,744	89,408	8,794	8,848	17,642	249	2,051	6,592	8,878	1,610	19,131	163	-	26,371	26,372	52,906	(10,701)	(8,517)	(8,010)	(6,546)	-	-
73227	6,417	499	0.000393%	85,094	111,462	63,176	6,214	(4,126)	2,088	499	1,449	4,658	6,273	1,086	13,466	115	-	18,634	10,493	29,242	(3,609)	(4,304)	(3,238)	(4,625)	-	-
73228	71,939	-	0.004090%	885,115	1,159,390	657,135	64,632	13,555	78,187	-	15,077	48,448	65,248	62,160	190,933	1,195	-	193,823	7,600	202,618	9,309	18,976	8,144	(48,113)	-	-
73301	613,584	40,375	0.037180%	8,046,164	10,539,473	5,973,708	587,541	(158,635)	428,906	40,375	137,057	440,421	593,143	108,699	1,279,320	10,859	-	1,761,955	520,087	2,292,901	(187,400)	(263,777)	(125,051)	(437,354)	-	-
73302	154,867	10,042	0.009376%	2,029,005	2,657,744	1,506,393	148,161	(30,938)	117,223	10,042	34,562	111,061	149,573	16,732	311,928	2,738	-	444,313	9,120	456,171	(9,084)	(3,608)	(21,264)	(110,288)	-	-
73303	89,317	7,616	0.005511%	1,192,637	1,562,206	885,449	87,088	(107,867)	(20,779)	7,616	20,315	65,281	87,918	9,892	183,406	1,610	-	261,165	128,344	391,119	(106,018)	(24,966)	(11,902)	(64,827)	-	-
73306	43,545	3,456	0.002672%	578,278	757,472	429,331	42,227	(39,075)	3,152	3,456	9,850	31,653	42,629	12,715	96,847	780	-	126,632	61,634	189,046	(23,686)	(13,402)	(23,678)	(31,433)	-	-
73308	152,968	8,293	0.009168%	1,984,113	2,598,942	1,473,064	144,883	(1,385)	143,498	8,293	33,797	108,604	146,264	144,249	432,914	2,678	-	434,483	83,906	521,067	(17,213)	16,799	20,109	(107,848)	-	-
73310	610,973	31,994	0.036555%	7,910,913	10,362,311	5,873,294	577,665	202,224	779,889	31,994	134,753	433,017	583,173	195,327	1,346,270	10,677	-	1,732,338	395,691	2,138,706	(29,830)	(109,402)	(223,202)	(430,003)	-	-
73311	7,369	491	0.000447%	96,712	126,681	71,802	7,062	(2,354)	4,708	491	1,647	5,294	7,129	122,813	136,883	131	-	21,178	181,499	202,808	(22,623)	8,778	(46,823)	(5,257)	-	-
73312	107,674	-	0.006122%	1,324,792	1,735,313	983,565	96,738	(17,519)	79,219	-	22,566	72,515	97,660	1,385	194,126	1,788	-	290,104	33,652	325,544	(21,026)	(18,218)	(20,163)	(72,011)	-	-
73401	1,018,184	40,799	0.060207%	13,029,473	17,066,988	9,673,464	951,429	933,043	1,884,472	40,799	221,942	713,191	960,501	1,716,379	3,612,013	17,585	-	2,853,203	0	2,870,788	836,486	756,611	(143,647)	(708,224)	-	-
73402	468,493	31,573	0.028430%	6,152,687	8,059,254	4,567,936	449,277	(142,403)	306,874	31,573	104,804	336,778	453,561	132,676	1,027,819	8,304	-	1,347,320	279,587	1,635,211	(91,469)	(125,692)	(55,798)	(334,433)	-	-
73405	110,021	5,993	0.006596%	1,427,399	1,869,715	1,059,743	104,231	17,316	121,547	5,993	24,314	78,131	105,224	73,014	280,683	1,926	-	312,573	1,614	316,113	27,286	30,876	(16,004)	(77,588)	-	-
73406	18,855	1,778	0.001173%	253,869	332,537	188,480	18,538	5,062	23,600	1,778	4,324	13,896	18,715	163,665	200,600	343	-	55,592	503,765	559,700	(78,465)	(230,308)	(36,528)	(13,799)	-	-
73407	19,893	945	0.001185%	256,388	335,837	190,350	18,722	(30,258)	(11,536)	945	4,367	14,034	18,900	64,796	102,097	346	-	56,144	72,627	129,117	(45,234)	23,309	8,842	(13,936)	-	-
73408	42,907	-	0.002439%	527,923	691,513	391,945	38,550	5,263	43,813	-	8,993	28,897	38,917	4,392	81,199	713	-	115,605	3,652	119,970	(179)	(2,878)	(7,017)	(28,696)	-	-
73501	16,775	1,058	0.001014%	219,405	287,393	162,893	16,021	(7,520)	8,501	1,058	3,737	12,010	16,174	-	31,921	296	-	48,045	13,197	61,538	(6,741)	(5,183)	(5,770)	(11,924)	-	-
73502	406,863	24,258	0.024511%	5,304,408	6,948,114	3,938,148	387,335	19,977	407,312	24,258	90,354	290,346	391,028	269,959	1,041,687	7,159	-	1,161,563	166,661	1,335,383	(2,874)	(11,855)	9,359	(288,325)	-	-
73503	129,108	-	0.007340%	1,588,513	2,080,754	1,179,358	115,995	(77,240)	38,755	-	27,058	86,950	117,101	47	231,156	2,144	-	347,854	211,052	561,050	(86,902)	(82,070)	(74,576)	(86,346)	-	-
73504	78,226	-	0.004447%	962,480	1,260,729	714,573	70,282	24,825	95,107	-	16,395	52,683	70,952	44,756	184,786	1,299	-	210,765	27,176	239,240	(3,194)	(204)	1,260	(52,316)	-	-
73506	-	19	0.000001%	238	312	177	17	(249)	(232)	19	4	13	18	-	35	-	-	52	104	156	(93)	(12)	(4)	(12)	-	-
73507	29,487	2,833	0.001837%	397,653	520,877	295,230	29,037	595	29,632	2,833	6,774	21,766	29,314	319,118	376,972	537	-	87,078	531,739	619,354	(95,781)	8,610	(133,596)	(21,614)	-	-
73601	755,517	41,315	0.045302%	9,804,034	12,842,064	7,278,803	715,903	112,719	828,622	41,315	167,000	536,641	722,729	317,655	1,744,025	13,232	-	2,146,894	164,403	2,324,529	48,872	(35,395)	(61,075)	(532,905)	-	-
73602	737,595	45,780	0.044537%	9,638,456	12,625,177	7,155,872	703,813	(137,655)	566,158	45,780	164,180	527,577	710,523	84,945	1,487,225	13,008	-	2,110,636	152,600	2,276,244	(107,702)	(62,794)	(94,619)	(523,904)	-	-
73603	31,134	1,909	0.001879%	406,555	532,537	301,839	29,687	311	29,998	1,909	6,925	22,254	29,970	5,801	64,950	549	-	89,028	184	89,761	464	1,624	(4,801)	(22,098)	-	-
73604	381,267	-	0.021676%	4,691,015	6,144,646	3,482,747	342,544	48,983	391,527	-	79,906	256,771	345,810	292,749	975,236	6,331	-	1,027,242	32,242	1,065,815	50,149	93,569	20,686	(254,983)	-	-
73606	67,865	-	0.003858%	834,990	1,093,733	619,921	60,972	(53,179)	7,793	-	14,223	45,705	61,553	10,985	132,466	1,127	-	182,847	181,961	365,935	(60,924)	(59,758)	(67,400)	(45,387)	-	-
73607	59,564	3,726	0.003598%	778,700	1,020,000	578,130	56,862	39,543	96,405	3,726	13,264	42,623	57,404	89,310	202,601	1,051	-	170,520	128,007	299,578	(1,600)	(3,341)	(49,709)	(42,327)	-	-
73608	3,939	108	0.000230%	49,791	65,220	36,966	3,636	6,907	10,543	108	848	2,725	3,670	17,122	24,365	67	-	10,903	117	11,087	7,983	4,634	3,367	(2,707)	-	-
73609	22,896	892	0.001352%	292,683	383,379	217,297	21,372	20,895	42,267	892	4,986	16,021	21,576	16,862	59,445	395	-	64,092	18,964	83,451	7,686	(7,525)	(8,259)	(15,908)	-	-
73610	37,624	-	0.002139%	462,918	606,365	343,684	33,803	(8,032)	25,771	-	7,885	25,339	34,125	26,313	93,662	625	-	101,370	23,559	125,554	(3,733)	(4,471)	1,475	(25,162)	-	-
73611	157,543	-	0.008957%	1,938,374	2,539,028	1,439,105	141,543	23,581	165,124	-	33,018	106,100	142,892	74,999	357,009	2,616	-	424,466	25,640	452,722	8,291	5,141	(3,784)	(105,361)	-	-
73612	695	49	0.000042%	9,152	11,987	6,794	668	(266)	402	49	156	501	675	-	1,332	12	-	2,004	418	2,434	(268)	(192)	(146)	(496)	-	-
73613	525,735	28,876	0.031531%	6,823,803	8,938,333	5,066,192	498,283	88,027	586,310	28,876	116,236	373,513	503,034	226,980	1,219,763	9,210	-	1,494,281	357,580	1,861,071	(4,631)	(68,151)	(197,615)	(370,912)	-	-
73614	140,660	7,887	0.008445%	1,827,684	2,394,039	1,356,926	133,460	13,321	146,781	7,887	31,132	100,041	134,732	178,090	443,995	2,467	-	400,228	20,706	423,401	52,169	76,120	(8,348)	(99,347)	-	-
73701	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73702	1,909,642	123,647	0.115599%	25,017,108	32,769,297	18,573,436	1,826,782	(366,378)	1,460,404	123,647	426,138	1,369,354	1,844,200	2,954,201	6,593,893	33,764	-	5,478,264	3,193,411	8,705,439	1,030,099	(1,487,311)	(294,515)	(1,359,819)	-	-
73703	964,374	60,045	0.058242%	12,604,216	16,509,954	9,357,740	920,376	(293,321)	627,055	60,045	214,698	689,913	929,152	0	1,833,763	17,011	-	2,760,080	700,586	3,477,677	(331,019)	(269,391)	(358,395)	(685,109)	-	-
73707	262,333	16,910	0.015876%	3,435,741	4,500,393	2,550,795	250,882	(103)	250,779	16,910	58,524	188,061	253,274	84,179	584,038	4,637	-	752,361	84,534	841,532	(388)	(1,085)	(69,268)	(186,753)	-	-
73708	158,385	10,894	0.009624%	2,082,767	2,728,166	1,546,308	152,086	(23,084)	129,002	10,894	35,478	114,004	153,536	17,514	320,532	2,811	-	456,086	70,030	528,927	(27,957)	(38,099)	(29,129)	(113,210)	-	-
73709	162,915	-	0.009262%	2,004,469	2,625,605	1,488,177	146,369	103,681	250,050	-	34,144	109,718	147,765	235,100	526,727	2,705	-	438,940	247	441,892	95,284	76,516	21,988	(108,953)	-	-
73710	14,586	937	0.000883%	190,993	250,177	141,799	13,947	2,517	16,464	937	3,253	10,454	14,080	3,025	30,812	258	-	41,824	2,116	44,198	974	(916)	(3,063)	(10,382)	-	-
73711	239,318	-	0.013606%	2,944,518	3,856,952	2,186,097	215,013	171,805	386,818	-	50,156	161,173	217,063	306,394	734,786	3,974	-	644,793	445	649,212	162,711	105,533	(22,617)	(160,052)	-	-
73712	679,504	37,472	0.040762%	8,821,508	11,555,077	6,549,346	644,158	(17,683)	626,475	37,472	150,264	482,860	650,300	99,194	1,382,618	11,906	-	1,931,740	583,673	2,527,319	(157,782)	(227,491)	(279,930)	(479,499)	-	-
73801	711,745	45,219	0.043036%	9,313,504	12,199,530	6,914,619	680,084	(41,510)	638,574	45,219	158,645	509,791	686,569	59,715	1,414,720	12,570	-	2,039,478	143,048	2,195,096	(47,840)	(75,312)	(150,983)	(506,240)	-	-
73802	1,918,166	-	0.109054%	23,600,661	30,913,927	17,521,824	1,723,351	354,479	2,077,830	-	402,010	1,291,823	1,739,783	803,666	4,237,282	31,852	-	5,168,090	113,981	5,313,923	56,609	215,077	(65,499)	(1,282,828)	-	-
73803	2,318,410	165,137	0.141198%	30,556,978	40,025,836	22,686,398	2,231,311	(17,822)	2,213,489	165,137	520,503	1,672,589	2,252,585	1,078,291	5,523,968	41,241	-	6,691,389	928,665	7,661,295	162,045	29,428	(667,858)	(1,660,942)	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

				Net Pension Liability as of June 30, 2021			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	1,670,209,315	88,705,515	100.000000%	21,641,273,393	28,347,373,779	16,067,117,006	1,580,274,235	N/A	N/A	N/A	368,634,086	1,184,572,311	1,595,341,581	N/A	3,148,547,978	29,207,813	-	4,739,021,737	N/A	4,768,229,550	(115,656,020)	(55,609,094)	(272,091,971)	(1,176,324,487)	-	-
Employer																										
73805	16,208	755	0.000964%	208,708	273,382	154,951	15,240	9,825	25,065	755	3,555	11,424	15,385	26,105	56,469	282	-	45,703	19,126	65,111	1,435	(2,682)	3,952	(11,346)	-	-
73806	5,977	253	0.000354%	76,649	100,401	56,907	5,597	4,076	9,673	253	1,306	4,196	5,650	8,855	20,007	103	-	16,785	8,410	25,298	2,954	(3,626)	(454)	(4,165)	-	-
73807	9,537	963	0.000597%	129,193	169,227	95,917	9,434	(4,313)	5,121	963	2,201	7,072	9,524	6,315	25,112	174	-	28,291	26,772	55,237	(5,182)	(10,752)	(7,169)	(7,022)	-	-
73808	517	24	0.000031%	6,655	8,718	4,941	486	(1,323)	(837)	24	113	364	491	104	1,072	9	-	1,457	1,489	2,955	(571)	(438)	(513)	(361)	-	-
73809	2,796	275	0.000175%	37,786	49,495	28,053	2,759	(11,760)	(9,001)	275	644	2,068	2,785	8,841	14,338	51	-	8,274	16,019	24,344	(7,607)	(2,634)	2,290	(2,054)	-	-
73810	14,616	-	0.000831%	179,833	235,558	133,513	13,132	(18,447)	(5,315)	-	3,063	9,843	13,257	26,119	52,282	243	-	39,380	25,895	65,518	4,746	1,374	(9,581)	(9,776)	-	-
73811	16,010	1,245	0.000981%	212,307	278,096	157,623	15,503	(15,007)	496	1,245	3,616	11,621	15,651	2,620	33,508	287	-	46,491	25,129	71,907	(20,637)	(1,830)	(4,391)	(11,540)	-	-
73812	81,583	4,064	0.004869%	1,053,783	1,380,325	782,360	76,949	8,007	84,956	4,064	17,950	57,681	77,682	24,198	177,511	1,422	-	230,758	57,199	289,379	(28,523)	(3,194)	(22,872)	(57,278)	-	-
73815	1,086,010	64,969	0.065437%	14,161,375	18,549,638	10,513,820	1,034,082	(105,552)	928,530	64,969	241,223	775,147	1,043,942	198,838	2,259,150	19,113	-	3,101,068	914,717	4,034,898	(213,249)	(328,655)	(464,094)	(769,749)	-	-
73816	174	12	0.000011%	2,297	3,009	1,706	168	(110)	58	12	39	126	169	714	1,048	3	-	503	1,404	1,910	(236)	(86)	(415)	(125)	-	-
73817	16,841	-	0.000957%	207,206	271,414	153,836	15,130	(13,034)	2,096	-	3,530	11,342	15,275	926	31,073	280	-	45,374	30,106	75,760	(14,829)	(8,492)	(10,102)	(11,263)	-	-
73819	5,402	-	0.000307%	66,470	87,067	49,349	4,854	(7,584)	(2,730)	-	1,132	3,638	4,900	4,443	14,113	90	-	14,556	839	15,485	556	1,438	248	(3,614)	-	-
73820	11,483	562	0.000685%	148,208	194,134	110,034	10,822	8,973	19,795	562	2,525	8,112	10,926	29,830	51,393	200	-	32,455	7,081	39,736	8,007	5,289	6,416	(8,056)	-	-
73821	23,200	-	0.001319%	285,446	373,899	211,924	20,844	9,479	30,323	-	4,862	15,624	21,042	10,171	51,699	385	-	62,507	2,076	64,968	1,214	3,334	(2,300)	(15,517)	-	-
73822	368,403	24,869	0.022359%	4,838,727	6,338,130	3,592,413	353,330	(102,557)	250,773	24,869	82,422	264,856	356,699	104,127	808,104	6,531	-	1,059,588	324,132	1,390,251	(77,483)	(80,734)	(160,917)	(263,013)	-	-
73901	448,553	30,415	0.027231%	5,893,107	7,719,236	4,375,216	430,322	(153,601)	276,721	30,415	100,382	322,569	434,425	33,031	890,407	7,954	-	1,290,477	425,802	1,724,233	(171,374)	(184,227)	(157,899)	(320,325)	-	-
73902	106,743	4,653	0.006333%	1,370,587	1,795,298	1,017,564	100,082	45,478	145,560	4,653	23,346	75,021	101,036	58,762	258,165	1,850	-	300,132	12,559	314,541	36,430	2,824	(21,129)	(74,500)	-	-
73903	2,442,097	144,323	0.147046%	31,822,705	41,683,782	23,626,111	2,323,736	(331,332)	1,992,404	144,323	542,063	1,741,870	2,345,892	386,896	5,016,721	42,949	-	6,968,559	922,754	7,934,262	(625,530)	(280,487)	(281,782)	(1,729,743)	-	-
73904	795,430	-	0.045223%	9,786,783	12,819,468	7,265,995	714,644	(89,440)	625,204	-	166,707	535,696	721,458	307,129	1,730,990	13,209	-	2,143,117	447,978	2,604,304	(147,541)	(154,379)	(39,428)	(531,966)	-	-
73906	178,510	13,006	0.010888%	2,356,364	3,086,543	1,749,434	172,065	(173,415)	(1,350)	13,006	40,138	128,980	173,705	0	342,823	3,180	-	515,998	286,727	805,905	(153,106)	(107,682)	(74,214)	(128,081)	-	-
73907	131,873	7,363	0.007916%	1,713,134	2,243,992	1,271,881	125,095	12,469	137,564	7,363	29,181	93,771	126,288	17,277	266,517	2,312	-	375,143	19,416	396,871	244	(11,375)	(26,104)	(93,119)	-	-
73909	210,420	15,414	0.012839%	2,778,609	3,639,631	2,062,921	202,898	(118,756)	84,142	15,414	47,330	152,092	204,832	299	404,553	3,750	-	608,462	218,413	830,625	(134,677)	(75,693)	(64,670)	(151,033)	-	-
73910	25,196	-	0.001432%	310,005	406,068	230,157	22,637	15,536	38,173	-	5,281	16,969	22,853	23,048	68,151	418	-	67,885	50,734	119,037	(10,908)	(22,307)	(823)	(16,848)	-	-
73911	953,942	55,275	0.057377%	12,417,166	16,264,941	9,218,869	906,718	(39,121)	867,597	55,275	211,512	679,675	915,363	72,652	1,879,202	16,759	-	2,719,120	429,112	3,164,991	(190,636)	(223,096)	(197,114)	(674,943)	-	-
73912	7,905	507	0.000478%	103,507	135,581	76,846	7,558	(1,216)	6,342	507	1,763	5,666	7,630	24,103	39,162	140	-	22,666	24,888	47,694	(1,215)	5,284	(6,974)	(5,627)	-	-
73913	97,524	-	0.005545%	1,199,911	1,571,734	890,849	87,619	59,345	146,964	-	20,439	65,679	88,454	121,169	295,741	1,619	-	262,757	-	264,376	48,711	38,450	9,426	(65,222)	-	-
73914	11,275	559	0.000673%	145,609	190,730	108,105	10,633	2,052	12,685	559	2,480	7,970	10,734	6,042	27,226	197	-	31,886	2,900	34,983	1,411	1,475	(2,727)	(7,916)	-	-
73915	65,085	-	0.003700%	800,791	1,048,936	594,531	58,475	19,578	78,053	-	13,641	43,833	59,032	19,281	135,787	1,081	-	175,358	-	176,439	5,859	4,165	(7,149)	(43,527)	-	-
73916	622,628	40,152	0.037681%	8,154,687	10,681,624	6,054,279	595,466	(199,509)	395,957	40,152	138,906	446,361	601,143	65,582	1,251,992	11,006	-	1,785,719	987,704	2,784,429	(325,445)	(365,111)	(398,628)	(443,253)	-	-
73917	48,942	-	0.002783%	602,172	788,771	447,070	43,971	(8,846)	35,125	-	10,257	32,961	44,391	41,811	129,420	813	-	131,864	42,492	175,169	(20,269)	1,967	5,286	(32,732)	-	-
73918	83,103	-	0.004725%	1,022,485	1,339,328	759,123	74,663	(6,516)	68,147	-	17,417	55,967	75,375	34,037	182,796	1,380	-	223,904	19,469	244,753	(9,348)	5,182	(2,212)	(55,578)	-	-
74001	358,207	-	0.020365%	4,407,293	5,773,005	3,272,104	321,826	(1,334,133)	(1,012,307)	-	75,073	241,241	324,895	-	641,209	5,948	-	965,112	1,398,408	2,369,468	(865,752)	(425,907)	(197,040)	(239,560)	-	-
74002	2,059,734	115,815	0.123687%	26,767,444	35,062,019	19,872,937	1,954,594	(40,070)	1,914,524	115,815	455,952	1,465,162	1,973,230	401,865	4,296,209	36,126	-	5,861,554	917,996	6,815,676	(168,811)	(273,138)	(622,557)	(1,454,962)	-	-
74003	8,303,996	495,112	0.500258%	108,262,143	141,809,928	80,376,994	7,905,444	(716,350)	7,189,094	495,112	1,844,121	5,925,915	7,980,820	617,899	16,368,755	146,114	-	23,707,322	2,896,246	26,749,682	(1,219,825)	(1,483,905)	(1,792,545)	(5,884,652)	-	-
74005	9,338,605	568,408	0.563246%	121,893,561	159,665,389	90,497,360	8,900,828	(1,520,785)	7,380,043	568,408	2,076,316	6,672,054	8,985,694	724,687	18,458,751	164,512	-	26,692,340	4,248,837	31,105,689	(1,649,482)	(1,938,602)	(2,433,257)	(6,625,597)	-	-
74008	473,555	-	0.026923%	5,826,504	7,631,995	4,325,768	425,459	68,789	494,248	-	99,248	318,924	429,516	272,112	1,119,800	7,864	-	1,275,892	80,405	1,364,161	17,002	44,096	11,244	(316,702)	-	-
74009	1,136,091	-	0.064590%	13,978,197	18,309,698	10,377,824	1,020,706	(276,612)	744,094	-	238,102	765,121	1,030,438	519,985	2,553,646	18,865	-	3,060,956	756,938	3,836,759	(15,080)	(104,304)	(403,935)	(759,794)	-	-
74010	467,982	-	0.026606%	5,757,936	7,542,179	4,274,861	420,452	105,414	525,866	-	98,080	315,171	424,461	218,555	1,056,267	7,771	-	1,260,877	6,813	1,275,461	119,588	47,487	(73,295)	(312,974)	-	-
74013	257,759	16,338	0.015583%	3,372,425	4,417,457	2,503,787	246,259	(6,799)	239,460	16,338	57,445	184,595	248,607	19,104	509,751	4,552	-	738,496	13,095	756,143	(17,568)	(8,753)	(36,760)	(183,311)	-	-
74014	210,726	13,836	0.012767%	2,762,954	3,619,126	2,051,298	201,755	(106,046)	95,709	13,836	47,064	151,235	203,678	27,595	429,572	3,729	-	605,034	288,820	897,583	(96,027)	(97,497)	(124,305)	(150,182)	-	-
74016	5,465	601	0.000345%	74,632	97,759	55,409	5,450	(19,824)	(14,374)	601	1,271	4,085	5,502	5,559	16,417	101	-	16,343	40,970	57,414	(11,742)	(15,936)	(9,262)	(4,057)	-	-
74017	368,775	24,184	0.022341%	4,834,877	6,333,087	3,589,555	353,049	(68,919)	284,130	24,184	82,357	264,645	356,415	330,375	1,033,792	6,525	-	1,058,745	111,559	1,176,829	(19,196)	100,348	38,613	(262,802)	-	-
74018	893,001	-	0.050770%	10,987,278	14,391,966	8,157,278	802,305	(393,715)	408,590	-	187,156	601,408	809,955	186,947	1,785,466	14,829	-	2,406,002	1,506,456	3,927,287	(427,697)	(570,820)	(546,084)	(597,219)	-	-
74020	90,109	4,233	0.005364%	1,160,768	1,520,462	861,789	84,761	23,527	108,288	4,233	19,772	63,537	85,569	69,325	238,203	1,567	-	254,186	562	256,315	21,244	24,013	(274)	(63,095)	-	-
74021	160,193	-	0.009107%	1,970,975	2,581,732	1,463,310	143,923	128,376	272,299	-	33,573	107,885	145,295	439,947	726,700	2,660	-	431,606	141,744	576,010	124,902	47,823	85,099	(107,134)	-	-
74022	13,070	-	0.000743%	160,815	210,648	119,394	11,743	(5,025)	6,718	-	2,739	8,802	11,855	-	23,396	217	-	35,215	7,376	42,808	(4,730)	(3,376)	(2,564)	(8,742)	-	-
74024	760,795	-	0.043254%	9,360,639	12,261,272	6,949,613	683,526	(129,031)	554,495	-	159,448	512,371	690,043	52,388	1,414,250	12,633	-	2,049,800	552,868	2,615,301	(212,829)	(235,508)	(243,911)	(508,803)	-	-
74101	62,120	3,981	0.003758%	813,295	1,065,316	603,814	59,388	(29,036)	30,352	3,981	13,854	44,517	59,954	38,234	156,559	1,098	-	178,096	22,486	201,680	(4,562)	1,918	1,731	(44,208)	-	-
74102	538,707	33,520	0.032533%	7,040,543	9,222,235	5,227,106	514,110	(285,834)	228,276	33,520	119,928	385,376	519,012	-	1,024,316	9,502	-	1,541,743	519,905	2,071,150	(264,681)	(229,115)	(170,345)	(382,692)	-	-
74103	77,834	-	0.004425%	957,655	1,254,409	710,991	69,929	(30,851)	39,078	-	16,313	52,419	70,596	27,570	166,898	1,292	-	209,708	73,021	284,021	(48,664)	(12,672)	(3,734)	(52,053)	-	-
74105	-	-	0.000000%	-	-	-	-	(14,330)	(14,330)	-	-	-	-	1,047	1,047	-	-	-	27,715	27,715	(13,495)	(13,173)	-	-	-	-
74106	26,517	1,309	0.001582%	342,365	448,456	254,182	25,000	16,226	41,226	1,309	5,832	18,740	25,238	17,698	67,508	462	-	74,971	11,866	87,299	9,509	(6,272)	(4,420)	(18,609)	-	-
74108	370	-	0.000021%	4,550	5,960	3,378	332	(880)	(548)	-	78	249	335	0	662	6	-	996	433	1,435	(255)	(151)	(121)	(247)	-	-
74109	121,388	-	0.006901%	1,493,526	1,956,333	1,108,838	109,059	143,837	252,896	-	25,440	81,751	110,099	183,577	400,867	2,016	-	327,053	-	329,069	113,826	43,143	(3,991)	(81,181)	-	-
74201	1,853,235	-	0.105362%	22,801,770	29,867,480	16,928,704	1,665,015	74,788	1,739,803	-	388,402	1,248,094	1,680,891	218,140	3,535,527	30,774	-	4,993,148	246,265	5,270,187	(7,851)	(147,633)	(339,773)	(1,239,403)	-	-
74202	615,956	-	0.035019%	7,578,579	9,926,995	5,626,560	553,398	102,316	655,714	-	129,092	414,827	558,674	492,170	1,594,763	10,228	-	1,659,563	20,585	1,690,376	149,376	125,573	41,376	(411,938)	-	-
74203	5,504,077	354,393	0.333073%	72,081,230	94,417,437	53,515,222	5,263,466	(1,168,681)	4,094,785	354,393	1,227,820	3,945,490	5,313,651	1,299,714	11,786,675	97,283	-	15,784,400	2,825,847	18,707,530	(1,331,935)	(1,151,308)	(519,592)	(3,918,019)	-	-
74204	40,399,541	-	2.296845%	497,066,423	651,095,129	369,036,712	36,296,444	(32,569,744)	3,726,700	-	8,466,952	27,207,785	36,642,517	-	72,317,254	670,858	-	108,847,966	37,484,218	147,003,042	(24,163,819)	(15,197,081)	(8,306,541)	(27,018,347)	-	-
74208	881,799	57,577	0.053407%	11,557,863	15,139,361	8,580,897	843,970	(230,961)	613,009	57,577	196,875	632,640	852,017	142,648	1,824,180	15,599	-	2,530,949	961,301	3,507,849	(273,718)	(374,816)	(406,900)	(628,234)	-	-
74211	138,140	-	0.007854%	1,699,645	2,226,323	1,261,866	124,110	29,195	153,305	-	28,951	93,033	125,294	44,047	291,325	2,294	-	372,189	-	374,483	9,076	10,522	(10,370)	(92,386)	-	-
74213	77,746	4,541	0.004678%	1,012,438	1,326,168	751,664	73,930	31,136	105,066	4,541	17,246	55,418	74,634	33,059	180,357	1,366	-	221,705	21,847	244,918	10,111	(9,749)	(9,891)	(55,031)	-	-
74214	200,169	-	0.011380%	2,462,828	3,225,998	1,828,476	179,839	(1,960)	177,879	-	41,951	134,807	181,554	200,166	558,478	3,324	-	539,312	89,200	631,836	(6,345)	35,226	31,630	(133,869)	-	-
74215	479,899	-	0.027284%	5,904,559	7,734,238	4,383,718	431,159	141,440	572,599	-	100,577	323,196	435,270	149,219	1,008,262	7,969	-	1,292,985	62,185	1,363,139	64,891	(5,138)	(93,683)	(320,947)	-	-
74216	164,297	8,364	0.009816%	2,124,381	2,782,675	1,577,203	155,125	20,991	176,116	8,364	36,186	116,282	156,604	90,037	399,109	2,867	-	465,199	16,481	484,547	13,747	16,231	56	(115,473)	-	-
74217	43,184	2,211	0.002581%	558,535	731,611	414,673	40,785	22,078	62,863	2,211	9,514	30,572	41,174	62,071	143,331	754	-	122,308	494	123,556	24,891	20,865	4,379	(30,360)	-	-
74218	15,425	1,282	0.000950%	205,562	269,261	152,615	15,010	(18,141)	(3,131)	1,282	3,502	11,252	15,154	-	29,908	277	-	45,014	37,893	83,184	(18,989)	(11,503)	(11,613)	(11,172)	-	-
74219	263,942	-	0.015006%	3,247,486	4,253,802	2,411,029	237,136	135,938	373,074	-	55,317	177,757	239,397	296,995	769,466	4,383	-	711,137	-	715,520	109,987	89,042	31,435	(176,519)	-	-
74221	36,291	2,546	0.002208%	477,846	625,918	354,767	34,893	(30,254)	4,639	2,546	8,140	26,156	35,226	22,784	92,306	645	-	104,639	100,188	205,472	(32,471)	(20,839)	(33,884)	(25,972)	-	-
74222	36,252	2,260	0.002190%	473,837	620,667	351,790	34,600	(3,769)	30,831	2,260	8,071	25,936	34,930	4,249	73,186	640	-	103,761	16,323	120,724	(5,183)	(7,752)	(8,846)	(25,757)	-	-
74223	25,341	1,040	0.001500%	324,590	425,172	240,985	23,702	28,250	51,952	1,040	5,529	17,767	23,928	77,743	124,967	438	-	71,079	1,099	72,616	28,715	30,427	10,852	(17,643)	-	-
74224	5,168	256	0.000308%	66,740	87,421	49,549	4,873	3,254	8,127	256	1,137	3,653	4,920	14,363	24,073	90	-	14,615	279	14,984	6,095	5,985	637	(3,628)	-	-
74226	85,039	4,603	0.005096%	1,102,930	1,444,700	818,847	80,537	(3,692)	76,845	4,603	18,787	60,371	81,305	22,002	182,465	1,489	-	241,520	133,963	376,972	(32,163)	(46,634)	(55,759)	(59,951)	-	-
74227	39,269	-	0.002233%	483,156	632,875	358,709	35,281	(17,873)	17,408	-	8,230	26,446	35,617	41,661	111,954	652	-	105,802	33,048	139,502	(16,723)	8,484	6,953	(26,262)	-	-
74228	9,142	-	0.000520%	112,481	147,336	83,509	8,214	(822,303)	(814,089)	-	1,916	6,157	8,292	1,355	17,720	152	-	24,631	1,585,304	1,610,087	(839,480)	(729,578)	(17,196)	(6,114)	-	-
74229	47,131	2,713	0.002834%	613,269	803,306	455,309	44,782	(17,395)	27,387	2,713	10,446	33,568	45,209	729,954	819,177	828	-	134,294	835,941	971,063	(19,618)	122,123	(221,056)	(33,335)	-	-
74230	1,333,935	80,218	0.080399%	17,399,406	22,791,055	12,917,830	1,270,527	99,069	1,369,596	80,218	296,379	952,386	1,282,641	1,957,755	4,489,161	23,483	-	3,810,134	1,934,417	5,768,034	812,303	(913,722)	(231,698)	(945,756)	-	-
74231	-	-	0.000000%	-	-	-	-	(108,818)	(108,818)	-	-	-	-	2,648	2,648	-	-	-	145,612	145,612	(139,275)	(3,690)	-	-	-	-
74233	72,950	-	0.004147%	897,555	1,175,685	666,371	65,541	32,939	98,480	-	15,289	49,129	66,166	44,420	175,004	1,211	-	196,547	758	198,516	11,482	13,334	458	(48,786)	-	-
74234	-	-	0.000000%	-	-	-	-	(634)	(634)	-	-	-	-	9,901	9,901	-	-	-	20,380	20,380	(634)	(3,472)	(6,373)	-	-	-
74239	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74241	-	-	0.000000%	-	-	-	-	(1,415)	(1,415)	-	-	-	-	111	111	-	-	-	1,494	1,494	(1,345)	(38)	-	-	-	-
74242	251,552	-	0.014302%	3,095,032	4,054,106	2,297,842	226,003	(160,426)	65,577	-	52,720	169,412	228,158	112,111	562,401	4,177	-	677,752	328,312	1,010,241	(224,662)	(50,400)	(4,547)	(168,232)	-	-
74243	318,207	-	0.018091%	3,915,140	5,128,346	2,906,715	285,889	992,929	1,278,818	-	66,690	214,302	288,614	1,829,247	2,398,853	5,284	-	857,340	172,910	1,035,534	972,006	707,420	(103,296)	(212,811)	-	-
74301	2,268,337	130,980	0.136409%	29,520,630	38,668,350	21,916,983	2,155,635	105,532	2,261,167	130,980	502,850	1,615,862	2,176,188	476,948	4,771,848	39,842	-	6,464,449	370,585	6,874,876	(72,533)	(150,308)	(275,576)	(1,604,612)	-	-
74302	2,218,183	134,245	0.133743%	28,943,722	37,912,672	21,488,669	2,113,509	(251,957)	1,861,552	134,245	493,023	1,584,284	2,133,660	167,302	4,378,269	39,063	-	6,338,117	1,034,470	7,411,650	(381,707)	(455,811)	(622,609)	(1,573,254)	-	-
74304	82,274	7,049	0.005078%	1,099,016	1,439,574	815,942	80,252	(106,260)	(26,008)	7,049	18,720	60,157	81,017	-	159,894	1,483	-	240,663	212,125	454,271	(88,075)	(80,120)	(66,445)	(59,737)	-	-
74305	141,938	-	0.008070%	1,746,367	2,287,523	1,296,554	127,522	(950)	126,572	-	29,747	95,590	128,738	67,489	321,564	2,357	-	382,421	5,388	390,166	9,662	17,515	(852)	(94,926)	-	-
74306	211,497	-	0.012024%	2,602,206	3,408,565	1,931,954	190,016	1,198	191,214	-	44,326	142,436	191,828	243,773	622,363	3,512	-	569,833	126,344	699,689	(6,333)	26,937	43,514	(141,444)	-	-
74307	137,026	8,630	0.008281%	1,792,124	2,347,459	1,330,526	130,863	(6,594)	124,269	8,630	30,527	98,095	132,111	64,420	325,153	2,419	-	392,441	37,919	432,779	(11,395)	3,568	(2,387)	(97,412)	-	-
74308	10,322	76	0.000591%	127,942	167,588	94,988	9,342	33,229	42,571	76	2,179	7,003	9,432	97,327	115,941	173	-	28,017	140	28,330	34,013	34,436	26,116	(6,954)	-	-
74309	3,659	240	0.000222%	47,971	62,836	35,615	3,503	(1,401)	2,102	240	817	2,626	3,536	66	7,045	65	-	10,505	4,400	14,970	(2,423)	(1,729)	(1,164)	(2,609)	-	-
74310	205,880	-	0.011705%	2,533,100	3,318,045	1,880,648	184,970	(19,288)	165,682	-	43,148	138,654	186,734	196,580	565,116	3,419	-	554,700	79,470	637,589	133	35,457	29,625	(137,689)	-	-
74311	845,258	46,252	0.050685%	10,968,940	14,367,946	8,143,663	800,966	179,938	980,904	46,252	186,843	600,404	808,603	415,467	2,011,317	14,804	-	2,401,986	988,865	3,405,655	(11,184)	(374,847)	(412,085)	(596,222)	-	-
74312	4,257	262	0.000257%	55,589	72,815	41,271	4,059	963	5,022	262	947	3,043	4,098	1,937	10,025	75	-	12,173	2,168	14,416	767	(913)	(1,225)	(3,021)	-	-
74313	85,963	-	0.004887%	1,057,670	1,385,417	785,246	77,232	2,542	79,774	-	18,016	57,893	77,969	250,614	404,492	1,427	-	231,609	182,691	415,727	(4,177)	(10,956)	61,388	(57,490)	-	-
74401	720,726	46,041	0.043593%	9,434,123	12,357,527	7,004,170	688,892	(194,987)	493,905	46,041	160,699	516,393	695,460	112,811	1,485,363	12,733	-	2,065,891	159,940	2,238,564	(99,284)	(57,782)	(83,336)	(512,798)	-	-
74402	664,210	42,844	0.040198%	8,699,428	11,395,168	6,458,711	635,244	(132,605)	502,639	42,844	148,185	476,178	641,301	3,078	1,268,742	11,741	-	1,905,007	172,052	2,088,800	(126,955)	(100,358)	(119,883)	(472,862)	-	-
74405	29,131	1,621	0.001748%	378,363	495,608	280,908	27,629	24,315	51,944	1,621	6,445	20,710	27,892	44,292	99,339	511	-	82,854	16,664	100,029	18,238	11,607	(9,968)	(20,567)	-	-
74406	28,219	1,227	0.001674%	362,300	474,568	268,982	26,456	15,763	42,219	1,227	6,171	19,831	26,708	23,225	75,935	489	-	79,337	5,032	84,858	12,772	(119)	(1,883)	(19,694)	-	-
74407	374,814	22,229	0.022573%	4,885,133	6,398,916	3,626,866	356,719	39,382	396,101	22,229	83,213	267,396	360,120	165,619	876,348	6,593	-	1,069,750	198,817	1,275,160	31,204	(41,298)	(123,184)	(265,534)	-	-
74408	71,220	-	0.004049%	876,274	1,147,810	650,572	63,987	(53,760)	10,227	-	14,926	47,964	64,597	8,513	136,000	1,183	-	191,887	104,556	297,626	(41,680)	(45,500)	(26,815)	(47,631)	-	-
74409	-	-	0.000000%	-	-	-	-	(40,144)	(40,144)	-	-	-	-	361	361	-	-	-	73,142	73,142	(44,253)	(28,529)	-	-	-	-
74410	6,279	426	0.000381%	82,501	108,065	61,251	6,024	(2,534)	3,490	426	1,405	4,516	6,082	402	12,405	111	-	18,066	14,158	32,335	(6,816)	(6,890)	(1,740)	(4,484)	-	-
74411	16,231	-	0.000923%	199,704	261,587	148,266	14,583	(42,833)	(28,250)	-	3,402	10,931	14,722	8,108	37,163	270	-	43,731	77,829	121,830	(25,533)	(30,889)	(17,390)	(10,855)	-	-
74412	12,221	-	0.000695%	150,362	196,956	111,633	10,980	6,549	17,529	-	2,561	8,230	11,084	25,467	47,342	203	-	32,926	1,676	34,805	6,871	8,857	4,984	(8,174)	-	-
74413	15,934	-	0.000906%	196,047	256,797	145,551	14,316	20,493	34,809	-	3,339	10,731	14,452	16,006	44,528	265	-	42,930	6,131	49,326	3,325	949	1,583	(10,656)	-	-
74414	5,757	-	0.000327%	70,836	92,786	52,591	5,173	17,057	22,230	-	1,207	3,877	5,222	72,492	82,798	96	-	15,512	56,690	72,298	16,678	16,291	(18,619)	(3,850)	-	-
74501	1,102,389	82,460	0.067363%	14,578,107	19,095,505	10,823,215	1,064,513	(472,458)	592,055	82,460	248,321	797,958	1,074,662	180,043	2,300,984	19,675	-	3,192,324	1,490,220	4,702,219	(439,120)	(561,570)	(608,144)	(792,401)	-	-
74504	169,308	10,705	0.010234%	2,214,830	2,901,151	1,644,355	161,730	(904)	160,826	10,705	37,727	121,233	163,272	66,803	389,035	2,989	-	485,005	118,873	606,867	(10,749)	(21,676)	(65,020)	(120,387)	-	-
74506	34,241	2,257	0.002075%	449,058	588,210	333,394	32,791	566	33,357	2,257	7,649	24,580	33,103	19,921	85,253	606	-	98,335	10,494	109,435	(2,331)	2,008	549	(24,409)	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

				Net Pension Liability as of June 30, 2021			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	1,670,209,315	88,705,515	100.000000%	21,641,273,393	28,347,373,779	16,067,117,006	1,580,274,235	N/A	N/A	N/A	368,634,086	1,184,572,311	1,595,341,581	N/A	3,148,547,978	29,207,813	-	4,739,021,737	N/A	4,768,229,550	(115,656,020)	(55,609,094)	(272,091,971)	(1,176,324,487)	-	-
Employer																										
74508	260,654	13,746	0.015601%	3,376,160	4,422,349	2,506,560	246,532	92,369	338,901	13,746	57,509	184,800	248,882	213,332	704,523	4,557	-	739,314	227,436	971,307	45,963	(15,662)	(113,571)	(183,514)	-	-
74509	65,594	3,694	0.003939%	852,499	1,116,667	632,920	62,251	3,810	66,061	3,694	14,521	46,663	62,844	42,840	166,868	1,151	-	186,681	40,738	228,570	(6,746)	9,874	(18,491)	(46,339)	-	-
74510	12,877	570	0.000764%	165,439	216,705	122,827	12,081	12,043	24,124	570	2,818	9,056	12,196	26,617	50,687	223	-	36,228	0	36,451	11,227	11,158	843	(8,992)	-	-
74511	-	-	0.000000%	-	-	-	-	(100,286)	(100,286)	-	-	-	-	173	173	-	-	-	143,944	143,944	(103,405)	(40,366)	-	-	-	-
74601	4,954,628	278,692	0.297531%	64,389,534	84,342,273	47,804,681	4,701,808	205,654	4,907,462	278,692	1,096,801	3,524,472	4,746,638	1,578,330	10,946,241	86,902	-	14,100,067	82,237	14,269,206	270,658	521,680	(615,370)	(3,499,933)	-	-
74602	4,983,820	279,161	0.299218%	64,754,482	84,820,310	48,075,630	4,728,457	474,322	5,202,779	279,161	1,103,018	3,544,448	4,773,542	1,122,623	10,543,631	87,395	-	14,179,983	1,240,833	15,508,211	(346,182)	(517,334)	(581,296)	(3,519,768)	-	-
74604	881,599	31,406	0.051907%	11,233,398	14,714,352	8,340,004	820,277	894,140	1,714,417	31,406	191,348	614,879	828,099	1,211,641	2,845,967	15,161	-	2,459,898	-	2,475,059	648,303	384,681	(51,478)	(610,598)	-	-
74605	496,037	29,666	0.029888%	6,468,126	8,472,440	4,802,127	472,311	(33,139)	439,172	29,666	110,177	354,044	476,814	2,928	943,963	8,730	-	1,416,395	169,518	1,594,643	(102,566)	(86,140)	(110,395)	(351,580)	-	-
74607	233,903	13,161	0.014046%	3,039,822	3,981,788	2,256,853	221,972	101,017	322,989	13,161	51,780	166,390	224,088	208,454	650,712	4,103	-	665,662	59,531	729,296	44,207	24,753	17,687	(165,231)	-	-
74609	326,941	22,023	0.019840%	4,293,567	5,624,038	3,187,670	313,522	(194,245)	119,277	22,023	73,136	235,016	316,511	-	624,663	5,795	-	940,208	315,432	1,261,435	(171,594)	(138,464)	(93,335)	(233,379)	-	-
74610	97,742	-	0.005557%	1,202,591	1,575,244	892,839	87,815	23,617	111,432	-	20,485	65,826	88,652	53,947	228,910	1,623	-	263,344	345	265,312	19,127	18,104	(8,267)	(65,367)	-	-
74611	300,073	16,406	0.017993%	3,893,884	5,100,503	2,890,934	284,337	19,043	303,380	16,406	66,328	213,138	287,048	41,352	607,866	5,255	-	852,686	45,515	903,456	(15,756)	(25,334)	(42,846)	(211,654)	-	-
74612	1,207,914	66,275	0.072442%	15,677,318	20,535,334	11,639,301	1,144,778	4,416	1,149,194	66,275	267,045	858,125	1,155,693	302,536	2,583,399	21,159	-	3,433,030	1,761,054	5,215,243	(404,013)	(648,556)	(727,123)	(852,151)	-	-
74613	439,314	20,653	0.026151%	5,659,323	7,413,009	4,201,648	413,251	199,416	612,667	20,653	96,400	309,773	417,191	401,733	1,225,097	7,638	-	1,239,283	-	1,246,921	136,452	118,869	30,471	(307,616)	-	-
74616	206,074	-	0.011716%	2,535,481	3,321,165	1,882,416	185,144	(43,643)	141,501	-	43,189	138,784	186,909	19,796	388,678	3,422	-	555,222	183,166	741,810	(82,262)	(92,878)	(40,173)	(137,819)	-	-
74618	65,640	-	0.003732%	807,624	1,057,887	599,604	58,974	41,195	100,169	-	13,757	44,207	59,536	67,784	185,284	1,090	-	176,854	784	178,728	44,676	10,580	(4,801)	(43,899)	-	-
74619	87,392	3,419	0.005163%	1,117,311	1,463,538	829,525	81,588	81,828	163,416	3,419	19,032	61,158	82,365	108,996	271,551	1,508	-	244,670	0	246,178	54,095	31,501	510	(60,733)	-	-
74620	95,243	8,779	0.005914%	1,279,856	1,676,452	950,203	93,457	(159,254)	(65,797)	8,779	21,801	70,055	94,348	0	186,204	1,727	-	280,264	273,808	555,799	(138,725)	(103,699)	(57,604)	(69,567)	-	-
74621	3,727	-	0.000212%	45,855	60,065	34,044	3,348	(5,091)	(1,743)	-	781	2,510	3,380	1,604	8,275	62	-	10,041	16,717	26,820	(5,242)	(6,587)	(4,224)	(2,492)	-	-
75001	901,610	-	0.051259%	11,093,197	14,530,707	8,235,915	810,040	140,759	950,799	-	188,960	607,205	817,763	646,176	2,260,104	14,972	-	2,429,196	109,158	2,553,326	59,974	192,461	57,320	(602,977)	-	-
75002	86,315	-	0.004907%	1,061,995	1,391,081	788,456	77,548	(190,908)	(113,360)	-	18,090	58,130	78,288	672	155,180	1,433	-	232,556	191,724	425,713	(124,210)	(75,458)	(13,142)	(57,724)	-	-
75003	90	-	0.000005%	1,110	1,455	824	81	(70,106)	(70,025)	-	19	61	82	14,410	14,572	1	-	243	150,498	150,742	(55,067)	(66,602)	(14,443)	(59)	-	-
75005	101,108	-	0.005748%	1,244,006	1,629,493	923,586	90,839	(66,196)	24,643	-	21,190	68,093	91,705	7,488	188,476	1,679	-	272,413	104,000	378,092	(47,077)	(48,234)	(26,687)	(67,618)	-	-
75007	446,714	-	0.025397%	5,496,258	7,199,413	4,080,583	401,344	(137,412)	263,932	-	93,622	300,847	405,171	3,962	803,602	7,418	-	1,203,574	145,284	1,356,276	(110,503)	(75,554)	(67,864)	(298,753)	-	-
75011	270,116	-	0.015357%	3,323,442	4,353,295	2,467,421	242,682	(317,507)	(74,825)	-	56,611	181,914	244,996	65,944	549,465	4,485	-	727,770	54,849	787,104	(28,749)	18,435	(46,676)	(180,648)	-	-
75014	128,293	-	0.007294%	1,578,492	2,067,628	1,171,919	115,264	(253,885)	(138,621)	-	26,888	86,401	116,363	0	229,652	2,130	-	345,659	337,841	685,630	(244,513)	(97,872)	(27,794)	(85,799)	-	-
75015	77,828	-	0.004425%	957,579	1,254,310	710,935	69,924	7,818	77,742	-	16,311	52,415	70,590	127,146	266,462	1,292	-	209,691	78,242	289,225	1,482	1,243	26,561	(52,049)	-	-
75016	15,069	-	0.000857%	185,409	242,863	137,653	13,539	(8,941)	4,598	-	3,158	10,149	13,668	6,388	33,363	250	-	40,601	30,172	71,023	(6,198)	(11,370)	(10,014)	(10,078)	-	-
75018	4,563	-	0.000259%	56,145	73,543	41,684	4,100	13,968	18,068	-	956	3,073	4,139	41,443	49,611	76	-	12,295	4,689	17,060	11,955	11,580	12,069	(3,053)	-	-
75021	97,978	-	0.005570%	1,205,501	1,579,056	894,999	88,027	50,892	138,919	-	20,534	65,985	88,867	153,200	328,586	1,627	-	263,981	113,184	378,792	19,629	(21,984)	17,675	(65,525)	-	-
75022	765,702	-	0.043533%	9,421,012	12,340,353	6,994,436	687,935	169,418	857,353	-	160,476	515,675	694,494	638,829	2,009,474	12,715	-	2,063,020	562,747	2,638,482	125,630	51,821	(294,373)	(512,085)	-	-
75025	28,161	-	0.001601%	346,485	453,852	257,240	25,301	(21,331)	3,970	-	5,902	18,965	25,542	222	50,631	468	-	75,873	55,313	131,654	(25,156)	(21,568)	(15,465)	(18,834)	-	-
75026	100,627	-	0.005721%	1,238,096	1,621,751	919,199	90,407	52,179	142,586	-	21,090	67,769	91,269	32,130	212,258	1,671	-	271,119	17,535	290,325	17,847	(9,297)	(19,318)	(67,298)	-	-
80101	2,749,615	176,908	0.166382%	36,007,252	47,165,017	26,732,841	2,629,297	(502,445)	2,126,852	176,908	613,342	1,970,919	2,654,366	-	5,238,627	48,597	-	7,884,894	814,457	8,747,948	(549,378)	(347,504)	(655,243)	(1,957,196)	-	-
80103	110,115	14,277	0.007072%	1,530,491	2,004,752	1,136,281	111,758	(137,369)	(25,611)	14,277	26,070	83,774	112,824	868	223,536	2,066	-	335,148	228,757	565,971	(138,803)	(78,524)	(41,918)	(83,191)	-	-
80201	20,505,290	1,292,296	1.239263%	268,192,365	351,298,608	199,113,889	19,583,759	812,588	20,396,347	1,292,296	4,568,347	14,679,970	19,770,483	9,763,011	48,781,811	361,962	-	58,728,959	7,575,587	66,666,508	800,851	1,593,195	(5,700,984)	(14,577,759)	-	-
80202	482,252	15,206	0.028282%	6,120,602	8,017,227	4,544,115	446,934	655,899	1,102,833	15,206	104,257	335,022	451,196	1,536,511	2,426,986	8,261	-	1,340,294	161,436	1,509,991	433,313	422,241	394,131	(332,690)	-	-
80302	1,252,889	89,679	0.076329%	16,518,641	21,637,363	12,263,924	1,206,213	(522,099)	684,114	89,679	281,376	904,176	1,217,714	4,111,997	6,515,263	22,294	-	3,617,264	4,568,769	8,208,327	(503,478)	889,986	(1,181,691)	(897,881)	-	-
80401	8,330,491	444,266	0.498873%	107,962,542	141,417,488	80,154,562	7,883,567	3,689,226	11,572,793	444,266	1,839,017	5,909,515	7,958,734	8,478,443	24,185,709	145,710	-	23,641,716	0	23,787,426	2,731,086	2,473,484	1,062,084	(5,868,370)	-	-
80402	2,976,817	181,435	0.179557%	38,858,396	50,899,660	28,849,614	2,837,491	(32,264)	2,805,227	181,435	661,908	2,126,981	2,864,546	231,855	5,885,290	52,445	-	8,509,240	541,754	9,103,439	(251,643)	(196,360)	(657,974)	(2,112,172)	-	-
80403	2,326,836	141,140	0.140312%	30,365,400	39,774,894	22,544,165	2,217,321	85,971	2,303,292	141,140	517,240	1,662,102	2,238,463	794,757	5,212,562	40,982	-	6,649,437	376,733	7,067,152	(118,166)	48,497	(134,392)	(1,650,529)	-	-
80404	2,746,838	176,333	0.166192%	35,966,012	47,110,998	26,702,224	2,626,285	(220,379)	2,405,906	176,333	612,639	1,968,662	2,651,326	782,118	6,014,745	48,541	-	7,875,863	466,386	8,390,790	(349,366)	135,889	(207,614)	(1,954,954)	-	-
80405	10,973,835	714,400	0.664514%	143,809,281	188,372,254	106,768,234	10,501,143	(627,327)	9,873,816	714,400	2,449,625	7,871,648	10,601,267	569,960	21,492,500	194,090	-	31,491,461	920,374	32,605,925	(899,352)	(351,306)	(2,045,924)	(7,816,842)	-	-
80406	96,053	5,767	0.005789%	1,252,764	1,640,965	930,089	91,478	5,201	96,679	5,767	21,339	68,572	92,351	43,507	225,769	1,691	-	274,331	60,455	336,477	(5,120)	(2,837)	(34,656)	(68,095)	-	-
80407	427,861	25,402	0.025769%	5,576,833	7,304,957	4,140,405	407,228	93,984	501,212	25,402	94,995	305,258	411,110	163,763	975,126	7,527	-	1,221,219	115,305	1,344,051	30,809	9,573	(106,175)	(303,132)	-	-
80409	155,813	12,265	0.009556%	2,067,995	2,708,816	1,535,340	151,008	(99,809)	51,199	12,265	35,226	113,195	152,448	32,258	333,127	2,791	-	452,851	236,630	692,272	(90,685)	(63,261)	(92,793)	(112,406)	-	-
80502	459,078	46,091	0.028720%	6,215,472	8,141,495	4,614,549	453,862	(852,488)	(398,626)	46,091	105,873	340,215	458,189	0	904,277	8,389	-	1,361,069	1,957,827	3,327,285	(820,292)	(721,016)	(543,853)	(337,847)	-	-
80503	1,365,943	95,163	0.083069%	17,977,104	23,547,768	13,346,730	1,312,712	(486,130)	826,582	95,163	306,219	984,008	1,325,228	-	2,615,455	24,263	-	3,936,639	523,299	4,484,201	(428,335)	(186,618)	(276,638)	(977,156)	-	-
80601	1,934,006	134,264	0.117588%	25,447,506	33,333,065	18,892,976	1,858,210	(613,331)	1,244,879	134,264	433,469	1,392,913	1,875,928	332,586	4,034,896	34,345	-	5,572,513	686,720	6,293,578	(472,106)	(187,419)	(215,942)	(1,383,214)	-	-
80602	520,261	46,706	0.032234%	6,975,833	9,137,473	5,179,063	509,385	(658,037)	(148,652)	46,706	118,825	381,834	514,241	10,531	1,025,431	9,415	-	1,527,573	779,366	2,316,354	(643,869)	(183,463)	(84,413)	(379,177)	-	-
80603	760,264	60,218	0.046647%	10,095,022	13,223,222	7,494,841	737,152	(577,138)	160,014	60,218	171,957	552,568	744,180	-	1,468,705	13,625	-	2,210,615	835,144	3,059,384	(553,080)	(271,696)	(217,182)	(548,722)	-	-
80606	144,667	10,253	0.008808%	1,906,095	2,496,747	1,415,141	139,186	(48,464)	90,722	10,253	32,468	104,333	140,513	-	277,314	2,573	-	417,398	61,183	481,154	(43,111)	(28,220)	(28,902)	(103,607)	-	-
80701	19,784,508	1,206,425	1.193402%	258,267,487	338,298,253	191,745,368	18,859,031	806,703	19,665,734	1,206,425	4,399,288	14,136,715	19,038,845	2,452,603	40,027,451	348,567	-	56,555,601	127,565	57,031,733	(580,152)	107,202	(2,493,045)	(14,038,286)	-	-
80702	183,466	13,320	0.011188%	2,421,216	3,171,492	1,797,582	176,800	(1,362)	175,438	13,320	41,243	132,529	178,486	139,126	491,384	3,268	-	530,200	39,968	573,436	4,866	49,124	(4,436)	(131,606)	-	-
80704	565,547	30,366	0.033880%	7,331,969	9,603,967	5,443,469	535,390	154,441	689,831	30,366	124,892	401,328	540,495	271,821	1,338,536	9,895	-	1,605,560	0	1,615,455	74,544	76,451	(29,382)	(398,532)	-	-
80801	31,015,019	1,724,676	1.861358%	402,821,485	527,645,993	299,066,502	29,414,554	8,161,618	37,576,172	1,724,676	6,861,599	22,049,127	29,695,012	16,132,260	74,737,998	543,662	-	88,210,141	47,780	88,801,583	4,371,397	5,362,076	(1,901,453)	(21,895,604)	-	-
80902	1,876,977	114,657	0.113231%	24,504,602	32,097,977	18,192,936	1,789,358	(33,170)	1,756,188	114,657	417,408	1,341,302	1,806,419	416,602	3,981,731	33,072	-	5,366,035	296,019	5,695,126	(93,198)	(87,315)	(200,922)	(1,331,961)	-	-
81001	46,820,357	2,967,628	2.830608%	612,579,622	802,403,038	454,797,104	44,731,369	21,923,717	66,655,086	2,967,628	10,434,586	33,530,599	45,157,867	39,272,996	128,396,048	826,759	-	134,143,130	-	134,969,889	13,717,768	10,502,395	2,503,131	(33,297,136)	-	-
81002	929,887	47,295	0.055556%	12,023,017	15,748,655	8,926,241	877,937	860,462	1,738,399	47,295	204,798	658,101	886,307	506,396	2,255,602	16,227	-	2,632,809	663,407	3,312,443	(293,581)	97,774	(207,515)	(653,519)	-	-
81003	483,367	25,729	0.028944%	6,263,801	8,204,800	4,650,430	457,391	203,875	661,266	25,729	106,697	342,860	461,752	588,569	1,499,878	8,454	-	1,371,652	91,540	1,471,646	137,567	236,601	(5,463)	(340,473)	-	-
81004	341,831	16,493	0.020372%	4,408,728	5,774,885	3,273,169	321,931	323,239	645,170	16,493	75,098	241,319	325,001	463,195	1,104,613	5,950	-	965,426	0	971,376	195,858	148,820	28,196	(239,638)	-	-
81102	7,953,619	519,855	0.481744%	104,255,633	136,561,899	77,402,444	7,612,883	(1,750,524)	5,862,359	519,855	1,775,874	5,706,611	7,685,469	0	15,167,954	140,707	-	22,829,974	2,427,157	25,397,838	(1,983,928)	(968,040)	(1,611,037)	(5,666,879)	-	-
81201	4,503,703	300,214	0.273118%	59,106,257	77,421,838	43,882,221	4,316,017	(1,336,313)	2,979,704	300,214	1,006,807	3,235,283	4,357,168	-	8,599,258	79,772	-	12,943,131	2,151,001	15,173,904	(1,468,654)	(717,050)	(1,176,188)	(3,212,755)	-	-
81301	6,245,614	401,890	0.377932%	81,789,325	107,133,833	60,722,797	5,972,364	(1,006,030)	4,966,334	401,890	1,393,187	4,476,879	6,029,308	554,177	12,453,551	110,386	-	17,910,286	885,538	18,906,210	(930,101)	(221,825)	(855,024)	(4,445,709)	-	-
81401	1,285,866	56,727	0.076331%	16,518,938	21,637,753	12,264,145	1,206,235	1,419,145	2,625,380	56,727	281,381	904,192	1,217,736	6,612,004	9,015,313	22,295	-	3,617,329	809,148	4,448,772	1,404,616	2,199,841	1,859,981	(897,897)	-	-
81402	2,264,174	149,742	0.137239%	29,700,254	38,903,635	22,050,341	2,168,752	(511,064)	1,657,688	149,742	505,910	1,625,694	2,189,430	40,770	4,361,804	40,084	-	6,503,783	2,223,041	8,766,908	(1,007,532)	(959,101)	(824,097)	(1,614,375)	-	-
81403	1,108,161	55,131	0.066137%	14,312,864	18,748,070	10,626,291	1,045,144	178,866	1,224,010	55,131	243,803	783,439	1,055,109	838,269	2,920,620	19,317	-	3,134,241	105,172	3,258,730	159,830	200,332	79,713	(777,985)	-	-
81501	4,611,342	317,820	0.280239%	60,647,245	79,440,340	45,026,296	4,428,542	(1,620,171)	2,808,371	317,820	1,033,056	3,319,631	4,470,766	-	8,823,453	81,852	-	13,280,578	2,320,772	15,683,202	(1,254,610)	(930,113)	(1,378,508)	(3,296,519)	-	-
81601	9,358,857	580,789	0.565101%	122,295,060	160,191,303	90,795,445	8,930,146	(488,855)	8,441,291	580,789	2,083,155	6,694,030	9,015,292	1,882,422	19,674,899	165,054	-	26,780,261	1,260,978	28,206,293	(1,163,339)	366,575	(1,087,208)	(6,647,422)	-	-
81701	4,576,009	292,843	0.276810%	59,905,208	78,468,365	44,475,386	4,374,357	(765,468)	3,608,889	292,843	1,020,416	3,279,015	4,416,065	641,248	9,356,744	80,850	-	13,118,086	1,296,173	14,495,109	(997,252)	(332,280)	(552,650)	(3,256,183)	-	-
81802	19,464,870	1,247,446	1.177562%	254,839,452	333,807,954	189,200,294	18,608,712	(2,301,649)	16,307,063	1,247,446	4,340,896	13,949,076	18,786,139	69,853	37,145,964	343,940	-	55,804,928	7,576,284	63,725,152	(4,598,405)	(3,045,768)	(5,083,065)	(13,851,951)	-	-
81805	361,784	16,434	0.021503%	4,653,509	6,095,517	3,454,902	339,805	91,825	431,630	16,434	79,267	254,718	343,045	106,573	783,603	6,281	-	1,019,029	30,506	1,055,816	45,614	3,165	(68,048)	(252,945)	-	-
81806	2,473,526	162,788	0.149883%	32,436,587	42,487,890	24,081,875	2,368,562	(448,583)	1,919,979	162,788	552,520	1,775,472	2,391,146	111,864	4,831,002	43,778	-	7,102,987	1,248,333	8,395,098	(510,098)	(495,269)	(795,619)	(1,763,109)	-	-
81901	3,292,949	214,372	0.199403%	43,153,251	56,525,387	32,038,241	3,151,107	(434,880)	2,716,227	214,372	735,066	2,362,067	3,181,152	22,700	6,300,985	58,241	-	9,449,730	827,192	10,335,163	(570,661)	(462,613)	(655,283)	(2,345,621)	-	-
81902	462,727	20,851	0.027493%	5,949,829	7,793,535	4,417,328	434,464	554,625	989,089	20,851	101,348	325,674	438,607	460,869	1,326,498	8,030	-	1,302,898	186,358	1,497,286	(6,983)	138,458	21,144	(323,407)	-	-
82001	3,657,776	256,219	0.222523%	48,156,869	63,079,503	35,753,074	3,516,478	(1,190,944)	2,325,534	256,219	820,297	2,635,949	3,550,006	549,713	7,555,965	64,994	-	10,545,426	1,901,031	12,511,451	(1,165,356)	(738,970)	(433,565)	(2,617,595)	-	-
82101	14,781,103	966,882	0.895324%	193,759,489	253,800,807	143,852,736	14,148,573	(1,572,206)	12,576,367	966,882	3,300,469	10,605,759	14,283,474	6,656,761	34,846,463	261,505	-	42,429,593	5,207,906	47,899,004	1,382,501	57,309	(3,960,436)	(10,531,915)	-	-
82106	1,060,729	61,297	0.063791%	13,805,136	18,083,009	10,249,338	1,008,069	20,227	1,028,296	61,297	235,155	755,648	1,017,681	338,603	2,347,087	18,632	-	3,023,059	75,767	3,117,458	17,774	38,224	(75,983)	(750,386)	-	-
82107	2,975,001	221,656	0.181740%	39,330,917	51,518,604	29,200,428	2,871,995	(1,456,491)	1,415,504	221,656	669,957	2,152,845	2,899,379	1,086,914	6,809,095	53,082	-	8,612,713	1,711,938	10,377,733	(897,240)	(378,937)	(154,607)	(2,137,855)	-	-
82108	457,819	45,472	0.028614%	6,192,371	8,111,235	4,597,398	452,175	603,528	1,055,703	45,472	105,480	338,950	456,486	228,608	1,129,524	8,357	-	1,356,010	2,495,641	3,860,008	(1,940,695)	(307,184)	(146,016)	(336,590)	-	-
82109	1,118,251	76,823	0.067944%	14,703,906	19,260,286	10,916,612	1,073,699	(334,756)	738,943	76,823	250,464	804,844	1,083,936	32,427	2,171,671	19,845	-	3,219,872	341,319	3,581,036	(296,728)	(138,668)	(174,729)	(799,239)	-	-
82110	17,569	-	0.000999%	216,161	283,145	160,485	15,784	59,878	75,662	-	3,682	11,832	15,935	174,246	205,695	292	-	47,335	-	47,627	58,723	59,323	51,771	(11,750)	-	-
82201	8,652,026	621,134	0.527209%	114,094,781	149,449,959	84,707,317	8,331,351	(3,238,398)	5,092,953	621,134	1,943,473	6,245,174	8,410,787	-	16,599,434	153,986	-	24,984,558	3,812,890	28,951,434	(2,967,654)	(1,325,288)	(1,857,367)	(6,201,691)	-	-
82301	65,877,996	3,976,014	3.971426%	859,467,265	1,125,795,112	638,093,741	62,759,430	7,571,471	70,330,901	3,976,014	14,640,032	47,044,419	63,357,818	6,894,630	131,936,899	1,159,967	-	188,206,765	-	189,366,732	(923,054)	749,253	(10,539,170)	(46,716,862)	-	-
82306	312,874	18,144	0.018819%	4,072,773	5,334,825	3,023,746	297,399	107,415	404,814	18,144	69,375	222,930	300,235	731,607	1,324,147	5,497	-	891,859	620,870	1,518,226	224,816	44,043	(241,558)	(221,379)	-	-
82307	337,310	20,962	0.020369%	4,408,097	5,774,058	3,272,700	321,885	56,338	378,223	20,962	75,087	241,285	324,954	67,655	708,981	5,949	-	965,288	38,780	1,010,017	(10,403)	(12,125)	(38,904)	(239,604)	-	-
82308	334,179	16,764	0.019952%	4,317,920	5,655,938	3,205,751	315,300	266,314	581,614	16,764	73,551	236,349	318,307	589,116	1,217,323	5,828	-	945,541	312	951,681	247,184	224,391	28,770	(234,703)	-	-
82309	80,572	67,060	0.008393%	1,816,430	2,379,297	1,348,571	132,638	(3,436,926)	(3,304,288)	67,060	30,941	99,425	133,903	366,459	630,728	2,452	-	397,763	11,900,852	12,301,067	(3,770,501)	(4,113,299)	(3,687,805)	(98,734)	-	-
82312	290,590	16,319	0.017449%	3,776,140	4,946,274	2,803,518	275,739	54,579	330,318	16,319	64,322	206,694	278,368	77,099	626,483	5,096	-	826,902	0	831,998	13,390	19,345	(32,997)	(205,253)	-	-
82313	879,805	-	0.050020%	10,824,919	14,179,296	8,036,738	790,450	2,770,817	3,561,267	-	184,390	592,521	797,986	4,964,104	6,539,001	14,610	-	2,370,449	-	2,385,059	2,712,966	1,722,798	306,574	(588,395)	-	-
82401	865,554	53,277	0.052239%	11,305,080	14,808,248	8,393,224	825,512	(58,916)	766,596	53,277	192,569	618,803	833,383	340,711	1,985,466	15,258	-	2,475,595	89,403	2,580,256	(6,791)	62,087	(35,592)	(614,495)	-	-
82402	8,215,638	490,323	0.494962%	107,116,091	140,308,743	79,526,132	7,821,758	225,096	8,046,854	490,323	1,824,599	5,863,183	7,896,335	2,472,824	18,056,941	144,568	-	23,456,359	879,203	24,480,130	(234,057)	206,692	(573,463)	(5,822,361)	-	-
82406	1,240,651	91,464	0.075735%	16,390,028	21,468,896	12,168,438	1,196,821	(441,091)	755,730	91,464	279,185	897,136	1,208,233	74,907	2,459,461	22,121	-	3,589,100	518,258	4,129,479	(420,643)	(85,768)	(272,718)	(890,890)	-	-
82501	692,633	52,849	0.042383%	9,172,227	12,014,475	6,809,730	669,768	(324,808)	344,960	52,849	156,238	502,058	676,154	205,402	1,539,852	12,379	-	2,008,541	596,667	2,617,587	(286,222)	(241,863)	(51,089)	(498,561)	-	-
82502	2,218,952	137,246	0.133957%	28,990,097	37,973,418	21,523,100	2,116,895	163,884	2,280,779	137,246	493,813	1,586,823	2,137,079	3,076,810	7,294,525	39,126	-	6,348,273	1,862,464	8,249,863	230,601	(71,245)	461,080	(1,575,774)	-	-
82601	41,915,211	2,621,245	2.532042%	547,966,060	717,767,317	406,826,098	40,013,202	1,607,420	41,620,622	2,621,245	9,333,969	29,993,865	40,394,714	5,020,833	84,743,381	739,554	-	119,994,005	2,587,970	123,321,529	(2,394,584)	(1,024,440)	(5,374,099)	(29,785,025)	-	-
82602	104,811	7,018	0.006358%	1,375,906	1,802,266	1,021,513	100,470	(61,357)	39,113	7,018	23,437	75,313	101,428	195,200	395,378	1,857	-	301,297	65,858	369,012	(2,765)	63,797	40,121	(74,788)	-	-
82603	158,160	11,271	0.009633%	2,084,634	2,730,611	1,547,693	152,223	45,938	198,161	11,271	35,509	114,106	153,674	25,762	329,051	2,813	-	456,495	311,977	771,285	(179,364)	(67,186)	(82,374)	(113,311)	-	-
82604	107,253	7,444	0.006521%	1,411,205	1,848,503	1,047,720	103,048	(71,204)	31,844	7,444	24,038	77,245	104,031	42,550	247,864	1,905	-	309,027	100,318	411,250	(25,145)	(14,628)	(46,907)	(76,707)	-	-
82701	2,602,086	167,834	0.157479%	34,080,442	44,641,136	25,302,321	2,488,599	97,722	2,586,321	167,834	580,521	1,865,452	2,512,327	2,759,649	7,717,949	45,996	-	7,462,960	981,032	8,489,988	183,189	462,738	434,496	(1,852,462)	-	-
82702	592,316	23,414	0.035006%	7,575,798	9,923,352	5,624,495	553,195	(55,724)	497,471	23,414	129,045	414,674	558,469	1,083,952	2,186,140	10,225	-	1,658,954	64,368	1,733,547	298,428	381,023	184,930	(411,788)	-	-
82801	9,292,738	569,840	0.560719%	121,346,834	158,949,245	90,091,454	8,860,905	872,408	9,733,313	569,840	2,067,003	6,642,128	8,945,391	3,272,651	20,927,173	163,774	-	26,572,618	303,208	27,039,600	307,054	925,507	(749,107)	(6,595,880)	-	-
82901	11,897,275	669,228	0.714446%	154,615,299	202,526,791	114,790,939	11,290,212	2,683,145	13,973,357	669,228	2,633,693	8,463,134	11,397,860	2,603,251	25,097,938	208,674	-	33,857,770	-	34,066,444	1,262,039	(35,237)	(1,791,099)	(8,404,209)	-	-
83001	5,178,043	327,630	0.313015%	67,740,498	88,731,619	50,292,536	4,946,500	(283,373)	4,663,127	327,630	1,153,881	3,707,893	4,993,663	271,046	10,126,483	91,425	-	14,833,863	147,060	15,072,348	(391,642)	(105,217)	(766,930)	(3,682,075)	-	-
83005	2,681,501	176,515	0.162487%	35,164,357	46,060,930	26,107,052	2,567,748	(200,836)	2,366,912	176,515	598,984	1,924,782	2,592,230	320,385	5,436,381	47,459	-	7,700,316	298,026	8,045,801	(263,038)	(93,077)	(341,926)	(1,911,379)	-	-
83101	1,392,503	136,426	0.086925%	18,811,585	24,640,834	13,966,273	1,373,647	(2,005,284)	(631,637)	136,426	320,434	1,029,684	1,386,744	-	2,736,862	25,389	-	4,119,375	3,360,540	7,505,304	(1,783,889)	(1,034,043)	(927,994)	(1,022,515)	-	-
83202	8,319,367	529,029	0.503060%	108,868,575	142,604,279	80,827,228	7,949,727	307,927	8,257,654	529,029	1,854,450	5,959,109	8,025,524	2,510,388	18,349,471	146,933	-	23,840,120	612,477	24,599,530	(306,035)	559,586	(585,992)	(5,917,618)	-	-
83203	2,255,414	136,907	0.136011%	29,434,561	38,555,611	21,853,083	2,149,350	(173,142)	1,976,208	136,907	501,384	1,611,151	2,169,844	-	4,282,379	39,726	-	6,445,602	387,186	6,872,514	(326,453)	(234,293)	(429,456)	(1,599,933)	-	-
83204	2,993,116	182,975	0.180571%	39,077,880	51,187,157	29,012,566	2,853,518	250,821	3,104,339	182,975	665,647	2,138,995	2,880,725	271,774	5,957,141	52,741	-	8,557,302	311,262	8,921,305	(262,916)	(162,062)	(415,084)	(2,124,102)	-	-
83205	18,440,918	1,190,410	1.116105%	241,539,229	316,386,318	179,325,818	17,637,512	(703,563)	16,933,949	1,190,410	4,114,342	13,221,065	17,805,679	420,807	35,561,893	325,990	-	52,892,436	619,107	53,837,533	(1,730,739)	(510,651)	(2,905,239)	(13,129,011)	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

				Net Pension Liability as of June 30, 2021			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	1,670,209,315	88,705,515	100.000000%	21,641,273,393	28,347,373,779	16,067,117,006	1,580,274,235	N/A	N/A	N/A	368,634,086	1,184,572,311	1,595,341,581	N/A	3,148,547,978	29,207,813	-	4,739,021,737	N/A	4,768,229,550	(115,656,020)	(55,609,094)	(272,091,971)	(1,176,324,487)	-	-
Employer																										
83206	27,012,277	1,601,793	1.626802%	352,060,768	461,155,774	261,380,255	25,707,940	2,010,337	27,718,277	1,601,793	5,996,948	19,270,652	25,953,056	2,254,200	53,474,856	475,153	-	77,094,522	291,625	77,861,300	(146,444)	(833,514)	(4,270,012)	(19,136,475)	-	-
83207	98,262	5,269	0.005886%	1,273,815	1,668,539	945,718	93,016	(20,893)	72,123	5,269	21,698	69,724	93,903	133,667	318,992	1,719	-	278,941	39,001	319,661	16,084	26,701	25,785	(69,239)	-	-
83301	3,559,218	295,413	0.219148%	47,426,477	62,122,780	35,210,809	3,463,144	(1,553,020)	1,910,124	295,413	807,855	2,595,970	3,496,164	40,061	6,940,050	64,008	-	10,385,484	3,157,879	13,607,371	(2,080,434)	(989,899)	(1,019,095)	(2,577,894)	-	-
83302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83402	2,906,675	236,994	0.178728%	38,678,969	50,664,634	28,716,403	2,824,389	(2,739,546)	84,843	236,994	658,852	2,117,160	2,851,319	6,229,061	11,856,392	52,202	-	8,469,949	11,533,208	20,055,359	397,979	(5,054,304)	(1,440,225)	(2,102,418)	-	-
83501	821,100	59,670	0.050075%	10,836,785	14,194,840	8,045,548	791,316	(687,192)	104,124	59,670	184,592	593,170	798,861	319,002	1,895,625	14,626	-	2,373,047	1,477,782	3,865,455	(1,028,637)	(68,691)	(283,460)	(589,041)	-	-
83601	5,558,001	363,272	0.336644%	72,853,941	95,429,593	54,088,906	5,319,891	(965,523)	4,354,368	363,272	1,240,983	3,987,786	5,370,614	26,630	10,626,013	98,326	-	15,953,609	818,132	16,870,067	(900,202)	(332,021)	(1,051,810)	(3,960,020)	-	-
83701	10,557,510	676,585	0.638695%	138,221,657	181,053,161	102,619,818	10,093,127	234,400	10,327,527	676,585	2,354,446	7,565,800	10,189,361	1,861,240	21,970,847	186,549	-	30,267,879	899,721	31,354,149	(498,584)	(189,085)	(1,182,510)	(7,513,123)	-	-
83802	-	-	0.000000%	-	-	-	-	(24,594,417)	(24,594,417)	-	-	-	-	0	0	-	-	-	49,059,858	49,059,858	(24,283,388)	(23,166,410)	(1,610,060)	-	-	-
83805	-	-	0.000000%	-	-	-	-	(10,093,604)	(10,093,604)	-	-	-	-	393,167	393,167	-	-	-	19,237,920	19,237,920	(9,343,614)	(9,500,411)	(729)	-	-	-
83806	-	-	0.000000%	-	-	-	-	(11,548,662)	(11,548,662)	-	-	-	-	79,257	79,257	-	-	-	25,357,141	25,357,141	(12,386,021)	(11,828,750)	(1,063,114)	-	-	-
83810	214,773	8,571	0.012698%	2,747,965	3,599,492	2,040,170	200,660	(9,607)	191,053	8,571	46,808	150,415	202,573	330,295	730,091	3,709	-	601,751	494,317	1,099,777	99,469	(192,895)	(126,893)	(149,367)	-	-
83811	353,683	4,122	0.020342%	4,402,344	5,766,523	3,268,430	321,465	(82,948)	238,517	4,122	74,989	240,970	324,530	447,735	1,088,224	5,942	-	964,029	78,884	1,048,855	54,759	142,780	81,124	(239,293)	-	-
83812	12,104,920	852,211	0.736655%	159,421,486	208,822,298	118,359,194	11,641,166	41,389,263	53,030,429	852,211	2,715,561	8,726,209	11,752,161	83,880,488	107,074,419	215,161	-	34,910,233	-	35,125,394	40,537,277	40,347,871	(270,672)	(8,665,451)	-	-
83901	12,669,600	810,238	0.766372%	165,852,747	217,246,450	123,133,951	12,110,786	(632,066)	11,478,720	810,238	2,825,110	9,078,235	12,226,258	418,585	24,548,188	223,841	-	36,318,555	1,295,949	37,838,345	(1,611,217)	(419,461)	(2,244,452)	(9,015,026)	-	-
84002	27,232,437	1,976,873	1.660644%	359,384,460	470,748,899	266,817,579	26,242,726	(14,092,442)	12,150,284	1,976,873	6,121,699	19,671,526	26,492,941	-	52,286,166	485,038	-	78,698,270	22,423,386	101,606,694	(12,886,987)	(9,591,644)	(7,307,337)	(19,534,560)	-	-
84003	25,981,644	1,784,734	1.578608%	341,630,968	447,494,034	253,636,865	24,946,342	(5,752,833)	19,193,509	1,784,734	5,819,289	18,699,758	25,184,197	0	49,703,244	461,077	-	74,810,597	9,314,553	84,586,227	(6,706,294)	(3,804,734)	(5,802,398)	(18,569,557)	-	-
84004	107,063	8,286	0.006558%	1,419,233	1,859,018	1,053,680	103,634	(65,577)	38,057	8,286	24,175	77,684	104,622	190,033	396,514	1,915	-	310,785	153,010	465,710	(15,352)	63,796	(40,497)	(77,143)	-	-
84005	236,285	17,177	0.014410%	3,118,542	4,084,902	2,315,297	227,720	371,238	598,958	17,177	53,121	170,699	229,891	80,133	533,844	4,209	-	682,901	369,255	1,056,365	(237,348)	(84,407)	(31,254)	(169,511)	-	-
84006	1,255,088	63,725	0.074979%	16,226,366	21,254,520	12,046,931	1,184,871	694,625	1,879,496	63,725	276,397	888,178	1,196,168	1,947,798	4,308,541	21,900	-	3,553,261	137,773	3,712,934	530,866	550,333	396,403	(881,995)	-	-
84007	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84008	-	6,213	0.000353%	76,444	100,132	56,754	5,582	(208,922)	(203,340)	6,213	1,302	4,184	5,635	0	11,121	103	-	16,740	79,287	96,130	(75,034)	(4,600)	(1,219)	(4,156)	-	-
84009	85,360	15,046	0.005708%	1,235,369	1,618,180	917,174	90,208	(395,318)	(305,110)	15,046	21,043	67,620	91,068	95,870	275,601	1,667	-	270,522	326,318	598,507	(181,934)	(88,270)	14,448	(67,150)	-	-
84010	65,851	2,906	0.003909%	845,968	1,108,112	628,071	61,774	23,881	85,655	2,906	14,410	46,305	62,363	40,085	163,163	1,142	-	185,251	66,532	252,925	(367)	(11,970)	(31,442)	(45,984)	-	-
84011	79,616	8,090	0.004986%	1,079,112	1,413,503	801,165	78,798	(141,839)	(63,041)	8,090	18,381	59,067	79,549	-	156,997	1,456	-	236,305	136,756	374,517	(94,977)	(43,506)	(20,380)	(58,657)	-	-
84012	-	-	0.000000%	-	-	-	-	(260,740)	(260,740)	-	-	-	-	4,871	4,871	-	-	-	364,600	364,600	(334,818)	(24,910)	-	-	-	-
84101	2,028,866	129,505	0.122710%	26,556,090	34,785,171	19,716,021	1,939,161	(302,658)	1,636,503	129,505	452,352	1,453,593	1,957,650	604,221	4,467,816	35,841	-	5,815,272	191,790	6,042,903	(115,536)	141,365	(157,444)	(1,443,473)	-	-
84203	8,658,694	574,938	0.524962%	113,608,438	148,812,909	84,346,241	8,295,838	(1,510,347)	6,785,491	574,938	1,935,188	6,218,553	8,374,935	5,908	16,534,584	153,330	-	24,878,058	3,780,129	28,811,517	(2,149,700)	(1,805,593)	(2,146,384)	(6,175,256)	-	-
84207	10,357,254	636,438	0.625027%	135,263,804	177,178,743	100,423,821	9,877,141	911,687	10,788,828	636,438	2,304,063	7,403,897	9,971,316	695,308	20,374,584	182,557	-	29,620,166	159,762	29,962,485	(166,202)	(318,745)	(1,750,608)	(7,352,346)	-	-
84208	2,330,732	145,816	0.140800%	30,470,858	39,913,030	22,622,460	2,225,022	60,926	2,285,948	145,816	519,036	1,667,875	2,246,237	126,783	4,559,931	41,125	-	6,672,531	39,342	6,752,998	(146,041)	(28,249)	(362,514)	(1,656,263)	-	-
84209	7,965,825	460,111	0.479044%	103,670,737	135,795,758	76,968,200	7,570,174	2,295,275	9,865,449	460,111	1,765,911	5,674,596	7,642,352	4,240,119	19,322,978	139,918	-	22,701,893	-	22,841,811	1,393,557	1,350,837	(628,141)	(5,639,086)	-	-
84210	2,937,860	208,649	0.178889%	38,713,901	50,710,390	28,742,337	2,826,940	(1,295,243)	1,531,697	208,649	659,447	2,119,072	2,853,894	78,981	5,711,394	52,250	-	8,477,598	2,178,130	10,707,978	(1,383,720)	(1,046,503)	(462,044)	(2,104,317)	-	-
84211	4,335,515	285,075	0.262696%	56,850,655	74,467,280	42,207,596	4,151,310	(784,423)	3,366,887	285,075	968,385	3,111,818	4,190,891	3,254,591	11,525,685	76,728	-	12,449,198	3,068,439	15,594,365	(953,907)	(327,606)	302,986	(3,090,153)	-	-
84212	8,205,765	508,515	0.495435%	107,218,449	140,442,820	79,602,126	7,829,232	(421,713)	7,407,519	508,515	1,826,342	5,868,786	7,903,881	160,566	15,759,575	144,706	-	23,478,774	585,812	24,209,292	(696,044)	(521,479)	(1,404,269)	(5,827,925)	-	-
84213	509,421	25,610	0.030418%	6,582,891	8,622,768	4,887,332	480,691	362,243	842,934	25,610	112,132	360,326	485,275	983,223	1,940,956	8,884	-	1,441,526	2,066	1,452,476	352,949	358,866	134,480	(357,815)	-	-
84214	238,974	17,033	0.014555%	3,149,860	4,125,925	2,338,549	230,007	(130,865)	99,142	17,033	53,654	172,413	232,200	-	458,267	4,251	-	689,759	245,564	939,574	(136,111)	(75,895)	(98,089)	(171,212)	-	-
84215	886,752	25,161	0.051845%	11,219,963	14,696,755	8,330,030	819,296	444,891	1,264,187	25,161	191,119	614,144	827,108	1,551,583	3,183,954	15,143	-	2,456,956	27,769	2,499,868	617,890	470,575	205,489	(609,868)	-	-
84301	13,116,829	968,825	0.800815%	173,306,567	227,010,026	128,667,886	12,655,073	(9,808,242)	2,846,831	968,825	2,952,077	9,486,233	12,775,735	-	25,214,045	233,901	-	37,950,798	12,715,823	50,900,522	(6,650,760)	(5,605,445)	(4,010,088)	(9,420,184)	-	-
84302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84401	2,969,079	208,100	0.180633%	39,091,260	51,204,683	29,022,499	2,854,495	(1,373,699)	1,480,796	208,100	665,874	2,139,727	2,881,712	-	5,687,313	52,759	-	8,560,232	2,206,255	10,819,246	(1,375,084)	(996,411)	(635,609)	(2,124,829)	-	-
84501	2,829,130	232,787	0.174080%	37,673,099	49,347,070	27,969,615	2,750,939	(2,552,260)	198,679	232,787	641,718	2,062,102	2,777,168	-	5,480,988	50,845	-	8,249,683	2,264,474	10,565,002	(1,404,096)	(1,050,007)	(582,165)	(2,047,745)	-	-
84506	-	13,509	0.000768%	166,209	217,713	123,398	12,137	(1,223,468)	(1,211,331)	13,509	2,831	9,098	12,253	-	24,182	224	-	36,397	1,108,246	1,144,867	(1,008,996)	(100,005)	(2,650)	(9,034)	-	-
84601	8,255,998	472,711	0.496255%	107,395,971	140,675,351	79,733,923	7,842,195	1,825,392	9,667,587	472,711	1,829,366	5,878,503	7,916,968	3,603,323	19,228,160	144,945	-	23,517,648	-	23,662,593	1,127,515	1,056,266	(780,640)	(5,837,573)	-	-
84603	15,831,099	1,002,099	0.957022%	207,111,697	271,290,537	153,765,807	15,123,568	(264,609)	14,858,959	1,002,099	3,527,908	11,336,615	15,267,766	2,235,109	32,367,398	279,525	-	45,353,470	715,962	46,348,957	(932,623)	113,775	(1,905,027)	(11,257,683)	-	-
84604	15,078,699	686,528	0.896304%	193,971,643	254,078,702	144,010,245	14,164,064	12,650,504	26,814,568	686,528	3,304,083	10,617,371	14,299,114	20,651,500	48,872,068	261,791	-	42,476,051	0	42,737,842	9,337,731	6,511,186	828,754	(10,543,445)	-	-
84605	4,925,689	309,935	0.297321%	64,344,070	84,282,721	47,770,927	4,698,449	(125,026)	4,573,463	309,935	1,096,027	3,521,983	4,743,287	11,047	9,372,344	86,841	-	14,090,111	585,426	14,762,378	(552,409)	(383,755)	(956,410)	(3,497,460)	-	-
84606	48,090	6,519	0.003105%	671,893	880,096	498,833	49,063	(58,799)	(9,736)	6,519	11,445	36,777	49,530	52,480	150,232	907	-	147,132	42,133	190,172	(20,080)	21,598	(4,936)	(36,522)	-	-
90203	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90208	21,461	768	0.001264%	273,497	358,246	203,052	19,971	(7,733)	12,238	768	4,659	14,970	20,161	74,911	114,701	369	-	59,890	5,079	65,338	22,986	28,532	12,710	(14,865)	-	-
90403	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90407	56,448	-	0.003209%	694,523	909,739	515,634	50,715	(43,530)	7,185	-	11,830	38,016	51,199	-	101,045	937	-	152,087	92,895	245,919	(45,382)	(38,333)	(23,409)	(37,750)	-	-
90704	8,557	-	0.000487%	105,287	137,912	78,168	7,688	(24,342)	(16,654)	-	1,793	5,763	7,761	10,907	26,224	142	-	23,056	90,880	114,078	(25,847)	(26,540)	(29,743)	(5,723)	-	-
90705	9,366	-	0.000532%	115,237	150,947	85,556	8,415	4,317	12,732	-	1,963	6,308	8,495	13,046	29,812	156	-	25,235	234	25,625	3,987	4,513	1,950	(6,264)	-	-
90707	6,975	-	0.000397%	85,821	112,415	63,716	6,267	(5,390)	877	-	1,462	4,698	6,327	4,521	17,008	116	-	18,793	4,169	23,078	(2,958)	1,216	335	(4,665)	-	-
90709	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90710	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90711	776,593	41,353	0.046503%	10,063,814	13,182,344	7,471,671	734,873	175,437	910,310	41,353	171,425	550,860	741,880	371,047	1,835,212	13,582	-	2,203,781	41,574	2,258,937	98,232	58,076	(33,009)	(547,024)	-	-
90803	1,593,073	78,716	0.095047%	20,569,301	26,943,223	15,271,253	1,501,997	706,242	2,208,239	78,716	350,374	1,125,896	1,516,318	1,266,172	4,258,760	27,761	-	4,504,280	-	4,532,041	409,670	389,285	45,821	(1,118,057)	-	-
90807	12,102	-	0.000688%	148,902	195,043	110,549	10,873	40,009	50,882	-	2,536	8,150	10,977	100,097	121,760	201	-	32,607	-	32,808	39,213	39,344	18,489	(8,094)	-	-
90809	7,632	-	0.000434%	93,905	123,004	69,718	6,857	24,855	31,712	-	1,600	5,140	6,922	57,062	70,724	127	-	20,563	-	20,690	24,353	24,350	6,434	(5,104)	-	-
90810	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91007	75,664	-	0.004302%	930,952	1,219,431	691,166	67,979	6,391	74,370	-	15,858	50,957	68,627	28,176	163,618	1,256	-	203,861	25,068	230,185	8,461	(13,273)	(11,152)	(50,603)	-	-
91009	279,342	15,256	0.016749%	3,624,663	4,747,858	2,691,056	264,678	(10,290)	254,388	15,256	61,742	198,402	267,201	82,125	609,470	4,892	-	793,731	233,921	1,032,544	(20,688)	(87,377)	(117,987)	(197,021)	-	-
91203	31,633	2,197	0.001923%	416,230	545,209	309,021	30,394	(8,862)	21,532	2,197	7,090	22,783	30,683	24,913	85,469	562	-	91,146	32,573	124,281	8,109	(9,386)	(14,911)	(22,625)	-	-
91503	9,514	530	0.000571%	123,579	161,873	91,749	9,024	5,933	14,957	530	2,105	6,764	9,110	11,320	29,299	167	-	27,061	15,140	42,368	502	(565)	(6,289)	(6,717)	-	-
91604	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91605	3,897	278	0.000237%	51,371	67,290	38,139	3,751	(4,215)	(464)	278	875	2,812	3,787	221	7,695	69	-	11,249	7,018	18,336	(6,647)	(571)	(632)	(2,791)	-	-
91803	-	-	0.000000%	-	-	-	-	(31,393)	(31,393)	-	-	-	-	-	-	-	-	-	12,452	12,452	(12,179)	(273)	-	-	-	-
91804	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91807	-	-	0.000000%	-	-	-	-	(9,924)	(9,924)	-	-	-	-	923	923	-	-	-	22,638	22,638	(10,508)	(11,206)	-	-	-	-
92109	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92114	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92116	5,733	-	0.000326%	70,536	92,393	52,368	5,151	19,539	24,690	-	1,201	3,861	5,200	56,858	67,120	95	-	15,446	-	15,541	19,162	19,358	16,893	(3,834)	-	-
92117	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92118	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92119	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92121	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92202	76,404	3,535	0.004545%	983,551	1,288,329	730,217	71,820	41,516	113,336	3,535	16,754	53,836	72,505	59,664	202,759	1,327	-	215,379	7,036	223,742	38,344	8,621	(14,485)	(53,462)	-	-
92204	12,789	-	0.000727%	157,350	206,108	116,821	11,490	19,775	31,265	-	2,680	8,613	11,599	53,871	76,763	212	-	34,457	10	34,679	19,562	18,955	12,122	(8,554)	-	-
92302	445,372	27,074	0.026860%	5,812,865	7,614,130	4,315,642	424,463	73,123	497,586	27,074	99,015	318,177	428,510	231,471	1,077,173	7,845	-	1,272,905	100,239	1,380,989	64,727	(18,456)	(34,125)	(315,962)	-	-
92310	7,050	-	0.000401%	86,741	113,620	64,399	6,334	1,882	8,216	-	1,478	4,748	6,394	5,298	17,918	117	-	18,995	1,105	20,217	1,820	539	55	(4,714)	-	-
92313	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92318	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92319	16,811	-	0.000956%	206,844	270,941	153,567	15,104	(8,774)	6,330	-	3,523	11,322	15,248	89,883	119,976	279	-	45,295	112,656	158,230	(12,341)	(32,914)	18,245	(11,243)	-	-
92404	30,432	2,363	0.001865%	403,505	528,542	299,574	29,464	(8,329)	21,135	2,363	6,873	22,087	29,745	46,250	104,955	545	-	88,360	59,976	148,881	(14,391)	(15,956)	8,355	(21,934)	-	-
92502	51,964	4,625	0.003217%	696,261	912,015	516,925	50,842	(51,062)	(220)	4,625	11,860	38,111	51,327	662	101,960	940	-	152,468	96,921	250,329	(60,589)	(40,981)	(8,953)	(37,846)	-	-
92507	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92606	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92609	6,090	81	0.000351%	75,921	99,447	56,366	5,544	10,866	16,410	81	1,293	4,156	5,597	9,275	20,321	102	-	16,625	-	16,727	5,273	2,662	(216)	(4,125)	-	-
92805	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93005	190,101	9,932	0.011373%	2,461,157	3,223,809	1,827,235	179,717	63,798	243,515	9,932	41,923	134,716	181,430	131,674	489,743	3,322	-	538,946	24,681	566,949	31,669	20,604	4,299	(133,778)	-	-
93706	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93808	27,390	2,190	0.001682%	363,949	476,728	270,206	26,576	(26,627)	(51)	2,190	6,199	19,921	26,829	-	52,949	491	-	79,698	58,330	138,519	(27,424)	(25,695)	(12,667)	(19,784)	-	-
94215	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94216	10,829	-	0.000616%	133,239	174,526	98,920	9,729	9,985	19,714	-	2,270	7,293	9,822	25,169	44,554	180	-	29,177	7,438	36,795	9,427	9,572	(3,998)	(7,243)	-	-
94218	12,025	-	0.000684%	147,949	193,795	109,842	10,803	5,705	16,508	-	2,520	8,098	10,906	20,398	41,922	200	-	32,398	12,461	45,059	7,038	(3,088)	956	(8,043)	-	-
94219	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94220	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94221	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94224	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94225	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94226	-	-	0.000000%	-	-	-	-	(5,038)	(5,038)	-	-	-	-	1,285	1,285	-	-	-	3,212	3,212	(512)	(1,287)	(129)	-	-	-
94227	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94228	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94229	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94231	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94232	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94504	10,888	258	0.000634%	137,132	179,626	101,811	10,014	11,406	21,420	258	2,336	7,506	10,109	4,143	24,094	185	-	30,029	-	30,214	1,450	946	(1,063)	(7,454)	-	-
94607	4,859	-	0.000276%	59,786	78,313	44,387	4,366	14,851	19,217	-	1,018	3,273	4,407	19,684	28,382	81	-	13,092	-	13,173	14,531	4,327	(400)	(3,249)	-	-
94608	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

				Net Pension Liability as of June 30, 2021			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	1,670,209,315	88,705,515	100.000000%	21,641,273,393	28,347,373,779	16,067,117,006	1,580,274,235	N/A	N/A	N/A	368,634,086	1,184,572,311	1,595,341,581	N/A	3,148,547,978	29,207,813	-	4,739,021,737	N/A	4,768,229,550	(115,656,020)	(55,609,094)	(272,091,971)	(1,176,324,487)	-	-
Employer																										
Total	1,670,209,315	88,705,515	100.00000%	21,641,273,393	28,347,373,779	16,067,117,006	1,580,274,235	(1,413,856)	1,578,860,379	88,705,515	368,634,086	1,184,572,311	1,595,341,581	687,915,824	3,836,463,802	29,207,813	-	4,739,021,737	690,887,862	5,459,117,412	(116,967,213)	(56,546,102)	(272,815,838)	(1,176,324,460)	-	-
Check				21,641,273,393	28,347,373,779	16,067,117,006	1,580,274,235	N/A	N/A		368,634,086	1,184,572,311	1,595,341,581	N/A	N/A	29,207,813	-	4,739,021,737	N/A	N/A	N/A	N/A	N/A	N/A		
Difference				-	-	-	-				-	-	-			-	-	-								

APPENDIX B

COLLECTIVE PENSION AMOUNTS - PORS

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

				Net Pension Liability as of June 30, 2021			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	261,802,684	12,470,282	100.0000%	2,572,914,424	3,732,969,713	1,622,651,580	281,477,356	N/A	N/A	N/A	87,528,374	183,512,454	283,348,543	N/A	554,389,371	8,012,989	-	860,184,460	N/A	868,197,449	(30,355,703)	(28,848,234)	(50,539,501)	(204,064,640)	-	-
Employer																										
10001	3,308	-	0.001206%	31,027	45,017	19,568	3,394	8,408	11,802	-	1,056	2,213	3,417	26,317	33,003	97	-	10,373	-	10,470	8,042	8,060	7,799	(1,368)	-	-
10002	8,172	-	0.002979%	76,656	111,218	48,344	8,386	16,937	25,323	-	2,608	5,467	8,442	14,198	30,715	239	-	25,628	-	25,867	10,270	1,862	(1,215)	(6,069)	-	-
10100	144,744	6,063	0.054984%	1,414,700	2,052,549	892,204	154,768	60,130	214,898	6,063	48,127	100,903	155,797	145,886	450,713	4,406	-	472,967	1,062	478,435	47,986	32,722	525	(108,954)	-	-
10200	184,576	8,409	0.070362%	1,810,360	2,626,601	1,141,734	198,054	31,708	229,762	8,409	61,587	129,123	199,370	94,177	484,257	5,638	-	605,245	25,851	636,734	(6,087)	1,346	(7,832)	(139,903)	-	-
10300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10700	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10900	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13700	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20101	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20102	4,568,306	245,191	1.755002%	45,154,706	65,513,702	28,477,571	4,939,934	(608,777)	4,331,157	245,191	1,536,125	3,220,648	4,972,773	749,889	10,479,435	140,628	-	15,096,256	993,609	16,230,493	(905,444)	(598,103)	(697,319)	(3,550,193)	-	-
20105	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20108	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20200	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20400	252,620	9,841	0.095693%	2,462,110	3,572,207	1,552,771	269,355	97,577	366,932	9,841	83,759	175,609	271,146	115,827	646,341	7,668	-	823,140	44,144	874,952	(5,240)	(5,955)	(25,005)	(192,412)	-	-
20500	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20600	450,874	26,469	0.174039%	4,477,885	6,496,839	2,824,053	489,882	(193,821)	296,061	26,469	152,334	319,384	493,138	29,157	994,013	13,946	-	1,497,060	359,463	1,870,469	(251,087)	(172,870)	(98,557)	(353,942)	-	-
21100	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21400	14,074	705	0.005389%	138,642	201,152	87,437	15,168	16,771	31,939	705	4,716	9,889	15,268	35,798	65,671	432	-	46,351	668	47,451	16,959	10,731	1,245	(10,715)	-	-
21900	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22100	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22200	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30100	1,298,299	67,736	0.498057%	12,814,582	18,592,319	8,081,731	1,401,918	(285,460)	1,116,458	67,736	435,941	913,997	1,411,237	194,930	2,956,105	39,909	-	4,284,209	1,728,428	6,052,546	(585,882)	(719,065)	(718,261)	(1,073,233)	-	-
30200	170,191	7,907	0.064934%	1,670,706	2,423,981	1,053,659	182,776	55,165	237,941	7,907	56,836	119,163	183,991	160,589	520,579	5,203	-	558,556	40,622	604,381	66,812	20,978	(37,625)	(133,966)	-	-
30300	981,794	37,431	0.371610%	9,561,207	13,872,088	6,029,935	1,045,998	502,091	1,548,089	37,431	325,264	681,951	1,052,951	852,300	2,912,466	29,777	-	3,196,531	7,612	3,233,920	380,077	192,964	(137,340)	(757,155)	-	-
30400	72,199	7,200	0.028949%	744,831	1,080,654	469,740	81,485	(163,815)	(82,330)	7,200	25,339	53,125	82,026	-	160,490	2,320	-	249,014	314,540	565,874	(131,263)	(104,239)	(99,979)	(69,903)	-	-
30500	546,406	34,002	0.211617%	5,444,725	7,899,600	3,433,807	595,654	(268,395)	327,259	34,002	185,225	388,344	599,614	16,957	1,173,183	16,957	-	1,820,297	510,328	2,347,582	(297,628)	(235,900)	(198,958)	(441,913)	-	-
30600	94,477	4,899	0.036232%	932,229	1,352,545	587,926	101,986	(37,383)	64,603	4,899	31,714	66,491	102,664	58,760	259,629	2,903	-	111,666	296,734	611,303	(95,456)	(79,230)	(92,927)	(84,061)	-	-
30700	6,187	1,035	0.002633%	67,752	98,299	42,729	7,412	(26,316)	(18,904)	1,035	2,305	4,832	7,461	14,929	29,527	211	-	22,651	34,850	57,712	(8,052)	(4,513)	(9,154)	(6,465)	-	-
30800	17,234	478	0.006458%	166,154	241,069	104,788	18,177	13,942	32,119	478	5,652	11,851	18,298	24,551	60,352	517	-	55,549	40,915	96,981	3,051	(14,388)	(11,293)	(13,999)	-	-
30900	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31100	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31102	269	37	0.000112%	2,875	4,171	1,813	314	(1,186)	(872)	37	98	205	317	2,211	2,831	9	-	961	8,689	9,659	(1,950)	(3,554)	(1,046)	(278)	-	-
31104	87,467	2,706	0.032877%	845,898	1,227,289	533,480	92,541	62,425	154,966	2,706	28,777	60,333	93,157	62,612	244,879	2,634	-	282,803	10,019	295,456	22,583	10,164	(15,818)	(67,506)	-	-
31105	12,712	1,240	0.005087%	130,878	189,887	82,540	14,318	(16,706)	(2,388)	1,240	4,452	9,335	14,413	39,299	67,499	408	-	43,755	11,590	55,753	164	10,358	9,975	(8,751)	-	-
31107	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31108	120,344	12,599	0.048471%	1,247,121	1,809,413	786,518	136,435	(301,137)	(164,702)	12,599	42,426	88,951	137,342	-	268,719	3,884	-	416,941	646,707	1,067,532	(286,479)	(215,538)	(178,720)	(118,076)	-	-
31113	-	42	0.000015%	390	566	246	43	(1,589)	(1,546)	42	13	28	43	1	85	1	-	130	1,882	2,013	(1,315)	(520)	(62)	(30)	-	-
31121	1,797	-	0.000655%	16,854	24,453	10,629	1,844	3,723	5,567	-	573	1,202	1,856	10,123	13,754	52	-	5,635	1,520	7,207	3,003	2,153	2,362	(971)	-	-
31123	105,533	3,015	0.039577%	1,018,277	1,477,390	642,194	111,400	112,311	223,711	3,015	34,641	72,628	112,140	324,487	543,896	3,171	-	340,434	6,276	349,881	111,543	109,413	46,600	(73,541)	-	-
31124	47,629	2,393	0.018238%	469,250	680,822	295,941	51,336	(1,496)	49,840	2,393	15,964	33,469	51,677	40,856	141,966	1,461	-	156,881	32,967	191,309	(7,575)	(7,149)	940	(35,559)	-	-
31126	13,296	933	0.005188%	133,483	193,667	84,183	14,603	10,051	24,654	933	4,541	9,521	14,700	38,789	67,551	416	-	44,626	21,302	66,344	22,570	(3,264)	(7,044)	(11,056)	-	-
31138	41,949	2,660	0.016264%	418,469	607,144	263,914	45,781	(28,391)	17,390	2,660	14,236	29,847	46,085	29,900	120,068	1,303	-	139,904	58,441	199,648	(26,793)	(18,220)	(2,619)	(31,948)	-	-
31140	76,955	3,944	0.029496%	758,903	1,101,072	478,615	83,024	(8,888)	74,136	3,944	25,817	54,129	83,576	4,732	168,254	2,364	-	253,719	24,257	280,340	(23,815)	(11,794)	(16,093)	(60,384)	-	-
31142	31,289	387	0.011549%	297,153	431,131	187,404	32,509	49,458	81,967	387	10,109	21,194	32,725	35,276	99,304	925	-	99,345	12,641	112,911	23,540	(3,663)	(9,464)	(24,020)	-	-
31143	10,075	1,562	0.004243%	109,170	158,392	68,850	11,943	(35,103)	(23,160)	1,562	3,714	7,787	12,023	-	23,524	340	-	36,498	44,102	80,940	(26,863)	(16,193)	(5,506)	(8,854)	-	-
31146	49,413	1,730	0.018647%	479,762	696,073	302,570	52,486	37,566	90,052	1,730	16,321	34,219	52,835	92,999	196,374	1,494	-	160,395	740	162,629	34,712	23,291	11,235	(35,492)	-	-
31200	9,336	53	0.003423%	88,077	127,789	55,547	9,636	17,619	27,255	53	2,996	6,282	9,700	26,516	45,494	274	-	29,446	6,879	36,599	16,066	3,465	(3,364)	(7,271)	-	-
31300	72,955	5,201	0.028496%	733,170	1,063,737	462,386	80,209	(65,580)	14,629	5,201	24,942	52,293	80,742	15,719	173,696	2,283	-	245,116	151,171	398,570	(53,097)	(53,662)	(54,913)	(63,201)	-	-
31400	311,475	20,459	0.121023%	3,113,825	4,517,762	1,963,786	340,653	(151,177)	189,476	20,459	105,930	222,093	342,918	16,730	687,671	9,698	-	1,041,023	191,862	1,242,583	(103,561)	(82,423)	(114,812)	(254,115)	-	-
31600	115,453	5,494	0.044097%	1,134,584	1,646,137	715,545	124,124	14,240	138,364	5,494	38,598	80,924	124,949	33,340	277,811	3,534	-	379,318	17,548	400,400	6,299	(12,242)	(26,195)	(90,452)	-	-
31700	366,634	22,327	0.141815%	3,648,787	5,293,923	2,301,169	399,178	(245,054)	154,124	22,327	124,129	260,249	401,832	-	786,210	11,364	-	1,219,873	667,113	1,898,350	(311,846)	(242,725)	(245,859)	(311,710)	-	-
40100	69,396	8,773	0.028500%	733,287	1,063,905	462,459	80,222	(185,347)	(105,125)	8,773	24,946	52,301	80,755	-	158,002	2,284	-	245,155	167,423	414,862	(95,452)	(52,697)	(46,647)	(62,064)	-	-
40200	924,783	79,387	0.366121%	9,419,971	13,667,173	5,940,863	1,030,547	(1,131,311)	(100,764)	79,387	320,459	671,877	1,037,398	-	2,029,734	29,337	-	3,149,313	1,024,744	4,203,394	(677,708)	(395,670)	(336,575)	(763,707)	-	-
40700	3,412,760	189,085	1.313234%	33,788,382	49,022,621	21,309,209	3,696,456	(650,351)	3,046,105	189,085	1,149,452	2,409,948	3,721,029	52,368	7,332,797	105,229	-	11,296,233	905,601	12,307,063	(1,029,989)	(573,731)	(688,447)	(2,682,099)	-	-
40900	34,994,871	1,940,988	13.466825%	346,489,857	502,712,472	218,519,639	37,906,053	(8,967,370)	28,938,683	1,940,988	11,787,296	24,713,300	38,158,050	775,997	75,434,643	1,079,094	-	115,839,523	28,262,838	145,181,455	(14,158,276)	(13,860,374)	(13,466,618)	(28,261,553)	-	-
41400	8,519,140	470,080	3.277472%	84,326,552	122,347,041	53,181,953	9,225,342	(2,458,605)	6,766,737	470,080	2,868,718	6,014,569	9,286,669	106,266	18,276,222	262,623	-	28,192,306	4,691,701	33,146,630	(4,082,874)	(2,153,755)	(1,921,986)	(6,711,793)	-	-
41600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41700	-	1,222	0.000445%	11,459	16,626	7,227	1,254	(30,691)	(29,437)	1,222	390	817	1,262	18,556	21,025	36	-	3,831	63,209	67,076	(15,216)	(11,531)	(16,153)	(3,152)	-	-
41800	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42000	38,978	-	0.014212%	365,651	530,512	230,604	40,002	(1,662)	38,340	-	12,439	26,080	40,268	114,112	192,899	1,139	-	122,245	46,248	169,632	(8,614)	37,036	20,613	(25,769)	-	-
50200	553,696	28,198	0.212159%	5,458,661	7,919,819	3,442,596	597,179	(4,433)	592,746	28,198	185,699	389,338	601,149	225,023	1,401,209	17,000	-	1,824,956	41,426	1,883,382	5,155	22,733	(79,390)	(430,671)	-	-
50100	472,315	21,760	0.180140%	4,634,843	6,724,565	2,923,042	507,053	52,562	559,615	21,760	157,673	330,579	510,424	341,823	1,340,499	14,435	-	1,549,535	205,574	1,769,544	(63,244)	(15,831)	4,092	(354,062)	-	-
50200	816,812	38,731	0.311931%	8,025,722	11,644,295	5,061,556	878,016	23,943	901,959	38,731	273,028	572,433	883,852	252,173	1,981,486	24,995	-	2,683,183	155,764	2,863,942	(108,333)	(62,719)	(85,337)	(626,067)	-	-
50400	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50501	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50515	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51200	1,220	120	0.000488%	12,566	18,232	7,925	1,375	(2,892)	(1,517)	120	427	896	1,384	1,778	4,485	39	-	4,201	11,364	15,604	(2,731)	(3,750)	(3,273)	(1,365)	-	-
51300	1,331,166	51,453	0.504103%	12,970,145	18,818,021	8,179,839	1,418,936	722,577	2,141,513	51,453	441,233	925,092	1,428,369	1,607,035	4,401,729	40,394	-	4,336,218	-	4,376,612	538,656	503,839	(9,518)	(1,007,859)	-	-
51400	605,110	28,245	0.230921%	5,941,406	8,620,220	3,747,047	649,991	69,171	719,162	28,245	202,122	423,769	654,312	67,546	1,347,749	18,504	-	1,986,349	198,203	2,203,056	(84,736)	(140,391)	(155,065)	(475,116)	-	-
51500	5,120	291	0.001973%	50,754	73,638	32,009	5,552	(3,233)	2,319	291	1,727	3,620	5,589	17,756	28,692	158	-	16,968	46,587	63,713	(3,229)	(14,374)	(12,110)	(5,307)	-	-
51600	-	-	0.000000%	-	-	-	-	(9,228)	(9,228)	-	-	-	-	-	-	-	-	-	6,363	6,363	(6,363)	-	-	-	-	-
51700	81,301	3,932	0.031076%	799,554	1,160,050	504,252	87,471	35,608	123,079	3,932	27,200	57,028	88,053	98,025	270,306	2,490	-	267,309	-	269,799	34,049	21,641	5,671	(60,854)	-	-
51800	2,411,873	126,040	0.925324%	23,807,785	34,542,050	15,014,778	2,604,576	(183,225)	2,421,351	126,040	809,921	1,698,084	2,621,891	420,179	5,550,075	74,146	-	7,959,490	924,980	8,958,616	(437,851)	(358,280)	(690,863)	(1,921,548)	-	-
51902	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52200	9,854	192	0.003663%	94,238	136,727	59,432	10,310	9,181	19,491	192	3,206	6,721	10,378	33,234	53,539	293	-	31,506	16,514	48,313	6,852	9,699	(3,311)	(8,013)	-	-
52600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52700	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	-	-	0.000000%	-	-	-	-	(90)	(90)	-	-	-	-	2,252	2,252	-	-	-	3,523	3,523	(90)	(90)	(943)	(146)	-	-
53300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53900	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54000	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54100	-	228	0.000083%	2,136	3,099	1,347	234	(4,228)	(3,994)	228	73	152	235	199	659	7	-	714	192	913	54	(89)	(49)	(170)	-	-
54200	8,901,705	484,271	3.422129%	88,048,459	127,747,051	55,529,236	9,632,519	(2,099,093)	7,533,426	484,271	2,995,334	6,280,034	9,696,554	-	18,971,922	274,215	-	29,436,625	3,830,075	33,540,915	(3,056,750)	(2,261,042)	(2,221,617)	(7,029,583)	-	-
54300	30,881	2,442	0.012150%	312,598	453,540	197,145	34,198	(45,075)	(10,877)	2,442	10,634	22,296	34,426	3,225	70,581	974	-	104,509	142,120	247,603	(52,801)	(55,488)	(40,039)	(28,694)	-	-
54400	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60100	-	-	0.000000%	-	-	-	-	(2,015)	(2,015)	-	-	-	-	4,335	4,335	-	-	-	28,353	28,353	(10,136)	(11,911)	(1,971)	-	-	-
60400	8,369	-	0.003051%	78,509	113,906	49,513	8,589	8,971	17,560	-	2,671	5,600	8,646	30,487	47,404	245	-	26,247	39,705	66,197	(6,542)	1,065	(6,208)	(7,109)	-	-
60500	-	-	0.000000%	-	-	-	-	(1,196)	(1,196)	-	-	-	-	2,860	2,860	-	-	-	16,832	16,832	(6,555)	(6,431)	(986)	-	-	-
60601	23,279	1,216	0.008931%	229,789	333,394	144,920	25,139	(3,375)	21,764	1,216	7,817	16,390	25,306	80	49,593	716	-	76,824	7,817	85,357	(6,025)	(5,414)	(5,951)	(18,374)	-	-
60700	146,491	7,905	0.056293%	1,448,364	2,101,391	913,435	158,451	(39,849)	118,602	7,905	49,272	103,304	159,505	35,354	347,435	4,511	-	484,221	241,776	730,508	(84,003)	(110,624)	(69,782)	(118,665)	-	-
60800	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60900	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	56,292	2,648	0.021490%	552,907	802,197	348,700	60,488	15,422	75,910	2,648	18,809	39,436	60,890	48,345	167,480	1,722	-	184,849	-	186,571	12,798	8,877	1,524	(42,289)	-	-
61200	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62200	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62500	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62700	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63000	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63500	-	546	0.000199%	5,120	7,428	3,229	560	(21,812)	(21,252)	546	174	365	564	19	1,122	16	-	1,712	11,939	13,667	(10,804)	(1,217)	(118)	(406)	-	-
63700	16,342	605	0.006179%	158,981	230,662	100,264	17,393	6,876	24,269	605	5,408	11,339	17,508	16,394	50,649	495	-	53,151	1,881	55,527	2,108	2,932	2,018	(11,936)	-	-
63800	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64100	45,972	2,027	0.017501%	450,277	653,294	283,975	49,260	10,749	60,009	2,027	15,318	32,116	49,588	16,385	113,407	1,402	-	150,538	890	152,830	5,746	(972)	(8,489)	(35,708)	-	-
66600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67000	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

				Net Pension Liability as of June 30, 2021			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	261,802,684	12,470,282	100.0000%	2,572,914,424	3,732,969,713	1,622,651,580	281,477,356	N/A	N/A	N/A	87,528,374	183,512,454	283,348,543	N/A	554,389,371	8,012,989	-	860,184,460	N/A	868,197,449	(30,355,703)	(28,848,234)	(50,539,501)	(204,064,640)	-	-
Employer																										
67100	10,393	522	0.003979%	102,389	148,553	64,573	11,201	226	11,427	522	3,483	7,303	11,276	5,473	27,535	319	-	34,231	1,419	35,969	(400)	186	(327)	(7,894)	-	-
67200	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67300	30,865	2,284	0.012086%	310,965	451,170	196,115	34,020	(28,465)	5,555	2,284	10,579	22,179	34,246	3,576	70,580	968	-	103,963	14,560	119,491	(15,371)	(3,915)	(5,111)	(24,514)	-	-
67400	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67500	644,347	30,260	0.245962%	6,328,386	9,181,678	3,991,102	692,327	21,737	714,064	30,260	215,286	451,370	696,929	293,040	1,656,625	19,709	-	2,115,725	62,848	2,198,282	(30,178)	33,168	(51,307)	(493,341)	-	-
67600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67800	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67900	-	77	0.000028%	718	1,042	453	79	(1,422)	(1,343)	77	24	51	79	67	221	2	-	240	64	306	19	(30)	(16)	(58)	-	-
68000	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68100	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68200	7,069	2,030	0.003317%	85,353	123,837	53,829	9,338	(66,477)	(57,139)	2,030	2,904	6,088	9,400	-	18,392	266	-	28,536	92,940	121,742	(47,373)	(37,113)	(11,527)	(7,337)	-	-
68300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68400	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68500	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68700	1,767	-	0.000644%	16,580	24,056	10,457	1,814	4,493	6,307	-	564	1,183	1,826	14,063	17,636	52	-	5,543	-	5,595	4,297	4,307	4,167	(730)	-	-
70101	395,513	20,381	0.151635%	3,901,444	5,660,496	2,460,511	426,819	(672)	426,147	20,381	132,724	278,269	429,656	271,108	1,111,757	12,151	-	1,304,342	67,659	1,384,152	(15,354)	35,453	6,317	(298,812)	-	-
70102	222,326	9,139	0.084392%	2,171,342	3,150,340	1,369,393	237,545	89,631	327,176	9,139	73,867	154,870	239,124	270,065	737,926	6,762	-	725,930	53,921	786,613	61,007	30,423	23,007	(163,125)	-	-
70104	41,191	2,042	0.015763%	405,566	588,424	255,777	44,369	4,711	49,080	2,042	13,797	28,927	44,664	24,401	111,789	1,263	-	135,590	3,441	140,294	2,584	5,116	(4,328)	(31,877)	-	-
70106	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70108	42,456	1,217	0.015923%	409,691	594,410	258,379	44,820	49,729	94,549	1,217	13,937	29,221	45,118	142,618	230,894	1,276	-	136,969	1,604	139,849	47,722	38,001	32,524	(27,202)	-	-
70202	644,587	36,377	0.248280%	6,388,028	9,268,212	4,028,717	698,852	(202,275)	496,577	36,377	217,315	455,624	703,497	1,080	1,377,516	19,895	-	2,135,665	473,072	2,628,632	(288,749)	(233,474)	(212,586)	(516,307)	-	-
70203	2,259,279	117,142	0.866444%	22,292,854	32,344,080	14,059,362	2,438,843	(81,053)	2,357,790	117,142	758,384	1,590,032	2,455,056	768,598	5,572,070	69,428	-	7,453,014	524,213	8,046,655	(331,550)	(184,001)	(221,966)	(1,737,069)	-	-
70204	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70209	39,888	1,659	0.015148%	389,743	565,467	245,798	42,638	8,458	51,096	1,659	13,259	27,798	42,921	22,364	106,342	1,214	-	130,300	46,735	178,249	(4,949)	(19,830)	(15,508)	(31,621)	-	-
70211	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70212	20,268	2,654	0.008357%	215,029	311,979	135,611	23,524	(36,573)	(13,049)	2,654	7,315	15,337	23,681	71,997	118,330	670	-	71,889	65,823	138,382	(26,537)	5,024	15,856	(14,396)	-	-
70213	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70214	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70215	26,027	2,010	0.010223%	263,016	381,603	165,876	28,774	(31,060)	(2,286)	2,010	8,948	18,760	28,965	350	57,023	819	-	87,932	78,006	166,757	(31,724)	(26,607)	(27,620)	(23,783)	-	-
70216	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70217	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70218	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70219	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70220	-	287	0.000105%	2,691	3,904	1,697	294	(11,713)	(11,419)	287	92	192	296	-	580	8	-	900	22,427	23,335	(9,273)	(7,351)	(5,287)	(845)	-	-
70222	9,410	479	0.003605%	92,761	134,584	58,501	10,148	3,334	13,482	479	3,156	6,616	10,216	32,786	52,774	289	-	31,012	10,957	42,258	4,225	4,495	7,792	(5,996)	-	-
70224	5,836	197	0.002200%	56,597	82,115	35,694	6,192	4,289	10,481	197	1,925	4,037	6,233	32,249	44,444	176	-	18,922	19,197	38,295	1,178	801	7,366	(3,196)	-	-
70301	302,486	9,139	0.113619%	2,923,315	4,241,357	1,843,638	319,811	206,582	526,393	9,139	99,449	208,505	321,937	1,671,132	2,301,023	9,104	-	977,332	698,883	1,685,319	145,939	206,635	425,578	(162,448)	-	-
70302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70303	71,661	2,696	0.027111%	697,536	1,012,035	439,912	76,311	18,826	95,137	2,696	23,730	49,752	76,818	104,281	254,581	2,172	-	233,202	66,978	302,352	(23,671)	11,287	16,096	(51,482)	-	-
70304	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70305	34,517	2,063	0.013337%	343,151	497,868	216,414	37,541	(23,536)	14,005	2,063	11,674	24,475	37,790	14,016	87,955	1,069	-	114,723	98,280	214,072	(32,568)	(27,908)	(34,653)	(30,989)	-	-
70401	84,009	4,660	0.032329%	831,794	1,206,827	524,585	90,998	(18,389)	72,609	4,660	28,297	59,328	91,603	81,443	260,671	2,591	-	278,088	159,880	440,559	(26,672)	(22,617)	(58,330)	(72,269)	-	-
70402	3,229,884	144,450	1.230283%	31,654,132	45,926,097	19,963,209	3,462,968	863,050	4,326,018	144,450	1,076,847	2,257,723	3,485,989	1,779,912	8,600,471	98,582	-	10,582,704	79,250	10,760,536	296,838	232,084	(224,415)	(2,464,573)	-	-
70403	-	-	0.000000%	-	-	-	-	(66)	(66)	-	-	-	-	1,637	1,637	-	-	-	2,560	2,560	(66)	(66)	(686)	(106)	-	-
70404	143,195	6,489	0.054575%	1,404,163	2,037,261	885,559	153,616	37,457	191,073	6,489	47,768	100,152	154,637	82,539	385,096	4,373	-	469,444	37,977	511,794	(4,672)	(6,273)	(7,245)	(108,508)	-	-
70405	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70406	41,759	3,643	0.016554%	425,917	617,951	268,612	46,595	(44,250)	2,345	3,643	14,489	30,378	46,905	358,735	450,507	1,326	-	142,394	539,884	683,604	33,264	(54,753)	(156,733)	(54,875)	-	-
70407	35,631	494	0.013171%	338,879	491,670	213,720	37,073	37,151	74,224	494	11,528	24,170	37,320	45,725	118,743	1,055	-	113,295	3,422	117,772	10,927	8,399	6,749	(25,103)	-	-
70411	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70412	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70413	22,427	1,094	0.008576%	220,646	320,129	139,154	24,139	3,447	27,586	1,094	7,506	15,738	24,299	5,074	52,617	687	-	73,767	10,029	84,483	(3,116)	(6,528)	(4,771)	(17,451)	-	-
70414	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70415	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70416	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70417	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70418	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70419	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70420	168,352	7,248	0.064024%	1,647,275	2,389,986	1,038,882	180,212	59,746	239,958	7,248	56,039	117,491	181,410	222,789	577,729	5,130	-	550,722	15,646	571,498	43,429	55,488	30,210	(122,896)	-	-
70422	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70423	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70424	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70426	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70501	201,266	10,897	0.077355%	1,990,270	2,887,627	1,255,197	217,736	(10,640)	207,096	10,897	67,707	141,956	219,183	47,585	476,431	6,198	-	665,393	51,870	723,461	(37,852)	(16,950)	(34,668)	(157,560)	-	-
70502	81,436	5,497	0.031696%	815,509	1,183,200	514,315	89,217	(53,231)	35,986	5,497	27,743	58,166	89,810	-	175,719	2,540	-	272,644	53,878	329,062	(36,925)	(24,540)	(26,038)	(65,840)	-	-
70503	7,120	-	0.002596%	66,788	96,901	42,121	7,307	12,726	20,033	-	2,272	4,764	7,355	20,376	34,767	208	-	22,329	2,576	25,113	10,365	3,107	1,139	(4,957)	-	-
70504	50,414	2,727	0.019375%	498,506	723,268	314,391	54,537	(9,419)	45,118	2,727	16,959	35,556	54,899	37,488	144,902	1,553	-	166,662	63,563	231,778	(12,348)	(7,410)	(25,185)	(41,934)	-	-
70505	-	352	0.000128%	3,305	4,796	2,085	362	(15,916)	(15,554)	352	112	236	364	7,594	8,306	10	-	1,105	41,071	42,186	(13,357)	(16,980)	(3,282)	(261)	-	-
70506	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70507	4,859	771	0.002053%	52,819	76,633	33,311	5,778	(14,922)	(9,144)	771	1,797	3,767	5,817	11,679	23,060	164	-	17,659	22,859	40,682	(13,151)	(2,523)	1,830	(3,778)	-	-
70508	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70601	59,188	3,228	0.022757%	585,516	849,508	369,265	64,056	(6,403)	57,653	3,228	19,919	41,762	64,481	62,550	188,712	1,824	-	195,751	40,232	237,807	(2,638)	(4,398)	2,223	(44,281)	-	-
70602	430,275	16,156	0.162769%	4,187,902	6,076,110	2,641,171	458,157	318,258	776,415	16,156	142,469	298,701	461,203	744,687	1,647,060	13,043	-	1,400,112	170,200	1,583,355	136,650	140,545	96,509	(309,998)	-	-
70603	108,255	6,195	0.041729%	1,073,641	1,557,716	677,110	117,457	(23,122)	94,335	6,195	36,524	76,577	118,237	11,400	242,738	3,344	-	358,943	46,524	408,811	(22,808)	(25,465)	(31,442)	(86,359)	-	-
70604	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70605	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70606	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70607	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70608	589	-	0.000215%	5,527	8,019	3,486	605	1,498	2,103	-	188	394	609	4,688	5,879	17	-	1,848	-	1,865	1,433	1,436	1,389	(243)	-	-
70609	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70701	3,490,694	196,136	1.344219%	34,585,609	50,179,295	21,811,994	3,783,673	(949,553)	2,834,120	196,136	1,176,573	2,466,810	3,808,825	96,918	7,549,126	107,712	-	11,562,765	1,775,499	13,445,976	(1,238,680)	(815,407)	(1,050,429)	(2,792,335)	-	-
70702	1,039,755	51,745	0.397961%	10,239,196	14,855,764	6,457,520	1,120,170	(10,237)	1,109,933	51,745	348,329	730,308	1,127,617	148,271	2,354,525	31,889	-	3,423,199	319,356	3,774,444	(155,862)	(233,049)	(219,838)	(811,171)	-	-
70704	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70705	20,649	-	0.007529%	193,706	281,042	122,164	21,191	4,166	25,357	-	6,590	13,816	21,332	30,251	71,989	603	-	64,760	14,088	79,451	(4,113)	5,959	4,956	(14,264)	-	-
70707	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70709	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70712	1,768,878	-	0.644934%	16,593,588	24,075,173	10,465,024	1,815,342	600,828	2,416,170	-	564,500	1,183,533	1,827,410	1,093,236	4,668,679	51,678	-	5,547,618	11,657	5,610,953	307,872	109,779	(76,406)	(1,283,518)	-	-
70714	260,438	12,235	0.099416%	2,557,901	3,711,187	1,613,183	279,835	35,637	315,472	12,235	87,018	182,442	281,695	111,128	662,283	7,966	-	855,165	6,586	869,717	12,990	12,322	(31,725)	(201,021)	-	-
70715	5,297	-	0.001931%	49,687	72,089	31,336	5,436	3,060	8,496	-	1,690	3,544	5,472	18,702	29,408	155	-	16,611	3,321	20,087	3,386	5,366	3,919	(3,350)	-	-
70718	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70719	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70801	2,982,468	117,818	1.130365%	29,083,325	42,196,184	18,341,886	3,181,722	1,083,032	4,264,754	117,818	989,390	2,074,361	3,202,873	1,949,697	8,216,321	90,576	-	9,723,224	204,282	10,018,082	206,278	218,335	5,441	(2,231,816)	-	-
70802	589,515	25,399	0.224198%	5,768,417	8,369,235	3,637,949	631,066	219,616	850,682	25,399	196,237	411,431	635,261	500,320	1,743,249	17,965	-	1,928,515	-	1,946,480	168,761	88,090	(14,549)	(445,532)	-	-
70803	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70804	39,610	2,504	0.015355%	395,063	573,186	249,153	43,220	(14,856)	28,364	2,504	13,440	28,178	43,507	48,148	133,273	1,230	-	132,079	49,821	183,130	(12,964)	(11,307)	3,747	(29,333)	-	-
70805	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70806	453,187	16,353	0.171194%	4,404,686	6,390,636	2,777,889	481,874	260,521	742,395	16,353	149,844	314,163	485,077	478,266	1,427,350	13,718	-	1,472,588	2,750	1,489,056	150,241	135,621	(5,805)	(341,763)	-	-
70807	14,014	869	0.005426%	139,615	202,564	88,051	15,274	(4,121)	11,153	869	4,750	9,958	15,375	2,219	32,302	435	-	46,677	2,872	49,984	(2,084)	(1,836)	(2,708)	(11,054)	-	-
70808	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70809	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70812	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70813	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70901	268,293	13,233	0.102644%	2,640,950	3,831,680	1,665,559	288,920	(17,148)	271,772	13,233	89,843	188,365	290,841	-	569,049	8,225	-	882,930	31,750	922,905	(51,317)	(36,888)	(55,765)	(209,885)	-	-
70902	66,358	5,699	0.026272%	675,950	980,717	426,299	73,949	(69,295)	4,654	5,699	22,995	48,212	74,441	2,659	148,307	2,105	-	225,986	62,556	290,647	(45,525)	(27,746)	(15,568)	(53,501)	-	-
70903	3,760	427	0.001526%	39,270	56,976	24,766	4,296	(10,088)	(5,792)	427	1,336	2,801	4,325	52	8,514	122	-	13,129	22,118	35,369	(10,051)	(9,457)	(3,973)	(3,375)	-	-
70905	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70908	2,264	-	0.000825%	21,237	30,812	13,393	2,323	5,586	7,909	-	722	1,515	2,339	15,648	20,224	66	-	7,100	-	7,166	5,335	5,348	3,583	(1,208)	-	-
71001	6,952,606	361,053	2.666562%	68,608,366	99,541,963	43,269,015	7,505,769	(908,709)	6,597,060	361,053	2,333,999	4,893,474	7,555,665	202,661	14,985,799	213,671	-	22,937,354	3,354,386	26,505,411	(1,916,967)	(2,007,803)	(2,074,108)	(5,520,733)	-	-
71003	-	-	0.000000%	-	-	-	-	(189)	(189)	-	-	-	-	695	695	-	-	-	2,661	2,661	(1,491)	(474)	-	-	-	-
71004	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

				Net Pension Liability as of June 30, 2021			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	261,802,684	12,470,282	100.0000%	2,572,914,424	3,732,969,713	1,622,651,580	281,477,356	N/A	N/A	N/A	87,528,374	183,512,454	283,348,543	N/A	554,389,371	8,012,989	-	860,184,460	N/A	868,197,449	(30,355,703)	(28,848,234)	(50,539,501)	(204,064,640)	-	-
Employer																										
71006	8,933,921	425,689	3.412517%	87,801,136	127,388,217	55,373,257	9,605,462	612,832	10,218,294	425,689	2,986,920	6,262,393	9,669,317	1,788,917	20,707,547	273,445	-	29,353,939	1,662,322	31,289,706	(813,910)	(1,301,598)	(1,543,891)	(6,922,761)	-	-
71008	2,722,888	131,974	1.040883%	26,781,035	38,855,856	16,889,908	2,929,851	37,188	2,967,039	131,974	911,068	1,910,150	2,949,327	-	5,770,545	83,406	-	8,953,516	194,428	9,231,350	(405,465)	(366,100)	(561,261)	(2,127,980)	-	-
71011	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71012	260,761	11,536	0.099279%	2,554,375	3,706,071	1,610,959	279,449	52,417	331,866	11,536	86,898	182,190	281,307	116,815	667,210	7,955	-	853,986	145,765	1,007,706	(17,862)	(28,765)	(85,634)	(208,234)	-	-
71015	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71016	-	-	0.000000%	-	-	-	-	(3,982)	(3,982)	-	-	-	-	-	-	-	-	-	6,463	6,463	(3,753)	(2,358)	(352)	-	-	-
71017	2,241	-	0.000817%	21,021	30,498	13,257	2,300	5,486	7,786	-	715	1,499	2,315	14,872	19,401	65	-	7,028	-	7,093	5,238	5,250	3,088	(1,267)	-	-
71018	5,656,569	292,076	2.168878%	55,803,367	80,963,547	35,193,328	6,104,900	(192,626)	5,912,274	292,076	1,898,383	3,980,161	6,145,483	1,239,141	13,263,168	173,792	-	18,656,349	1,270,666	20,100,807	(626,407)	(418,909)	(1,323,787)	(4,468,536)	-	-
71019	430,549	-	0.156978%	4,038,913	5,859,947	2,547,208	441,858	4,346	446,204	-	137,400	288,074	444,795	212,650	1,082,919	12,579	-	1,350,302	73,381	1,436,262	(11,543)	(6,323)	(23,046)	(312,430)	-	-
71020	-	-	0.000000%	-	-	-	-	(4,723)	(4,723)	-	-	-	-	191	191	-	-	-	733	733	(411)	(131)	-	-	-	-
71024	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71025	558,168	30,183	0.214513%	5,519,240	8,007,712	3,480,801	603,806	(83,282)	520,524	30,183	187,760	393,658	607,820	146,369	1,335,607	17,189	-	1,845,209	244,324	2,106,722	(169,006)	(94,097)	(75,649)	(432,363)	-	-
71026	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71027	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71028	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71030	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71031	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71032	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71034	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71035	522,514	-	0.190509%	4,901,624	7,111,629	3,091,291	536,239	(16,106)	520,133	-	166,749	349,607	539,803	513,733	1,569,892	15,265	-	1,638,726	55,230	1,709,221	120,510	95,259	19,005	(374,103)	-	-
71036	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71037	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71038	10,637	863	0.004193%	107,883	156,524	68,038	11,802	(9,537)	2,265	863	3,670	7,695	11,881	20,417	43,663	336	-	36,068	20,930	57,334	(8,411)	(1,047)	3,519	(7,732)	-	-
71039	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71042	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71043	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71044	18,828	-	0.006865%	176,624	256,259	111,391	19,323	(896)	18,427	-	6,009	12,598	19,451	2,864	40,922	550	-	59,049	1,180	60,779	(1,872)	(1,477)	(2,618)	(13,890)	-	-
71045	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71047	44,534	-	0.016237%	417,765	606,124	263,471	45,704	91,487	137,191	-	14,212	29,797	46,007	106,853	196,869	1,301	-	139,669	26,778	167,748	54,991	20,173	(11,796)	(34,247)	-	-
71101	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71103	851,991	39,703	0.325112%	8,364,850	12,136,327	5,275,433	915,116	158,735	1,073,851	39,703	284,565	596,621	921,200	482,437	2,284,823	26,051	-	2,796,562	91,371	2,913,984	10,626	40,676	(33,479)	(646,983)	-	-
71105	616,837	30,862	0.236151%	6,075,969	8,815,454	3,831,912	664,712	52,522	717,234	30,862	206,699	433,367	669,131	178,817	1,488,014	18,923	-	2,031,336	-	2,050,259	11,974	(14,712)	(82,195)	(477,311)	-	-
71106	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71107	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71108	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71109	75,641	4,285	0.029141%	749,776	1,087,829	472,859	82,026	(18,610)	63,416	4,285	25,507	53,478	82,571	31,804	193,360	2,335	-	250,667	50,589	303,591	(22,728)	(20,808)	(8,549)	(58,146)	-	-
71112	-	158	0.000058%	1,486	2,156	937	163	(3,736)	(3,573)	158	51	106	164	6	327	5	-	497	547	1,049	(510)	(62)	(34)	(117)	-	-
71113	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71114	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71115	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71117	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71201	328,190	18,422	0.126375%	3,251,519	4,717,537	2,050,625	355,717	(42,876)	312,841	18,422	110,614	231,914	358,081	570,774	1,271,383	10,126	-	1,087,057	437,995	1,535,178	(61,530)	(51,546)	83,569	(234,289)	-	-
71202	746,349	32,672	0.284031%	7,307,883	10,602,804	4,608,839	799,484	126,562	926,046	32,672	248,608	521,233	804,799	830,927	2,405,567	22,759	-	2,443,194	304,305	2,770,258	(25,905)	95,085	111,224	(545,096)	-	-
71205	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71206	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71207	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71209	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71210	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71213	15,455	821	0.005934%	152,681	221,520	96,291	16,703	(297)	16,406	821	5,194	10,890	16,814	3,655	36,553	476	-	51,045	1,229	52,750	(1,530)	(786)	(1,910)	(11,971)	-	-
71214	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71215	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71216	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71301	252,619	13,124	0.096890%	2,492,901	3,616,880	1,572,190	272,724	(4,120)	268,604	13,124	84,806	177,806	274,537	52,897	590,046	7,764	-	833,434	14,535	855,733	(22,619)	(15,066)	(32,481)	(195,521)	-	-
71302	88,451	4,700	0.033963%	873,836	1,267,824	551,099	95,598	(8,345)	87,253	4,700	29,727	62,326	96,233	72,786	261,072	2,721	-	292,143	106,831	401,695	(18,608)	(9,076)	(39,934)	(73,005)	-	-
71303	587,685	31,634	0.225804%	5,809,734	8,429,181	3,664,006	635,586	(63,598)	571,988	31,634	197,642	414,378	639,811	187,966	1,439,797	18,094	-	1,942,328	235,045	2,195,467	(99,682)	(41,323)	(147,555)	(467,110)	-	-
71304	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71305	36,325	1,642	0.013843%	356,162	516,746	224,620	38,964	4,066	43,030	1,642	12,116	25,403	39,223	16,612	93,354	1,109	-	119,073	6,812	126,994	574	1,489	(7,272)	(28,432)	-	-
71307	-	84	0.000031%	789	1,144	497	86	(4,798)	(4,712)	84	27	56	87	3	173	2	-	264	2,249	2,515	(2,229)	(33)	(18)	(63)	-	-
71309	18,702	568	0.007026%	180,768	262,271	114,004	19,776	13,618	33,394	568	6,150	12,893	19,907	10,210	49,160	563	-	60,435	32,705	93,703	(3,821)	(11,644)	(13,441)	(15,637)	-	-
71310	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71311	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71312	657	-	0.000239%	6,160	8,937	3,885	674	(205)	469	-	210	439	678	23	1,350	19	-	2,059	237	2,315	(213)	(141)	(125)	(487)	-	-
71313	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71314	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71315	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71401	1,263,623	45,701	0.477380%	12,282,573	17,820,443	7,746,211	1,343,716	967,355	2,311,071	45,701	417,843	876,051	1,352,649	3,181,274	5,827,817	38,252	-	4,106,347	15,810	4,160,409	895,721	892,714	728,543	(849,571)	-	-
71402	208,856	9,989	0.079791%	2,052,947	2,978,563	1,294,725	224,593	25,240	249,833	9,989	69,840	146,426	226,086	114,977	557,329	6,394	-	686,347	61,896	754,637	(16,756)	(11,772)	(10,271)	(158,509)	-	-
71404	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71406	39,778	1,988	0.015228%	391,806	568,460	247,099	42,864	3,136	46,000	1,988	13,329	27,945	43,149	23,939	108,362	1,220	-	130,990	7,014	139,224	(11)	4,646	(4,622)	(30,876)	-	-
71407	-	2,030	0.000740%	19,047	27,635	12,013	2,084	(91,312)	(89,228)	2,030	648	1,359	2,098	-	4,105	59	-	6,368	158,334	164,761	(78,624)	(53,725)	(24,363)	(3,944)	-	-
71408	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71409	4,927	217	0.001875%	48,252	70,007	30,431	5,279	1,310	6,589	217	1,641	3,442	5,314	2,042	12,439	150	-	16,132	16	16,298	582	220	(834)	(3,828)	-	-
71501	1,865,313	82,715	0.710252%	18,274,167	26,513,478	11,524,909	1,999,198	338,588	2,337,786	82,715	621,672	1,303,400	2,012,488	271,681	4,209,241	56,912	-	6,109,474	-	6,166,386	(22,685)	(137,677)	(348,062)	(1,448,720)	-	-
71504	368,663	19,478	0.141516%	3,641,092	5,282,759	2,296,316	398,336	(12,330)	386,006	19,478	123,867	259,700	400,984	166,022	950,573	11,340	-	1,217,301	65,981	1,294,622	(29,084)	(11,076)	(21,999)	(281,890)	-	-
71505	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71506	117,179	5,722	0.044810%	1,152,913	1,672,730	727,104	126,129	2,940	129,069	5,722	39,221	82,231	126,967	34,955	283,374	3,591	-	385,445	18,883	407,919	(7,129)	(1,428)	(24,020)	(91,968)	-	-
71601	978,965	53,381	0.376393%	9,684,279	14,050,650	6,107,553	1,059,462	(18,114)	1,041,348	53,381	329,451	690,729	1,066,505	613,379	2,700,064	30,160	-	3,237,677	57,353	3,325,190	53,839	111,727	(40,103)	(750,589)	-	-
71603	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71604	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71605	420,287	20,096	0.160564%	4,131,168	5,993,796	2,605,390	451,951	20,499	472,450	20,096	140,539	294,654	454,955	36,494	926,642	12,866	-	1,381,144	101,137	1,495,147	(59,478)	(66,241)	(110,973)	(331,811)	-	-
71606	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71607	308,961	16,940	0.118824%	3,057,238	4,435,661	1,928,098	334,462	(80,019)	254,443	16,940	104,005	218,057	336,686	12,571	671,319	9,521	-	1,022,105	217,843	1,249,469	(107,902)	(105,004)	(115,971)	(249,272)	-	-
71608	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71609	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71610	-	234	0.00085%	2,198	3,190	1,387	241	(9,543)	(9,302)	234	75	157	242	8	482	7	-	735	9,868	10,610	(8,187)	(1,717)	(50)	(174)	-	-
71611	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71612	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71614	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71701	488,226	30,018	0.188952%	4,861,575	7,053,523	3,066,034	531,857	(177,065)	354,792	30,018	165,387	346,751	535,393	29,858	1,077,389	15,141	-	1,625,336	185,170	1,825,647	(160,459)	(108,163)	(95,292)	(384,344)	-	-
71702	176,280	10,229	0.068001%	1,749,614	2,538,466	1,103,423	191,408	(41,839)	149,569	10,229	59,520	124,791	192,681	40,538	417,530	5,449	-	584,936	110,935	701,320	(47,731)	(60,892)	(37,199)	(137,969)	-	-
71705	51,718	1,916	0.019555%	503,133	729,981	317,309	55,043	14,276	69,319	1,916	17,116	35,886	55,409	193,231	301,642	1,567	-	168,209	83,042	252,818	15,577	23,139	42,490	(32,382)	-	-
71706	26,394	1,129	0.010035%	258,187	374,596	162,830	28,246	8,096	36,342	1,129	8,783	18,415	28,433	12,932	68,563	804	-	86,318	3,914	91,036	4,420	(366)	(5,887)	(20,641)	-	-
71707	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71802	54,107	2,285	0.020560%	529,001	767,513	333,623	57,873	(29,149)	28,724	2,285	17,996	37,731	58,258	25,419	139,404	1,648	-	176,857	137,632	316,137	(74,758)	(28,382)	(28,966)	(44,627)	-	-
71803	3,078,829	115,302	1.164581%	29,963,675	43,473,460	18,897,094	3,278,032	1,515,207	4,793,239	115,302	1,019,339	2,137,151	3,299,824	1,962,302	8,418,616	93,318	-	10,017,546	238,750	10,349,614	693,757	310,217	(548,557)	(2,386,415)	-	-
71805	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71807	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71808	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71809	2,031,331	85,292	0.771721%	19,855,726	28,808,118	12,522,346	2,172,220	716,520	2,888,740	85,292	675,475	1,416,204	2,186,661	1,654,695	5,933,035	61,838	-	6,638,226	17,864	6,717,928	461,748	288,932	(8,333)	(1,527,240)	-	-
71810	4,699	-	0.001713%	44,080	63,955	27,800	4,822	11,945	16,767	-	1,500	3,144	4,854	37,388	46,886	137	-	14,737	-	14,874	11,425	11,451	11,079	(1,943)	-	-
71811	-	-	0.000000%	-	-	-	-	(1,281)	(1,281)	-	-	-	-	-	-	-	-	-	883	883	(883)	-	-	-	-	-
71812	640	413	0.000384%	9,881	14,335	6,231	1,081	(19,050)	(17,969)	413	336	705	1,088	-	2,129	31	-	3,303	55,195	58,529	(19,050)	(17,582)	(16,835)	(2,932)	-	-
71813	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71815	11,718	825	0.004573%	117,665	170,717	74,207	12,873	(12,995)	(122)	825	4,003	8,392	12,958	6,739	32,092	366	-	39,338	44,342	84,046	(11,816)	(13,599)	(15,499)	(11,039)	-	-
71817	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71819	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71901	531,754	30,440	0.204976%	5,273,862	7,651,699	3,326,049	576,962	(118,678)	458,284	30,440	179,412	376,157	580,797	258,280	1,394,646	16,425	-	1,763,173	273,139	2,052,737	(138,030)	(76,383)	(36,121)	(407,557)	-	-
71902	11,271	549	0.004310%	110,884	160,878	69,931	12,131	1,664	13,795	549	3,772	7,909	12,211	7,371	31,263	345	-	37,071	839	38,255	530	872	103	(8,498)	-	-
71904	89,931	3,340	0.034007%	874,960	1,269,454	551,808	95,721	68,077	163,798	3,340	29,765	62,406	96,357	355,894	544,422	2,725	-	292,519	108,666	403,910	59,479	52,078	84,048	(55,093)	-	-
71905	42,015	2,470	0.016219%	417,312	605,466	263,185	45,654	(20,124)	25,530	2,470	14,197	29,765	45,958	4,694	94,614	1,300	-	139,517	70,047	210,864	(25,540)	(24,743)	(29,988)	(35,979)	-	-

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

				Net Pension Liability as of June 30, 2021			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	261,802,684	12,470,282	100.0000%	2,572,914,424	3,732,969,713	1,622,651,580	281,477,356	N/A	N/A	N/A	87,528,374	183,512,454	283,348,543	N/A	554,389,371	8,012,989	-	860,184,460	N/A	868,197,449	(30,355,703)	(28,848,234)	(50,539,501)	(204,064,640)	-	-
Employer																										
71906	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71907	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72001	151,384	8,532	0.058306%	1,500,152	2,176,528	946,096	164,117	(11,054)	153,063	8,532	51,034	106,998	165,208	60,853	384,093	4,672	-	501,535	28,023	534,230	(5,968)	(11,736)	(15,556)	(116,878)	-	-
72002	746,833	32,866	0.284278%	7,314,237	10,612,023	4,612,846	800,179	177,566	977,745	32,866	248,824	521,686	805,498	322,069	1,898,077	22,779	-	2,445,318	-	2,468,097	43,550	26,947	(69,197)	(571,320)	-	-
72004	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72006	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72007	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72009	-	-	0.000000%	-	-	-	-	(948)	(948)	-	-	-	-	-	-	-	-	-	1,964	1,964	(1,625)	(339)	-	-	-	-
72010	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72011	-	295	0.000107%	2,764	4,011	1,743	302	(15,102)	(14,800)	295	94	197	304	95	690	9	-	924	24,353	25,286	(17,026)	(6,645)	(705)	(220)	-	-
72012	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72101	1,490,672	81,746	0.573304%	14,750,630	21,401,277	9,302,732	1,613,722	(228,727)	1,384,995	81,746	501,804	1,052,085	1,624,449	771,434	3,949,772	45,939	-	4,931,475	423,451	5,400,865	(206,468)	(44,175)	(62,578)	(1,137,872)	-	-
72102	1,796,078	95,971	0.689842%	17,749,032	25,751,575	11,193,724	1,941,748	(174,998)	1,766,750	95,971	603,807	1,265,945	1,954,656	172,908	3,997,316	55,277	-	5,933,910	700,331	6,689,518	(349,691)	(354,271)	(552,529)	(1,435,711)	-	-
72108	19,294	1,288	0.007504%	193,080	280,134	121,769	21,123	(8,468)	12,655	1,288	6,568	13,771	21,263	12,145	53,747	601	-	64,551	41,675	106,827	(8,012)	(11,526)	(16,497)	(17,045)	-	-
72109	6,211	522	0.002455%	63,165	91,644	39,836	6,910	(14,418)	(7,508)	522	2,149	4,505	6,956	9,790	23,400	197	-	21,117	24,114	45,428	(12,882)	(5,246)	703	(4,603)	-	-
72110	6,869	-	0.002504%	64,438	93,492	40,639	7,050	9,437	16,487	-	2,192	4,596	7,096	15,517	29,401	201	-	21,543	-	21,744	5,298	5,216	1,917	(4,774)	-	-
72111	5,507	557	0.002211%	56,887	82,536	35,877	6,223	(10,800)	(4,577)	557	1,935	4,057	6,265	-	12,257	177	-	19,019	16,358	35,554	(8,833)	(5,212)	(4,336)	(4,916)	-	-
72112	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72113	9,707	342	0.003664%	94,272	136,776	59,454	10,313	2,951	13,264	342	3,207	6,724	10,382	20,477	40,790	294	-	31,517	19,002	50,813	323	2,923	(5,148)	(8,121)	-	-
72114	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72115	-	-	0.000000%	-	-	-	-	(1,055)	(1,055)	-	-	-	-	-	-	-	-	-	1,508	1,508	(1,306)	(202)	-	-	-	-
72116	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72117	31,573	1,039	0.011891%	305,933	443,869	192,942	33,469	7,454	40,923	1,039	10,408	21,821	33,692	5,008	70,929	953	-	102,280	44,637	147,870	(16,159)	(19,899)	(15,561)	(25,322)	-	-
72119	243,546	8,932	0.092053%	2,368,451	3,436,319	1,493,703	259,109	(9,386)	249,723	8,932	80,573	168,929	260,832	-	510,334	7,376	-	791,828	130,422	929,626	(111,890)	(65,973)	(53,461)	(187,967)	-	-
72120	36,179	-	0.013191%	339,389	492,410	214,041	37,129	30,622	67,751	-	11,546	24,207	37,376	82,868	155,997	1,057	-	113,465	-	114,522	30,760	28,810	7,485	(25,580)	-	-
72122	54,447	2,238	0.020667%	531,755	771,508	335,360	58,174	26,571	84,745	2,238	18,090	37,927	58,561	75,635	190,213	1,656	-	177,778	434	179,868	22,867	20,972	6,703	(40,197)	-	-
72123	33,617	-	0.012257%	315,351	457,535	198,882	34,500	(37,900)	(3,400)	-	10,728	22,492	34,729	3,648	71,597	982	-	105,429	85,912	192,323	(32,352)	(35,249)	(25,894)	(27,231)	-	-
72124	6,483	-	0.002364%	60,818	88,239	38,356	6,653	14,671	21,324	-	2,069	4,338	6,698	26,178	39,283	189	-	20,333	-	20,522	13,953	8,700	830	(4,722)	-	-
72125	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72126	11,765	547	0.004489%	115,497	167,571	72,840	12,635	1,449	14,084	547	3,929	8,238	12,719	6,502	31,388	360	-	38,613	5,284	44,257	(455)	(2,014)	(1,406)	(8,992)	-	-
72127	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72201	512,122	26,945	0.196544%	5,056,912	7,336,932	3,189,226	553,227	(83,541)	469,686	26,945	172,032	360,683	556,905	-	1,089,620	15,749	-	1,690,642	262,756	1,969,147	(156,269)	(147,289)	(166,736)	(409,234)	-	-
72202	2,273,132	114,305	0.870460%	22,396,196	32,494,016	14,124,536	2,450,148	(44,960)	2,405,188	114,305	761,900	1,597,403	2,466,436	667,067	5,492,806	69,750	-	7,487,563	622,139	8,179,452	(150,533)	(343,104)	(424,163)	(1,768,847)	-	-
72203	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72204	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72205	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72206	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72207	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72210	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72301	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72302	2,437,204	104,850	0.926833%	23,846,631	34,598,411	15,039,277	2,608,826	709,963	3,318,789	104,850	811,242	1,700,855	2,626,169	1,499,621	6,637,887	74,267	-	7,972,477	-	8,046,744	267,043	190,070	(31,253)	(1,834,717)	-	-
72303	23,448	-	0.008549%	219,963	319,138	138,723	24,064	20,665	44,729	-	7,483	15,689	24,224	13,313	60,709	685	-	73,539	3,025	77,249	3,702	(749)	(2,303)	(17,190)	-	-
72304	2,062	277	0.000853%	21,941	31,834	13,837	2,400	(3,754)	(1,354)	277	746	1,565	2,416	8,315	13,042	68	-	7,335	4,304	11,707	(1,072)	1,746	2,081	(1,420)	-	-
72305	6,986,261	398,828	2.692606%	69,278,437	100,514,150	43,691,607	7,579,075	(2,304,270)	5,274,805	398,828	2,356,794	4,941,267	7,629,459	5,057,765	19,985,285	215,758	-	23,161,375	12,911,400	36,288,533	(2,938,484)	(2,485,650)	(4,874,500)	(6,004,614)	-	-
72306	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72307	716,291	-	0.261160%	6,719,417	9,749,014	4,237,713	735,106	831,917	1,567,023	-	228,589	479,261	739,992	437,166	1,885,008	20,927	-	2,246,456	19,204	2,286,587	82,439	60,777	(24,883)	(519,912)	-	-
72309	1,085,089	46,389	0.412537%	10,614,233	15,399,895	6,694,044	1,161,199	446,702	1,607,901	46,389	361,087	757,057	1,168,919	1,223,754	3,510,817	33,057	-	3,548,582	3,346	3,584,985	325,849	250,394	145,391	(795,803)	-	-
72314	314,083	-	0.114515%	2,946,368	4,274,802	1,858,176	322,333	(30,774)	291,559	-	100,233	210,149	324,476	32,591	667,449	9,176	-	985,038	206,543	1,200,757	(75,591)	(96,443)	(119,731)	(241,543)	-	-
72316	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72319	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72321	5,758	300	0.002209%	56,824	82,444	35,837	6,217	1,435	7,652	300	1,933	4,053	6,258	13,440	25,684	177	-	18,997	5,178	24,352	519	3,050	1,919	(4,156)	-	-
72322	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72323	836,956	45,159	0.321619%	8,274,994	12,005,957	5,218,763	905,286	(85,109)	820,177	45,159	281,508	590,212	911,304	539,465	2,322,489	25,771	-	2,766,521	544,325	3,336,617	(126,336)	(181,528)	(67,885)	(638,379)	-	-
72324	438,942	-	0.160038%	4,117,648	5,974,180	2,596,864	450,472	83,120	533,592	-	140,079	293,690	453,466	394,668	1,281,903	12,824	-	1,376,624	26,837	1,416,285	71,777	91,896	17,037	(315,093)	-	-
72327	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72328	85,318	-	0.031107%	800,358	1,161,218	504,759	87,559	5,478	93,037	-	27,228	57,085	88,141	72,647	245,101	2,493	-	267,578	24,193	294,264	581	4,819	5,898	(60,462)	-	-
72329	498,861	-	0.181885%	4,679,742	6,789,707	2,951,357	511,965	13,552	525,517	-	159,201	333,781	515,368	184,060	1,192,410	14,574	-	1,564,545	73,439	1,652,558	(27,147)	(28,668)	(40,600)	(363,733)	-	-
72330	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72331	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72332	394,407	17,342	0.150124%	3,862,562	5,604,083	2,435,989	422,565	113,666	536,231	17,342	131,401	275,496	425,374	282,999	1,115,270	12,029	-	1,291,343	3,773	1,307,145	59,994	61,467	(13,844)	(299,492)	-	-
72333	256,406	13,560	0.098430%	2,532,513	3,674,353	1,597,172	277,057	15,449	292,506	13,560	86,154	180,631	278,899	248,662	794,346	7,887	-	846,677	54,489	909,053	26,279	65,206	(8,935)	(197,257)	-	-
72334	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72335	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72338	476,931	-	0.173889%	4,474,023	6,491,236	2,821,618	489,459	109,025	598,484	-	152,202	319,109	492,713	320,423	1,284,447	13,934	-	1,495,769	17,304	1,527,007	50,858	53,014	(2,159)	(344,273)	-	-
72339	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72340	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72342	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72343	261,228	-	0.095244%	2,450,543	3,555,424	1,545,476	268,090	94,308	362,398	-	83,365	174,784	269,872	227,955	755,976	7,632	-	819,273	-	826,905	59,351	48,534	8,614	(187,428)	-	-
72346	488,301	-	0.178035%	4,580,685	6,645,987	2,888,885	501,128	76,388	577,516	-	155,831	326,716	504,459	249,547	1,236,553	14,266	-	1,531,428	79,777	1,625,471	14,389	(16,303)	(32,066)	(354,939)	-	-
72347	144,847	-	0.052811%	1,358,785	1,971,423	856,940	148,651	93,675	242,326	-	46,225	96,915	149,640	181,912	474,692	4,232	-	454,273	-	458,505	69,026	44,465	6,707	(104,012)	-	-
72348	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72349	-	-	0.000000%	-	-	-	-	(20,291)	(20,291)	-	-	-	-	6,184	6,184	-	-	-	68,329	68,329	(18,098)	(19,980)	(21,289)	(2,778)	-	-
72350	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72351	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72352	147,884	-	0.053919%	1,387,278	2,012,762	874,910	151,768	71,206	222,974	-	47,194	98,947	152,777	281,072	579,990	4,320	-	463,799	234,213	702,332	58,175	(47,063)	(25,673)	(107,782)	-	-
72353	31,326	-	0.011421%	293,862	426,356	185,329	32,149	2,512	34,661	-	9,997	20,960	32,362	22,459	85,778	915	-	98,245	5,780	104,940	9	2,035	1,168	(22,374)	-	-
72401	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72402	443,029	25,427	0.170799%	4,394,518	6,375,883	2,771,476	480,761	(116,226)	364,535	25,427	149,498	313,438	483,957	45	946,938	13,686	-	1,469,188	152,693	1,635,567	(147,644)	(95,181)	(96,542)	(349,262)	-	-
72403	1,013,344	57,040	0.390262%	10,041,117	14,568,376	6,332,598	1,098,500	(152,151)	946,349	57,040	341,590	716,180	1,105,803	369,024	2,532,597	31,272	-	3,356,976	172,165	3,560,413	(138,978)	(11,540)	(93,732)	(783,566)	-	-
72404	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72407	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72408	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72409	5,005	596	0.002042%	52,536	76,223	33,133	5,747	(14,417)	(8,670)	596	1,787	3,747	5,786	2,369	13,689	164	-	17,564	18,342	36,070	(7,967)	(4,155)	(5,489)	(4,771)	-	-
72411	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72412	47,438	2,881	0.018346%	472,034	684,861	297,696	51,641	(21,556)	30,085	2,881	16,058	33,668	51,984	6,274	107,984	1,470	-	157,812	44,344	203,626	(20,323)	(20,805)	(16,411)	(38,103)	-	-
72413	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72415	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72416	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72417	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72418	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72501	529,192	25,819	0.202357%	5,206,470	7,553,922	3,283,547	569,589	37,083	606,672	25,819	177,120	371,350	573,375	31,270	1,153,115	16,215	-	1,740,643	12,822	1,769,680	(49,373)	(55,844)	(98,818)	(412,529)	-	-
72502	43,576	2,376	0.016754%	431,067	625,424	271,860	47,159	(3,864)	43,295	2,376	14,665	30,746	47,472	2,874	95,757	1,343	-	144,116	23,022	168,481	(11,969)	(12,456)	(13,509)	(34,790)	-	-
72504	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72506	-	-	0.000000%	-	-	-	-	(101)	(101)	-	-	-	-	370	370	-	-	-	1,418	1,418	(794)	(253)	-	-	-	-
72507	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72509	47,867	3,930	0.018885%	485,898	704,976	306,440	53,157	(66,521)	(13,364)	3,930	16,530	34,657	53,511	13,174	117,872	1,513	-	162,447	187,393	351,353	(63,945)	(70,857)	(54,872)	(43,807)	-	-
72510	73,427	3,307	0.027977%	719,830	1,044,381	453,973	78,749	34,625	113,374	3,307	24,488	51,342	79,273	83,673	238,776	2,242	-	240,656	20,013	262,911	27,440	3,597	(115)	(55,057)	-	-
72512	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72513	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72601	10,018,730	457,483	3.819630%	98,275,816	142,585,638	61,979,289	10,751,394	2,711,917	13,463,311	457,483	3,343,260	7,009,497	10,822,866	7,720,193	28,895,816	306,067	-	32,855,865	147,743	33,309,675	2,210,391	1,605,954	(579,814)	(7,650,391)	-	-
72602	768,251	38,295	0.294067%	7,566,094	10,977,435	4,771,684	827,732	62,837	890,569	38,295	257,392	539,650	833,235	679,574	2,309,851	23,564	-	2,529,519	381,090	2,934,173	(2,417)	(55,999)	9,604	(575,511)	-	-
72604	4,593,506	216,283	1.753650%	45,119,918	65,463,229	28,455,632	4,936,128	366,063	5,302,191	216,283	1,534,941	3,218,166	4,968,942	560,798	10,282,847	140,520	-	15,084,626	1,463,082	16,688,228	(601,957)	(998,005)	(1,193,892)	(3,611,527)	-	-
72605	235,785	15,126	0.091482%	2,353,761	3,415,006	1,484,439	257,502	(127,232)	130,270	15,126	80,073	167,881	259,214	6,538	513,706	7,330	-	786,916	273,318	1,067,564	(145,810)	(149,265)	(71,543)	(187,239)	-	-
72606	79,030	4,990	0.030633%	788,172	1,143,536	497,074	86,226	(30,056)	56,170	4,990	26,813	56,216	86,799	176,044	345,872	2,455	-	263,504	240,122	506,081	33,141	(41,065)	(81,131)	(71,154)	-	-
72608	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72609	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72611	727	-	0.000265%	6,824	9,901	4,304	747	1,744	2,491	-	232	487	752	4,314	5,785	21	-	2,282	-	2,303	1,663	1,667	621	(469)	-	-
72612	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72613	30,966	1,028	0.011665%	300,129	435,448	189,281	32,834	17,615	50,449	1,028	10,210	21,407	33,052	47,342	112,011	935	-	100,340	3,261	104,536	13,851	11,626	4,530	(22,533)	-	-
72614	49,645	2,076	0.018858%	485,194	703,954	305,996	53,080	20,490	73,570	2,076	16,506	34,606	53,433	78,091	182,636	1,511	-	162,211	7,946	171,668	14,668	20,200	11,944	(35,843)	-	-

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

				Net Pension Liability as of June 30, 2021			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	261,802,684	12,470,282	100.0000%	2,572,914,424	3,732,969,713	1,622,651,580	281,477,356	N/A	N/A	N/A	87,528,374	183,512,454	283,348,543	N/A	554,389,371	8,012,989	-	860,184,460	N/A	868,197,449	(30,355,703)	(28,848,234)	(50,539,501)	(204,064,640)	-	-
Employer																										
72615	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72616	-	-	0.000000%	-	-	-	-	(2,416)	(2,416)	-	-	-	-	586	586	-	-	-	11,971	11,971	(5,051)	(5,396)	(938)	-	-	-
72617	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72619	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72620	-	-	0.000000%	-	-	-	-	(2,769)	(2,769)	-	-	-	-	1,944	1,944	-	-	-	19,401	19,401	(7,776)	(8,291)	(1,390)	-	-	-
72621	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72622	-	-	0.000000%	-	-	-	-	(1,382)	(1,382)	-	-	-	-	56	56	-	-	-	214	214	(120)	(38)	-	-	-	-
72701	1,245,235	55,643	0.474301%	12,203,347	17,705,496	7,696,245	1,335,049	260,238	1,595,287	55,643	415,148	870,401	1,343,924	4,111,926	6,741,399	38,006	-	4,079,860	3,970,685	8,088,551	69,592	593,903	(912,267)	(1,098,380)	-	-
72702	201,839	12,941	0.078309%	2,014,817	2,923,242	1,270,678	220,421	(101,157)	119,264	12,941	68,542	143,706	221,887	-	434,135	6,275	-	673,600	185,252	865,127	(99,883)	(93,290)	(74,449)	(163,371)	-	-
72704	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72705	583,687	20,977	0.220460%	5,672,258	8,229,721	3,577,305	620,546	322,206	942,752	20,977	192,965	404,572	624,671	616,575	1,838,783	17,665	-	1,896,366	4,218	1,918,249	203,058	127,720	23,091	(433,335)	-	-
72801	563,901	-	0.205598%	5,289,873	7,674,929	3,336,147	578,713	65,826	644,539	-	179,957	377,299	582,560	187,013	1,326,829	16,475	-	1,768,526	49,529	1,834,530	(22,171)	(23,182)	(50,284)	(412,064)	-	-
72802	1,026,080	46,244	0.390970%	10,059,318	14,594,783	6,344,077	1,100,491	226,135	1,326,626	46,244	342,209	717,478	1,107,807	671,713	2,839,207	31,328	-	3,363,061	58,728	3,453,117	91,601	136,652	(58,999)	(783,163)	-	-
72803	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72806	40,816	2,143	0.015663%	402,996	584,695	254,156	44,088	(5,791)	38,297	2,143	13,710	28,744	44,381	845	87,680	1,255	-	134,731	21,107	157,093	(12,621)	(12,198)	(12,168)	(32,426)	-	-
72807	7,361	389	0.002826%	72,703	105,483	45,851	7,954	(5,910)	2,044	389	2,473	5,186	8,007	21,514	37,180	226	-	24,306	47,665	72,197	(4,493)	(15,251)	(8,846)	(6,428)	-	-
72808	-	70	0.000025%	655	950	413	72	(1,295)	(1,223)	70	22	47	72	61	202	2	-	219	58	279	16	(27)	(15)	(52)	-	-
72809	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72810	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72901	1,903,113	82,682	0.724022%	18,628,456	27,027,507	11,748,348	2,037,957	555,645	2,593,602	82,682	633,724	1,328,670	2,051,505	1,005,336	5,019,235	58,016	-	6,227,921	-	6,285,937	249,219	118,341	(178,133)	(1,456,128)	-	-
72902	543,895	27,042	0.208164%	5,355,874	7,770,688	3,377,771	585,934	102,860	688,794	27,042	182,202	382,006	589,829	674,032	1,828,069	16,680	-	1,790,592	131,116	1,938,388	118,822	91,809	78,700	(399,650)	-	-
72903	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72904	-	-	0.000000%	-	-	-	-	(32)	(32)	-	-	-	-	119	119	-	-	-	455	455	(255)	(81)	-	-	-	-
72905	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72907	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72908	3,693	-	0.001346%	34,639	50,256	21,846	3,789	8,277	12,066	-	1,178	2,471	3,815	13,794	21,258	108	-	11,581	-	11,689	7,868	3,553	747	(2,599)	-	-
72909	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72910	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72911	3,890	13	0.001423%	36,614	53,122	23,091	4,006	7,707	11,713	13	1,246	2,611	4,032	21,291	29,180	114	-	12,241	847	13,202	7,915	7,107	3,405	(2,449)	-	-
72912	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72913	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73001	371,978	15,568	0.141300%	3,635,516	5,274,668	2,292,799	397,726	180,921	578,647	15,568	123,677	259,302	400,370	566,607	1,349,956	11,322	-	1,215,436	450	1,227,208	157,424	138,001	94,314	(266,991)	-	-
73002	1,175,177	55,900	0.448851%	11,548,554	16,755,475	7,283,289	1,263,414	222,917	1,486,331	55,900	392,872	823,698	1,271,813	920,913	3,409,296	35,966	-	3,860,947	30,323	3,927,236	166,711	201,129	3,103	(888,884)	-	-
73003	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73004	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73005	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73006	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73010	602	-	0.000219%	5,647	8,192	3,561	618	992	1,610	-	192	403	622	6,096	7,313	18	-	1,888	8,866	10,772	925	(2,993)	(927)	(465)	-	-
73013	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73101	274,049	13,966	0.105010%	2,701,827	3,920,006	1,703,953	295,580	(11,135)	284,445	13,966	91,914	192,707	297,545	112,146	694,312	8,414	-	903,283	115,156	1,026,853	(43,023)	(48,679)	(30,662)	(210,177)	-	-
73102	86,233	4,476	0.033073%	850,929	1,234,589	536,652	93,092	(15,897)	77,195	4,476	28,948	60,692	93,711	4,240	187,591	2,650	-	284,485	46,757	333,892	(29,116)	(20,562)	(27,665)	(68,957)	-	-
73105	1,955	-	0.000713%	18,336	26,603	11,564	2,006	4,969	6,975	-	624	1,308	2,019	15,552	19,503	57	-	6,130	-	6,187	4,753	4,763	4,609	(808)	-	-
73201	6,090,099	310,418	2.333630%	60,042,303	87,113,701	37,866,684	6,568,640	(264,352)	6,304,288	310,418	2,042,588	4,282,502	6,612,307	342,926	13,280,323	186,994	-	20,073,522	1,741,413	22,001,929	(1,081,267)	(1,293,987)	(1,545,101)	(4,801,251)	-	-
73202	677,661	29,990	0.258010%	6,638,367	9,631,421	4,186,597	726,239	146,611	872,850	29,990	225,832	473,480	731,067	237,564	1,667,943	20,674	-	2,219,359	153,765	2,393,798	30,483	(52,717)	(170,730)	(532,891)	-	-
73203	792,980	26,098	0.298636%	7,683,651	11,147,994	4,845,823	840,593	631,027	1,471,620	26,098	261,391	548,034	846,181	959,330	2,614,936	23,930	-	2,568,821	-	2,592,751	556,467	175,958	(103,900)	(606,340)	-	-
73204	274,124	-	0.099946%	2,571,517	3,730,942	1,621,770	281,324	(4,252)	277,072	-	87,481	183,413	283,195	254,575	808,664	8,009	-	859,717	248,244	1,115,970	(64,443)	(57,101)	8,299	(194,061)	-	-
73205	692,290	31,069	0.263737%	6,785,723	9,845,216	4,279,530	742,359	149,742	892,101	31,069	230,845	483,990	747,294	289,246	1,751,375	21,133	-	2,268,623	131,238	2,420,994	13,588	(64,888)	(87,463)	(530,856)	-	-
73206	249,253	11,414	0.095039%	2,445,275	3,547,781	1,542,153	267,514	60,113	327,627	11,414	83,186	174,409	269,292	236,483	763,370	7,615	-	817,512	45,661	870,788	41,489	23,852	12,829	(185,588)	-	-
73207	-	-	0.000000%	-	-	-	-	(12,809)	(12,809)	-	-	-	-	-	-	-	-	-	4,941	4,941	(4,324)	(544)	(73)	-	-	-
73208	1,456	-	0.000531%	13,663	19,823	8,617	1,495	1,904	3,399	-	465	974	1,505	1,981	4,925	43	-	4,568	7,060	11,671	(1,900)	(1,906)	(1,669)	(1,270)	-	-
73209	107,661	2,433	0.040140%	1,032,776	1,498,426	651,338	112,986	113,687	226,673	2,433	35,134	73,662	113,737	507,076	729,609	3,216	-	345,281	125,752	474,249	116,914	93,346	109,129	(64,029)	-	-
73212	24,320	1,206	0.009307%	239,455	347,419	151,016	26,196	1,832	28,028	1,206	8,146	17,079	26,371	15,180	66,776	746	-	80,055	39,899	120,700	(3,327)	(12,666)	(17,282)	(20,648)	-	-
73213	15,435	1,470	0.006164%	158,589	230,092	100,017	17,350	(27,319)	(9,969)	1,470	5,395	11,311	17,465	9,073	43,244	494	-	53,020	21,276	74,790	(15,293)	(3,290)	(762)	(12,202)	-	-
73215	16,113	1,241	0.006327%	162,794	236,194	102,669	17,810	(14,066)	3,744	1,241	5,538	11,611	17,928	79,191	114,268	507	-	54,426	107,021	161,954	8,370	(31,680)	(11,392)	(12,984)	-	-
73216	59,530	2,998	0.022798%	586,564	851,029	369,926	64,170	(15,433)	48,737	2,998	19,954	41,837	64,597	5,451	131,839	1,827	-	196,102	51,241	249,170	(30,062)	(27,263)	(13,710)	(46,296)	-	-
73217	260,103	13,645	0.099809%	2,567,997	3,725,835	1,619,550	280,939	2,117	283,056	13,645	87,361	183,162	282,807	136,401	689,731	7,998	-	858,540	98,162	964,700	(3,840)	4,024	(67,790)	(207,363)	-	-
73218	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73219	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73222	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73223	5,402	631	0.002200%	56,598	82,117	35,695	6,192	(25,835)	(19,643)	631	1,925	4,037	6,233	11,006	23,201	176	-	18,922	93,532	112,630	(30,512)	(23,904)	(27,039)	(7,974)	-	-
73224	-	-	0.000000%	-	-	-	-	(4,356)	(4,356)	-	-	-	-	1,381	1,381	-	-	-	20,778	20,778	(9,769)	(8,205)	(1,223)	-	-	-
73225	343,543	-	0.125256%	3,222,729	4,675,768	2,032,468	352,567	(42,578)	309,989	-	109,635	229,860	354,911	49,159	743,565	10,037	-	1,077,432	80,239	1,167,708	(66,434)	(50,576)	(53,353)	(253,780)	-	-
73226	40,720	2,631	0.015806%	406,671	590,028	256,474	44,490	4,200	48,690	2,631	13,835	29,006	44,786	46,925	134,552	1,267	-	135,960	45,036	182,263	(10,925)	(6,000)	302	(31,087)	-	-
73227	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73228	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73301	576,504	26,435	0.219832%	5,656,079	8,206,248	3,567,101	618,776	116,965	735,741	26,435	192,415	403,418	622,890	255,678	1,474,401	17,615	-	1,890,957	9,914	1,918,486	20,770	13,194	(38,698)	(439,351)	-	-
73302	208,651	11,323	0.080203%	2,063,547	2,993,943	1,301,411	225,752	(14,914)	210,838	11,323	70,200	147,182	227,253	107,365	552,000	6,427	-	689,891	121,662	817,980	(33,023)	(49,323)	(23,466)	(160,168)	-	-
73303	163,672	9,721	0.063219%	1,626,571	2,359,947	1,025,824	177,947	(39,242)	138,705	9,721	55,335	116,015	179,130	29,887	380,367	5,066	-	543,800	44,424	593,290	(20,932)	(28,843)	(34,218)	(128,930)	-	-
73306	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73308	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73310	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73311	4,767	1,146	0.002156%	55,471	80,481	34,984	6,069	(31,129)	(25,060)	1,146	1,887	3,956	6,109	54,902	66,854	173	-	18,545	111,218	129,936	(36,420)	(5,997)	(14,076)	(6,589)	-	-
73312	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73401	308,783	18,121	0.119189%	3,066,639	4,449,301	1,934,027	335,491	(98,686)	236,805	18,121	104,324	218,727	337,721	16,628	677,400	9,551	-	1,025,248	178,052	1,212,851	(97,023)	(93,934)	(97,177)	(247,316)	-	-
73402	347,222	18,609	0.133382%	3,431,807	4,979,113	2,164,327	375,440	(34,166)	341,274	18,609	116,747	244,773	377,936	73,690	813,146	10,688	-	1,147,332	39,900	1,197,920	(45,002)	(25,293)	(45,354)	(269,125)	-	-
73405	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73406	18,561	1,895	0.007458%	191,888	278,405	121,017	20,993	(33,969)	(12,976)	1,895	6,528	13,686	21,132	218,340	259,686	598	-	64,153	517,924	582,675	(42,906)	(189,503)	(70,956)	(19,623)	-	-
73407	18,059	555	0.006786%	174,608	253,334	110,119	19,102	2,521	21,623	555	5,940	12,454	19,229	50,194	87,817	544	-	58,375	33,109	92,028	(11,946)	9,565	10,330	(12,160)	-	-
73408	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73501	40,982	2,573	0.015880%	408,582	592,800	257,679	44,699	(12,949)	31,750	2,573	13,900	29,142	44,996	4,132	92,170	1,272	-	136,598	15,614	153,484	(11,209)	(9,844)	(7,992)	(32,268)	-	-
73502	249,557	11,776	0.095282%	2,451,529	3,556,854	1,546,098	268,198	45,259	313,457	11,776	83,399	174,855	269,981	105,319	633,554	7,635	-	819,602	-	827,237	19,840	8,105	(29,264)	(192,363)	-	-
73503	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73504	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73506	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73507	-	-	0.000000%	-	-	-	-	(916)	(916)	-	-	-	-	6,770	6,770	-	-	-	18,383	18,383	(3,293)	(3,003)	(4,655)	(663)	-	-
73601	377,313	21,808	0.145159%	3,744,089	5,432,194	2,361,272	409,604	(125,084)	284,520	21,808	127,371	267,046	412,327	108,627	915,371	11,660	-	1,251,735	168,779	1,432,174	(145,347)	(38,863)	(40,152)	(292,441)	-	-
73602	714,307	36,230	0.273646%	7,040,675	10,215,119	4,440,320	770,251	15,534	785,785	36,230	239,518	502,174	775,372	450,294	1,967,358	21,927	-	2,353,860	89,188	2,464,975	(1,745)	71,677	(22,885)	(544,665)	-	-
73603	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73604	5,744	-	0.002094%	53,888	78,185	33,985	5,895	(24,824)	(18,929)	-	1,833	3,844	5,935	125	11,737	168	-	18,016	51,442	69,626	(25,612)	(15,170)	(11,508)	(5,598)	-	-
73606	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73607	28,938	1,307	0.011027%	283,726	411,650	178,937	31,040	16,913	47,953	1,307	9,652	20,237	31,246	32,819	93,954	884	-	94,856	46,262	142,002	5,811	(10,192)	(19,242)	(24,425)	-	-
73608	328	-	0.000120%	3,080	4,469	1,942	337	780	1,117	-	105	220	339	1,848	2,512	10	-	1,030	-	1,040	744	649	287	(209)	-	-
73609	21,468	1,417	0.008344%	214,680	311,473	135,391	23,486	(15,169)	8,317	1,417	7,303	15,312	23,642	1,885	48,142	669	-	71,772	31,031	103,472	(17,645)	(14,905)	(5,831)	(16,949)	-	-
73610	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73611	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73612	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73613	-	261	0.000095%	2,444	3,546	1,542	267	(11,715)	(11,448)	261	83	174	269	4,815	5,341	8	-	817	27,130	27,955	(9,251)	(11,034)	(2,134)	(195)	-	-
73614	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73701	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73702	1,636,013	71,083	0.622408%	16,014,022	23,234,297	10,099,511	1,751,937	392,812	2,144,749	71,083	544,783	1,142,196	1,763,584	2,024,477	5,475,040	49,873	-	5,353,856	1,752,963	7,156,692	532,916	(519,951)	(426,171)	(1,268,446)	-	-
73703	467,087	28,371	0.180644%	4,647,816	6,743,387	2,931,223	508,472	(179,204)	329,268	28,371	158,115	331,504	511,852	-	1,001,471	14,475	-	1,553,872	152,025	1,720,372	(142,878)	(86,756)	(117,356)	(371,912)	-	-
73707	140,499	5,084	0.053080%	1,365,693	1,981,446	861,297	149,407	107,747	257,154	5,084	46,460	97,408	150,400	364,197	658,465	4,253	-	456,583	2,566	463,402	100,617	103,932	84,567	(94,054)	-	-
73708	90,418	8,262	0.035979%	925,704	1,343,078	583,811	101,272	(128,620)	(27,348)	8,262	31,492	66,026	101,945	75,310	274,773	2,883	-	309,484	76,100	388,467	(47,777)	488	3,886	(70,291)	-	-
73709	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73710	20,189	670	0.007605%	195,680	283,906	123,409	21,407	18,374	39,781	670	6,657	13,957	21,550	53,175	95,339	609	-	65,420	1,367	67,396	18,906	15,448	7,733	(14,143)	-	-
73711	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73712	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73801	626,498	34,358	0.240948%	6,199,393	8,994,526	3,909,751	678,215	(149,961)	528,254	34,358	210,898	442,170	682,723	27,980	1,363,771	19,307	-	2,072,600	428,864	2,520,771	(279,357)	(222,867)	(160,596)	(494,180)	-	-
73802	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73803	1,526,590	90,815	0.589706%	15,172,636	22,013,554	9,568,877	1,659,889	(151,001)	1,508,888	90,815	516,160	1,082,184	1,670,924	580,955	3,850,223	47,253	-	5,072,561	380,086	5,499,900	37,456	(80,120)	(387,844)	(1,219,168)	-	-

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

				Net Pension Liability as of June 30, 2021			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	261,802,684	12,470,282	100.0000%	2,572,914,424	3,732,969,713	1,622,651,580	281,477,356	N/A	N/A	N/A	87,528,374	183,512,454	283,348,543	N/A	554,389,371	8,012,989	-	860,184,460	N/A	868,197,449	(30,355,703)	(28,848,234)	(50,539,501)	(204,064,640)	-	-
Employer																										
73805	22,240	1,046	0.008490%	218,443	316,933	137,765	23,898	9,407	33,305	1,046	7,431	15,580	24,057	57,484	104,552	680	-	73,031	26,395	100,106	12,336	1,537	6,257	(15,684)	-	-
73806	20,498	1,110	0.007879%	202,708	294,103	127,841	22,176	2,088	24,264	1,110	6,896	14,458	22,324	40,405	84,083	631	-	67,770	32,769	101,170	5,997	(7,112)	(663)	(15,309)	-	-
73807	26,486	880	0.009978%	256,715	372,460	161,902	28,085	16,305	44,390	880	8,733	18,310	28,271	19,365	74,679	800	-	85,826	3,646	90,272	9,122	1,389	(5,590)	(20,513)	-	-
73808	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73809	3,751	259	0.001462%	37,617	54,578	23,724	4,115	(8,715)	(4,600)	259	1,280	2,683	4,143	1,517	9,623	117	-	12,576	28,554	41,247	(15,805)	(8,521)	(3,965)	(3,334)	-	-
73810	4,470	-	0.001630%	41,937	60,845	26,448	4,588	(10,831)	(6,243)	-	1,427	2,991	4,618	-	9,036	131	-	14,020	43,298	57,449	(21,075)	(15,693)	(7,651)	(3,994)	-	-
73811	12,898	832	0.005006%	128,793	186,863	81,226	14,090	(4,570)	9,520	832	4,381	9,186	14,184	13,447	41,198	401	-	43,059	24,280	67,740	(4,618)	(2,924)	(7,950)	(11,050)	-	-
73812	36,029	2,666	0.014108%	362,989	526,650	228,925	39,711	(33,973)	5,738	2,666	12,349	25,890	39,975	4,442	82,656	1,130	-	121,355	98,065	220,550	(39,869)	(37,608)	(29,053)	(31,365)	-	-
73815	5,836	178	0.002193%	56,411	81,846	35,577	6,171	8,013	14,184	178	1,919	4,024	6,212	33,491	45,646	176	-	18,860	1,584	20,620	11,187	12,393	5,272	(3,826)	-	-
73816	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73817	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73819	15,316	-	0.005584%	143,674	208,453	90,610	15,718	1,758	17,476	-	4,888	10,248	15,822	1,842	32,800	447	-	48,034	9,945	58,426	(6,154)	(4,038)	(3,906)	(11,528)	-	-
73820	13,371	377	0.005013%	128,969	187,118	81,337	14,109	13,293	27,402	377	4,387	9,199	14,203	33,208	60,997	402	-	43,117	6,081	49,600	6,833	6,447	7,066	(8,949)	-	-
73821	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73822	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73901	666,413	30,188	0.253981%	6,534,711	9,481,030	4,121,225	714,899	166,469	881,368	30,188	222,305	466,087	719,651	353,459	1,761,502	20,351	-	2,184,704	7,398	2,212,453	56,439	39,010	(39,052)	(507,348)	-	-
73902	84,277	10,046	0.034390%	884,830	1,283,776	558,033	96,801	(204,635)	(107,834)	10,046	30,101	63,110	97,444	16,161	206,816	2,756	-	295,819	82,655	381,230	(75,241)	(8,131)	(20,313)	(70,730)	-	-
73903	1,816,797	71,833	0.688595%	17,716,956	25,705,037	11,173,495	1,938,239	737,515	2,675,754	71,833	602,716	1,263,657	1,951,123	950,955	4,768,451	55,177	-	5,923,186	92,354	6,070,717	162,628	75,142	(156,942)	(1,383,095)	-	-
73904	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73906	144,158	6,037	0.054761%	1,408,953	2,044,210	888,580	154,140	43,797	197,937	6,037	47,931	100,493	155,164	72,276	375,864	4,388	-	471,045	35,850	511,283	15,603	(16,797)	(23,409)	(110,816)	-	-
73907	75,238	2,781	0.028446%	731,890	1,061,878	461,578	80,069	40,153	120,222	2,781	24,898	52,202	80,601	97,902	255,603	2,279	-	244,688	15,753	262,720	20,060	26,883	2,396	(56,455)	-	-
73909	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73910	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73911	398,365	17,199	0.151515%	3,898,339	5,655,991	2,458,553	426,479	125,734	552,213	17,199	132,618	278,048	429,314	174,469	1,014,449	12,141	-	1,303,304	5,941	1,321,386	45,990	(4,340)	(43,732)	(304,856)	-	-
73912	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73913	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73914	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73915	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73916	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73917	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73918	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74001	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74002	2,645	828	0.001266%	32,578	47,266	20,546	3,564	(22,631)	(19,067)	828	1,108	2,324	3,588	5,353	12,373	101	-	10,891	18,350	29,342	(12,794)	(2,568)	754	(2,361)	-	-
74003	7,761,649	402,766	2.976748%	76,589,175	111,121,096	48,302,246	8,378,871	(761,752)	7,617,119	402,766	2,605,499	5,462,703	8,434,572	610,456	17,113,230	238,526	-	25,605,523	1,314,658	27,158,707	(1,513,232)	(842,558)	(1,596,775)	(6,092,912)	-	-
74005	8,113,159	422,394	3.112065%	80,070,765	116,172,438	50,497,969	8,759,758	232,832	8,992,590	422,394	2,723,940	5,711,027	8,817,990	2,671,764	19,924,721	249,369	-	26,769,498	369,120	27,387,987	(279,667)	(198,713)	(745,232)	(6,239,655)	-	-
74008	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74009	164	-	0.000060%	1,535	2,228	968	168	(1,250)	(1,082)	-	52	110	169	1,501	1,832	5	-	513	8,284	8,802	(2,050)	(1,951)	(2,509)	(460)	-	-
74010	215,865	-	0.078704%	2,024,995	2,938,009	1,277,097	221,535	(37,794)	183,741	-	68,889	144,432	223,008	31,143	467,472	6,307	-	677,003	95,112	778,422	(39,565)	(39,099)	(67,729)	(164,558)	-	-
74013	268,881	13,060	0.102796%	2,644,849	3,837,338	1,668,018	289,347	6,756	296,103	13,060	89,976	188,643	291,271	29,248	599,138	8,237	-	884,234	16,280	908,751	(31,547)	(18,794)	(49,516)	(209,757)	-	-
74014	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74016	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74017	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74018	2,365	-	0.000862%	22,181	32,182	13,989	2,427	(3,065)	(638)	-	755	1,582	2,443	14,579	19,359	69	-	7,416	2,398	9,883	3,225	5,284	2,431	(1,464)	-	-
74020	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74021	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74022	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74024	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74101	53,598	3,359	0.020767%	534,309	775,213	336,971	58,453	(43,229)	15,224	3,359	18,177	38,109	58,842	14,123	129,251	1,664	-	178,632	108,674	288,970	(51,765)	(28,833)	(33,592)	(45,529)	-	-
74102	339,686	17,693	0.130301%	3,352,526	4,864,087	2,114,327	366,767	(28,681)	338,086	17,693	114,050	239,118	369,205	49,788	772,161	10,441	-	1,120,827	121,954	1,253,222	(53,903)	(77,258)	(82,692)	(267,208)	-	-
74103	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74105	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74106	14,717	311	0.005479%	140,971	204,531	88,906	15,422	18,307	33,729	311	4,796	10,055	15,525	44,887	75,263	439	-	47,130	614	48,183	14,437	11,877	10,247	(9,481)	-	-
74108	18	-	0.000007%	167	243	106	18	45	63	-	6	12	18	142	178	1	-	56	-	57	43	43	42	(8)	-	-
74109	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74201	-	-	0.000000%	-	-	-	-	(1,893)	(1,893)	-	-	-	-	5,623	5,623	-	-	-	26,632	26,632	(12,427)	(7,725)	(856)	-	-	-
74202	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74203	5,480,212	259,475	2.092691%	53,843,160	78,119,538	33,957,091	5,890,453	1,162,949	7,053,402	259,475	1,831,699	3,840,349	5,929,611	3,450,577	15,052,236	167,687	-	18,001,007	-	18,168,694	616,631	521,252	(103,283)	(4,151,058)	-	-
74204	109,079	-	0.039770%	1,023,256	1,484,614	645,334	111,944	(121,439)	(9,495)	-	34,810	72,983	112,689	-	220,482	3,187	-	342,098	216,210	561,495	(123,390)	(93,188)	(41,965)	(82,471)	-	-
74208	13,789	840	0.005334%	137,229	199,101	86,546	15,013	(8,519)	6,494	840	4,668	9,788	15,113	3,756	33,325	427	-	45,879	27,424	73,730	(8,651)	(8,863)	(10,925)	(11,965)	-	-
74211	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74213	70,119	5,107	0.027427%	705,683	1,023,856	445,051	77,202	(51,813)	25,389	5,107	24,007	50,333	77,715	1,678	153,733	2,198	-	235,926	88,561	326,685	(38,466)	(36,369)	(38,983)	(59,134)	-	-
74214	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74215	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74216	105,277	4,423	0.039997%	1,029,076	1,493,058	649,004	112,581	64,955	177,536	4,423	35,008	73,399	113,330	81,389	303,126	3,205	-	344,044	-	347,249	36,088	12,984	(12,169)	(81,026)	-	-
74217	53,811	2,273	0.020448%	526,108	763,316	331,799	57,556	16,296	73,852	2,273	17,898	37,525	57,939	45,292	158,654	1,638	-	175,890	2,939	180,467	11,944	9,881	(2,716)	(40,921)	-	-
74218	38,134	2,028	0.014643%	376,762	546,633	237,611	41,218	(4,970)	36,248	2,028	12,817	26,872	41,492	41,210	122,391	1,173	-	125,960	48,089	175,222	(10,186)	1,825	(13,382)	(31,088)	-	-
74219	1,094	-	0.000399%	10,266	14,895	6,475	1,123	(347)	776	-	349	732	1,131	38	2,250	32	-	3,432	397	3,861	(356)	(234)	(209)	(812)	-	-
74221	50,439	2,224	0.019201%	494,031	716,776	311,569	54,047	22,172	76,219	2,224	16,807	35,237	54,406	37,559	144,009	1,539	-	165,166	6,564	173,269	22,141	(365)	(11,579)	(39,456)	-	-
74222	83,533	3,459	0.031717%	816,056	1,183,993	514,659	89,277	28,764	118,041	3,459	27,762	58,205	89,870	40,572	216,409	2,541	-	272,826	5,172	280,539	15,087	1,551	(15,890)	(64,878)	-	-
74223	36,743	1,815	0.014058%	361,706	524,789	228,116	39,571	1,337	40,908	1,815	12,305	25,799	39,834	14,867	92,805	1,126	-	120,927	9,676	131,729	2,585	(3,384)	(9,165)	(28,959)	-	-
74224	63,841	1,956	0.023990%	617,230	895,522	389,267	67,525	58,549	126,074	1,956	20,998	44,024	67,974	90,846	223,842	1,922	-	206,354	-	208,276	49,199	20,318	(5,501)	(48,451)	-	-
74226	72,239	3,223	0.027514%	707,902	1,027,076	446,450	77,445	27,044	104,489	3,223	24,082	50,491	77,959	50,763	203,295	2,205	-	236,668	1,956	240,829	21,606	3,065	(6,978)	(55,226)	-	-
74227	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74228	313,075	-	0.114147%	2,936,908	4,261,078	1,852,210	321,298	735,570	1,056,868	-	99,911	209,474	323,434	1,644,729	2,277,548	9,147	-	981,876	-	991,023	700,920	702,641	109,887	(226,923)	-	-
74229	174,269	9,915	0.067153%	1,727,797	2,506,812	1,089,664	189,021	(79,929)	109,092	9,915	58,778	123,235	190,278	2,244,426	2,616,717	5,381	-	577,642	2,657,875	3,240,898	(99,334)	236,714	(535,699)	(225,863)	-	-
74230	1,768,139	92,258	0.678301%	17,452,111	25,320,781	11,006,466	1,909,264	(88,781)	1,820,483	92,258	593,706	1,244,767	1,921,957	2,353,947	6,114,377	54,352	-	5,834,642	2,453,800	8,342,794	308,661	(728,517)	(435,022)	(1,373,539)	-	-
74231	52,062	-	0.018982%	488,382	708,579	308,006	53,429	113,282	166,711	-	16,614	34,834	53,784	155,320	260,552	1,521	-	163,277	8,850	173,648	107,520	21,041	(3,771)	(37,885)	-	-
74233	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74234	56,335	-	0.020540%	528,471	766,744	333,289	57,815	55,024	112,839	-	17,978	37,693	58,199	92,314	206,184	1,646	-	176,680	24,035	202,361	22,300	8,350	11,934	(38,761)	-	-
74239	17,997	-	0.006562%	168,830	244,951	106,475	18,470	26,257	44,727	-	5,743	12,042	18,593	80,763	117,141	526	-	56,444	70	57,040	24,797	24,049	21,451	(10,197)	-	-
74241	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74242	-	-	0.000000%	-	-	-	-	(13,250)	(13,250)	-	-	-	-	-	-	-	-	-	14,310	14,310	(12,045)	(2,264)	-	-	-	-
74243	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74301	1,783,438	87,768	0.682242%	17,553,508	25,467,894	11,070,414	1,920,357	67,566	1,987,923	87,768	597,155	1,251,999	1,933,123	511,186	4,293,463	54,668	-	5,868,541	97,659	6,020,868	(126,806)	(45,676)	(183,575)	(1,371,349)	-	-
74302	1,550,894	88,164	0.597601%	15,375,769	22,308,274	9,696,986	1,682,112	(252,422)	1,429,690	88,164	523,071	1,096,673	1,693,294	442,262	3,755,300	47,886	-	5,140,473	208,734	5,397,093	(218,672)	(59,911)	(161,884)	(1,201,326)	-	-
74304	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74305	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74306	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74307	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74308	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74309	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74310	-	-	0.000000%	-	-	-	-	(4,709)	(4,709)	-	-	-	-	191	191	-	-	-	730	730	(409)	(130)	-	-	-	-
74311	867	236	0.000402%	10,350	15,016	6,527	1,132	(12,026)	(10,894)	236	352	738	1,140	6,498	8,728	32	-	3,460	55,427	58,919	(13,244)	(17,452)	(16,600)	(2,895)	-	-
74312	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74313	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74401	575,942	26,922	0.219804%	5,655,380	8,205,233	3,566,660	618,700	104,281	722,981	26,922	192,391	403,368	622,813	381,323	1,599,895	17,613	-	1,890,724	19,144	1,927,481	72,903	65,799	(27,562)	(438,727)	-	-
74402	323,357	19,140	0.124874%	3,212,911	4,661,523	2,026,276	351,493	(90,883)	260,610	19,140	109,301	229,160	353,830	49,852	742,143	10,006	-	1,074,150	121,179	1,205,335	(78,674)	(43,290)	(83,262)	(257,967)	-	-
74405	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74406	19,180	903	0.007322%	188,394	273,336	118,814	20,610	4,486	25,096	903	6,409	13,437	20,747	33,490	74,083	587	-	62,985	17,879	81,451	4,195	(581)	2,917	(13,900)	-	-
74407	3,395	-	0.001238%	31,846	46,205	20,084	3,484	8,617	12,101	-	1,083	2,271	3,507	26,830	33,691	99	-	10,647	-	10,746	8,241	8,260	7,869	(1,425)	-	-
74408	23,422	-	0.008540%	219,722	318,789	138,571	24,038	15,167	39,205	-	7,475	15,672	24,197	35,435	82,779	684	-	73,458	-	74,142	12,924	11,681	1,002	(16,970)	-	-
74409	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74410	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74411	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74412	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74413	2,627	-	0.000958%	24,639	35,749	15,539	2,696	867	3,563	-	838	1,757	2,713	1,803	7,111	77	-	8,238	4,883	13,198	(2,325)	(561)	(1,140)	(2,060)	-	-
74414	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74501	821,552	37,918	0.313363%	8,062,554	11,697,735	5,084,785	882,045	310,578	1,192,623	37,918	274,281	575,060	887,909	1,069,122	2,806,372	25,110	-	2,695,497	1,273	2,721,880	320,783	278,633	94,517	(609,441)	-	-
74504	149,093	9,747	0.057913%	1,490,056	2,161,880	939,728	163,012	(89,705)	73,307	9,747	50,690	106,278	164,096	24,669	345,733	4,641	-	498,160	202,073	704,874	(78,336)	(83,979)	(73,636)	(123,191)	-	-
74506	-	41	0.000015%	388	563	245	42	(769)	(727)	41	13	28	43	36	120	1	-	130	35	166	9	(16)	(9)	(30)	-	-

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

				Net Pension Liability as of June 30, 2021			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Changes in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	261,802,684	12,470,282	100.0000%	2,572,914,424	3,732,969,713	1,622,651,580	281,477,356	N/A	N/A	N/A	87,528,374	183,512,454	283,348,543	N/A	554,389,371	8,012,989	-	860,184,460	N/A	868,197,449	(30,355,703)	(28,848,234)	(50,539,501)	(204,064,640)	-	-
Employer																										
74508	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74509	24,425	1,442	0.009431%	242,656	352,063	153,035	26,547	(2,150)	24,397	1,442	8,255	17,307	26,723	22,467	74,752	756	-	81,126	29,366	111,248	4,392	(8,463)	(12,266)	(20,160)	-	-
74510	7,494	363	0.002865%	73,706	106,937	46,484	8,063	1,719	9,782	363	2,507	5,257	8,117	3,133	19,014	230	-	24,641	1,387	26,258	448	(834)	(1,075)	(5,783)	-	-
74511	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74601	2,692,666	132,413	1.030025%	26,501,657	38,450,514	16,713,714	2,899,287	155,680	3,054,967	132,413	901,564	1,890,224	2,918,560	1,441,158	7,151,506	82,536	-	8,860,113	211,742	9,154,391	(8,152)	180,037	(121,950)	(2,052,820)	-	-
74602	4,018,536	179,511	1.530609%	39,381,257	57,137,167	24,836,450	4,308,317	1,013,264	5,321,581	179,511	1,339,717	2,808,858	4,336,958	1,832,186	10,317,719	122,648	-	13,166,060	-	13,288,708	356,573	156,543	(403,316)	(3,080,788)	-	-
74604	942,211	29,569	0.354311%	9,116,124	13,226,330	5,749,236	997,306	621,172	1,618,478	29,569	310,123	650,205	1,003,936	821,479	2,785,743	28,391	-	3,047,730	-	3,076,121	254,294	157,728	(561)	(701,839)	-	-
74605	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74607	188,577	8,996	0.072035%	1,853,403	2,689,050	1,168,880	202,763	44,935	247,698	8,996	63,051	132,193	204,111	119,970	519,325	5,772	-	619,635	9,946	635,353	35,458	26,986	(31,061)	(147,411)	-	-
74609	419,687	20,600	0.160529%	4,130,267	5,992,489	2,604,822	451,852	(11,548)	440,304	20,600	140,508	294,590	454,856	38,828	928,782	12,863	-	1,380,843	87,522	1,481,228	(87,251)	(65,629)	(73,560)	(326,006)	-	-
74610	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74611	-	-	0.000000%	-	-	-	-	(5,444)	(5,444)	-	-	-	-	-	-	-	-	-	6,156	6,156	(5,535)	(621)	-	-	-	-
74612	-	-	0.000000%	-	-	-	-	(69)	(69)	-	-	-	-	664	664	-	-	-	1,638	1,638	(69)	(497)	(367)	(41)	-	-
74613	438,749	16,547	0.166001%	4,271,064	6,196,767	2,693,618	467,255	226,827	694,082	16,547	145,298	304,633	470,361	335,168	1,255,460	13,302	-	1,427,915	-	1,441,217	91,519	50,290	488	(328,055)	-	-
74616	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74618	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74619	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74620	-	172	0.000063%	1,611	2,338	1,016	176	(5,055)	(4,879)	172	55	115	177	6	353	5	-	539	1,287	1,831	(1,246)	(67)	(37)	(128)	-	-
74621	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75001	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75002	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75003	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75005	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75007	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75011	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75014	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75015	33,058	-	0.012053%	310,114	449,935	195,578	33,927	84,036	117,963	-	10,550	22,119	34,152	263,033	329,854	966	-	103,678	-	104,644	80,377	80,559	77,944	(13,670)	-	-
75016	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75018	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75021	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75022	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75025	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75026	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80101	8,413	224	0.003149%	81,024	117,555	51,099	8,864	9,693	18,557	224	2,756	5,779	8,923	24,014	41,472	252	-	27,088	1,809	29,149	8,668	5,124	4,186	(5,656)	-	-
80103	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80201	19,392	1,122	0.007479%	192,437	279,201	121,363	21,053	(8,852)	12,201	1,122	6,547	13,725	21,193	1,398	42,863	599	-	64,336	22,230	87,165	(13,967)	(10,271)	(4,829)	(15,236)	-	-
80202	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80401	10,279	402	0.003894%	100,196	145,371	63,190	10,961	5,906	16,867	402	3,409	7,146	11,034	16,886	38,475	312	-	33,498	162	33,972	5,032	5,211	1,791	(7,531)	-	-
80402	1,096	143	0.000452%	11,624	16,865	7,331	1,272	(4,253)	(2,981)	143	395	829	1,280	180	2,684	36	-	3,886	13,275	17,197	(4,303)	(4,422)	(4,337)	(1,451)	-	-
80403	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80404	3,235	-	0.001180%	30,349	44,032	19,140	3,320	7,380	10,700	-	1,032	2,165	3,342	13,898	20,437	95	-	10,146	-	10,241	7,013	4,650	836	(2,302)	-	-
80405	7,370	937	0.003029%	77,923	113,057	49,144	8,525	(16,339)	(7,814)	937	2,651	5,558	8,581	9,976	26,766	243	-	26,052	38,703	64,998	(6,661)	(11,543)	(12,468)	(7,561)	-	-
80406	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80407	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80409	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80502	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80503	-	19	0.000007%	182	264	115	20	(664)	(644)	19	6	13	20	72	111	1	-	61	351	413	(206)	(63)	(17)	(15)	-	-
80601	5,061	13	0.001850%	47,603	69,065	30,021	5,208	(3,214)	1,994	13	1,619	3,395	5,242	8,552	18,808	148	-	15,915	65,298	81,361	(15,956)	(18,742)	(21,367)	(6,488)	-	-
80602	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80603	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80606	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80701	164	592	0.000276%	7,090	10,286	4,471	776	(29,108)	(28,332)	592	241	506	781	-	1,528	22	-	2,370	23,418	25,810	(18,903)	(3,773)	(962)	(643)	-	-
80702	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80704	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80801	33,252	194	0.012194%	313,752	455,214	197,873	34,325	41,307	75,632	194	10,674	22,378	34,553	57,975	125,580	977	-	104,895	43,265	149,137	10,019	7,335	(14,405)	(26,506)	-	-
80902	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81001	36,031	2,037	0.013879%	357,103	518,111	225,213	39,067	14,478	53,545	2,037	12,148	25,470	39,327	85,448	162,393	1,112	-	119,388	2,293	122,793	24,070	23,833	17,014	(25,316)	-	-
81002	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81003	434	-	0.000158%	4,074	5,910	2,569	446	428	874	-	139	291	449	16,823	17,702	13	-	1,362	22,860	24,235	380	382	(6,023)	(1,271)	-	-
81004	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81102	20,653	735	0.007798%	200,637	291,099	126,535	21,950	13,487	35,437	735	6,826	14,310	22,096	30,706	73,938	625	-	67,078	-	67,703	9,575	7,543	4,032	(14,915)	-	-
81201	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81301	14,355	371	0.005369%	138,149	200,437	87,126	15,114	10,444	25,558	371	4,700	9,853	15,214	21,390	51,157	430	-	46,186	4,173	50,789	3,034	5,051	2,604	(10,321)	-	-
81401	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81402	1,663	-	0.000606%	15,598	22,631	9,837	1,706	3,519	5,225	-	531	1,113	1,718	3,673	7,035	49	-	5,215	-	5,264	2,597	565	(168)	(1,223)	-	-
81403	16	9	0.000009%	238	345	150	26	(490)	(464)	9	8	17	26	138	189	1	-	80	812	893	(618)	(108)	35	(14)	-	-
81501	5,407	854	0.002283%	58,729	85,209	37,039	6,425	(16,085)	(9,660)	854	1,998	4,189	6,468	5,585	18,240	183	-	19,635	21,274	41,092	(5,294)	(6,832)	(5,570)	(5,156)	-	-
81601	13,156	17	0.004803%	123,576	179,293	77,935	13,519	23,767	37,286	17	4,204	8,814	13,609	25,074	51,701	385	-	41,314	10,637	52,336	8,429	4,309	(3,266)	(10,108)	-	-
81701	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81802	78,891	4,533	0.030417%	782,591	1,135,439	493,554	85,616	(35,472)	50,144	4,533	26,623	55,818	86,185	20,833	189,459	2,437	-	261,638	195,957	460,032	(82,599)	(88,944)	(35,848)	(63,181)	-	-
81805	4,784	-	0.001744%	44,877	65,110	28,302	4,910	11,033	15,943	-	1,527	3,201	4,942	22,225	31,895	140	-	15,003	-	15,143	10,504	8,849	921	(3,521)	-	-
81806	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81901	1,694	-	0.000618%	15,892	23,057	10,023	1,739	3,556	5,295	-	541	1,133	1,750	8,020	11,444	49	-	5,313	5,047	10,409	3,310	(854)	(224)	(1,197)	-	-
81902	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82001	-	24	0.000009%	227	329	143	25	(778)	(753)	24	8	16	25	110	159	1	-	76	507	584	(302)	(42)	(56)	(26)	-	-
82101	3,391	949	0.001582%	40,708	59,061	25,673	4,453	(28,749)	(24,296)	949	1,385	2,903	4,483	760	9,531	127	-	13,609	45,386	59,122	(25,602)	(12,301)	(7,606)	(4,082)	-	-
82106	24	-	0.000009%	222	323	140	24	(15)	9	-	8	16	24	1,876	1,924	1	-	74	2,747	2,822	(18)	(17)	(730)	(132)	-	-
82107	-	-	0.000000%	-	-	-	-	(529)	(529)	-	-	-	-	1,378	1,378	-	-	-	7,441	7,441	(3,110)	(2,590)	(363)	-	-	-
82108	-	-	0.000000%	-	-	-	-	(94)	(94)	-	-	-	-	345	345	-	-	-	1,320	1,320	(740)	(235)	-	-	-	-
82109	-	1	0.000000%	12	18	8	1	(114)	(113)	1	-	1	1	626	628	-	-	4	1,868	1,872	(124)	(533)	(521)	(66)	-	-
82110	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82201	17,766	991	0.006839%	175,955	255,288	110,969	19,249	(6,970)	12,279	991	5,986	12,550	19,377	135	38,048	548	-	58,826	18,330	77,704	(10,365)	(10,127)	(5,166)	(13,999)	-	-
82301	119,189	3,201	0.044623%	1,148,120	1,665,775	724,081	125,605	113,533	239,138	3,201	39,058	81,889	126,440	133,310	380,697	3,576	-	383,843	-	387,419	71,449	20,927	(9,459)	(89,639)	-	-
82306	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82307	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82308	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82309	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82312	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82313	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82401	7,217	142	0.002683%	69,041	100,170	43,542	7,553	10,158	17,711	142	2,349	4,924	7,603	18,201	33,077	215	-	23,082	340	23,637	9,254	6,067	(390)	(5,490)	-	-
82402	21,559	145	0.007913%	203,607	295,407	128,408	22,275	18,942	41,217	145	6,927	14,522	22,423	55,493	99,365	634	-	68,070	78,897	147,601	(769)	(3,056)	(24,986)	(19,425)	-	-
82406	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82501	-	239	0.000087%	2,241	3,252	1,413	245	(8,641)	(8,396)	239	76	160	247	9	492	7	-	749	2,899	3,655	(2,842)	(93)	(51)	(178)	-	-
82502	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82601	52,107	2,559	0.019932%	512,821	744,037	323,419	56,103	11,210	67,313	2,559	17,446	36,577	56,476	72,831	183,330	1,597	-	171,448	7,562	180,607	11,268	16,780	12,452	(37,777)	-	-
82602	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82603	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82604	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82701	4,172	23	0.001529%	39,348	57,089	24,815	4,305	5,911	10,216	23	1,339	2,806	4,333	7,389	15,867	123	-	13,155	3,258	16,536	1,908	(132)	480	(2,925)	-	-
82702	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82801	4,245	220	0.001628%	41,891	60,779	26,419	4,583	(2)	4,581	220	1,425	2,988	4,613	3,749	12,775	130	-	14,005	2,889	17,024	(253)	488	(1,089)	(3,396)	-	-
82901	24,991	721	0.009375%	241,204	349,956	152,119	26,388	29,605	55,993	721	8,206	17,204	26,563	86,757	138,730	751	-	80,640	822	82,213	30,710	26,456	15,982	(16,631)	-	-
83001	1,689	216	0.000695%	17,876	25,936	11,274	1,956	(295)	1,661	216	608	1,275	1,969	14,190	18,042	56	-	5,976	1,854	7,886	3,745	3,459	3,811	(859)	-	-
83005	12,627	-	0.004604%	118,450	171,856	74,703	12,958	30,154	43,112	-	4,030	8,448	13,045	73,169	98,692	369	-	39,601	-	39,970	28,757	28,826	9,505	(8,366)	-	-
83101	-	-	0.000000%	-	-	-	-	(121)	(121)	-	-	-	-	1,452	1,452	-	-	-	3,156	3,156	(121)	(512)	(940)	(131)	-	-
83202	15,346	223	0.005677%	146,053	211,905	92,111	15,978	21,426	37,404	223	4,969	10,417	16,084	34,936	66,406	455	-	48,829	36,082	85,366	14,933	(6,635)	(14,175)	(13,083)	-	-
83203	273	-	0.000099%	2,559	3,713	1,614	280	640	920	-	87	183	282	1,415	1,967	8	-	856	-	864	610	611	82	(200)	-	-
83204	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83205	17,562	929	0.006742%	173,456	251,663	109,393	18,976	(10,320)	8,656	929	5,901	12,372	19,102	5,139	42,514	540	-	57,990	49,089	107,619	(19,552)	(23,147)	(8,460)	(13,945)	-	-

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

				Net Pension Liability as of June 30, 2021			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	261,802,684	12,470,282	100.0000%	2,572,914,424	3,732,969,713	1,622,651,580	281,477,356	N/A	N/A	N/A	87,528,374	183,512,454	283,348,543	N/A	554,389,371	8,012,989	-	860,184,460	N/A	868,197,449	(30,355,703)	(28,848,234)	(50,539,501)	(204,064,640)	-	-
Employer																										
83206	29,422	3,091	0.011854%	304,998	442,513	192,352	33,367	(58,805)	(25,438)	3,091	10,376	21,754	33,589	-	65,719	950	-	101,968	62,190	165,108	(37,111)	(24,152)	(13,326)	(24,801)	-	-
83207	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83301	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83402	2,711	78	0.001017%	26,165	37,963	16,502	2,863	4,604	7,467	78	890	1,866	2,882	11,128	16,766	81	-	8,748	1,413	10,242	5,766	3,270	(378)	(2,134)	-	-
83501	9,841	651	0.003825%	98,420	142,795	62,070	10,767	(4,939)	5,828	651	3,348	7,020	10,839	11,086	32,293	307	-	32,904	17,992	51,203	(2,588)	(1,413)	(6,406)	(8,504)	-	-
83601	16,375	672	0.006215%	159,915	232,016	100,853	17,495	7,818	25,313	672	5,440	11,406	17,611	18,071	52,528	498	-	53,463	639	54,600	7,760	4,823	(1,996)	(12,658)	-	-
83701	3,777	165	0.001437%	36,975	53,646	23,319	4,045	(2,220)	1,825	165	1,258	2,637	4,072	3,217	11,184	115	-	12,362	2,946	15,423	(1,819)	886	(387)	(2,919)	-	-
83802	-	-	0.000000%	-	-	-	-	(8,821)	(8,821)	-	-	-	-	20,591	20,591	-	-	-	75,408	75,408	(17,164)	(31,553)	(6,099)	-	-	-
83805	-	-	0.000000%	-	-	-	-	(32,825)	(32,825)	-	-	-	-	2,182	2,182	-	-	-	81,638	81,638	(36,103)	(36,806)	(6,546)	-	-	-
83806	-	-	0.000000%	-	-	-	-	(5,703)	(5,703)	-	-	-	-	-	-	-	-	-	11,568	11,568	(5,658)	(5,007)	(897)	(6)	-	-
83810	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83811	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83812	31,971	711	0.011916%	306,589	444,822	193,356	33,541	77,686	111,227	711	10,430	21,867	33,764	184,317	250,378	955	-	102,500	-	103,455	74,069	74,248	20,841	(22,236)	-	-
83901	3,044	210	0.001186%	30,517	44,276	19,246	3,339	(1,231)	2,108	210	1,038	2,177	3,361	13,975	20,551	95	-	10,203	5,220	15,518	1,155	4,998	1,187	(2,307)	-	-
84002	20,729	3,170	0.008713%	224,187	325,267	141,387	24,526	(104,496)	(79,970)	3,170	7,627	15,990	24,689	-	48,306	698	-	74,951	183,039	258,688	(91,230)	(56,032)	(40,898)	(22,222)	-	-
84003	71,941	4,792	0.027977%	719,818	1,044,364	453,965	78,748	(71,101)	7,647	4,792	24,488	51,341	79,272	-	155,101	2,242	-	240,652	169,200	412,094	(87,063)	(59,100)	(49,402)	(61,428)	-	-
84004	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84005	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84006	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84007	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84008	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84009	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84010	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84011	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84012	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84101	-	-	0.000000%	-	-	-	-	(4)	(4)	-	-	-	-	65	65	-	-	-	126	126	(4)	(46)	(10)	-	-	-
84203	3,460	1,206	0.001701%	43,772	63,507	27,605	4,789	(43,974)	(39,185)	1,206	1,489	3,122	4,820	-	9,431	136	-	14,634	68,385	83,155	(40,027)	(19,226)	(9,940)	(4,532)	-	-
84207	13,371	661	0.005116%	131,635	190,985	83,018	14,401	(2,349)	12,052	661	4,478	9,389	14,497	1,176	29,540	410	-	44,009	19,679	64,098	(7,412)	(7,716)	(8,261)	(11,168)	-	-
84208	3,013	153	0.001154%	29,698	43,088	18,729	3,249	121	3,370	153	1,010	2,118	3,271	13,874	20,273	92	-	9,929	5,947	15,968	(225)	3,693	2,800	(1,962)	-	-
84209	37,349	1,838	0.014287%	367,602	533,344	231,834	40,216	3,502	43,718	1,838	12,506	26,219	40,483	6,697	85,905	1,145	-	122,898	9,248	133,291	(1,704)	(6,016)	(10,126)	(29,539)	-	-
84210	13,646	700	0.005230%	134,576	195,253	84,873	14,723	3,983	18,706	700	4,578	9,599	14,821	16,119	45,117	419	-	44,992	22,424	67,835	(1,247)	(8,819)	(2,265)	(10,388)	-	-
84211	493	30	0.000191%	4,905	7,116	3,093	537	(3,059)	(2,522)	30	167	350	540	632	1,689	15	-	1,640	4,938	6,593	(3,196)	(1,236)	(108)	(363)	-	-
84212	2,451	95	0.000928%	23,883	34,651	15,062	2,613	1,013	3,626	95	812	1,703	2,630	7,140	12,285	74	-	7,985	4,189	12,248	128	80	1,434	(1,605)	-	-
84213	230	-	0.000084%	2,156	3,128	1,360	236	(18,260)	(18,024)	-	73	154	237	-	464	7	-	721	91,105	91,833	(29,876)	(28,911)	(28,686)	(3,896)	-	-
84214	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84215	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84301	14	1,360	0.000501%	12,883	18,692	8,125	1,409	(62,999)	(61,590)	1,360	438	919	1,419	-	2,776	40	-	4,307	163,901	168,248	(60,194)	(56,088)	(42,955)	(6,234)	-	-
84302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84401	152	1,072	0.000446%	11,477	16,652	7,238	1,256	(40,018)	(38,762)	1,072	390	819	1,264	-	2,473	36	-	3,837	71,554	75,427	(29,843)	(27,206)	(13,626)	(2,279)	-	-
84501	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84506	-	-	0.000000%	-	-	-	-	(718)	(718)	-	-	-	-	1,373	1,373	-	-	-	6,021	6,021	(3,574)	(1,074)	-	-	-	-
84601	-	-	0.000000%	-	-	-	-	(264)	(264)	-	-	-	-	824	824	-	-	-	3,719	3,719	(1,807)	(993)	(95)	-	-	-
84603	20,633	676	0.007769%	199,900	290,029	126,070	21,869	19,036	40,905	676	6,800	14,258	22,014	68,080	111,152	623	-	66,831	2,772	70,226	17,664	19,711	16,764	(13,213)	-	-
84604	-	337	0.000123%	3,157	4,580	1,991	345	(16,229)	(15,884)	337	107	225	348	70	750	10	-	1,055	43,434	44,499	(16,284)	(16,048)	(10,035)	(1,382)	-	-
84605	-	-	0.000000%	-	-	-	-	(655)	(655)	-	-	-	-	7,141	7,141	-	-	-	15,975	15,975	(1,350)	(6,077)	(1,389)	(17)	-	-
84606	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90203	874,333	48,223	0.336364%	8,654,364	12,556,374	5,458,019	946,789	(121,245)	825,544	48,223	294,414	617,270	953,083	286,679	2,151,446	26,953	-	2,893,353	242,237	3,162,543	(120,858)	(102,676)	(110,901)	(676,662)	-	-
90208	14,936	745	0.005717%	147,099	213,423	92,771	16,093	762	16,855	745	5,004	10,492	16,200	36,145	67,841	458	-	49,179	20,783	70,420	(849)	1,242	7,193	(10,166)	-	-
90403	1,561,441	67,403	0.593877%	15,279,943	22,169,243	9,636,552	1,671,629	477,179	2,148,808	67,403	519,811	1,089,838	1,682,741	545,369	3,837,759	47,587	-	5,108,436	142,635	5,298,658	152,682	(67,422)	(328,342)	(1,217,817)	-	-
90407	70,991	-	0.025883%	665,955	966,216	419,996	72,856	19,721	92,577	-	22,655	47,499	73,340	73,732	217,226	2,074	-	222,644	6,117	230,835	15,078	19,658	2,756	(51,100)	-	-
90704	552,185	-	0.201327%	5,179,968	7,515,471	3,266,834	566,690	(124,793)	441,897	-	176,218	369,460	570,457	40,057	1,156,192	16,132	-	1,731,783	117,282	1,865,197	(119,663)	(84,951)	(95,217)	(409,173)	-	-
90705	682,134	-	0.248706%	6,399,001	9,284,132	4,035,637	700,052	(18,339)	681,713	-	217,689	456,407	704,706	86,530	1,465,332	19,929	-	2,139,333	67,001	2,226,263	(94,845)	(61,963)	(100,196)	(503,927)	-	-
90707	150,324	-	0.054808%	1,410,172	2,045,979	889,349	154,273	6,198	160,471	-	47,973	100,580	155,299	53,905	357,757	4,392	-	471,453	2,426	478,271	2,896	2,689	(15,666)	(110,433)	-	-
90709	1,613,544	80,998	0.617831%	15,896,250	23,063,426	10,025,237	1,739,053	(24,890)	1,714,163	80,998	540,777	1,133,796	1,750,614	947,208	4,372,395	49,507	-	5,314,482	289,615	5,653,604	(99,722)	58,734	(18,789)	(1,221,433)	-	-
90710	106,416	-	0.038799%	998,271	1,448,364	629,576	109,211	(51,186)	58,025	-	33,960	71,201	109,937	-	215,098	3,109	-	333,745	111,205	448,059	(55,833)	(51,626)	(43,645)	(83,857)	-	-
90711	594,816	29,578	0.227654%	5,857,346	8,498,259	3,694,033	640,795	(48,640)	592,155	29,578	199,262	417,774	645,055	242,394	1,504,485	18,242	-	1,958,245	207,886	2,184,373	(106,210)	7,467	(114,154)	(466,993)	-	-
90803	615,963	32,784	0.236533%	6,085,800	8,829,717	3,838,112	665,788	(49,350)	616,438	32,784	207,034	434,068	670,214	60,617	1,371,933	18,953	-	2,034,623	197,716	2,251,292	(103,799)	(137,715)	(152,237)	(485,609)	-	-
90807	101,398	-	0.036970%	951,199	1,380,068	599,890	104,061	194,519	298,580	-	32,359	67,844	104,753	437,603	642,559	2,962	-	318,008	-	320,970	180,150	136,263	70,321	(65,145)	-	-
90809	64,376	-	0.023471%	603,902	876,184	380,861	66,067	130,600	196,667	-	20,544	43,073	66,506	350,706	480,829	1,881	-	201,898	-	203,779	126,105	123,889	66,242	(39,186)	-	-
90810	1,743	982	0.003910%	100,613	145,976	63,453	11,007	(14,779)	(3,772)	982	3,423	7,176	11,080	9,018	30,697	313	-	33,637	44,842	78,792	(12,360)	(18,788)	(8,468)	(8,479)	-	-
91007	1,309,226	-	0.477344%	12,281,660	17,819,117	7,745,634	1,343,616	(47,212)	1,296,404	-	417,812	875,986	1,352,548	574,017	3,220,363	38,250	-	4,106,041	170,522	4,314,813	(93,744)	10,346	(60,800)	(950,251)	-	-
91009	209,332	9,307	0.079716%	2,051,027	2,975,777	1,293,514	224,383	64,256	288,639	9,307	69,774	146,289	225,874	305,504	747,441	6,388	-	685,705	35,409	727,502	50,447	76,860	44,796	(152,164)	-	-
91203	45,695	1,927	0.017363%	446,731	648,149	281,738	48,872	12,133	61,005	1,927	15,197	31,863	49,197	17,274	113,531	1,391	-	149,352	45,317	196,060	(8,133)	(21,673)	(16,572)	(36,150)	-	-
91503	49,124	1,627	0.018504%	476,090	690,745	300,254	52,084	29,354	81,438	1,627	16,196	33,957	52,431	74,805	177,389	1,483	-	159,168	42,044	202,695	16,997	14,193	(17,013)	(39,483)	-	-
91604	5,376	1,354	0.002454%	63,136	91,603	39,818	6,907	(37,664)	(30,757)	1,354	2,148	4,503	6,953	30,289	43,893	197	-	21,108	59,488	80,793	(23,007)	(312)	(7,448)	(6,133)	-	-
91605	8,425	621	0.003298%	84,861	123,122	53,519	9,284	(10,268)	(984)	621	2,887	6,053	9,346	2,292	20,578	264	-	28,371	34,135	62,770	(12,326)	(10,539)	(11,323)	(8,004)	-	-
91803	-	-	0.000000%	-	-	-	-	(581,946)	(581,946)	-	-	-	-	-	-	-	-	-	241,468	241,468	(227,586)	(13,882)	-	-	-	-
91804	19,313	-	0.007042%	181,177	262,864	114,262	19,821	35,576	55,397	-	6,163	12,922	19,953	77,048	116,086	564	-	60,572	76	61,212	33,594	29,519	5,540	(13,778)	-	-
91807	-	-	0.000000%	-	-	-	-	(184,456)	(184,456)	-	-	-	-	301	301	-	-	-	368,703	368,703	(181,123)	(160,133)	(27,145)	-	-	-
92109	38,199	-	0.013927%	358,339	519,904	225,992	39,202	(4,002)	35,200	-	12,190	25,558	39,463	69,371	146,582	1,116	-	119,801	65,225	186,142	(11,953)	13,004	(10,953)	(29,659)	-	-
92114	98,612	-	0.035954%	925,069	1,342,157	583,410	101,203	(6,492)	94,711	-	31,470	65,980	101,875	11,334	210,659	2,881	-	309,272	33,077	345,230	(29,799)	(16,173)	(15,698)	(72,900)	-	-
92116	61,938	-	0.022583%	581,033	843,005	366,438	63,565	13,600	77,165	-	19,766	41,442	63,988	170,578	295,774	1,810	-	194,253	122,558	318,621	6,441	41,444	(21,538)	(49,194)	-	-
92117	138,887	-	0.050638%	1,302,878	1,890,309	821,682	142,535	90,643	233,178	-	44,323	92,927	143,483	158,882	439,615	4,058	-	435,582	135,234	574,874	(9,110)	(33,593)	5,337	(97,892)	-	-
92118	22,631	-	0.008251%	212,302	308,022	133,892	23,226	12,745	35,971	-	7,222	15,142	23,380	34,902	80,646	661	-	70,977	6,172	77,810	9,992	12,187	(2,371)	(16,972)	-	-
92119	31,198	-	0.011375%	292,662	424,615	184,572	32,017	76,080	108,097	-	9,956	20,874	32,230	202,930	265,990	911	-	97,844	-	98,755	72,627	72,799	39,927	(18,118)	-	-
92121	39,871	-	0.014537%	374,027	542,666	235,887	40,919	94,842	135,761	-	12,724	26,677	41,191	225,809	306,401	1,165	-	125,046	-	126,211	90,429	90,648	26,130	(27,017)	-	-
92202	49,367	4,058	0.019479%	501,173	727,138	316,073	54,828	(32,801)	22,027	4,058	17,049	35,746	55,193	20,373	128,361	1,561	-	167,554	43,613	212,728	(12,980)	(9,499)	(20,533)	(41,354)	-	-
92204	650,445	-	0.237152%	6,101,726	8,852,824	3,848,156	667,530	486,657	1,154,187	-	207,576	435,204	671,968	800,524	2,115,272	19,003	-	2,039,947	-	2,058,950	250,046	204,863	63,728	(462,315)	-	-
92302	952,858	42,111	0.362766%	9,333,662	13,541,950	5,886,430	1,021,105	314,466	1,335,571	42,111	317,523	665,721	1,027,893	819,174	2,830,311	29,068	-	3,120,458	11,396	3,160,922	188,176	136,613	53,914	(709,314)	-	-
92310	276,370	-	0.100765%	2,592,590	3,761,516	1,635,060	283,630	39,035	322,665	-	88,198	184,916	285,515	206,190	764,819	8,074	-	866,762	36,633	911,469	37,326	15,126	(415)	(198,688)	-	-
92313	143,856	-	0.052450%	1,349,495	1,957,945	851,082	147,635	25,679	173,314	-	45,909	96,252	148,616	116,372	407,149	4,203	-	451,167	7,670	463,040	21,395	28,373	(1,366)	(104,294)	-	-
92318	31,732	-	0.011569%	297,670	431,881	187,730	32,565	38,183	70,748	-	10,126	21,231	32,782	45,909	110,048	927	-	99,518	10,121	110,566	13,347	12,462	(2,722)	(23,605)	-	-
92319	416,515	-	0.151861%	3,907,262	5,668,938	2,464,181	427,455	38,182	465,637	-	132,922	278,684	430,297	88,251	930,154	12,169	-	1,306,288	9,162	1,327,619	(12,628)	(21,373)	(56,149)	(307,314)	-	-
92404	58,547	1,820	0.022010%	566,289	821,612	357,139	61,952	49,772	111,724	1,820	19,265	40,390	62,364	120,830	242,849	1,764	-	189,323	-	191,087	37,544	34,812	20,467	(41,061)	-	-
92502	105,251	5,700	0.040453%	1,040,818	1,510,094	656,410	113,866	(15,071)	98,795	5,700	35,408	74,236	114,623	64,333	288,600	3,241	-	347,970	94,467	445,678	(25,909)	(37,277)	(13,270)	(80,623)	-	-
92507	11,464	-	0.004180%	107,538	156,024	67,821	11,765	22,483	34,248	-	3,658	7,670	11,843	46,809	69,980	335	-	35,953	49,131	85,419	21,214	(8,839)	(17,326)	(10,487)	-	-
92606	1,599,132	78,069	0.611508%	15,733,575	22,827,404	9,922,643	1,721,256	203,846	1,925,102	78,069	535,243	1,122,193	1,732,699	967,209	4,357,344	49,000	-	5,260,096	188,938	5,498,034	101,949	30,945	(59,960)	(1,213,624)	-	-
92609	10,510	544	0.004030%	103,696	150,450	65,398	11,344	241	11,585	544	3,528	7,396	11,420	3,976	26,320	323	-	34,668	866	35,857	(508)	7	(946)	(8,089)	-	-
92805	112,629	-	0.041065%	1,056,556	1,532,928	666,335	115,587	(51,282)	64,305	-	35,943	75,359	116,356	-	227,658	3,290	-	353,231	49,232	405,753	(49,123)	(21,707)	(23,207)	(84,058)	-	-
93005	302,011	16,849	0.116257%	2,991,182	4,339,823	1,886,439	327,236	(52,422)	274,814	16,849	101,757	213,345	329,411	87,058	731,571	9,316	-	1,000,021	89,401	1,098,738	(48,963)	(42,554)	(41,458)	(234,193)	-	-
93706	75,080	-	0.027374%	704,313	1,021,868	444,187	77,052	(2,218)	74,834	-	23,960	50,235	77,564	94,455	246,214	2,193	-	235,468	35,034	272,695	(6,883)	16,642	15,794	(52,032)	-	-
93808	32,978	2,235	0.012839%	330,334	479,272	208,331	36,139	(16,784)	19,355	2,235	11,238	23,561	36,379	1,591	72,769	1,029	-	110,438	19,430	130,897	(11,647)	(11,481)	(8,679)	(26,321)	-	-
94215	88,231	-	0.032169%	827,681	1,200,859	521,991	90,548	(39,846)	50,702	-	28,157	59,034	91,150	-	178,341	2,578	-	276,713	65,135	344,426	(46,738)	(29,828)	(23,295)	(66,224)	-	-
94216	393,061	-	0.143310%	3,687,243	5,349,719	2,325,422	403,385	35,797	439,182	-	125,437	262,992	406,067	79,846	874,342	11,483	-	1,232,730	35,714	1,279,927	(29,916)	(34,268)	(51,983)	(289,419)	-	-
94218	191,457	-	0.069805%	1,796,027	2,605,806	1,132,695	196,486	150,502	346,988	-	61,099	128,101	197,792	239,305	626,297	5,593	-	600,453	-	606,046	103,583	57,763	(2,001)	(139,994)	-	-
94219	106,171	-	0.038710%	995,970	1,445,025	628,125	108,959	55,727	164,686	-	33,882	71,037	109,684	145,821	360,424	3,102	-	332,976	7,071	343,149	37,713	29,971	22,979	(73,388)	-	-
94220	171,148	-	0.062400%	1,605,511	2,329,391	1,012,543	175,643	149,988	325,631	-	54,618	114,513	176,811	290,548	636,490	5,000	-	536,759	-	541,759	111,570	76,733	26,955	(120,527)	-	-
94221	112,488	-	0.041013%	1,055,237	1,531,014	665,503	115,443	35,089	150,532	-	35,898	75,264	116,211	82,228	309,601	3,286	-	352,790	13,367	369,443	31,667	13,339	(20,599)	(84,248)	-	-
94224	12,046	-	0.004392%	113,003	163,954	71,268	12,363	(7,872)	4,491	-	3,844	8,060	12,445	52	24,401	352	-	37,780	18,930	57,062	(7,745)	(7,168)	(8,030)	(9,719)	-	-
94225	136,833	-	0.049889%	1,283,611	1,862,355	809,531	140,427	44,923	185,350	-	43,667	91,553	141,361	127,184	403,765	3,998	-	429,141	4,116	437,255	32,831	24,724	6,712	(97,757)	-	-
94226	110,875	-	0.040425%	1,040,098	1,509,049	655,955	113,787	8,323	122,110	-	35,383	74,185	114,543	18,460	242,571	3,239	-	347,729	138,390	489,358	(59,149)	(53,449)	(48,281)	(85,908)	-	-
94227	110,942	-	0.040450%	1,040,735	1,509,974	656,357	113,857	40,370	154,227	-	35,405	74,230	114,614	64,585	288,834	3,241	-	347,942	-	351,183	21,090	5,091	(7,634)	(80,897)	-	-
94228	50,178	-	0.018295%	470,708	682,937	296,860	51,496	61,535	113,031	-	16,013	33,573	51,838	123,078	224,502	1,466	-	157,369	177	159,012	55,789	43,860	2,579	(36,738)	-	-
94229	58,901	-	0.021475%	552,544	801,671	348,471	60,448	(19,584)	40,864	-	18,797	39,410	60,850	113,914	232,971	1,721	-	184,728	81,543	267,992	(1,850)	(9,095)	15,469	(39,545)	-	-
94231	49,848	-	0.018175%	467,620	678,457	294,912	51,158	9,511	60,669	-	15,908	33,353	51,498	23,761	124,520	1,456	-	156,336	4,227	162,019	7,420	1,142	(8,909)	(37,150)	-	-
94232	48,836	-	0.017806%	458,126	664,682	288,925	50,119	90,102	140,221	-	15,585	32,676	50,452	202,254	300,967	1,427	-	153,162	66,972	221,561	71,158	15,903	23,722	(31,377)	-	-
94504	6,831	745	0.002762%	71,069	103,111	44,821	7,775	(12,446)	(4,671)	745	2,418	5,069	7,827	10,981	26,295	221	-	23,760	11,592	35,573	(5,908)	2,470	(249)	(5,591)	-	-
94607	187,928	-	0.068519%	1,762,926	2,557,781	1,111,819	192,865	210,835	403,700	-	59,973	125,740	194,147	209,686	589,546	5,490	-	589,387	-	594,877	97,217	31,269	1,512	(135,328)	-	-
94608	16,410	-	0.005983%	153,937	223,343	97,083	16,841	38,586	55,427	-	5,237	10,980	16,953	86,641	119,811	479	-	51,465	-	51,944	36,770	36,860	6,081	(11,843)	-	-

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2021

				Net Pension Liability as of June 30, 2021			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	261,802,684	12,470,282	100.0000%	2,572,914,424	3,732,969,713	1,622,651,580	281,477,356	N/A	N/A	N/A	87,528,374	183,512,454	283,348,543	N/A	554,389,371	8,012,989	-	860,184,460	N/A	868,197,449	(30,355,703)	(28,848,234)	(50,539,501)	(204,064,640)	-	-
Employer																										
Total Allocated	261,802,684	12,470,282	100.0000%	2,572,914,424	3,732,969,713	1,622,651,580	281,477,356	(316,293)	281,161,063		87,528,374	183,512,454	283,348,543	110,256,510	664,645,881	8,012,989	-	860,184,460	110,953,004	979,150,453	(30,623,567)	(29,062,562)	(50,729,455)	(204,088,996)	-	-
Check				2,572,914,424	3,732,969,713	1,622,651,580	281,477,356	N/A			87,528,374	183,512,454	283,348,543	N/A	554,389,371	8,012,989	-	860,184,460	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Difference				-	-	-	-				-	-	-			-	-	-								

APPENDIX C

AGGREGATE COLLECTIVE PENSION AMOUNTS - SCRS & PORS

South Carolina Public Employee Benefit Authority

Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2021

		Net Pension Liability as of June 30, 2021			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
10001	N/A	535,079	705,262	393,791	9,642	29,803	40,574	117,407	197,426	777	-	120,751	26,313	147,841	79,433	1,560	19,471	29,346	29,535	(28,767)	-	-
10002	N/A	2,823,284	3,708,959	2,087,521	49,394	155,808	210,917	360,149	776,268	3,946	-	627,087	-	631,033	464,865	7,542	186,264	81,002	33,333	(155,363)	-	-
10100	N/A	15,787,072	20,878,567	11,562,675	292,944	887,599	1,215,293	761,438	3,157,274	23,803	-	3,620,239	12,441	3,656,483	1,524,363	71,814	202,420	233,864	(45,321)	(890,173)	-	-
10200	N/A	14,675,720	19,478,621	10,693,355	280,734	833,331	1,147,773	132,318	2,394,156	23,002	-	3,422,511	294,469	3,739,982	1,206,789	66,108	(161,724)	(153,692)	(191,202)	(839,207)	-	-
10300	N/A	42,988,173	56,309,155	31,915,682	732,254	2,353,032	3,168,983	708,178	6,962,447	58,018	-	9,413,581	496,755	9,968,354	2,867,709	225,467	(271,794)	(78,441)	(319,025)	(2,336,646)	-	-
10600	N/A	4,999,480	6,548,697	3,711,761	85,160	273,655	368,549	-	727,364	6,747	-	1,094,790	203,551	1,305,088	239,633	24,845	(136,574)	(84,265)	(85,135)	(271,750)	-	-
10700	N/A	-	-	-	-	-	-	4,532	4,532	-	-	-	2,262,196	2,262,196	(1,269,403)	-	(1,325,858)	(931,806)	-	-	-	-
10900	N/A	1,985,890	2,601,269	1,474,383	33,827	108,701	146,395	57,481	346,404	2,680	-	434,872	112,094	549,646	111,458	10,295	(63,019)	(24,813)	(7,466)	(107,945)	-	-
12300	N/A	979,163	1,282,582	726,960	16,679	53,596	72,182	52,973	195,430	1,322	-	214,418	91,286	307,026	29,022	5,945	(35,342)	(27,286)	4,254	(53,223)	-	-
13300	N/A	4,830,619	6,327,510	3,586,393	82,284	264,412	356,101	1,769	704,566	6,520	-	1,057,812	193,346	1,257,678	227,997	22,660	(178,590)	(50,969)	(60,982)	(262,571)	-	-
13600	N/A	2,980,812	3,904,493	2,213,043	50,775	163,160	219,738	-	433,673	4,023	-	652,740	276,919	933,682	24,421	17,042	(130,608)	(106,350)	(101,027)	(162,024)	-	-
13700	N/A	1,341,234	1,756,849	995,771	22,846	73,415	98,872	211,206	406,339	1,810	-	293,704	114,296	409,810	176,301	4,855	40,218	(3,939)	33,155	(72,904)	-	-
20101	N/A	2,985,206	3,910,248	2,216,304	50,850	163,400	220,062	350,885	785,197	4,029	-	653,702	-	657,731	426,798	13,495	189,513	130,376	(30,161)	(162,262)	-	-
20102	N/A	65,216,498	91,792,152	43,372,035	1,877,854	4,318,765	6,451,679	1,651,526	14,299,824	167,704	-	19,489,402	1,204,008	20,861,114	6,260,468	306,813	(583,066)	(558,094)	(779,464)	(4,640,665)	-	-
20105	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20108	N/A	340,030	445,397	252,448	5,792	18,612	25,066	27,551	77,021	459	-	74,460	29,481	104,400	18,763	2,343	5,073	(762)	(13,207)	(18,483)	-	-
20200	N/A	3,588,343	4,700,283	2,664,091	61,123	196,414	264,524	106,441	628,502	4,843	-	785,778	11,181	801,802	365,158	14,247	46,927	23,432	(48,612)	(195,046)	-	-
20300	N/A	3,244,593	4,250,013	2,408,881	55,268	177,598	239,183	58,733	530,782	4,379	-	710,503	293,052	1,007,934	87,122	19,654	(171,351)	(106,869)	(22,569)	(176,362)	-	-
20400	N/A	27,454,551	36,309,193	20,107,893	509,476	1,543,613	2,113,527	766,766	4,933,382	41,399	-	6,296,003	48,550	6,385,952	3,507,753	100,374	180,079	164,965	(246,722)	(1,550,893)	-	-
20500	N/A	10,002,260	13,101,715	7,425,971	170,377	547,491	737,342	518,557	1,973,767	13,499	-	2,190,302	1,376	2,205,177	954,002	38,782	170,397	187,838	(45,968)	(543,678)	-	-
20600	N/A	35,112,679	46,624,605	25,568,224	674,162	1,996,232	2,751,460	1,530,486	6,952,340	55,292	-	8,205,489	362,987	8,623,768	3,284,685	69,124	364,688	152,546	(169,547)	(2,019,115)	-	-
21100	N/A	2,451,808	3,211,564	1,820,295	41,764	134,204	180,741	1,814	358,523	3,309	-	536,899	112,437	652,645	130,780	9,543	(91,718)	(37,426)	(31,708)	(133,270)	-	-
21400	N/A	97,286,287	127,452,471	72,212,702	1,659,514	5,327,432	7,176,754	548,365	14,712,065	131,546	-	21,319,813	5,996,131	27,447,490	6,484,927	155,966	(2,155,809)	(2,378,761)	(2,909,619)	(5,291,235)	-	-
21900	N/A	32,714	42,851	24,288	557	1,791	2,412	0	4,760	44	-	7,164	351,614	358,822	(145,683)	2,659	(135,891)	(133,096)	(83,298)	(1,778)	-	-
22100	N/A	3,772,763	4,941,850	2,801,010	64,265	206,509	278,119	-	548,893	5,092	-	826,162	129,685	960,939	184,319	18,988	(91,163)	(59,725)	(56,088)	(205,070)	-	-
22200	N/A	163,502	214,167	121,388	2,785	8,950	12,053	2,426	26,214	221	-	35,804	15,210	51,235	8,373	788	(4,855)	(4,467)	(6,812)	(8,887)	-	-
30100	N/A	920,757,418	1,207,884,379	682,165,143	15,901,713	50,611,805	68,342,571	1,769,920	136,626,009	1,265,274	-	203,106,188	19,431,869	223,803,331	68,205,291	4,562,757	(10,678,391)	(9,777,004)	(16,296,966)	(50,424,961)	-	-
30200	N/A	81,419,874	106,885,462	60,261,784	1,415,271	4,484,371	6,062,904	236,615	12,199,161	112,835	-	18,022,087	2,814,704	20,949,626	5,892,517	445,045	(1,413,060)	(1,289,414)	(1,579,209)	(4,468,781)	-	-
30300	N/A	646,105,138	847,665,387	478,618,845	11,168,054	35,524,278	47,977,408	10,863,529	105,533,269	888,879	-	142,587,382	870,131	144,346,392	60,424,728	2,970,020	4,183,150	770,830	(8,410,219)	(35,356,885)	-	-
30400	N/A	83,918,600	110,027,937	62,220,389	1,442,108	4,605,784	6,213,392	602,353	12,863,637	114,574	-	18,462,466	3,105,288	21,682,328	4,249,392	475,830	(2,076,312)	(551,590)	(1,599,924)	(4,590,864)	-	-
30500	N/A	476,645,124	625,113,458	353,266,823	8,211,579	26,180,308	35,335,351	7,298,684	77,025,922	652,905	-	105,004,102	4,110,546	109,767,553	41,834,434	1,691,088	337,409	(1,969,115)	(5,055,630)	(26,054,295)	-	-
30600	N/A	51,323,484	67,358,816	37,999,874	890,071	2,824,743	3,817,384	176,726	7,708,924	70,913	-	11,346,380	1,590,990	13,008,283	3,876,077	169,103	(1,363,471)	(311,054)	(801,726)	(2,823,107)	-	-
30700	N/A	4,259,529	5,589,005	3,154,827	73,707	234,276	316,468	1,604,230	2,228,681	5,868	-	940,569	499,634	1,446,071	277,553	31,516	87,418	542,961	386,543	(234,312)	-	-
30800	N/A	31,310,463	41,036,236	23,227,238	536,159	1,716,588	2,314,180	43,488	4,610,415	42,550	-	6,875,552	1,518,612	8,436,714	1,815,462	147,591	(724,385)	(670,044)	(725,002)	(1,706,867)	-	-
30900	N/A	7,478,841	9,796,350	5,552,511	127,393	409,367	551,322	76,105	1,164,187	10,094	-	1,637,722	234,773	1,882,589	421,083	35,390	(87,787)	(59,290)	(164,809)	(406,517)	-	-
31100	N/A	20,641,425	27,037,697	15,324,800	351,603	1,129,844	1,521,635	565,988	3,569,070	27,858	-	4,520,074	523,661	5,071,593	2,297,472	82,229	197,665	(281,199)	(297,013)	(1,121,976)	-	-
31102	N/A	14,593,967	19,116,684	10,834,668	248,640	798,873	1,075,936	2,211	2,125,660	19,702	-	3,196,129	650,379	3,866,210	593,308	76,331	(442,944)	(293,771)	(210,448)	(793,388)	-	-
31104	N/A	40,752,201	53,499,577	30,161,091	708,535	2,244,673	3,034,952	347,821	6,335,981	56,493	-	9,021,514	10,019	9,088,026	3,330,518	178,677	(28,379)	(3,596)	(483,435)	(2,236,636)	-	-
31105	N/A	6,253,722	8,210,050	4,628,319	108,748	344,479	465,774	39,299	958,300	8,672	-	1,384,540	618,588	2,011,800	(401,893)	47,301	(438,621)	(142,691)	(130,626)	(341,563)	-	-
31107	N/A	15,956,676	20,901,258	11,846,705	271,804	873,416	1,176,287	0	2,321,507	21,536	-	3,494,204	1,193,377	4,709,117	544,820	83,473	(676,488)	(437,091)	(406,697)	(867,334)	-	-
31108	N/A	76,730,047	100,682,648	56,827,259	1,328,190	4,220,639	5,701,758	0	11,250,587	105,758	-	16,946,247	7,097,934	24,149,939	1,972,830	454,388	(3,237,126)	(2,780,665)	(2,660,565)	(4,220,996)	-	-
31113	N/A	8,902,630	11,661,393	6,609,531	151,652	487,307	656,294	451,165	1,746,418	12,016	-	1,949,549	33,546	1,995,111	740,901	40,704	125,229	99,838	10,158	(483,918)	-	-
31121	N/A	29,114,669	38,138,968	21,613,701	496,221	1,593,921	2,146,876	10,123	4,247,141	39,323	-	6,377,496	4,423,793	10,840,612	(622,586)	185,388	(2,418,941)	(1,460,897)	(1,131,035)	(1,582,599)	-	-
31123	N/A	78,252,818	102,645,023	57,983,386	1,350,242	4,300,193	5,805,681	324,487	11,780,603	107,409	-	17,253,310	3,406,715	20,767,434	3,554,804	429,752	(2,548,879)	(1,173,628)	(992,651)	(4,271,672)	-	-
31124	N/A	33,587,300	44,061,344	24,883,754	580,092	1,846,242	2,493,058	588,566	5,507,958	46,158	-	7,409,096	893,375	8,348,629	2,200,798	162,231	(137,237)	(191,011)	(676,713)	(1,835,711)	-	-
31126	N/A	41,282,590	54,093,874	30,634,489	705,468	2,261,888	3,048,111	167,958	6,183,425	55,952	-	9,055,487	646,195	9,757,634	2,894,672	196,119	(366,217)	(396,605)	(563,647)	(2,247,741)	-	-
31138	N/A	19,887,732	26,109,455	14,718,467	345,872	1,095,531	1,481,311	29,900	2,952,614	27,579	-	4,403,297	1,238,021	5,668,897	454,340	109,722	(826,458)	(444,198)	(355,415)	(1,090,211)	-	-
31140	N/A	78,282,274	102,647,036	58,034,243	1,346,338	4,297,504	5,798,409	4,732	11,446,983	106,992	-	17,229,843	7,117,774	24,454,609	1,257,326	430,823	(4,101,822)	(2,558,248)	(2,073,343)	(4,274,213)	-	-
31142	N/A	37,291,263	48,888,809	27,652,918	640,261	2,046,130	2,759,840	35,276	5,481,507	50,854	-	8,200,342	331,520	8,582,716	2,624,458	169,049	(340,530)	(240,886)	(484,936)	(2,034,857)	-	-
31143	N/A	24,569,215	32,198,005	18,228,706	420,363	1,346,650	1,815,157	55,033	3,637,203	33,352	-	5,392,776	1,944,595	7,370,723	1,036,771	121,683	(835,835)	(800,905)	(758,386)	(1,338,394)	-	-
31146	N/A	31,674,403	41,557,169	23,462,388	547,686	1,741,711	2,352,427	99,267	4,741,091	43,595	-	6,991,420	1,635,632	8,670,647	1,370,670	163,470	(1,213,552)	(566,237)	(418,670)	(1,731,096)	-	-
31200	N/A	6,637,920	8,707,268	4,918,343	114,565	364,799	492,538	91,044	1,062,946	9,114	-	1,463,735	168,517	1,641,366	518,605	29,288	(29,010)	(83,930)	(102,189)	(363,292)	-	-
31300	N/A	53,424,097	70,082,292	39,581,678	922,471	2,936,422	3,964,988	25,540	7,849,421	73,397	-	11,783,413	2,211,584	14,068,394	3,095,151	308,650	(1,209,783)	(989,977)	(1,092,567)	(2,927,247)	-	-
31400	N/A	158,899,768	208,577,952	117,623,846	2,759,564	8,749,304	11,827,076	1,257,273	24,593,217	219,952	-	35,155,142	8,825,678	44,200,772	10,118,702	983,865	(2,838,687)	(3,557,950)	(4,488,964)	(8,721,954)	-	-
31600	N/A	44,748,507	58,774,947	33,095,803	781,511	2,468,207	3,340,060	2,686,739	9,276,517	62,397	-	9,929,927	17,548	10,009,872	4,667,777	203,041	990,842	945,837	(208,920)	(2,461,114)	-	-
31700	N/A	143,442,898	188,406,803	106,088,423	2,505,360	7,912,120	10,707,111	1,204,577	22,329,168	200,035	-	31,832,089	16,394,951	48,427,075	7,399,286	841,450	(5,581,964)	(6,260,046)	(6,345,593)	(7,910,304)	-	-
40100	N/A	299,154,149	391,958,080	222,018,872	5,108,201	16,386,880	22,079,609	3,004,524	46,579,214	405,043	-	65,593,572	1,739,458	67,738,073	19,562,893	495,803	(2,104,834)	87,966	(2,859,082)	(16,282,909)	-	-
40200	N/A	371,870,374	488,432,075	275,034,688	6,494,383	20,511,223	27,756,352	5,969,802	60,731,760	518,513	-	82,518,965	9,800,532	92,838,010	26,866,286	1,762,292	(1,595,456)	(2,420,232)	(7,625,644)	(20,464,918)	-	-
40700	N/A	56,977,082	79,396,931	38,525,181	1,544,445	3,679,221	5,430,443	910,814	11,564,923	136,525	-	16,374,111	906,902	17,417,538	5,869,339	273,371	(557,409)	(372,270)	(980,401)	(3,942,535)	-	-
40900	N/A	351,362,733	509,095,332	222,137,405	11,870,300	24,980,025	38,517,266	907,745	76,275,336	1,085,671	-	116,906,589	29,058,268	147,050,528	29,131,031	1,953,794	(14,399,835)	(14,077,449)	(13,771,494)	(28,526,422)	-	-
41400	N/A	89,685,147	129,366,134	57,160,332	2,959,995	6,307,881	9,681,692	148,173	19,097,741	269,855	-	29,365,735	8,382,057	38,017,647	5,637,845	506,119	(5,644,734)	(3,725,163)	(2,546,947)	(7,003,062)	-	-
41600	N/A	7,368,710	9,652,093	5,470,747	125,517	403,339	543,203	114,372	1,186,431	9,945	-	1,613,605	186,129	1,809,679	344,543	12,899	(142,904)	(22,933)	(56,880)	(400,530)	-	-
41700	N/A	118,640,001	155,405,246	88,080,541	2,021,090	6,494,154	8,746,267	29,493	17,291,004	160,141	-	25,981,195	6,985,489	33,126,825	5,313,488	595,902	(4,130,564)	(2,398,352)	(2,855,627)	(6,451,278)	-	-
41800	N/A	3,889,245	5,094,427	2,887,490	66,249	212,885	286,706	61,300	627,140	5,249	-	851,670	55,550	912,469	276,803	14,456	(5,401)	(3,073)	(65,455)	(211,401)	-	-
42000	N/A	3,682,861	4,875,645	2,693,398	68,944	207,653	284,805	137,485	698,887	5,616	-	848,650	193,102	1,047,368	383,703	18,001	(74,780)	(41,792)	(25,830)	(206,077)	-	-
42200	N/A	1,027,579,785	1,346,771,236	762,295,340	17,596,351	56,336,895	75,949,411	140,069,974	289,952,631	1,396,490	-	225,649,781	41,426	227,087,697	145,689,967	3,916,235	62,421,452	60,925,830	(4,493,664)	(55,988,683)	-	-
50100	N/A	316,313,009	414,984,158	234,322,067	5,466,750	17,390,819	23,486,574	24,315,639	70,659,782	435,087	-	69,801,046	5,880,647	76,116,780	28,126,006	757,759	2,605,113	5,665,769	3,567,639	(17,295,518)	-	-
50200	N/A	65,125,483	86,437,873	47,454,096	1,245,656	3,697,887	5,093,106	995,578	11,032,227	102,059	-	15,186,930	1,082,932	16,371,921	4,789,641	322,083	(742,734)	(295,382)	(571,818)	(3,729,760)	-	-
50400	N/A	9,701,783	12,708,127	7,202,888	165,259	531,044	715,192	-	1,411,495	13,094	-	2,124,503	381,502	2,519,099	443,931	52,812	(274,294)	(173,653)	(132,313)	(527,344)	-	-
50501	N/A	6,500,601	8,514,979	4,826,237	110,730	355,822	479,208	127,270	1,073,030	8,773	-	1,423,506	203,968	1,636,247	678,260	23,960	12,645	(90,419)	(132,100)	(353,343)	-	-
50515	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51200	N/A	11,498,029	15,062,758	8,535,070	196,069	629,573	848,064	239,093	1,912,799	15,540	-	2,519,296	80,659	2,615,495	1,012,327	52,088	50,104	42,212	(169,348)	(625,663)	-	-
51300	N/A	22,845,262	31,753,195	15,511,416	609,444	1,465,624	2,156,338	1,807,879	6,039,285	53,722	-	6,498,678	1,119,641	7,672,041	2,134,867	97,618	(204,593)	187,333	(70,869)	(1,544,627)	-	-
51400	N/A	39,659,073	52,786,166	28,780,034	776,464	2,269,363	3,139,896	90,824	6,276,547	64,011	-	9,369,868	1,320,935	10,754,814	2,848,041	173,891	(886,201)	(683,469)	(600,736)	(2,307,861)	-	-
51500	N/A	52,519,910	68,801,699	38,986,651	895,478	2,875,609	3,873,486	1,132,676	8,777,249	70,972	-	11,506,702	3,594,934	15,172,608	1,618,892	291	(2,217,428)	(997,485)	(323,144)	(2,857,301)	-	-
51600	N/A	6,221,082	8,148,843	4,618,714	105,969	340,522	458,603	138,806	1,043,900	8,396	-	1,362,297	113,349	1,484,042	458,707	30,252	(31,234)	28,441	(99,201)	(338,149)	-	-
51700	N/A	358,113,919	469,197,383	265,784,932	6,113,637	19,615,244	26,428,391	98,025	52,255,297	484,734	-	78,512,268	29,923,456	108,920,458	7,589,792	1,952,926	(15,761,989)	(10,789,431)	(10,630,847)	(19,482,894)	-	-
51800	N/A	74,873,312	101,431,533	52,927,325	1,679,763	4,493,243	6,386,316	1,055,796	13,615,118	143,066	-	19,141,856	1,037,627	20,322,549	6,298,118	285,944	(504,298)	(180,731)	(1,325,156)	(4,697,247)	-	-
51902	N/A	5,515,930	7,225,182	4,095,189	93,957	301,924	406,621	282,931	1,085,433	7,444	-	1,207,882	145,425	1,360,751	561,082	22,634	126,524	12,807	(114,827)	(299,821)	-	-
52000	N/A	5,636,329	7,382,889	4,184,576	96,008	308,514	415,496	2,087	822,105	7,607	-	1,234,247	274,848	1,516,702	294,333	28,321	(169,152)	(109,785)	(109,293)	(306,366)	-	-
52200	N/A	30,668,136	40,184,726	22,758,392	523,997	1,680,236	2,264,211	872,673	5,341,117	41,557	-	6,726,600	316,324	7,084,481	2,403,292	140,388	(117,850)	243,595	(199,232)	(1,669,876)	-	-
52600	N/A	6,990,308	9,156,433	5,189,810	119,072	382,627	515,308	729,236	1,746,243	9,434	-	1,530,743	25,272	1,565,449	777,952	28,747	273,047	312,375	(24,666)	(379,962)	-	-
52700	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	N/A	6,528,726	8,551,818	4,847,118	111,209	357,361	481,282	40,428	990,280	8,811	-	1,429,665	1,173,111	2,611,587	(441)	38,095	(424,604)	(433,862)	(407,822)	(355,018)	-	-
53300	N/A	606,812	794,848	450,515	10,336	33,215	44,733	47,698	135,982	819	-	132,880	5,629	139,328	81,028	1,772	9,715	14,743	5,179	(32,984)	-	-
53900	N/A	2,200,464	2,882,334	1,633,689	37,482	120,446	162,213	46,314	366,455	2,970	-	481,859	26,568	511,397	153,871	9,455	(15,504)	15,520	(25,351)	(119,608)	-	-
54000	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54100	N/A	5,105,689	6,688,118	3,790,375	87,006	279,504	376,456	199	743,165	6,895	-	1,118,294	126,246	1,251,435	249,467	25,815	(118,094)	(44,132)	(68,467)	(277,577)	-	-
54200	N/A	114,682,558	162,634,405	75,303,174	3,449,015	7,737,897	11,659,954	1,695,353	24,542,219	310,161	-	35,268,979	4,360,319	39,939,459	9,464,915	577,679	(2,937,151)	(1,956,473)	(2,026,321)	(8,477,295)	-	-
54300	N/A	78,063,557	102,297,616	57,921,741	1,335,032	4,278,128	5,766,036	32,393	11,411,589	105,909	-	17,130,470	2,846,372	20,082,751	4,868,935	394,777	(1,599,233)	(1,284,817)	(1,532,219)	(4,254,894)	-	-
54400	N/A	86,322	113,071	64,088	1,470	4,725	6,363	7,028	19,586	117	-	18,903	2,684	21,704	6,640	408	397	1,066	1,113	(4,694)	-	-
60100	N/A	14,139,732	18,521,288	10,497,752	240,854	773,963	1,042,346	193,889	2,251,052	19,083	-	3,096,329	2,713,724	5,829,136	491,936	64,758	(1,506,963)	(1,159,155)	(143,392)	(768,574)	-	-

South Carolina Public Employee Benefit Authority

Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2021

		Net Pension Liability as of June 30, 2021			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
60400	N/A	93,198,419	122,089,394	69,184,469	1,588,861	5,102,678	6,873,217	30,487	13,595,243	125,923	-	20,417,712	12,528,733	33,072,368	(1,454,096)	34,101	(7,737,631)	(4,169,976)	(2,500,821)	(5,068,698)	-	-
60500	N/A	4,436,188	5,810,854	3,293,556	75,565	242,822	327,025	2,930	648,342	5,987	-	971,440	372,582	1,350,009	105,443	8,581	(248,933)	(141,247)	(70,354)	(241,133)	-	-
60601	N/A	119,759,313	156,902,189	88,887,149	2,043,864	6,559,044	8,836,729	8,178,966	25,618,603	162,037	-	26,251,486	7,817	26,421,340	15,042,013	412,783	4,068,538	1,812,018	(167,819)	(6,515,474)	-	-
60700	N/A	278,948,352	365,591,826	206,937,576	4,776,164	15,292,743	20,616,123	1,203,729	41,888,759	379,035	-	61,251,369	12,586,248	74,216,652	12,436,490	1,450,325	(9,432,301)	(4,499,876)	(3,193,373)	(15,202,344)	-	-
60800	N/A	14,293,417	18,722,596	10,611,852	243,472	782,375	1,053,676	620,255	2,699,778	19,291	-	3,129,983	183,143	3,332,417	1,189,537	62,727	20,314	227,247	(103,273)	(776,927)	-	-
60900	N/A	4,083,547	5,348,938	3,031,745	69,558	223,520	301,029	30,296	624,403	5,511	-	894,218	217,195	1,116,924	254,612	11,536	(87,272)	(103,760)	(79,524)	(221,964)	-	-
61000	N/A	133,216,847	174,575,442	98,842,306	2,278,586	7,301,025	9,840,550	3,030,738	22,450,899	180,770	-	29,235,695	1,323,405	30,739,870	10,391,369	490,618	84,014	(170,338)	(949,329)	(7,253,318)	-	-
61200	N/A	3,323,152	4,352,916	2,467,206	56,606	181,898	244,975	10,809	494,288	4,485	-	727,706	126,811	859,002	224,699	12,511	(53,379)	(54,365)	(76,338)	(180,632)	-	-
62200	N/A	4,776,222	6,256,256	3,546,007	81,357	261,435	352,091	2,027,023	2,721,906	6,446	-	1,045,901	-	1,052,347	1,560,885	12,895	1,186,594	796,015	(53,434)	(259,615)	-	-
62500	N/A	1,669,758	2,187,174	1,239,677	28,442	91,397	123,090	86,249	329,178	2,254	-	365,645	27,511	395,410	110,415	4,851	(3,340)	27,338	530	(90,761)	-	-
62700	N/A	4,927,840	6,454,857	3,658,573	83,940	269,734	363,268	-	716,942	6,651	-	1,079,102	289,459	1,375,212	207,581	24,247	(178,323)	(91,196)	(120,897)	(267,855)	-	-
63000	N/A	13,557,459	17,758,584	10,065,456	230,936	742,091	999,423	-	1,972,450	18,298	-	2,968,822	390,363	3,377,483	567,719	54,381	(387,179)	(106,893)	(174,037)	(736,923)	-	-
63500	N/A	10,144,018	13,288,122	7,530,645	172,878	555,335	747,979	177,232	1,653,424	13,700	-	2,221,935	480,064	2,715,699	716,149	47,477	(108,650)	(236,522)	(165,593)	(551,511)	-	-
63700	N/A	3,181,708	4,190,058	2,344,425	56,897	176,793	240,336	61,828	535,854	4,575	-	715,070	508,666	1,228,311	166,675	16,533	(161,818)	(195,132)	(159,267)	(176,239)	-	-
63800	N/A	426,382	558,508	316,559	7,263	23,339	31,432	763	62,797	575	-	93,369	20,685	114,629	27,236	88	(14,849)	(6,973)	(6,835)	(23,174)	-	-
64100	N/A	1,782,527	2,398,376	1,273,077	38,011	105,039	147,798	175,047	465,895	3,200	-	442,275	27,990	473,465	289,068	5,523	102,598	31,670	(33,713)	(108,124)	-	-
66600	N/A	1,596,459	2,091,163	1,185,258	27,194	87,385	117,687	84,845	317,111	2,155	-	349,594	1,775	353,524	140,224	127	34,697	27,165	(11,497)	(86,777)	-	-
67000	N/A	539,824	707,102	400,781	9,195	29,548	39,794	74,614	153,151	729	-	118,211	749	119,689	75,925	1,833	28,628	30,081	4,097	(29,344)	-	-
67100	N/A	15,164,971	19,878,660	11,247,476	260,057	831,779	1,121,653	377,623	2,591,112	20,648	-	3,332,646	126,144	3,479,438	1,173,845	72,394	22,481	8,930	(93,109)	(826,629)	-	-
67200	N/A	350,689	459,359	260,362	5,974	19,196	25,852	131,359	182,381	473	-	76,794	65,893	143,160	(2,380)	2,089	242	62,547	(4,507)	(19,061)	-	-
67300	N/A	9,668,740	12,708,690	7,143,602	169,978	534,393	724,078	208,982	1,637,431	13,598	-	2,153,135	130,298	2,297,031	563,537	47,534	(103,505)	43,941	(66,875)	(533,161)	-	-
67400	N/A	8,141,438	10,664,270	6,044,442	138,680	445,636	600,167	37,527	1,222,010	10,988	-	1,782,818	267,860	2,061,666	722,391	49,912	(103,583)	(107,417)	(186,125)	(442,532)	-	-
67500	N/A	11,590,310	16,074,144	7,897,709	304,917	739,390	1,084,825	311,160	2,440,292	26,811	-	3,267,985	232,997	3,527,793	1,226,677	55,083	(117,741)	(37,581)	(152,822)	(779,357)	-	-
67600	N/A	1,404,149	1,839,261	1,042,482	23,918	76,859	103,510	15,467	219,754	1,895	-	307,482	72,321	381,698	46,670	7,971	(62,550)	(1,624)	(21,446)	(76,324)	-	-
67800	N/A	29,603,469	38,776,858	21,978,485	504,261	1,620,397	2,182,295	0	4,306,953	39,954	-	6,482,589	750,758	7,273,301	1,805,394	142,907	(487,858)	(342,192)	(527,184)	(1,609,114)	-	-
67900	N/A	839,127	1,099,253	622,912	14,305	45,943	61,884	40,984	163,116	1,134	-	183,835	40,813	225,782	78,850	4,504	4,509	1,756	(23,300)	(45,631)	-	-
68000	N/A	1,446,823	1,895,158	1,074,164	24,645	79,194	106,656	82,820	293,315	1,953	-	316,826	12,079	330,858	159,364	5,366	14,395	19,830	6,875	(78,643)	-	-
68100	N/A	8,624,629	11,297,191	6,403,178	146,911	472,084	635,787	41,861	1,296,643	11,640	-	1,888,628	440,103	2,340,371	458,861	45,186	(183,806)	(195,198)	(195,929)	(468,796)	-	-
68200	N/A	58,905,996	77,171,555	43,724,002	1,004,846	3,225,737	4,345,513	-	8,576,096	79,652	-	12,909,123	9,012,712	22,001,487	(1,108,151)	366,113	(4,879,177)	(3,973,316)	(1,368,330)	(3,204,568)	-	-
68300	N/A	15,123,741	19,810,217	11,228,309	257,615	827,824	1,114,885	5,523	2,205,847	20,412	-	3,311,808	528,640	3,860,860	823,199	74,314	(438,712)	(201,341)	(192,898)	(822,061)	-	-
68400	N/A	488,852	640,335	362,938	8,327	26,758	36,037	14,707	85,829	660	-	107,049	64,750	172,459	20,561	2,608	(19,377)	(15,267)	(25,414)	(26,572)	-	-
68500	N/A	13,413,709	17,570,288	9,958,731	228,487	734,222	988,826	7,079,318	9,030,853	18,104	-	2,937,344	-	2,955,448	4,463,319	-	3,412,146	3,396,515	(4,144)	(729,111)	-	-
68600	N/A	2,191,572	2,870,687	1,627,088	37,331	119,959	161,557	1,369,530	1,688,377	2,958	-	479,912	-	482,870	742,451	-	570,708	571,168	182,757	(119,126)	-	-
68700	N/A	1,180,442	1,548,571	874,543	20,389	64,889	87,623	952,241	1,125,142	1,623	-	260,406	-	262,029	413,692	-	320,475	323,714	282,916	(63,992)	-	-
70101	N/A	12,128,977	16,437,540	8,568,873	272,871	728,617	1,036,170	388,812	2,426,470	23,255	-	3,106,013	300,324	3,429,592	1,071,624	58,150	(47,021)	(84,153)	(125,925)	(746,024)	-	-
70102	N/A	7,411,134	10,013,815	5,259,568	163,121	441,679	625,389	326,988	1,557,177	13,834	-	1,873,343	219,721	2,106,898	648,229	33,857	(505)	(60,472)	(40,808)	(447,936)	-	-
70104	N/A	880,598	1,210,657	608,455	21,889	54,929	79,682	26,744	183,244	1,904	-	239,613	13,042	254,559	79,642	4,348	(2,169)	(343)	(11,104)	(57,697)	-	-
70106	N/A	398,514	522,004	295,869	6,788	21,813	29,377	6,904	64,882	538	-	87,267	3,510	91,315	27,914	-	(991)	(611)	(3,169)	(21,663)	-	-
70108	N/A	1,313,642	1,778,473	929,498	29,335	78,700	111,755	485,223	705,013	2,496	-	334,917	98,359	435,772	188,853	4,760	100,094	117,188	128,297	(76,337)	-	-
70202	N/A	22,816,539	30,787,515	16,225,726	497,156	1,354,867	1,914,566	470,931	4,237,520	42,067	-	5,733,192	915,084	6,690,343	1,671,152	110,658	(431,151)	(336,869)	(275,514)	(1,409,288)	-	-
70203	N/A	76,144,509	102,883,044	54,040,413	1,675,685	4,537,695	6,424,868	3,430,903	16,069,151	142,108	-	19,245,489	2,203,144	21,590,741	6,187,188	370,037	(664,363)	(126,529)	(66,491)	(4,664,208)	-	-
70204	N/A	787,992	1,032,171	585,028	13,423	43,132	58,089	254,275	368,919	1,064	-	172,555	102,968	276,587	89,292	-	33,741	33,178	68,245	(42,832)	-	-
70209	N/A	825,887	1,136,761	569,604	20,688	51,671	75,072	25,267	172,698	1,803	-	225,807	72,513	300,123	106,694	3,093	(17,215)	(28,209)	(26,673)	(55,328)	-	-
70211	N/A	1,024,184	1,341,553	760,384	17,446	56,060	75,500	22,383	171,389	1,382	-	224,276	21,487	247,145	85,659	-	(7,442)	(6,201)	(6,443)	(55,670)	-	-
70212	N/A	848,089	1,141,209	605,613	18,098	49,989	70,349	308,293	446,729	1,524	-	210,517	135,389	347,430	77,137	4,424	16,834	49,881	81,390	(48,806)	-	-
70213	N/A	1,144,258	1,498,835	849,531	19,491	62,633	84,352	0	166,476	1,544	-	250,570	371,421	623,535	(191,855)	-	(185,376)	(165,364)	(44,122)	(62,196)	-	-
70214	N/A	2,483,826	3,253,503	1,844,066	42,309	135,957	183,102	55,359	416,727	3,352	-	543,910	186,557	733,819	130,886	-	(39,617)	(53,395)	(89,070)	(135,009)	-	-
70215	N/A	790,701	1,072,804	557,645	17,937	47,644	67,865	34,405	167,851	1,531	-	203,485	163,069	368,085	18,129	4,895	(42,901)	(44,260)	(60,607)	(52,465)	-	-
70216	N/A	118,713	155,499	88,136	2,022	6,498	8,751	11,453	28,724	160	-	25,996	258	26,414	14,261	276	5,220	2,489	1,054	(6,453)	-	-
70217	N/A	3,423,950	4,484,949	2,542,041	58,323	187,416	252,405	24,311	522,455	4,621	-	749,779	82,823	837,223	(46,276)	-	(75,869)	(17,342)	(35,447)	(186,111)	-	-
70218	N/A	715,282	936,930	531,046	12,184	39,152	52,729	66,541	170,606	965	-	156,633	333	157,931	71,007	-	19,204	21,497	10,853	(38,879)	-	-
70219	N/A	1,103,220	1,445,081	819,063	18,792	60,387	81,327	46,136	206,642	1,489	-	241,584	53,940	297,013	79,662	-	(12,701)	(16,023)	(1,682)	(59,965)	-	-
70220	N/A	1,494,116	1,957,485	1,108,975	25,497	81,828	110,240	100,909	318,474	2,021	-	327,493	112,322	441,836	23,445	8,663	(44,652)	(4,317)	7,518	(81,912)	-	-
70222	N/A	167,229	232,128	113,788	4,424	10,692	15,706	53,386	84,208	390	-	47,319	46,148	93,857	8,636	1,013	(3,535)	(7,671)	11,602	(10,045)	-	-
70224	N/A	135,940	186,044	94,601	3,277	8,380	12,082	52,166	75,905	283	-	36,297	24,579	61,159	13,534	598	2,397	7,366	12,492	(7,508)	-	-
70301	N/A	8,991,558	12,190,000	6,348,880	202,815	540,661	769,273	4,760,794	6,273,543	17,294	-	2,306,160	2,068,420	4,391,874	1,122,898	25,776	465,680	592,813	1,315,466	(492,290)	-	-
70302	N/A	816,297	1,069,247	606,043	13,905	44,681	60,175	67,979	186,740	1,102	-	178,753	-	179,855	100,870	3,029	26,417	22,818	2,021	(44,371)	-	-
70303	N/A	1,763,832	2,408,750	1,231,561	41,893	108,118	155,423	107,971	413,405	3,611	-	466,700	342,248	812,559	38,345	8,815	(210,671)	(52,679)	(26,364)	(109,440)	-	-
70304	N/A	398,665	522,202	295,981	6,791	21,822	29,389	39,480	97,482	538	-	87,300	82,211	170,049	(10,214)	1,564	(31,103)	(27,129)	7,334	(21,669)	-	-
70305	N/A	722,114	994,262	497,767	18,129	45,218	65,726	14,297	143,370	1,580	-	197,709	312,864	512,153	(57,093)	5,129	(138,185)	(99,731)	(79,280)	(51,588)	-	-
70401	N/A	2,664,117	3,606,942	1,884,955	59,509	159,623	226,677	139,886	585,695	5,064	-	679,331	630,321	1,314,716	21,124	15,950	(202,144)	(143,096)	(211,915)	(171,867)	-	-
70402	N/A	84,744,433	115,467,781	59,379,008	1,981,179	5,163,712	7,399,676	2,638,367	17,182,934	170,235	-	22,208,457	161,162	22,539,854	9,220,618	370,363	718,113	122,045	(846,750)	(5,350,329)	-	-
70403	N/A	4,969,689	6,509,673	3,689,643	84,653	272,024	366,353	9,146	732,176	6,707	-	1,088,266	315,954	1,410,927	242,459	23,855	(148,135)	(140,235)	(120,145)	(270,237)	-	-
70404	N/A	2,912,947	4,013,581	2,005,725	73,468	182,738	265,861	121,306	643,373	6,409	-	799,839	143,530	949,778	264,180	14,682	(63,928)	(37,427)	(14,531)	(190,519)	-	-
70405	N/A	2,340,696	3,066,021	1,737,802	39,871	128,122	172,550	31,070	371,613	3,159	-	512,567	174,359	690,085	81,795	12,552	(73,317)	(42,144)	(75,781)	(127,230)	-	-
70406	N/A	611,298	860,777	406,244	17,647	40,525	60,571	607,162	725,905	1,576	-	182,989	887,601	1,072,166	(7,411)	5,062	59,458	(74,318)	(266,450)	(64,951)	-	-
70407	N/A	1,780,270	2,379,713	1,283,851	36,080	103,067	143,576	104,058	386,781	3,000	-	428,932	133,745	565,677	147,557	7,729	(55,446)	(26,130)	6,131	(103,451)	-	-
70411	N/A	1,012,014	1,325,612	751,349	17,238	55,394	74,603	103,055	250,290	1,366	-	221,612	32,025	255,003	113,321	-	27,429	10,079	12,790	(55,011)	-	-
70412	N/A	688,937	902,421	511,487	11,735	37,710	50,787	9,041	109,273	930	-	150,864	7,682	159,476	53,018	-	(3,038)	(3,187)	(6,530)	(37,448)	-	-
70413	N/A	424,573	587,248	290,555	10,980	26,900	39,332	42,834	120,046	962	-	118,423	39,023	158,408	25,546	2,281	(19,347)	5,333	4,188	(28,535)	-	-
70414	N/A	563,722	738,406	418,524	9,602	30,856	41,556	11,414	93,428	761	-	123,444	9,432	133,637	42,200	-	4,164	(4,744)	(8,987)	(30,641)	-	-
70415	N/A	641,016	839,651	475,909	10,919	35,087	47,254	57,935	151,195	865	-	140,370	59	141,294	71,220	-	23,090	18,283	3,372	(34,843)	-	-
70416	N/A	114,584	150,091	85,071	1,952	6,272	8,447	26,522	43,193	155	-	25,092	2,502	27,749	(11,067)	1,583	11,102	10,733	(162)	(6,229)	-	-
70417	N/A	9,955,861	13,040,938	7,391,523	169,587	544,951	733,922	127,787	1,576,247	13,437	-	2,180,142	1,357,984	3,551,563	348,428	49,875	(436,906)	(528,412)	(468,839)	(541,158)	-	-
70418	N/A	765,439	1,002,630	568,285	13,038	41,898	56,426	20,420	131,782	1,033	-	167,616	-	168,649	79,485	-	9,137	4,515	(8,913)	(41,605)	-	-
70419	N/A	438,932	574,946	325,876	7,477	24,026	32,357	84,846	148,706	592	-	96,118	92,304	189,014	33,991	-	9,971	7,680	(34,101)	(23,857)	-	-
70420	N/A	2,891,694	4,020,020	1,962,775	77,236	185,606	273,146	226,703	762,691	6,810	-	823,226	52,693	882,729	294,448	14,364	9,362	45,351	15,787	(190,538)	-	-
70422	N/A	1,213,067	1,588,967	900,617	20,663	66,399	89,424	48,159	224,645	1,637	-	265,638	-	267,275	151,385	-	21,109	8,453	(6,255)	(65,937)	-	-
70423	N/A	2,870,797	3,760,387	2,131,364	48,901	157,138	211,628	92,182	509,849	3,875	-	628,649	4,848	637,372	256,100	-	13,424	22,915	(7,819)	(156,044)	-	-
70424	N/A	2,488,746	3,259,948	1,847,718	42,393	136,226	183,464	16,732	378,815	3,359	-	544,988	116,950	665,297	150,304	-	(48,572)	(56,958)	(45,674)	(135,278)	-	-
70426	N/A	99,012	129,693	73,509	1,687	5,420	7,299	74,774	89,180	134	-	21,682	-	21,816	34,344	-	26,585	26,789	19,372	(5,382)	-	-
70501	N/A	5,909,960	8,021,933	4,165,290	134,474	356,507	508,133	221,508	1,220,622	11,488	-	1,523,730	84,435	1,619,653	589,421	27,065	4,996	53,749	(87,159)	(370,617)	-	-
70502	N/A	1,277,863	1,788,826	857,580	35,619	83,474	123,894	-	242,987	3,164	-	373,891	216,512	593,567	(4,628)	8,663	(104,118)	(85,994)	(69,496)	(90,971)	-	-
70503	N/A	1,714,138	2,254,725	1,265,162	30,333	94,935	128,794	85,680	339,742	2,431	-	383,067	257,173	642,671	166,639	2,791	(40,259)	(104,264)	(63,908)	(94,498)	-	-
70504	N/A	1,593,915	2,158,118	1,127,655	35,618	95,515	135,650	53,926	320,709	3,031	-	406,536	210,848	620,415	77,879	8,478	(57,923)	(64,652)	(75,653)	(101,476)	-	-
70505	N/A	8,513	11,618	5,952	201	521	748	7,594	9,064	17	-	2,246	59,167	61,430	(28,015)	658	(24,965)	(23,497)	(3,359)	(545)	-	-
70506	N/A	3,012,502	3,946,003	2,236,570	51,314	164,894	222,074	414,423	852,705	4,066	-	659,680	8,879	672,625	393,592	10,393	191,687	191,826	(39,687)	(163,747)	-	-
70507	N/A	159,356	216,184	112,408	3,612	9,599	13,671	18,160	45,042	308	-	40,989	26,583	67,880	4,100	1,443	(11,820)	(3,203)	1,755	(9,569)	-	-
70508	N/A	2,682,760	3,514,082	1,991,760	45,698	146,846	197,767	216,555	606,866	3,621	-	587,473	39,218	630,312	188,002	-	32,121	56,265	33,990	(145,822)	-	-
70601	N/A	1,291,348	1,774,060	893,295	31,942	80,397	116,513	62,550	291,402	2,777	-	350,315	225,908	579,000	10,960	9,047	(85,408)	(78,823)	(40,717)	(82,648)	-	-
70602	N/A	12,079,984	16,413,754	8,500,484	276,901	730,688	1,042,988	817,855	2,868,432	23,694	-	3,128,326	912,855	4,064,875	1,674,390	54,100	(391,298)	(57,945)	(8,224)	(738,977)	-	-
70603	N/A	3,297,740	4,471,009	2,328,347	74,409	198,317	282,192	47,520	602,438	6,346	-	845,978	216,483	1,068,807	234,543	16,496	(73,438)	(103,498)	(82,181)	(207,252)	-	-

South Carolina Public Employee Benefit Authority

Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2021

		Net Pension Liability as of June 30, 2021			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
70604	N/A	740,362	969,781	549,666	12,611	40,525	54,578	154,467	262,181	999	-	162,125	30,033	193,157	46,070	-	30,783	60,956	17,528	(40,243)	-	-
70605	N/A	25,597	33,529	19,004	436	1,401	1,887	143	3,867	35	-	5,605	1,230	6,870	2,050	119	(572)	(632)	(408)	(1,391)	-	-
70606	N/A	1,163,792	1,524,423	864,034	19,824	63,702	85,792	0	169,318	1,571	-	254,848	137,818	394,237	(7,534)	-	(96,104)	(47,172)	(18,384)	(63,259)	-	-
70607	N/A	8,445,883	11,063,055	6,270,472	143,866	462,300	622,610	114,698	1,343,474	11,399	-	1,849,486	401,392	2,262,277	642,600	38,291	(80,349)	(147,663)	(231,710)	(459,081)	-	-
70608	N/A	1,107,372	1,451,299	821,528	18,957	60,705	81,834	82,162	243,658	1,504	-	243,131	9,296	253,931	93,323	4,925	22,222	18,564	9,076	(60,135)	-	-
70609	N/A	34,128	44,704	25,338	581	1,868	2,516	190	5,155	46	-	7,473	1,011	8,530	1,948	190	(645)	(506)	(370)	(1,855)	-	-
70701	N/A	116,707,017	157,748,115	82,781,339	2,575,416	6,961,866	9,862,614	438,120	19,838,016	218,546	-	29,545,770	4,966,405	34,730,721	8,446,253	560,084	(2,516,548)	(2,187,262)	(2,932,801)	(7,256,094)	-	-
70702	N/A	16,303,256	22,798,927	10,959,656	451,623	1,062,235	1,574,645	261,938	3,350,441	40,073	-	4,751,111	445,020	5,236,204	1,699,161	75,519	(124,794)	(293,194)	(326,988)	(1,140,786)	-	-
70704	N/A	23,334,437	30,565,207	17,324,171	397,475	1,277,251	1,720,157	111,394	3,506,277	31,493	-	5,109,792	360,847	5,502,132	1,680,860	-	(179,619)	(218,687)	(329,193)	(1,268,357)	-	-
70705	N/A	126,546,158	165,787,023	93,929,936	2,158,858	6,929,935	9,335,725	3,940,497	22,365,015	171,133	-	27,733,512	3,604,852	31,509,497	2,830,940	-	(2,248,785)	347,391	(360,859)	(6,882,229)	-	-
70707	N/A	4,344,894	5,691,271	3,225,777	74,010	237,825	320,295	135,895	768,025	5,864	-	951,448	281,963	1,239,275	272,773	-	(22,225)	(71,430)	(141,426)	(236,169)	-	-
70709	N/A	3,153,979	4,131,320	2,341,606	53,724	172,638	232,504	271,291	730,157	4,257	-	690,661	46,600	741,518	605,330	-	163,573	5,962	(9,458)	(171,438)	-	-
70712	N/A	17,449,078	25,195,758	11,100,165	579,072	1,230,360	1,890,475	1,182,294	4,882,201	52,833	-	5,734,954	12,673	5,800,460	2,512,498	-	348,386	146,826	(83,451)	(1,330,019)	-	-
70714	N/A	3,964,357	5,553,469	2,657,377	110,975	259,427	385,375	138,885	894,662	9,864	-	1,163,152	22,075	1,195,091	426,087	18,707	18,734	12,435	(54,126)	(277,471)	-	-
70715	N/A	1,272,830	1,674,254	939,433	22,525	70,495	95,639	38,570	227,229	1,806	-	284,456	53,318	339,580	64,470	-	(8,364)	(19,367)	(14,786)	(69,835)	-	-
70718	N/A	23,285	30,501	17,288	397	1,275	1,717	799	4,188	31	-	5,099	24,283	29,413	(7,021)	-	(9,131)	(9,756)	(5,073)	(1,264)	-	-
70719	N/A	4,767,968	6,245,444	3,539,879	81,217	260,983	351,483	163,982	857,665	6,435	-	1,044,093	155,130	1,205,658	290,853	-	(22,116)	(44,063)	(22,648)	(259,165)	-	-
70801	N/A	117,644,846	158,200,751	84,092,561	2,497,933	6,921,928	9,731,411	6,307,480	25,458,752	210,102	-	29,116,490	204,282	29,530,874	13,839,507	432,929	1,973,071	1,188,661	(188,222)	(7,045,632)	-	-
70802	N/A	10,256,800	14,248,458	6,970,257	272,691	657,110	966,134	706,024	2,601,959	24,023	-	2,911,384	-	2,935,407	1,383,443	41,736	275,526	147,870	(67,343)	(689,501)	-	-
70803	N/A	-	-	-	-	-	-	7,001	7,001	-	-	-	94,444	94,444	(90,629)	-	(85,050)	(2,393)	-	-	-	-
70804	N/A	726,158	1,006,879	494,967	19,080	46,301	67,914	77,737	211,032	1,677	-	204,582	69,099	275,358	37,145	4,445	(9,651)	(13,458)	6,113	(47,330)	-	-
70805	N/A	1,210,039	1,585,000	898,369	20,612	66,234	89,201	51,793	227,840	1,633	-	264,975	15,514	282,122	113,185	-	22,756	(2,646)	(8,620)	(65,771)	-	-
70806	N/A	8,250,107	11,427,659	5,632,843	215,346	524,649	768,552	1,078,573	2,587,120	18,908	-	2,314,661	2,750	2,336,319	1,317,382	27,266	376,222	323,219	102,143	(550,783)	-	-
70807	N/A	197,144	277,920	130,762	5,730	13,107	19,616	3,459	41,912	513	-	59,275	9,569	69,357	13,838	1,158	(4,918)	(3,263)	(5,082)	(14,182)	-	-
70808	N/A	2,255,231	2,954,071	1,674,349	38,415	123,444	166,250	-	328,109	3,044	-	493,852	135,556	632,452	43,421	-	(76,773)	(58,941)	(46,045)	(122,585)	-	-
70809	N/A	1,523,687	1,995,840	1,131,230	25,954	83,402	112,322	-	221,678	2,056	-	333,658	390,508	726,222	(153,438)	-	(216,693)	(121,127)	(83,902)	(82,821)	-	-
70812	N/A	5,900,338	7,728,708	4,380,584	100,505	322,965	434,958	862,896	1,721,324	7,963	-	1,292,060	-	1,300,023	827,807	-	347,795	278,285	115,938	(320,717)	-	-
70813	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70901	N/A	11,661,753	15,647,809	8,362,868	243,502	682,134	955,832	128,462	2,009,930	20,400	-	2,858,312	39,012	2,917,724	918,504	55,398	(25,583)	(27,297)	(154,697)	(700,217)	-	-
70902	N/A	1,046,283	1,465,807	701,245	29,303	68,483	101,741	2,659	202,186	2,605	-	307,082	413,382	723,069	(144,676)	11,991	(195,192)	(165,366)	(86,694)	(73,631)	-	-
70903	N/A	165,212	221,944	118,269	3,481	9,695	13,609	12,756	39,541	292	-	40,708	33,803	74,803	4,279	970	(9,098)	(7,110)	(8,833)	(10,221)	-	-
70905	N/A	6,388,672	8,368,365	4,743,138	108,824	349,695	470,957	282,018	1,211,494	8,622	-	1,398,996	434,186	1,841,804	521,200	26,848	24,447	(91,609)	(215,889)	(347,259)	-	-
70908	N/A	408,023	537,454	300,554	7,310	22,686	30,852	31,763	92,611	588	-	91,799	394	92,781	49,282	1,259	12,133	11,334	(1,404)	(22,233)	-	-
71001	N/A	250,948,298	338,384,573	178,643,536	5,439,949	14,874,164	20,997,317	3,763,243	45,074,673	459,763	-	62,866,285	4,936,149	68,262,197	20,365,746	1,149,949	(2,271,966)	(2,128,240)	(3,355,387)	(15,431,931)	-	-
71003	N/A	52,075,716	68,212,704	38,662,541	887,050	2,850,454	3,838,894	267,215	7,843,613	70,283	-	11,403,578	331,348	11,805,209	3,672,659	-	(194,559)	(184,497)	(751,934)	(2,830,606)	-	-
71004	N/A	22,272,019	29,173,571	16,535,401	379,378	1,219,097	1,641,839	2,688,001	5,928,315	30,059	-	4,877,143	-	4,907,202	3,235,268	73,625	1,257,836	944,199	29,688	(1,210,609)	-	-
71006	N/A	169,378,472	234,244,370	115,938,667	4,376,496	10,727,669	15,682,998	2,645,511	33,432,674	383,545	-	47,217,803	4,296,267	51,897,615	16,267,567	795,235	(1,320,738)	(2,395,950)	(3,391,307)	(11,356,946)	-	-
71008	N/A	57,862,406	79,568,582	39,965,631	1,440,503	3,611,442	5,240,569	441,734	10,734,248	125,354	-	15,759,737	1,141,538	17,026,629	5,451,234	264,519	(470,289)	(764,255)	(1,240,409)	(3,817,427)	-	-
71011	N/A	18,947,451	24,818,801	14,067,144	322,748	1,037,121	1,396,760	1,127,663	3,884,292	25,572	-	4,149,126	-	4,174,698	2,184,857	-	448,726	332,568	(41,800)	(1,029,899)	-	-
71012	N/A	5,795,898	7,952,062	4,017,561	142,114	359,620	520,264	747,134	1,769,132	12,330	-	1,563,817	148,818	1,724,965	793,190	22,894	202,788	166,702	59,107	(384,430)	-	-
71015	N/A	7,917,767	10,371,290	5,878,383	134,870	433,393	583,678	120,056	1,271,997	10,686	-	1,733,838	307,328	2,051,852	451,274	-	(185,133)	(101,850)	(62,496)	(430,375)	-	-
71016	N/A	9,952,887	13,037,043	7,389,316	169,536	544,788	733,702	137,548	1,585,574	13,433	-	2,179,490	588,130	2,781,053	592,790	-	(185,002)	(283,447)	(186,035)	(540,995)	-	-
71017	N/A	21,896,030	28,684,037	16,253,906	373,331	1,198,865	1,614,887	251,950	3,439,033	29,588	-	4,797,233	199,512	5,026,333	1,514,641	-	(193,224)	(5,917)	(197,864)	(1,190,295)	-	-
71018	N/A	97,576,644	135,681,339	66,207,036	2,609,943	6,266,693	9,224,906	1,239,141	19,340,683	230,171	-	27,803,891	6,597,142	34,631,204	6,586,473	526,456	(3,002,790)	(2,295,785)	(3,252,798)	(6,739,148)	-	-
71019	N/A	21,069,436	28,167,812	15,191,169	427,495	1,220,269	1,700,243	366,584	3,714,591	35,564	-	5,079,658	632,536	5,747,758	1,672,991	-	(267,841)	(142,961)	(384,229)	(1,238,135)	-	-
71020	N/A	11,954,895	15,659,424	8,875,665	203,638	654,372	881,286	240,356	1,979,652	16,135	-	2,617,892	290,270	2,924,297	762,068	-	(161,371)	(58,255)	(75,204)	(649,815)	-	-
71024	N/A	2,006,964	2,628,873	1,490,029	34,186	109,855	147,948	117,089	409,078	2,709	-	439,486	82,137	524,332	105,828	-	(18,230)	684	11,382	(109,090)	-	-
71025	N/A	9,514,807	13,241,408	6,447,227	255,820	612,362	902,363	149,016	1,919,561	22,582	-	2,720,161	391,773	3,134,516	765,171	49,005	(268,606)	(164,837)	(131,967)	(649,545)	-	-
71026	N/A	3,490,839	4,572,564	2,591,701	59,462	191,077	257,336	451,261	959,136	4,711	-	764,426	535,282	1,304,419	9,823	-	(145,510)	(107,253)	97,226	(189,746)	-	-
71027	N/A	389,267	509,891	289,003	6,631	21,307	28,696	112,682	169,316	525	-	85,242	6,323	92,090	59,302	1,194	32,025	36,017	30,343	(21,159)	-	-
71028	N/A	203,610	266,704	151,166	3,468	11,145	15,010	57,792	87,415	275	-	44,587	7,050	51,912	33,455	612	14,934	21,825	9,813	(11,068)	-	-
71030	N/A	190,244	249,195	141,242	3,241	10,413	14,024	23,078	50,756	257	-	41,660	124	42,041	23,675	682	10,119	7,649	1,287	(10,341)	-	-
71031	N/A	1,741,387	2,281,000	1,292,857	29,663	95,318	128,371	119,979	373,331	2,350	-	381,330	118,656	502,336	116,592	-	(34,063)	(15,541)	15,252	(94,653)	-	-
71032	N/A	1,390,495	1,821,375	1,032,344	23,685	76,111	102,504	43,439	245,739	1,877	-	304,492	395,063	701,432	(276,310)	-	(167,060)	(94,458)	(118,592)	(75,583)	-	-
71034	N/A	712,405	933,162	528,910	12,135	38,995	52,517	77,565	181,212	961	-	156,003	110,944	267,908	28,063	3,889	18,971	(48,084)	(18,861)	(38,722)	-	-
71035	N/A	5,070,311	7,332,588	3,216,529	169,622	358,840	552,238	520,104	1,600,804	15,493	-	1,675,665	65,046	1,756,204	494,007	-	117,189	92,710	17,975	(383,273)	-	-
71036	N/A	896,640	1,174,487	665,692	15,273	49,079	66,098	32,625	163,075	1,210	-	196,347	840	198,397	67,285	-	8,126	8,229	(2,939)	(48,738)	-	-
71037	N/A	587,308	769,301	436,035	10,004	32,147	43,295	69,432	154,878	793	-	128,609	13,263	142,665	66,076	2,291	9,669	22,921	11,548	(31,924)	-	-
71038	N/A	3,055,784	4,017,907	2,256,646	53,884	169,053	229,193	34,057	486,187	4,315	-	681,601	76,837	762,753	122,657	13,799	(42,417)	(32,016)	(34,165)	(167,968)	-	-
71039	N/A	-	-	-	-	-	-	1,075	1,075	-	-	-	159,088	159,088	(80,679)	-	(60,861)	(61,018)	(36,134)	-	-	-
71042	N/A	395,258	517,739	293,451	6,733	21,635	29,137	195,866	253,371	533	-	86,554	133,576	220,663	65,757	-	3,122	(2,639)	53,708	(21,484)	-	-
71043	N/A	119,512	156,546	88,729	2,036	6,542	8,810	65	17,453	161	-	26,171	4,003	30,335	7,567	478	(2,865)	(2,020)	(1,502)	(6,495)	-	-
71044	N/A	8,836,559	11,599,696	6,540,781	153,521	486,614	657,840	67,753	1,365,728	12,238	-	1,955,408	546,091	2,513,737	414,109	-	(216,891)	(246,446)	(200,065)	(484,607)	-	-
71045	N/A	4,770,864	6,249,238	3,542,030	81,266	261,141	351,696	1,135,058	1,829,161	6,439	-	1,044,727	515	1,051,681	765,950	-	400,792	381,878	254,134	(259,324)	-	-
71047	N/A	1,652,027	2,222,854	1,179,824	35,236	97,356	136,994	169,762	439,348	2,967	-	409,949	42,458	455,374	229,103	4,446	78,689	23,186	(16,564)	(101,337)	-	-
71101	N/A	11,842,993	15,512,846	8,792,586	201,732	648,247	873,036	536,404	2,259,419	15,984	-	2,593,387	-	2,609,371	1,232,355	-	293,972	127,116	(127,308)	(643,732)	-	-
71103	N/A	20,407,205	27,910,313	14,216,031	489,693	1,255,780	1,808,933	653,990	4,208,396	42,304	-	5,433,606	303,615	5,779,525	2,233,857	85,997	3,224	(89,768)	(183,031)	(1,301,553)	-	-
71105	N/A	10,354,816	14,420,210	7,008,653	279,584	667,577	984,557	254,436	2,186,154	24,698	-	2,968,321	184,579	3,177,598	979,451	52,384	(22,603)	(105,217)	(153,733)	(709,891)	-	-
71106	N/A	781,734	1,023,975	580,383	13,316	42,790	57,628	25,562	139,296	1,055	-	171,185	12,928	185,168	54,887	3,595	1,983	(1,420)	(3,946)	(42,490)	-	-
71107	N/A	509,986	668,019	378,629	8,687	27,915	37,595	1,194	75,391	688	-	111,677	63,878	176,243	18,971	-	(34,435)	(28,285)	(10,410)	(27,721)	-	-
71108	N/A	849,411	1,112,622	630,628	14,469	46,494	62,616	29,167	152,746	1,146	-	186,005	6,007	193,158	58,038	4,191	(202)	7,881	(1,921)	(46,171)	-	-
71109	N/A	2,017,950	2,748,980	1,414,389	47,109	122,894	176,058	65,063	411,124	4,047	-	528,373	127,238	659,658	142,618	10,095	(55,837)	(51,107)	(14,513)	(127,078)	-	-
71112	N/A	4,565,670	5,980,669	3,389,521	77,797	249,934	336,624	73,405	737,760	6,165	-	999,965	149,693	1,155,823	340,547	19,310	(22,005)	(43,794)	(104,059)	(248,206)	-	-
71113	N/A	-	-	-	-	-	-	4,922	4,922	-	-	-	66,393	66,393	(63,710)	-	(59,788)	(1,682)	-	-	-	-
71114	N/A	273,438	358,170	203,008	4,658	14,967	20,157	5,283	45,065	369	-	59,878	2,973	63,220	25,020	-	(67)	(909)	(2,316)	(14,863)	-	-
71115	N/A	1,168,770	1,530,943	867,729	19,909	63,975	86,159	90,331	260,374	1,577	-	255,938	38,080	295,595	122,021	-	30,374	24,536	(26,603)	(63,528)	-	-
71117	N/A	758,609	993,683	563,214	12,922	41,524	55,923	93,838	204,207	1,024	-	166,121	0	167,145	125,626	-	56,739	16,477	5,081	(41,235)	-	-
71201	N/A	4,917,301	6,899,504	3,287,350	138,989	323,093	480,878	733,635	1,676,595	12,374	-	1,451,831	797,719	2,261,924	158,976	28,023	(229,105)	(144,945)	113,554	(324,834)	-	-
71202	N/A	25,817,255	34,847,777	18,350,741	563,894	1,534,375	2,169,265	1,546,685	5,814,219	47,740	-	6,496,390	304,305	6,848,435	2,746,584	102,697	274,230	239,487	3,252	(1,551,185)	-	-
71205	N/A	799,893	1,047,760	593,864	13,625	43,784	58,966	328	116,703	1,080	-	175,161	12,291	188,532	54,941	3,438	(12,525)	(5,468)	(10,357)	(43,479)	-	-
71206	N/A	4,896,232	6,413,455	3,635,107	83,402	268,004	360,938	177,878	890,222	6,608	-	1,072,181	20,478	1,099,267	444,461	-	35,160	33,059	(11,127)	(266,138)	-	-
71207	N/A	2,226,235	2,916,090	1,652,822	37,921	121,857	164,113	51,539	375,430	3,005	-	487,502	82,641	573,148	149,115	-	(62,854)	(1,004)	(12,851)	(121,008)	-	-
71209	N/A	802,724	1,051,469	595,966	13,673	43,938	59,175	95,129	211,915	1,083	-	175,781	317	177,181	97,067	-	37,707	33,956	6,703	(43,632)	-	-
71210	N/A	492,157	644,664	365,392	8,383	26,939	36,281	32,824	104,427	664	-	107,773	10,098	118,535	44,504	-	352	10,812	1,479	(26,751)	-	-
71213	N/A	315,670	435,016	217,299	7,970	19,812	28,829	4,700	61,311	696	-	86,737	3,125	90,558	28,285	1,584	(2,900)	(1,837)	(3,680)	(20,831)	-	-
71214	N/A	14,220	18,627	10,557	242	778	1,048	751	2,819	19	-	3,114	11,963	15,096	(76,328)	-	(8,159)	(2,269)	(1,076)	(773)	-	-
71215	N/A	-	-	-	-	-	-	357	357	-	-	-	4,815	4,815	(4,622)	-	(4,336)	(122)	-	(0)	-	-
71216	N/A	203,836	267,000	151,334	3,472	11,157	15,026	2,541	32,196	275	-	44,636	116,921	161,832	(50,042)	-	(48,072)	(47,921)	(22,563)	(11,080)	-	-
71301	N/A	6,776,643	9,228,048	4,752,566	157,775	412,284	590,324	115,402	1,275,785	13,545	-	1,771,491	143,989	1,929,025	529,712	33,879	(52,890)	(46,339)	(125,644)	(428,366)	-	-
71302	N/A	2,719,375	3,685,250	1,921,281	61,164	163,345	232,282	184,292	641,083	5,212	-	696,280	138,780	840,272	245,276	12,234	(3,635)	7,408	(29,643)	(173,319)	-	-
71303	N/A	15,091,509	20,587,150	10,555,068	355,746	922,432	1,324,041	187,966	2,790,185	30,621	-	3,974,858	1,049,546	5,055,025	774,490	83,226	(585,061)	(382,792)	(325,360)	(971,627)	-	-
71304	N/A	39,049	51,150	28,991	665	2,137	2,879	16,861	22,542	53	-	8,551	37,272	45,876	(4,296)	362	765	(14,337)	(7,638)	(2,123)	-	-

South Carolina Public Employee Benefit Authority

Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2021

		Net Pension Liability as of June 30, 2021			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
71305	N/A	768,564	1,056,942	530,800	19,141	47,977	69,624	28,815	165,557	1,666	-	209,381	108,045	319,092	34,289	4,467	(29,084)	(37,508)	(36,096)	(50,848)	-	-
71307	N/A	194,612	255,029	144,397	3,329	10,665	14,375	36,895	65,264	264	-	42,708	13,176	56,148	7,155	859	8,727	15,465	(4,476)	(10,599)	-	-
71309	N/A	26,404,101	34,611,573	19,582,977	452,834	1,448,272	1,953,027	568,233	4,422,366	35,955	-	5,802,840	2,055,104	7,893,899	2,206,151	112,683	(344,743)	(809,008)	(876,759)	(1,441,023)	-	-
71310	N/A	147,602	193,341	109,584	2,514	8,079	10,881	6,014	27,488	199	-	32,322	10,466	42,987	14,952	-	(6,430)	(834)	(211)	(8,023)	-	-
71311	N/A	383,830	502,770	284,967	6,538	21,010	28,295	34,072	89,915	518	-	84,051	6,554	91,123	39,108	1,591	7,915	6,683	5,057	(20,863)	-	-
71312	N/A	1,923,373	2,520,248	1,427,280	32,868	105,381	142,010	156,249	436,508	2,607	-	421,892	168,039	592,538	79,094	-	(37,694)	(35,749)	22,112	(104,699)	-	-
71313	N/A	22,446	29,402	16,665	382	1,229	1,655	18,094	21,360	30	-	4,915	2,699	7,644	3,066	-	3,462	6,097	5,376	(1,219)	-	-
71314	N/A	13,018	17,052	9,665	222	713	960	195	2,090	18	-	2,851	529	3,398	849	58	(126)	(266)	(208)	(707)	-	-
71315	N/A	939,145	1,230,163	697,249	15,997	51,406	69,231	40,647	177,281	1,268	-	205,655	62,628	269,551	127,758	-	11,682	(24,437)	(28,465)	(51,049)	-	-
71401	N/A	22,949,169	31,792,356	15,665,405	599,536	1,459,905	2,138,964	3,285,835	7,484,240	52,648	-	6,442,126	51,603	6,546,377	3,072,527	96,152	839,975	900,590	626,659	(1,429,361)	-	-
71402	N/A	4,855,723	6,649,851	3,375,588	117,582	299,841	432,700	218,116	1,068,239	10,177	-	1,300,101	106,496	1,416,774	454,036	22,671	(16,341)	(6,524)	(14,815)	(310,855)	-	-
71404	N/A	583,754	764,646	433,396	9,944	31,953	43,033	72,933	157,863	788	-	127,831	105,388	234,007	25,710	2,966	15,738	(48,067)	(12,085)	(31,730)	-	-
71406	N/A	772,615	1,067,273	529,823	19,816	48,789	71,221	24,881	164,707	1,734	-	214,380	77,749	293,863	50,088	3,938	(37,276)	(27,137)	(13,169)	(51,575)	-	-
71407	N/A	309,232	407,741	227,455	5,591	17,243	23,490	1,871	48,195	451	-	69,913	254,860	325,224	(147,762)	4,713	(125,563)	(97,995)	(33,753)	(19,717)	-	-
71408	N/A	880,596	1,153,471	653,780	15,000	48,201	64,915	12,626	140,742	1,188	-	192,833	23,475	217,496	39,488	4,720	(20,343)	2,970	(11,517)	(47,864)	-	-
71409	N/A	7,060,054	9,254,594	5,236,199	121,079	387,245	522,207	57,931	1,088,462	9,613	-	1,551,581	376,255	1,937,449	455,424	32,439	(146,620)	(179,017)	(138,392)	(384,958)	-	-
71501	N/A	40,234,327	55,278,553	27,828,777	995,738	2,505,427	3,631,337	776,120	7,908,622	86,550	-	10,918,326	549,541	11,554,417	3,836,635	178,622	7,662	(222,573)	(788,505)	(2,642,378)	-	-
71504	N/A	7,614,071	10,486,867	5,245,973	191,542	477,168	693,862	166,022	1,528,594	16,702	-	2,087,307	512,529	2,616,538	448,587	42,575	(269,113)	(163,398)	(157,590)	(497,843)	-	-
71505	N/A	5,109,526	6,692,843	3,793,462	87,035	279,679	376,662	70,611	813,987	6,896	-	1,118,888	487,930	1,613,714	407,723	22,072	(152,045)	(204,276)	(165,675)	(277,731)	-	-
71506	N/A	2,914,709	3,980,463	2,035,113	69,231	178,666	256,842	64,761	569,500	5,969	-	771,244	46,733	823,946	251,713	13,582	(9,785)	(2,426)	(54,503)	(187,732)	-	-
71601	N/A	28,102,254	38,175,904	19,781,599	643,180	1,698,869	2,424,233	1,862,271	6,628,553	55,018	-	7,270,859	57,353	7,383,230	2,987,020	133,602	539,578	487,130	(29,676)	(1,751,709)	-	-
71603	N/A	11,487	15,046	8,528	196	629	847	-	1,672	16	-	2,515	525	3,056	503	61	(336)	(242)	(183)	(624)	-	-
71604	N/A	3,479,416	4,557,602	2,583,221	59,268	190,452	256,494	734,088	1,240,302	4,696	-	761,925	799,010	1,565,631	133,250	-	(31,864)	135,522	(239,862)	(189,125)	-	-
71605	N/A	10,197,197	13,939,539	7,108,988	243,867	626,689	902,128	152,945	1,925,629	21,053	-	2,709,487	308,231	3,038,771	881,319	47,876	(112,075)	(166,476)	(173,057)	(661,533)	-	-
71606	N/A	1,035,402	1,356,248	768,713	17,637	56,675	76,327	-	150,639	1,397	-	226,733	65,785	293,915	24,685	-	(43,110)	(21,019)	(22,869)	(56,279)	-	-
71607	N/A	6,654,730	9,147,928	4,598,982	165,284	414,972	601,884	55,928	1,238,068	14,376	-	1,809,887	515,443	2,339,706	489,277	35,735	(206,135)	(233,713)	(216,973)	(444,816)	-	-
71608	N/A	128,718	168,604	95,564	2,193	7,046	9,489	543	19,271	174	-	28,187	700	29,061	10,138	-	(600)	(620)	(1,573)	(6,996)	-	-
71609	N/A	2,836,501	3,715,463	2,105,901	48,317	155,261	209,100	35,056	447,734	3,828	-	621,139	34,548	659,515	239,945	-	5,319	(20,040)	(42,882)	(154,178)	-	-
71610	N/A	5,557,041	7,279,342	4,125,465	94,695	304,211	409,731	61,576	870,213	7,504	-	1,217,138	329,831	1,554,473	364,162	25,773	(108,319)	(103,883)	(169,947)	(302,111)	-	-
71611	N/A	915,941	1,199,769	680,022	15,602	50,136	67,521	30,991	164,250	1,236	-	200,574	-	201,810	82,234	-	7,919	8,963	(4,656)	(49,786)	-	-
71612	N/A	58,418	76,521	43,371	995	3,198	4,306	1,864	10,363	79	-	12,792	150	13,021	8,473	-	739	168	(388)	(3,176)	-	-
71614	N/A	275,772	361,227	204,742	4,697	15,095	20,329	1,639	41,760	372	-	60,389	2,660	63,421	21,155	1,272	(3,167)	(132)	(3,372)	(14,990)	-	-
71701	N/A	14,758,908	20,017,797	10,414,105	333,977	888,499	1,265,000	62,300	2,549,776	28,499	-	3,792,661	296,842	4,118,002	976,307	78,771	(291,812)	(144,512)	(209,583)	(922,319)	-	-
71702	N/A	6,624,812	8,924,369	4,722,913	142,563	391,643	552,069	184,540	1,270,815	12,029	-	1,652,510	321,353	1,985,892	391,297	35,946	(125,059)	(129,724)	(57,331)	(402,964)	-	-
71705	N/A	1,059,165	1,458,313	730,123	26,587	66,321	96,398	387,045	576,351	2,317	-	289,969	246,775	539,061	(17,244)	4,477	(1,332)	8,728	92,499	(62,605)	-	-
71706	N/A	492,005	680,868	336,423	12,766	31,213	45,669	81,312	170,960	1,120	-	137,520	6,208	144,848	91,784	1,476	31,418	18,404	9,641	(33,351)	-	-
71707	N/A	56,516	74,029	41,959	963	3,094	4,166	13,710	21,933	76	-	12,376	3,558	16,010	5,868	-	1,759	5,254	1,981	(3,071)	-	-
71802	N/A	912,825	1,270,275	618,585	24,534	58,740	86,553	29,356	199,183	2,166	-	260,907	249,828	512,901	10,093	3,995	(124,509)	(60,355)	(63,365)	(65,490)	-	-
71803	N/A	86,470,994	117,491,013	60,849,787	1,981,876	5,230,176	7,465,405	3,263,168	17,940,625	169,582	-	22,391,560	1,451,555	24,012,697	9,327,214	368,666	809,364	214,745	(1,638,276)	(5,457,905)	-	-
71805	N/A	258,494	338,595	191,913	4,403	14,149	19,056	11,608	49,216	349	-	56,605	26,810	83,764	(12,283)	-	(20,565)	3,876	(3,809)	(14,051)	-	-
71807	N/A	2,455,980	3,217,028	1,823,392	41,835	134,432	181,049	46,842	404,158	3,315	-	537,812	79,725	620,852	161,936	13,108	(4,726)	(40,221)	(38,252)	(133,496)	-	-
71808	N/A	6,971,854	9,132,261	5,176,110	118,757	381,616	513,948	103,978	1,118,299	9,409	-	1,526,702	208,065	1,744,176	503,957	-	(94,656)	(91,353)	(60,908)	(378,960)	-	-
71809	N/A	36,111,904	50,101,687	24,591,410	952,380	2,306,014	3,385,027	3,267,362	9,910,783	83,778	-	10,198,016	17,864	10,299,658	4,821,138	144,477	1,075,026	827,175	119,778	(2,410,854)	-	-
71810	N/A	2,494,306	3,273,446	1,846,920	43,237	137,261	185,479	145,073	511,050	3,444	-	551,289	111,723	666,456	161,795	11,301	(42,016)	7,907	13,829	(135,126)	-	-
71811	N/A	11,783,853	15,435,380	8,748,678	200,724	645,009	868,677	2,757,519	4,471,929	15,904	-	2,580,437	3,864,217	6,460,558	516,727	55,552	(516,078)	267,227	(1,099,260)	(640,519)	-	-
71812	N/A	294,064	386,580	217,217	5,177	16,260	22,037	68,158	111,632	415	-	65,534	95,517	161,466	21,410	1,339	(6,539)	(20,408)	(4,507)	(18,380)	-	-
71813	N/A	1,718,722	2,251,312	1,276,030	29,276	94,077	126,700	34,310	284,363	2,320	-	376,367	170,077	548,764	30,559	-	(93,623)	(66,475)	(10,880)	(93,424)	-	-
71815	N/A	370,013	501,261	261,557	8,301	22,205	31,560	9,503	71,569	707	-	94,597	58,074	153,378	18,318	1,983	(16,791)	(20,431)	(19,831)	(24,756)	-	-
71817	N/A	1,876,195	2,457,582	1,392,942	31,959	102,697	138,308	187,234	460,198	2,532	-	410,851	13	413,396	234,694	-	85,841	62,414	528	(101,982)	-	-
71819	N/A	6,779	8,880	5,033	115	371	500	3,930	4,916	9	-	1,485	1,523	3,017	1,221	28	615	544	1,111	(370)	-	-
71901	N/A	13,151,331	17,970,202	9,174,513	313,596	807,344	1,161,505	373,709	2,656,154	27,057	-	3,488,187	369,433	3,884,677	928,761	72,032	(197,390)	(96,326)	(99,067)	(835,741)	-	-
71902	N/A	194,388	270,258	131,927	5,194	12,480	18,367	15,740	51,781	458	-	55,357	3,852	59,667	21,081	943	1,361	2,119	1,670	(13,037)	-	-
71904	N/A	1,801,400	2,482,975	1,239,624	45,546	113,116	164,652	658,342	981,656	3,975	-	495,392	213,720	713,087	282,205	6,923	107,239	100,687	166,092	(105,450)	-	-
71905	N/A	748,672	1,039,507	509,197	19,841	47,903	70,385	7,697	145,826	1,747	-	212,078	153,083	366,908	28,860	4,312	(55,014)	(52,442)	(59,636)	(53,990)	-	-
71906	N/A	3,725,437	4,879,859	2,765,874	63,459	203,918	274,630	139,990	681,997	5,028	-	815,799	23,518	844,345	300,867	-	29,614	20,449	(9,912)	(202,498)	-	-
71907	N/A	697,619	913,794	517,933	11,883	38,185	51,427	47,754	149,249	942	-	152,765	0	153,707	179,010	-	20,217	11,649	1,596	(37,920)	-	-
72001	N/A	7,508,076	10,046,160	5,406,555	153,372	435,852	608,097	345,547	1,542,868	12,781	-	1,817,155	86,921	1,916,857	673,570	36,195	59,168	26,970	(16,685)	(443,443)	-	-
72002	N/A	26,252,850	35,419,248	18,673,428	571,421	1,558,324	2,201,606	681,187	5,012,538	48,339	-	6,592,509	43,314	6,684,162	2,733,766	110,129	240,777	(19,167)	(292,494)	(1,600,740)	-	-
72004	N/A	738,843	967,793	548,539	12,585	40,442	54,466	57,215	164,708	997	-	161,792	-	162,789	88,930	2,732	29,850	20,454	(8,226)	(40,159)	-	-
72006	N/A	321,308	420,873	238,549	5,473	17,587	23,686	119,784	166,530	434	-	70,360	3,294,795	3,365,589	(1,254,877)	-	(2,553,389)	(622,911)	(5,293)	(17,465)	-	-
72007	N/A	827,734	1,084,229	614,534	14,099	45,307	61,019	40,462	160,887	1,117	-	181,258	82,139	264,514	28,609	4,700	(12,835)	(10,309)	(35,492)	(44,992)	-	-
72009	N/A	6,197,880	8,118,451	4,601,488	105,574	339,252	456,892	202,321	1,104,039	8,365	-	1,357,216	1,964	1,367,545	697,895	24,490	103,811	33,880	(64,308)	(336,889)	-	-
72010	N/A	410,623	537,865	304,859	6,994	22,476	30,270	15,361	75,101	554	-	89,919	14,812	105,285	26,973	1,799	(5,322)	(2,182)	(359)	(22,321)	-	-
72011	N/A	228,438	299,616	169,290	3,938	12,550	16,940	873	34,301	314	-	50,342	42,182	92,838	(4,270)	1,461	(26,151)	(15,763)	(4,137)	(12,487)	-	-
72012	N/A	60,193	78,845	44,689	1,025	3,295	4,437	-	8,757	81	-	13,181	56,791	70,053	(19,943)	-	(23,239)	(19,908)	(14,878)	(3,271)	-	-
72101	N/A	39,486,905	53,802,717	27,667,669	923,158	2,406,068	3,447,946	923,132	7,700,304	79,324	-	10,348,242	860,622	11,288,188	3,192,920	190,883	(406,650)	(316,679)	(382,128)	(2,482,427)	-	-
72102	N/A	61,481,314	83,035,420	43,661,855	1,348,736	3,659,707	5,178,493	488,164	10,675,100	114,300	-	15,510,437	2,810,728	18,435,465	4,594,730	301,915	(1,185,244)	(1,359,550)	(1,402,765)	(3,812,805)	-	-
72108	N/A	626,713	848,140	443,711	13,954	37,507	53,229	23,232	127,922	1,186	-	159,508	72,863	233,557	37,483	3,386	(20,253)	(25,304)	(19,463)	(40,616)	-	-
72109	N/A	186,793	253,582	131,621	4,255	11,272	16,070	23,534	55,131	364	-	48,189	57,161	105,714	(15,832)	1,055	(16,625)	(20,125)	(2,510)	(11,322)	-	-
72110	N/A	3,477,283	4,563,894	2,574,436	60,326	191,404	258,683	638,488	1,148,901	4,807	-	768,890	19,010	792,707	491,193	-	192,491	217,986	135,997	(190,280)	-	-
72111	N/A	165,518	224,829	116,528	3,785	10,003	14,273	390	28,451	324	-	42,807	29,915	73,046	(5,110)	1,225	(14,857)	(10,997)	(7,919)	(10,821)	-	-
72112	N/A	4,006,741	5,248,332	2,974,722	68,250	219,316	295,367	3,543	586,476	5,408	-	877,399	724,160	1,606,967	64,229	22,112	(290,029)	(272,818)	(239,855)	(217,789)	-	-
72113	N/A	243,344	332,041	170,129	5,746	14,884	21,371	39,605	81,606	495	-	64,161	53,632	118,288	5,326	1,363	(22,866)	3,543	(1,135)	(16,224)	-	-
72114	N/A	694,794	910,094	515,836	11,835	38,031	51,219	3,622	104,707	938	-	152,147	6,915	160,000	92,477	-	(3,200)	(3,809)	(10,517)	(37,766)	-	-
72115	N/A	13,881,068	18,182,471	10,305,712	236,448	759,804	1,023,278	97,912	2,117,442	18,734	-	3,039,686	994,812	4,053,232	897,796	62,417	(325,123)	(371,009)	(485,145)	(754,513)	-	-
72116	N/A	1,743,060	2,283,191	1,294,099	29,691	95,409	128,494	65,984	319,578	2,352	-	381,696	46,295	430,343	98,343	-	(28,033)	13,294	(1,281)	(94,745)	-	-
72117	N/A	668,928	919,347	462,440	16,591	41,690	60,451	34,206	152,938	1,443	-	181,769	48,647	231,859	79,448	2,291	(7,903)	(7,124)	(18,842)	(45,053)	-	-
72119	N/A	6,218,095	8,478,879	4,351,795	146,147	379,646	544,619	406,787	1,477,199	12,572	-	1,634,827	343,019	1,990,418	355,315	22,880	(90,202)	(41,129)	15,330	(397,218)	-	-
72120	N/A	417,184	594,311	271,798	12,871	28,465	43,111	87,650	172,097	1,162	-	130,501	880	132,543	73,106	-	31,750	29,780	7,834	(29,809)	-	-
72122	N/A	1,746,694	2,362,927	1,237,367	38,785	104,429	148,123	143,379	434,716	3,296	-	443,826	12,509	459,631	202,481	6,849	46,759	28,550	6,012	(106,236)	-	-
72123	N/A	1,040,162	1,406,947	737,003	23,074	62,166	88,160	43,163	216,563	1,960	-	264,149	88,033	354,142	42,393	-	(23,135)	(22,023)	(25,792)	(66,629)	-	-
72124	N/A	6,009,155	7,879,820	4,454,576	103,392	329,930	445,195	261,987	1,140,504	8,217	-	1,322,904	-	1,331,121	667,512	-	91,390	64,805	(18,764)	(328,048)	-	-
72125	N/A	336,326	440,546	249,699	5,729	18,409	24,793	49,731	98,662	454	-	73,649	2,901	77,004	45,888	-	13,861	17,088	8,991	(18,282)	-	-
72126	N/A	158,571	223,993	104,820	4,663	10,596	15,894	9,730	40,883	418	-	48,045	6,829	55,292	20,461	682	967	(1,612)	(2,432)	(11,332)	-	-
72127	N/A	1,664,184	2,179,874	1,235,539	28,347	91,092	122,680	180,996	423,115	2,246	-	364,424	118,249	484,919	280,036	-	79,868	(44,276)	(6,937)	(90,458)	-	-
72201	N/A	13,556,141	18,469,863	9,499,303	316,807	825,903	1,183,447	108,279	2,434,436	27,220	-	3,551,809	664,405	4,243,434	902,094	67,403	(255,915)	(313,242)	(368,625)	(871,215)	-	-
72202	N/A	48,766,833	67,036,267	33,702,871	1,211,093	3,040,845	4,410,415	837,931	9,500,284	105,341	-	13,262,224	1,649,084	15,016,649	3,922,111	239,470	(570,886)	(836,221)	(907,019)	(3,202,239)	-	-
72203	N/A	544,251	712,902	404,068	9,271	29,791	40,121	53,336	132,519	735	-	119,181	6,596	126,512	68,245	-	27,891	16,540	(8,842)	(29,582)	-	-
72204	N/A	8,253,331	10,810,837	6,127,516	140,586	451,760	608,415	234,873	1,435,634	11,139	-	1,807,320	163,497	1,981,956	681,364	-	(32,691)	(28,275)	(36,742)	(448,614)	-	-
72205	N/A	4,898,790	6,416,805	3,637,006	83,445	268,144	361,127	82,554	795,270	6,612	-	1,072,741	13,187	1,092,540	399,215	20,714	41,202	(13,166)	(59,029)	(266,277)	-	-
72206	N/A	20,386	26,703	15,135	347	1,116	1,503	428	3,394	28	-	4,464	598	5,090	1,019	-	(244)	(205)	(139)	(1,109)	-	-
72207	N/A	738,330	967,121	548,158	12,577	40,414	54,428	29,467	136,886	996	-	161,680	42,688	205,364	37,380	3,607	(14,734)	3,589	(17,202)	(40,131)	-	-

South Carolina Public Employee Benefit Authority

Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2021

		Net Pension Liability as of June 30, 2021			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
72210	N/A	3,921,332	5,136,456	2,911,312	66,795	214,641	289,071	61,074	631,581	5,292	-	858,696	580,179	1,444,167	89,071	-	(237,957)	(281,278)	(80,205)	(213,146)	-	-
72301	N/A	27,656,122	36,226,076	20,532,717	471,090	1,513,805	2,038,741	1,276,160	5,299,796	37,326	-	6,056,158	383,629	6,477,113	2,086,004	-	6,511	268,080	51,358	(1,503,266)	-	-
72302	N/A	81,430,597	110,026,237	57,791,305	1,792,118	4,852,812	6,871,118	2,801,474	16,317,522	151,984	-	20,582,256	667,585	21,401,825	7,545,578	369,182	360,561	19,904	(500,039)	(4,964,729)	-	-
72303	N/A	15,321,894	20,100,788	11,350,840	264,727	842,319	1,137,501	362,385	2,606,932	21,067	-	3,380,571	404,961	3,806,599	782,699	-	(295,653)	17,068	(83,017)	(838,065)	-	-
72304	N/A	17,127,029	22,437,369	12,713,156	292,111	937,841	1,263,361	975,734	3,469,047	23,154	-	3,753,019	120,954	3,897,127	1,686,315	71,114	199,567	222,940	80,590	(931,178)	-	-
72305	N/A	181,831,871	247,945,136	127,254,582	4,274,012	11,102,073	15,926,622	6,266,123	37,568,830	367,664	-	47,808,408	38,113,151	86,289,223	5,456,127	1,046,772	(11,504,470)	(10,924,525)	(14,168,875)	(12,122,523)	-	-
72306	N/A	26,262,465	34,400,560	19,498,026	447,351	1,437,521	1,936,005	741,945	4,562,822	35,445	-	5,750,974	582,611	6,369,030	1,885,222	-	(181,460)	(98,530)	(98,706)	(1,427,512)	-	-
72307	N/A	9,774,339	13,750,582	6,505,777	280,626	646,477	965,193	581,390	2,473,686	25,050	-	2,915,425	125,209	3,065,684	1,699,232	-	61,122	51,660	(18,815)	(685,965)	-	-
72309	N/A	22,649,251	31,164,270	15,629,195	566,090	1,415,814	2,056,111	2,323,373	6,361,388	49,300	-	6,184,019	3,346	6,236,665	3,091,491	90,413	742,797	569,682	262,217	(1,449,974)	-	-
72314	N/A	18,779,257	25,013,916	13,612,978	369,928	1,076,789	1,491,638	711,047	3,649,402	30,545	-	4,452,136	677,783	5,160,464	2,481,123	-	309,749	(312,036)	(406,625)	(1,102,150)	-	-
72316	N/A	1,059,701	1,388,076	786,753	18,051	58,005	78,119	48,398	202,573	1,430	-	232,054	2,799	236,283	67,317	-	17,101	10,459	(3,670)	(57,600)	-	-
72319	N/A	9,743,600	12,762,903	7,233,935	165,971	533,333	718,274	1,100,008	2,517,586	13,150	-	2,133,661	47,662	2,194,473	1,060,952	-	314,792	385,316	152,624	(529,619)	-	-
72321	N/A	25,517,669	33,432,981	18,938,716	435,629	1,397,696	1,883,169	146,534	3,863,028	34,540	-	5,594,431	2,449,242	8,078,213	426,945	133,973	(1,004,434)	(998,954)	(823,701)	(1,388,095)	-	-
72322	N/A	4,140,011	5,422,899	3,073,666	70,520	226,611	305,191	260,849	863,171	5,588	-	906,583	-	912,171	430,592	-	88,338	85,347	2,349	(225,034)	-	-
72323	N/A	15,513,971	21,488,115	10,593,192	404,816	986,450	1,444,944	643,361	3,479,571	35,541	-	4,351,717	732,815	5,120,073	1,374,006	77,188	(162,446)	(289,147)	(157,052)	(1,031,857)	-	-
72324	N/A	4,669,003	6,696,386	3,006,206	149,471	323,869	494,111	425,804	1,393,255	13,568	-	1,497,360	40,365	1,551,293	597,961	-	88,227	86,635	12,161	(345,061)	-	-
72327	N/A	9,128,709	11,957,472	6,777,422	155,497	499,676	672,946	2,920	1,331,039	12,320	-	1,999,011	1,878,711	3,890,042	(303,726)	67,929	(1,018,154)	(732,749)	(311,906)	(496,195)	-	-
72328	N/A	852,765	1,229,865	543,668	28,121	59,954	92,004	84,913	264,992	2,564	-	279,054	38,300	319,918	91,734	-	(5,677)	5,001	9,060	(63,310)	-	-
72329	N/A	5,212,035	7,486,945	3,346,547	168,268	362,917	554,607	186,018	1,271,810	15,292	-	1,681,107	170,521	1,866,920	536,635	-	(78,997)	(70,677)	(52,771)	(392,666)	-	-
72330	N/A	745,699	976,772	553,629	12,702	40,817	54,971	22,592	131,082	1,006	-	163,294	2,754	167,054	76,642	-	12,490	2,308	(10,237)	(40,533)	-	-
72331	N/A	2,192,764	2,872,248	1,627,972	37,351	120,025	161,645	0	319,021	2,959	-	480,173	49,649	532,781	120,606	11,970	(34,969)	(27,047)	(32,556)	(119,189)	-	-
72332	N/A	9,139,908	12,516,749	6,354,046	221,294	564,361	814,407	733,513	2,333,575	19,151	-	2,446,980	3,773	2,469,904	1,113,627	38,867	211,949	221,881	16,187	(586,345)	-	-
72333	N/A	3,735,550	5,250,181	2,490,342	106,646	246,481	367,584	363,684	1,084,395	9,511	-	1,110,119	166,256	1,285,886	410,010	18,784	40,944	79,227	(59,012)	(262,650)	-	-
72334	N/A	5,435,973	7,120,448	4,035,826	92,596	297,547	400,727	473,244	1,264,114	7,337	-	1,190,373	237	1,197,947	600,530	-	177,453	137,707	46,482	(295,475)	-	-
72335	N/A	2,353,239	3,082,450	1,747,114	40,085	128,809	173,475	54,226	396,595	3,176	-	515,314	73,998	592,488	168,405	-	(6,064)	(9,452)	(52,466)	(127,911)	-	-
72338	N/A	4,922,890	7,079,196	3,154,870	159,848	343,678	525,802	358,943	1,388,271	14,540	-	1,594,062	19,701	1,628,303	659,785	-	70,766	66,428	(8,553)	(368,672)	-	-
72339	N/A	2,164,081	2,834,677	1,606,678	36,863	118,455	159,531	300,192	615,041	2,921	-	473,892	3,413	480,226	239,455	-	116,988	97,021	38,435	(117,629)	-	-
72340	N/A	868,448	1,137,558	644,761	14,793	47,536	64,020	38,957	165,306	1,172	-	190,173	197,054	388,399	25,233	-	(46,109)	(57,240)	(72,541)	(47,204)	-	-
72342	N/A	4,726,945	6,191,709	3,509,423	80,518	258,737	348,459	71,521	759,235	6,380	-	1,035,110	160,579	1,202,069	342,203	-	(16,454)	(70,221)	(99,222)	(256,937)	-	-
72343	N/A	2,562,161	3,701,630	1,628,345	85,266	180,894	278,100	258,900	803,160	7,783	-	843,715	15,351	866,849	366,546	-	63,118	50,709	15,979	(193,495)	-	-
72346	N/A	6,443,981	9,086,673	4,272,251	187,570	428,707	641,817	369,822	1,627,916	16,781	-	1,939,454	79,777	2,036,012	809,330	-	83,938	17,042	(52,857)	(456,219)	-	-
72347	N/A	1,358,785	1,971,423	856,940	46,225	96,915	149,640	181,912	474,692	4,232	-	454,273	-	458,505	242,326	-	69,026	44,465	6,707	(104,012)	-	-
72348	N/A	995,777	1,304,344	739,294	16,962	54,506	73,406	3,424	148,298	1,344	-	218,056	243,049	462,449	(37,537)	-	(98,783)	(97,333)	(63,909)	(54,125)	-	-
72349	N/A	1,039,817	1,362,030	771,990	17,712	56,916	76,653	104,136	255,417	1,403	-	227,700	85,692	314,795	93,476	-	7,093	(558)	(6,614)	(59,298)	-	-
72350	N/A	373,138	488,764	277,029	6,356	20,424	27,507	7,851	62,138	504	-	81,710	36,920	119,134	17,220	-	(8,196)	(14,223)	(14,294)	(20,283)	-	-
72351	N/A	2,393,439	3,135,107	1,776,959	40,769	131,009	176,438	122,477	470,693	3,230	-	524,117	31,654	559,001	221,868	-	25,337	14,179	2,275	(130,098)	-	-
72352	N/A	1,496,448	2,155,761	955,961	49,054	104,923	160,825	321,669	636,471	4,467	-	487,705	320,518	812,690	219,583	-	55,547	(86,632)	(31,421)	(113,714)	-	-
72353	N/A	293,862	426,356	185,329	9,997	20,960	32,362	22,459	85,778	915	-	98,245	5,780	104,940	34,661	-	9	2,035	1,168	(22,374)	-	-
72401	N/A	17,724,512	23,216,903	13,159,198	301,917	970,182	1,306,608	161,727	2,740,434	23,922	-	3,881,326	645,758	4,551,006	825,803	-	(447,928)	(226,946)	(172,272)	(963,425)	-	-
72402	N/A	13,914,521	18,845,902	9,839,406	311,660	834,532	1,185,748	45	2,331,985	26,535	-	3,553,885	704,201	4,284,621	786,236	73,391	(456,517)	(296,347)	(333,043)	(866,729)	-	-
72403	N/A	33,931,693	45,862,057	24,069,664	748,538	2,023,872	2,866,958	370,134	6,009,502	63,516	-	8,588,552	1,213,078	9,865,146	2,236,877	171,578	(742,056)	(449,579)	(581,857)	(2,082,153)	-	-
72404	N/A	1,613,799	2,113,876	1,198,132	27,489	88,334	118,965	20,088	254,876	2,178	-	353,391	186,859	542,428	67,123	8,773	(54,925)	(66,244)	(78,665)	(87,719)	-	-
72407	N/A	7,112,566	9,316,576	5,280,578	121,154	389,319	524,321	4,381	1,039,175	9,599	-	1,557,515	386,767	1,953,881	328,720	-	(276,198)	(113,268)	(138,632)	(386,608)	-	-
72408	N/A	1,321,265	1,730,693	980,946	22,506	72,322	97,400	35,864	228,092	1,783	-	289,332	129,630	420,745	27,221	-	(28,431)	(36,507)	(55,896)	(71,819)	-	-
72409	N/A	17,691,322	23,180,837	13,128,686	302,243	969,236	1,306,074	226,917	2,804,470	23,970	-	3,880,118	824,160	4,728,248	1,304,116	83,371	(187,035)	(346,631)	(426,573)	(963,539)	-	-
72411	N/A	168,473	220,679	125,079	2,870	9,222	12,419	8,932	33,443	227	-	36,892	26,963	64,082	4,586	-	(5,538)	(13,257)	(2,686)	(9,157)	-	-
72412	N/A	826,140	1,148,695	560,594	22,090	53,051	78,088	13,031	166,260	1,948	-	235,354	163,230	400,532	8,217	5,183	(71,953)	(53,051)	(51,918)	(57,350)	-	-
72413	N/A	2,469,272	3,234,439	1,833,260	42,061	135,160	182,029	0	359,250	3,333	-	540,723	190,765	734,821	62,463	-	(120,547)	(79,589)	(41,215)	(134,219)	-	-
72415	N/A	420,256	550,483	312,010	7,159	23,003	30,980	81,679	142,821	567	-	92,028	80,061	172,656	51,028	-	15	(20,078)	13,071	(22,843)	-	-
72416	N/A	16,781,396	21,981,540	12,459,002	285,852	918,559	1,237,083	222,914	2,664,408	22,649	-	3,674,802	407,542	4,104,993	1,028,850	-	(235,290)	(151,852)	(141,282)	(912,162)	-	-
72417	N/A	-	-	-	-	-	-	298	298	-	-	-	5,886	5,886	(2,607)	-	(1,991)	(2,246)	(1,351)	-	-	-
72418	N/A	154,229	202,021	114,504	2,627	8,442	11,369	280,283	302,721	208	-	33,773	542,781	576,762	30,726	-	18,640	(112,623)	(171,675)	(8,384)	-	-
72501	N/A	14,281,486	19,441,063	10,021,105	331,702	868,087	1,242,363	75,842	2,517,994	28,463	-	3,727,897	132,473	3,888,833	1,198,591	69,790	(160,052)	(106,001)	(198,979)	(905,807)	-	-
72502	N/A	714,880	997,184	482,571	19,499	46,281	68,394	12,627	146,801	1,726	-	206,266	32,610	240,602	53,005	4,017	(16,969)	(9,061)	(17,553)	(50,218)	-	-
72504	N/A	100,819	132,061	74,851	1,717	5,519	7,432	44	14,712	136	-	22,077	1,305	23,518	6,705	472	(1,155)	(901)	(1,270)	(5,479)	-	-
72506	N/A	1,656,164	2,169,369	1,229,585	28,211	90,653	122,088	8,184	249,136	2,235	-	362,668	289,691	654,594	10,510	9,804	(113,581)	(114,818)	(87,038)	(90,021)	-	-
72507	N/A	3,006,592	3,938,261	2,232,182	51,214	164,571	221,639	140,605	578,029	4,058	-	658,386	223,023	885,467	171,584	-	(51,484)	(84,199)	(8,330)	(163,425)	-	-
72509	N/A	1,521,499	2,061,484	1,075,301	34,170	91,342	129,853	138,966	394,331	2,911	-	389,224	191,519	583,654	63,211	8,598	(21,733)	(23,692)	(43,798)	(100,100)	-	-
72510	N/A	1,168,021	1,631,455	786,723	32,122	75,875	112,313	169,464	389,774	2,847	-	338,801	20,013	361,661	199,654	4,350	78,000	28,829	702	(79,418)	-	-
72512	N/A	888,117	1,163,322	659,364	15,128	48,613	65,470	77,364	206,575	1,199	-	194,480	1,865	197,544	77,103	-	28,296	20,447	8,562	(48,274)	-	-
72513	N/A	1,512,828	1,981,617	1,123,168	25,769	82,807	111,522	75,036	295,134	2,042	-	331,280	27,628	360,950	155,016	-	19,108	440	(3,133)	(82,231)	-	-
72601	N/A	210,160,845	289,141,097	145,046,021	5,249,092	13,133,716	19,070,756	8,176,634	45,630,198	457,071	-	57,356,530	524,758	58,338,359	22,412,958	968,300	1,899,538	1,171,285	(2,047,014)	(13,731,970)	-	-
72602	N/A	22,647,119	30,731,700	15,968,280	514,280	1,365,136	1,944,971	1,807,254	5,631,641	43,918	-	5,831,973	381,090	6,256,981	2,803,931	89,774	603,909	152,740	13,260	(1,395,249)	-	-
72604	N/A	90,181,180	124,487,872	61,910,436	2,302,508	5,684,672	8,290,748	692,246	16,970,174	201,336	-	24,952,174	5,281,640	30,435,150	7,549,772	438,505	(2,204,681)	(2,592,920)	(2,606,517)	(6,060,858)	-	-
72605	N/A	6,296,334	8,579,285	4,411,521	147,230	383,684	549,851	24,540	1,105,305	12,651	-	1,650,263	477,647	2,140,561	309,171	34,942	(230,221)	(235,414)	(168,079)	(401,540)	-	-
72606	N/A	2,446,702	3,316,003	1,728,415	55,064	146,998	209,062	521,477	932,601	4,693	-	626,690	810,979	1,442,362	111,033	14,192	134,997	(246,348)	(237,106)	(161,304)	-	-
72608	N/A	36,440,048	47,731,926	27,054,162	620,714	1,994,609	2,686,271	914,423	6,216,017	49,181	-	7,979,668	625,716	8,654,565	3,003,096	-	6,322	(191,911)	(272,238)	(1,980,721)	-	-
72609	N/A	1,004,665	1,315,986	745,893	17,113	54,992	74,061	153,489	299,655	1,356	-	220,002	41,958	263,316	88,442	-	11,990	43,591	35,367	(54,610)	-	-
72611	N/A	5,234,559	6,857,583	3,885,528	89,280	286,636	386,128	200,564	962,608	7,077	-	1,147,055	238,727	1,392,859	428,603	-	31,422	(37,863)	(139,182)	(284,627)	-	-
72612	N/A	326,680	427,910	242,537	5,565	17,881	24,082	43,162	90,690	441	-	71,537	0	71,978	47,435	-	16,114	13,306	7,050	(17,758)	-	-
72613	N/A	690,591	946,905	479,172	16,861	42,780	61,836	179,095	300,572	1,462	-	185,844	3,387	190,693	150,311	1,925	86,014	64,774	2,848	(43,757)	-	-
72614	N/A	782,980	1,094,016	527,081	21,578	50,906	75,385	91,672	239,541	1,913	-	227,420	17,033	246,366	91,029	4,165	10,664	22,109	12,432	(52,030)	-	-
72615	N/A	10,234,648	13,406,115	7,598,503	174,335	560,211	754,473	482,687	1,971,706	13,813	-	2,241,191	235,271	2,490,275	883,304	-	46,260	(4,235)	(4,283)	(556,312)	-	-
72616	N/A	8,046,436	10,539,830	5,973,911	137,062	440,436	593,164	331,286	1,501,948	10,860	-	1,762,014	402,101	2,174,975	487,558	-	(195,129)	93,243	(133,772)	(437,368)	-	-
72617	N/A	9,620,502	12,601,661	7,142,544	163,874	526,595	709,200	153,272	1,552,941	12,984	-	2,106,705	288,286	2,407,975	834,897	37,734	(26,630)	(94,368)	(211,108)	(522,928)	-	-
72619	N/A	1,906,406	2,497,154	1,415,372	32,473	104,350	140,536	28,989	306,348	2,573	-	417,466	36,129	456,168	118,752	-	(6,116)	(5,489)	(34,591)	(103,624)	-	-
72620	N/A	971,293	1,272,274	721,117	16,545	53,165	71,601	91,597	232,908	1,311	-	212,695	21,947	235,953	121,246	-	25,116	27,958	(3,323)	(52,796)	-	-
72621	N/A	1,033,949	1,354,345	767,634	17,612	56,595	76,220	97,210	247,637	1,395	-	226,415	3,318	231,128	93,331	-	25,135	31,191	16,384	(56,200)	-	-
72622	N/A	5,851,147	7,664,275	4,344,064	99,668	320,273	431,332	536,575	1,387,848	7,897	-	1,281,288	111,304	1,400,489	628,789	-	95,472	117,615	92,315	(318,042)	-	-
72701	N/A	20,865,392	29,051,697	14,127,202	562,696	1,344,533	1,982,469	6,081,941	9,971,639	49,697	-	5,976,681	5,845,343	11,871,721	2,275,107	95,858	55,223	1,063,851	(1,449,945)	(1,569,211)	-	-
72702	N/A	3,910,146	5,405,887	2,677,826	100,827	247,450	361,606	4,065	713,948	8,833	-	1,088,641	246,391	1,343,865	270,203	22,322	(140,288)	(123,034)	(100,201)	(266,393)	-	-
72704	N/A	3,740,650	4,899,786	2,777,169	63,718	204,751	275,752	626,239	1,170,460	5,049	-	819,130	1,032,557	1,856,736	124,002	18,418	32,191	(150,802)	(364,340)	(203,324)	-	-
72705	N/A	10,431,659	14,463,944	7,110,824	274,036	665,086	975,522	1,106,081	3,020,725	24,088	-	2,938,583	4,218	2,966,889	1,644,512	33,006	451,657	257,238	36,975	(692,035)	-	-
72801	N/A	15,349,864	20,852,265	10,804,980	351,317	927,950	1,324,158	332,488	2,935,913	30,052	-	3,971,470	317,633	4,319,155	1,357,184	-	(96,572)	(164,399)	(163,390)	(958,880)	-	-
72802	N/A	30,652,167	41,568,852	21,632,813	692,984	1,844,663	2,625,861	671,713	5,835,221	59,121	-	7,872,498	1,246,332	9,177,951	2,191,190	147,975	(660,169)	(356,791)	(423,269)	(1,902,501)	-	-
72803	N/A	2,609,251	3,417,793	1,937,184	44,446	142,822	192,348	230,660	610,276	3,522	-	571,376	1,559	576,457	286,772	-	102,455	58,387	14,804	(141,827)	-	-
72806	N/A	569,125	802,303	377,495	16,540	37,837	56,628	29,658	140,663	1,479	-	171,110	34,545	207,134	55,897	2,836	(9,000)	(254)	(15,763)	(41,455)	-	-
72807	N/A	129,019	179,250	87,662	3,432	8,269	12,158	38,686	62,545	302	-	36,638	75,844	112,784	(5,128)	805	(2,827)	(28,345)	(9,578)	(9,489)	-	-
72808	N/A	3,014,031	3,948,098	2,237,632	51,351	164,989	222,211	50,733	489,284	4,069	-	660,090	51,664	715,823	257,407	13,080	(13,695)	(21,535)	(27,463)	(163,846)	-	-
72809	N/A	2,357,596	3,088,157	1,750,349	40,159	129,047	173,796	302,152	645,154	3,182	-	516,268	56,489	575,939	265,565	9,284	94,459	54,051	48,852	(128,148)	-	-
72810	N/A	223,672	292,982	166,060	3,810	12,243	16,489	2,148	34,690	302	-	48,980	25,171	74,453	(4,004)	-	(18,902)	(6,562)	(2,140)	(12,158)	-	-
72901	N/A	50,204,839	68,388,637	35,191,582	1,171,591	3,057,058	4,379,238	2,315,696	10,923,583	100,633	-	13,142,540	-	13,243,173	5,656,875	214,711	757,465	390,324	(294,897)	(3,172,482)	-	-

South Carolina Public Employee Benefit Authority

Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2021

		Net Pension Liability as of June 30, 2021			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
72902	N/A	13,277,146	18,146,568	9,258,756	317,132	815,590	1,173,766	678,213	2,984,701	27,371	-	3,525,198	213,986	3,766,555	1,060,039	69,005	14,565	53,383	(19,585)	(830,216)	-	-
72903	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72904	N/A	234,367	306,992	174,001	3,992	12,828	17,277	54,211	88,308	316	-	51,322	455	52,093	47,152	459	23,982	21,901	3,072	(12,739)	-	-
72905	N/A	10,534,953	13,799,477	7,821,459	179,451	576,649	776,611	731,503	2,264,214	14,218	-	2,306,952	35,018	2,356,188	1,118,632	-	236,810	176,917	66,933	(572,634)	-	-
72907	N/A	6,513,915	8,532,418	4,836,122	110,957	356,550	480,190	136,626	1,084,323	8,791	-	1,426,422	871,565	2,306,778	322,466	29,740	(236,027)	(346,072)	(286,288)	(354,068)	-	-
72908	N/A	977,831	1,285,720	722,100	17,244	54,098	73,345	103,087	247,774	1,381	-	218,122	214,831	434,334	46,051	5,665	(30,655)	(96,990)	(5,049)	(53,866)	-	-
72909	N/A	1,068,569	1,399,692	793,337	18,202	58,490	78,772	76,706	232,170	1,442	-	233,996	0	235,438	142,077	3,840	38,327	20,593	(4,106)	(58,082)	-	-
72910	N/A	4,305,379	5,639,511	3,196,440	73,337	235,662	317,382	300,154	926,535	5,811	-	942,795	-	948,606	500,659	-	157,955	94,963	(40,967)	(234,022)	-	-
72911	N/A	1,066,227	1,401,787	787,506	18,784	58,969	79,933	74,690	232,376	1,504	-	237,706	35,962	275,172	(55,539)	4,474	2,152	9,142	4,324	(58,414)	-	-
72912	N/A	679,918	890,608	504,791	11,582	37,216	50,122	24,175	123,095	918	-	148,889	30,331	180,138	34,648	-	(10,716)	(8,279)	(1,090)	(36,958)	-	-
72913	N/A	66,698	87,366	49,518	1,136	3,651	4,917	839	10,543	90	-	14,606	227	14,923	5,007	-	117	(138)	(733)	(3,626)	-	-
73001	N/A	10,097,325	13,738,834	7,090,236	233,746	613,000	876,719	613,127	2,336,592	20,043	-	2,630,448	50,726	2,701,217	1,047,561	43,959	94,077	138,290	21,236	(618,228)	-	-
73002	N/A	27,500,027	37,649,919	19,126,131	664,587	1,696,829	2,447,716	1,341,887	6,151,019	57,495	-	7,354,012	374,174	7,785,681	2,568,481	131,574	126,468	99,749	(104,941)	(1,755,937)	-	-
73003	N/A	8,398,343	11,000,784	6,235,177	143,056	459,698	619,105	65,232	1,287,091	11,335	-	1,839,075	117,323	1,967,733	649,701	-	(33,577)	(71,710)	(118,859)	(456,497)	-	-
73004	N/A	966,021	1,265,367	717,202	16,455	52,877	71,213	53,587	194,132	1,304	-	211,540	36,450	249,294	94,938	-	(14,019)	7,622	3,744	(52,508)	-	-
73005	N/A	158,708	207,888	117,829	2,703	8,687	11,700	103	23,193	214	-	34,754	102,554	137,522	(36,913)	1,449	(50,993)	(36,138)	(18,571)	(8,627)	-	-
73006	N/A	11,625,039	15,227,354	8,630,771	198,019	636,317	856,969	194,250	1,885,555	15,690	-	2,545,660	949,985	3,511,335	629,713	54,889	(225,475)	(326,868)	(441,551)	(631,886)	-	-
73010	N/A	3,977,403	5,210,698	2,952,309	67,846	217,804	293,410	112,815	691,875	5,378	-	871,626	8,866	885,870	365,055	-	26,565	21,399	(25,607)	(216,352)	-	-
73013	N/A	458,376	600,416	340,312	7,808	25,090	33,790	71,512	138,200	619	-	100,376	991	101,986	143,017	-	60,707	3,141	(2,717)	(24,916)	-	-
73101	N/A	10,056,420	13,553,607	7,164,219	217,191	595,273	839,708	112,146	1,764,318	18,340	-	2,513,797	357,799	2,889,936	610,136	50,875	(221,329)	(165,058)	(129,291)	(609,940)	-	-
73102	N/A	3,207,431	4,321,314	2,286,189	69,088	189,679	267,427	7,673	533,867	5,830	-	800,514	120,893	927,237	168,287	16,550	(96,076)	(34,916)	(65,332)	(197,046)	-	-
73105	N/A	6,356,071	8,328,247	4,716,885	108,580	348,215	469,221	169,566	1,095,582	8,611	-	1,393,972	276,711	1,679,294	534,124	28,408	4,879	(81,685)	(161,606)	(345,301)	-	-
73201	N/A	142,184,888	194,710,261	98,851,752	3,441,792	8,778,718	12,667,657	818,699	25,706,866	297,856	-	38,061,165	2,455,904	40,814,925	12,554,208	678,821	(1,595,960)	(1,757,279)	(2,488,659)	(9,266,161)	-	-
73202	N/A	19,796,324	26,866,706	13,955,451	449,963	1,193,703	1,701,039	535,717	3,880,422	38,432	-	5,100,698	154,020	5,293,150	1,974,473	85,511	96,119	17,266	(278,012)	(1,248,100)	-	-
73203	N/A	21,668,753	29,466,736	15,228,773	499,611	1,313,533	1,877,128	1,145,646	4,835,918	42,805	-	5,631,289	608,602	6,282,696	2,201,383	91,205	21,033	124,353	(225,656)	(1,366,509)	-	-
73204	N/A	787,204,186	1,031,502,051	584,156,110	13,452,792	43,131,631	58,124,390	42,937,229	157,646,042	1,066,976	-	172,679,148	859,102	174,605,226	77,958,949	-	11,288,234	13,603,825	992,002	(42,843,245)	-	-
73205	N/A	20,285,216	27,527,871	14,301,950	460,793	1,222,908	1,742,444	706,073	4,132,218	39,352	-	5,224,752	131,238	5,395,342	2,326,834	83,653	237,698	(5,642)	(230,550)	(1,264,629)	-	-
73206	N/A	5,173,705	7,121,685	3,567,820	129,662	323,754	470,425	264,531	1,188,372	11,297	-	1,414,986	187,413	1,613,696	486,111	24,311	3,403	(29,522)	(65,311)	(333,894)	-	-
73207	N/A	8,305,107	10,878,656	6,165,956	141,468	454,594	612,232	-	1,208,294	11,209	-	1,818,658	249,668	2,079,535	443,770	-	(178,017)	(112,314)	(129,480)	(451,429)	-	-
73208	N/A	6,532,848	8,559,144	4,848,652	111,512	357,813	482,083	92,097	1,043,505	8,842	-	1,432,144	1,096,992	2,537,978	205,877	-	(356,707)	(422,699)	(359,442)	(355,624)	-	-
73209	N/A	1,824,016	2,534,852	1,238,778	48,612	116,972	172,065	871,814	1,209,463	4,284	-	518,547	225,664	748,495	323,531	4,226	219,425	152,634	195,947	(107,037)	-	-
73212	N/A	402,795	561,374	272,284	10,928	26,020	38,412	17,769	93,129	966	-	115,823	40,942	157,731	40,249	1,968	(3,901)	(12,647)	(18,529)	(29,525)	-	-
73213	N/A	214,854	303,793	141,790	6,353	14,391	21,613	11,984	54,341	570	-	65,341	26,603	92,514	(9,294)	1,796	(18,258)	(4,096)	(558)	(15,260)	-	-
73215	N/A	496,202	672,917	350,201	11,217	29,861	42,506	302,367	385,951	957	-	127,436	417,882	546,275	(15,803)	3,929	39,028	(165,135)	(3,111)	(31,106)	-	-
73216	N/A	2,595,407	3,482,364	1,861,350	54,172	151,794	212,684	85,178	503,828	4,538	-	636,000	90,414	730,952	260,679	9,836	(9,456)	(36,438)	(25,743)	(155,488)	-	-
73217	N/A	4,527,096	6,292,011	3,074,043	120,732	290,397	427,227	188,637	1,026,993	10,642	-	1,287,545	98,162	1,396,349	498,929	22,081	14,362	12,720	(82,587)	(313,851)	-	-
73218	N/A	286,913	375,820	213,012	4,887	15,705	21,151	193	41,936	387	-	62,828	38,802	102,017	4,862	-	(16,249)	(15,462)	(12,775)	(15,595)	-	-
73219	N/A	537,588	704,173	399,121	9,157	29,426	39,630	8,128	86,341	726	-	117,721	52,785	171,232	35,377	-	(16,717)	(22,804)	(16,147)	(29,221)	-	-
73222	N/A	4,058,249	5,315,801	3,012,964	69,128	222,135	299,164	229,266	819,693	5,477	-	888,678	39,159	933,314	393,655	-	36,187	80,214	(9,433)	(220,588)	-	-
73223	N/A	229,879	309,094	164,344	4,877	13,522	19,007	21,218	58,624	410	-	56,867	131,948	189,225	(11,564)	1,530	(36,312)	(35,666)	(41,231)	(17,392)	-	-
73224	N/A	4,736,322	6,203,992	3,516,385	80,678	259,251	349,150	124,197	813,276	6,392	-	1,037,163	2,847,885	3,891,440	(1,426,275)	55,394	(1,774,599)	(1,023,655)	(22,466)	(257,445)	-	-
73225	N/A	3,251,081	4,712,905	2,053,517	110,118	231,412	357,001	52,597	751,128	10,075	-	1,083,640	90,952	1,184,667	312,686	-	(67,032)	(54,129)	(57,059)	(255,320)	-	-
73226	N/A	527,098	747,772	345,882	15,886	35,598	53,664	48,536	153,684	1,430	-	162,331	71,408	235,169	66,332	2,880	(21,626)	(14,518)	(7,708)	(37,633)	-	-
73227	N/A	85,094	111,462	63,176	1,449	4,658	6,273	1,086	13,466	115	-	18,634	10,493	29,242	2,088	499	(3,609)	(4,304)	(3,238)	(4,625)	-	-
73228	N/A	885,115	1,159,390	657,135	15,077	48,448	65,248	62,160	190,933	1,195	-	193,823	7,600	202,618	78,187	-	9,309	18,976	8,144	(48,113)	-	-
73301	N/A	13,702,243	18,745,721	9,540,809	329,472	843,839	1,216,033	364,376	2,753,720	28,474	-	3,652,912	530,001	4,211,387	1,164,648	66,810	(166,629)	(250,583)	(163,749)	(876,705)	-	-
73302	N/A	4,092,552	5,651,687	2,807,804	104,762	258,243	376,826	124,097	863,928	9,165	-	1,134,204	130,782	1,274,151	328,061	21,365	(42,107)	(52,931)	(44,730)	(270,456)	-	-
73303	N/A	2,819,208	3,922,153	1,911,273	75,650	181,296	267,048	39,779	563,773	6,676	-	804,965	172,768	984,409	117,927	17,337	(126,950)	(53,809)	(46,119)	(193,757)	-	-
73306	N/A	578,278	757,472	429,331	9,850	31,653	42,629	12,715	96,847	780	-	126,632	61,634	189,046	3,152	3,456	(23,686)	(13,402)	(23,678)	(31,433)	-	-
73308	N/A	1,984,113	2,598,942	1,473,064	33,797	108,604	146,264	144,249	432,914	2,678	-	434,483	83,906	521,067	143,498	8,293	(17,213)	16,799	20,109	(107,848)	-	-
73310	N/A	7,910,913	10,362,311	5,873,294	134,753	433,017	583,173	195,327	1,346,270	10,677	-	1,732,338	395,691	2,138,706	779,889	31,994	(29,830)	(109,402)	(223,202)	(430,003)	-	-
73311	N/A	152,183	207,162	106,786	3,534	9,250	13,238	177,715	203,737	304	-	39,723	292,717	332,744	(20,352)	1,638	(59,043)	2,781	(60,899)	(11,846)	-	-
73312	N/A	1,324,792	1,735,313	983,565	22,566	72,515	97,660	1,385	194,126	1,788	-	290,104	33,652	325,544	79,219	-	(21,026)	(18,218)	(20,163)	(72,011)	-	-
73401	N/A	16,096,112	21,516,289	11,607,491	326,266	931,918	1,298,222	1,733,008	4,289,414	27,136	-	3,878,451	178,052	4,083,639	2,121,277	58,920	739,463	662,677	(240,825)	(955,540)	-	-
73402	N/A	9,584,494	13,038,367	6,732,263	221,551	581,551	831,497	206,366	1,840,965	18,992	-	2,494,652	319,487	2,833,131	648,148	50,181	(136,471)	(150,986)	(101,152)	(603,558)	-	-
73405	N/A	1,427,399	1,869,715	1,059,743	24,314	78,131	105,224	73,014	280,683	1,926	-	312,573	1,614	316,113	121,547	5,993	27,286	30,876	(16,004)	(77,588)	-	-
73406	N/A	445,757	610,942	309,497	10,852	27,582	39,847	382,006	460,287	941	-	119,745	1,021,689	1,142,375	10,624	3,673	(121,371)	(419,811)	(107,484)	(33,422)	-	-
73407	N/A	430,996	589,171	300,469	10,307	26,488	38,129	114,990	189,914	890	-	114,519	105,736	221,145	10,087	1,500	(57,180)	32,874	19,171	(26,096)	-	-
73408	N/A	527,923	691,513	391,945	8,993	28,897	38,917	4,392	81,199	713	-	115,605	3,652	119,970	43,813	-	(179)	(2,878)	(7,017)	(28,696)	-	-
73501	N/A	627,987	880,193	420,572	17,637	41,152	61,170	4,132	124,091	1,568	-	184,643	28,811	215,022	40,251	3,631	(17,950)	(15,027)	(13,762)	(44,192)	-	-
73502	N/A	7,755,937	10,504,968	5,484,246	173,753	465,201	661,009	375,278	1,675,241	14,794	-	1,981,165	166,661	2,162,620	720,768	36,034	16,966	(3,751)	(19,906)	(480,688)	-	-
73503	N/A	1,588,513	2,080,754	1,179,358	27,058	86,950	117,101	47	231,156	2,144	-	347,854	211,052	561,050	38,755	-	(86,902)	(82,070)	(74,576)	(86,346)	-	-
73504	N/A	962,480	1,260,729	714,573	16,395	52,683	70,952	44,756	184,786	1,299	-	210,765	27,176	239,240	95,107	-	(3,194)	(204)	1,260	(52,316)	-	-
73506	N/A	238	312	177	4	13	18	-	35	-	-	52	104	156	(232)	19	(93)	(12)	(4)	(12)	-	-
73507	N/A	397,653	520,877	295,230	6,774	21,766	29,314	325,888	383,742	537	-	87,078	550,122	637,737	28,715	2,833	(99,073)	5,606	(138,251)	(22,277)	-	-
73601	N/A	13,548,123	18,274,258	9,640,075	294,371	803,687	1,135,056	426,282	2,659,396	24,892	-	3,398,629	333,182	3,756,703	1,113,142	63,123	(96,475)	(74,258)	(101,227)	(825,346)	-	-
73602	N/A	16,679,131	22,840,296	11,596,192	403,698	1,029,751	1,485,895	535,239	3,454,583	34,935	-	4,464,496	241,788	4,741,219	1,351,943	82,009	(109,446)	8,883	(117,504)	(1,068,569)	-	-
73603	N/A	406,555	532,537	301,839	6,925	22,254	29,970	5,801	64,950	549	-	89,028	184	89,761	29,998	1,909	464	1,624	(4,801)	(22,098)	-	-
73604	N/A	4,744,903	6,222,831	3,516,732	81,739	260,615	351,745	292,874	986,973	6,499	-	1,045,258	83,684	1,135,441	372,598	-	24,537	78,399	9,178	(260,581)	-	-
73606	N/A	834,990	1,093,733	619,921	14,223	45,705	61,553	10,985	132,466	1,127	-	182,847	181,961	365,935	7,793	-	(60,924)	(59,758)	(67,400)	(45,387)	-	-
73607	N/A	1,062,426	1,431,650	757,067	22,916	62,860	88,650	122,129	296,555	1,935	-	265,376	174,269	441,580	144,358	5,032	4,211	(13,533)	(68,951)	(66,752)	-	-
73608	N/A	52,871	69,689	38,908	953	2,945	4,009	18,970	26,877	77	-	11,933	117	12,127	11,660	108	8,728	5,283	3,654	(2,916)	-	-
73609	N/A	507,363	694,852	352,688	12,289	31,333	45,218	18,747	107,587	1,064	-	135,864	49,994	186,922	50,584	2,309	(9,959)	(22,430)	(14,091)	(32,857)	-	-
73610	N/A	462,918	606,365	343,684	7,885	25,339	34,125	26,313	93,662	625	-	101,370	23,559	125,554	25,771	-	(3,733)	(4,471)	1,475	(25,162)	-	-
73611	N/A	1,938,374	2,539,028	1,439,105	33,018	106,100	142,892	74,999	357,009	2,616	-	424,466	25,640	452,722	165,124	-	8,291	5,141	(3,784)	(105,361)	-	-
73612	N/A	9,152	11,987	6,794	156	501	675	-	1,332	12	-	2,004	418	2,434	402	49	(268)	(192)	(146)	(496)	-	-
73613	N/A	6,826,247	8,941,879	5,067,734	116,319	373,687	503,303	231,795	1,225,104	9,218	-	1,495,098	384,710	1,889,026	574,862	29,137	(13,882)	(79,185)	(199,748)	(371,107)	-	-
73614	N/A	1,827,684	2,394,039	1,356,926	31,132	100,041	134,732	178,090	443,995	2,467	-	400,228	20,706	423,401	146,781	7,887	52,169	76,120	(8,348)	(99,347)	-	-
73701	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73702	N/A	41,031,130	56,003,594	28,672,947	970,921	2,511,550	3,607,784	4,978,678	12,068,933	83,637	-	10,832,120	4,946,374	15,862,131	3,605,153	194,730	1,563,015	(2,007,261)	(720,686)	(2,628,265)	-	-
73703	N/A	17,252,032	23,253,341	12,288,963	372,813	1,021,417	1,441,004	0	2,835,234	31,486	-	4,313,952	852,611	5,198,049	956,322	88,416	(473,897)	(356,147)	(475,751)	(1,057,021)	-	-
73707	N/A	4,801,434	6,481,839	3,412,092	104,984	285,469	403,674	448,376	1,242,503	8,890	-	1,208,944	87,100	1,304,934	507,934	21,995	100,228	102,848	15,300	(280,807)	-	-
73708	N/A	3,008,471	4,071,244	2,130,119	66,970	180,030	255,481	92,824	595,305	5,694	-	765,570	146,130	917,394	101,654	19,156	(75,734)	(37,611)	(25,244)	(183,501)	-	-
73709	N/A	2,004,469	2,625,605	1,488,177	34,144	109,718	147,765	235,100	526,727	2,705	-	438,940	247	441,892	250,050	-	95,284	76,516	21,988	(108,953)	-	-
73710	N/A	386,673	534,083	265,208	9,910	24,411	35,630	56,200	126,151	867	-	107,244	3,483	111,594	56,244	1,607	19,881	14,532	4,670	(24,525)	-	-
73711	N/A	2,944,518	3,856,952	2,186,097	50,156	161,173	217,063	306,394	734,786	3,974	-	644,793	445	649,212	386,818	-	162,711	105,533	(22,617)	(160,052)	-	-
73712	N/A	8,821,508	11,555,077	6,549,346	150,264	482,860	650,300	99,194	1,382,618	11,906	-	1,931,740	583,673	2,527,319	626,475	37,472	(157,782)	(227,491)	(279,930)	(479,499)	-	-
73801	N/A	15,512,897	21,194,056	10,824,370	369,543	951,961	1,369,292	87,696	2,778,492	31,877	-	4,112,078	571,912	4,715,867	1,166,828	79,577	(327,197)	(298,179)	(311,579)	(1,000,420)	-	-
73802	N/A	23,600,661	30,913,927	17,521,824	402,010	1,291,823	1,739,783	803,666	4,237,282	31,852	-	5,168,090	113,981	5,313,923	2,077,830	-	56,609	215,077	(65,499)	(1,282,828)	-	-
73803	N/A	45,729,614	62,039,390	32,255,275	1,036,663	2,754,773	3,923,509	1,659,246	9,374,191	88,494	-	11,763,950	1,308,751	13,161,195	3,722,377	255,952	199,501	(50,692)	(1,055,703)	(2,880,110)	-	-
73805	N/A	427,151	590,315	292,716	10,986	27,004	39,442	83,589	161,021	962	-	118,734	45,520	165,216	58,371	1,801	13,771	(1,146)	10,209	(27,030)	-	-
73806	N/A	279,357	394,504	184,748	8,202	18,654	27,974	49,259	104,089	734	-	84,555	41,179	126,468	33,937	1,363	8,951	(10,738)	(1,117)	(19,474)	-	-

South Carolina Public Employee Benefit Authority

Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2021

		Net Pension Liability as of June 30, 2021			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
73807	N/A	385,908	541,687	257,819	10,934	25,382	37,795	25,680	99,791	974	-	114,117	30,418	145,509	49,511	1,843	3,940	(9,363)	(12,759)	(27,535)	-	-
73808	N/A	6,655	8,718	4,941	113	364	491	104	1,072	9	-	1,457	1,489	2,955	(837)	24	(571)	(438)	(513)	(361)	-	-
73809	N/A	75,403	104,073	51,777	1,924	4,751	6,928	10,358	23,961	168	-	20,850	44,573	65,591	(13,600)	535	(23,412)	(11,155)	(1,675)	(5,388)	-	-
73810	N/A	221,770	296,403	159,961	4,490	12,834	17,875	26,119	61,318	374	-	53,400	69,193	122,967	(11,558)	-	(16,329)	(14,319)	(17,232)	(13,770)	-	-
73811	N/A	341,100	464,959	238,849	7,997	20,807	29,835	16,067	74,706	688	-	89,550	49,408	139,646	10,015	2,077	(25,255)	(4,754)	(12,341)	(22,590)	-	-
73812	N/A	1,416,772	1,906,975	1,011,285	30,299	83,571	117,657	28,640	260,167	2,552	-	352,113	155,264	509,929	90,694	6,730	(68,392)	(40,802)	(51,925)	(88,643)	-	-
73815	N/A	14,217,786	18,631,484	10,549,397	243,142	779,171	1,050,154	232,328	2,304,795	19,289	-	3,119,928	916,300	4,055,517	942,714	65,147	(202,063)	(316,263)	(458,822)	(773,575)	-	-
73816	N/A	2,297	3,009	1,706	39	126	169	714	1,048	3	-	503	1,404	1,910	58	12	(236)	(86)	(415)	(125)	-	-
73817	N/A	207,206	271,414	153,836	3,530	11,342	15,275	926	31,073	280	-	45,374	30,106	75,760	2,096	-	(14,829)	(8,492)	(10,102)	(11,263)	-	-
73819	N/A	210,144	295,520	139,959	6,020	13,886	20,722	6,285	46,913	537	-	62,590	10,784	73,911	14,746	-	(5,598)	(2,600)	(3,658)	(15,142)	-	-
73820	N/A	277,177	381,252	191,371	6,912	17,311	25,129	63,038	112,390	602	-	75,572	13,162	89,336	47,197	939	14,839	11,737	13,482	(17,005)	-	-
73821	N/A	285,446	373,899	211,924	4,862	15,624	21,042	10,171	51,699	385	-	62,507	2,076	64,968	30,323	-	1,214	3,334	(2,300)	(15,517)	-	-
73822	N/A	4,838,727	6,338,130	3,592,413	82,422	264,856	356,699	104,127	808,104	6,531	-	1,059,588	324,132	1,390,251	250,773	24,869	(77,483)	(80,734)	(160,917)	(263,013)	-	-
73901	N/A	12,427,818	17,200,266	8,496,441	322,687	788,656	1,154,076	386,490	2,651,909	28,305	-	3,475,181	433,200	3,936,686	1,158,089	60,603	(114,935)	(145,217)	(196,952)	(827,673)	-	-
73902	N/A	2,255,417	3,079,074	1,575,597	53,447	138,131	198,480	74,923	464,981	4,606	-	595,951	95,214	695,771	37,726	14,699	(38,811)	(5,306)	(41,443)	(145,230)	-	-
73903	N/A	49,539,661	67,388,819	34,799,606	1,144,779	3,005,527	4,297,015	1,337,851	9,785,172	98,126	-	12,891,745	1,015,109	14,004,980	4,668,159	216,156	(462,902)	(205,344)	(438,724)	(3,112,838)	-	-
73904	N/A	9,786,783	12,819,468	7,265,995	166,707	535,696	721,458	307,129	1,730,990	13,209	-	2,143,117	447,978	2,604,304	625,204	-	(147,541)	(154,379)	(39,428)	(531,966)	-	-
73906	N/A	3,765,317	5,130,753	2,638,014	88,069	229,473	328,869	72,276	718,687	7,568	-	987,043	322,578	1,317,189	196,587	19,042	(137,502)	(124,479)	(97,623)	(238,897)	-	-
73907	N/A	2,445,024	3,305,870	1,733,459	54,079	145,973	206,889	115,179	522,120	4,591	-	619,831	35,170	659,592	257,786	10,144	20,304	15,508	(23,709)	(149,574)	-	-
73909	N/A	2,778,609	3,639,631	2,062,921	47,330	152,092	204,832	299	404,553	3,750	-	608,462	218,413	830,625	84,142	15,414	(134,677)	(75,693)	(64,670)	(151,033)	-	-
73910	N/A	310,005	406,068	230,157	5,281	16,969	22,853	23,048	68,151	418	-	67,885	50,734	119,037	38,173	-	(10,908)	(22,307)	(823)	(16,848)	-	-
73911	N/A	16,315,505	21,920,932	11,677,422	344,130	957,723	1,344,677	247,121	2,893,651	28,900	-	4,022,424	435,053	4,486,377	1,419,811	72,474	(144,646)	(227,436)	(240,846)	(979,799)	-	-
73912	N/A	103,507	135,581	76,846	1,763	5,666	7,630	24,103	39,162	140	-	22,666	24,888	47,694	6,342	507	(1,215)	5,284	(6,974)	(5,627)	-	-
73913	N/A	1,199,911	1,571,734	890,849	20,439	65,679	88,454	121,169	295,741	1,619	-	262,757	-	264,376	146,964	-	48,711	38,450	9,426	(65,222)	-	-
73914	N/A	145,609	190,730	108,105	2,480	7,970	10,734	6,042	27,226	197	-	31,886	2,900	34,983	12,685	559	1,411	1,475	(2,727)	(7,916)	-	-
73915	N/A	800,791	1,048,936	594,531	13,641	43,833	59,032	19,281	135,787	1,081	-	175,358	-	176,439	78,053	-	5,859	4,165	(7,149)	(43,527)	-	-
73916	N/A	8,154,687	10,681,624	6,054,279	138,906	446,361	601,143	65,582	1,251,992	11,006	-	1,785,719	987,704	2,784,429	395,957	40,152	(325,445)	(365,111)	(398,628)	(443,253)	-	-
73917	N/A	602,172	788,771	447,070	10,257	32,961	44,391	41,811	129,420	813	-	131,864	42,492	175,169	35,125	-	(20,269)	1,967	5,286	(32,732)	-	-
73918	N/A	1,022,485	1,339,328	759,123	17,417	55,967	75,375	34,037	182,796	1,380	-	223,904	19,469	244,753	68,147	-	(9,348)	5,182	(2,212)	(55,578)	-	-
74001	N/A	4,407,293	5,773,005	3,272,104	75,073	241,241	324,895	-	641,209	5,948	-	965,112	1,398,408	2,369,468	(1,012,307)	-	(865,752)	(425,907)	(197,040)	(239,560)	-	-
74002	N/A	26,800,022	35,109,285	19,893,483	457,060	1,467,486	1,976,818	407,218	4,308,582	36,227	-	5,872,445	936,347	6,845,019	1,895,457	116,643	(181,605)	(275,706)	(621,803)	(1,457,323)	-	-
74003	N/A	184,851,318	252,931,024	128,679,240	4,449,620	11,388,618	16,415,392	1,228,355	33,481,985	384,640	-	49,312,845	4,210,904	53,908,389	14,806,213	897,877	(2,733,056)	(2,326,463)	(3,389,320)	(11,977,564)	-	-
74005	N/A	201,964,326	275,837,827	140,995,329	4,800,256	12,383,081	17,803,684	3,396,451	38,383,472	413,881	-	53,461,838	4,617,957	58,493,676	16,372,633	990,802	(1,929,149)	(2,137,315)	(3,178,488)	(12,865,252)	-	-
74008	N/A	5,826,504	7,631,995	4,325,768	99,248	318,924	429,516	272,112	1,119,800	7,864	-	1,275,892	80,405	1,364,161	494,248	-	17,002	44,096	11,244	(316,702)	-	-
74009	N/A	13,979,732	18,311,926	10,378,792	238,154	765,231	1,030,607	521,486	2,555,478	18,870	-	3,061,469	765,222	3,845,561	743,012	-	(17,131)	(106,255)	(406,444)	(760,254)	-	-
74010	N/A	7,782,931	10,480,188	5,551,958	166,969	459,603	647,469	249,698	1,523,739	14,078	-	1,937,880	101,926	2,053,884	709,607	-	80,023	8,388	(141,023)	(477,532)	-	-
74013	N/A	6,017,274	8,254,795	4,171,805	147,421	373,238	539,878	48,352	1,108,889	12,789	-	1,622,730	29,375	1,664,894	535,563	29,397	(49,115)	(27,547)	(86,275)	(393,068)	-	-
74014	N/A	2,762,954	3,619,126	2,051,298	47,064	151,235	203,678	27,595	429,572	3,729	-	605,034	288,820	897,583	95,709	13,836	(96,027)	(97,497)	(124,305)	(150,182)	-	-
74016	N/A	74,632	97,759	55,409	1,271	4,085	5,502	5,559	16,417	101	-	16,343	40,970	57,414	(14,374)	601	(11,742)	(15,936)	(9,262)	(4,057)	-	-
74017	N/A	4,834,877	6,333,087	3,589,555	82,357	264,645	356,415	330,375	1,033,792	6,525	-	1,058,745	111,559	1,176,829	284,130	24,184	(19,196)	100,348	38,613	(262,802)	-	-
74018	N/A	11,009,459	14,424,148	8,171,267	187,911	602,990	812,398	201,526	1,804,825	14,898	-	2,413,418	1,508,854	3,937,170	407,952	-	(424,472)	(565,536)	(543,654)	(598,683)	-	-
74020	N/A	1,160,768	1,520,462	861,789	19,772	63,537	85,569	69,325	238,203	1,567	-	254,186	562	256,315	108,288	4,233	21,244	24,013	(274)	(63,095)	-	-
74021	N/A	1,970,975	2,581,732	1,463,310	33,573	107,885	145,295	439,947	726,700	2,660	-	431,606	141,744	576,010	272,299	-	124,902	47,823	85,099	(107,134)	-	-
74022	N/A	160,815	210,648	119,394	2,739	8,802	11,855	-	23,396	217	-	35,215	7,376	42,808	6,718	-	(4,730)	(3,376)	(2,564)	(8,742)	-	-
74024	N/A	9,360,639	12,261,272	6,949,613	159,448	512,371	690,043	52,388	1,414,250	12,633	-	2,049,800	552,868	2,615,301	554,495	-	(212,829)	(235,508)	(243,911)	(508,803)	-	-
74101	N/A	1,347,604	1,840,529	940,785	32,031	82,626	118,796	52,357	285,810	2,762	-	356,728	131,161	490,651	45,576	7,340	(56,328)	(26,915)	(31,861)	(89,737)	-	-
74102	N/A	10,393,069	14,086,322	7,341,433	233,978	624,494	888,217	49,788	1,796,477	19,943	-	2,662,570	641,859	3,324,372	566,362	51,213	(318,585)	(306,373)	(253,037)	(649,900)	-	-
74103	N/A	957,655	1,254,409	710,991	16,313	52,419	70,596	27,570	166,898	1,292	-	209,708	73,021	284,021	39,078	-	(48,664)	(12,672)	(3,734)	(52,053)	-	-
74105	N/A	-	-	-	-	-	-	1,047	1,047	-	-	-	27,715	27,715	(14,330)	-	(13,495)	(13,173)	-	-	-	-
74106	N/A	483,336	652,987	343,088	10,628	28,795	40,763	62,585	142,771	901	-	122,101	12,480	135,482	74,955	1,620	23,946	5,605	5,827	(28,090)	-	-
74108	N/A	4,717	6,203	3,484	84	261	353	142	840	7	-	1,052	433	1,492	(485)	-	(212)	(108)	(78)	(255)	-	-
74109	N/A	1,493,526	1,956,333	1,108,838	25,440	81,751	110,099	183,577	400,867	2,016	-	327,053	-	329,069	252,896	-	113,826	43,143	(3,991)	(81,181)	-	-
74201	N/A	22,801,770	29,867,480	16,928,704	388,402	1,248,094	1,680,891	223,763	3,541,150	30,774	-	4,993,148	272,896	5,296,818	1,737,910	-	(20,279)	(155,358)	(340,629)	(1,239,403)	-	-
74202	N/A	7,578,579	9,926,995	5,626,560	129,092	414,827	558,674	492,170	1,594,763	10,228	-	1,659,563	20,585	1,690,376	655,714	-	149,376	125,573	41,376	(411,938)	-	-
74203	N/A	125,924,390	172,536,975	87,472,313	3,059,519	7,785,839	11,243,262	4,750,292	26,838,912	264,970	-	33,785,407	2,825,847	36,876,224	11,148,187	613,868	(715,305)	(630,056)	(622,874)	(8,069,077)	-	-
74204	N/A	498,089,679	652,579,743	369,682,046	8,501,762	27,280,768	36,755,206	-	72,537,736	674,045	-	109,190,064	37,700,429	147,564,538	3,717,205	-	(24,287,209)	(15,290,269)	(8,348,506)	(27,100,818)	-	-
74208	N/A	11,695,092	15,338,462	8,667,443	201,543	642,428	867,130	146,405	1,857,506	16,026	-	2,576,828	988,725	3,581,579	619,503	58,417	(282,369)	(383,679)	(417,826)	(640,199)	-	-
74211	N/A	1,699,645	2,226,323	1,261,866	28,951	93,033	125,294	44,047	291,325	2,294	-	372,189	-	374,483	153,305	-	9,076	10,522	(10,370)	(92,386)	-	-
74213	N/A	1,718,121	2,350,024	1,196,715	41,253	105,751	152,349	34,737	334,090	3,564	-	457,631	110,407	571,602	130,456	9,648	(28,355)	(46,118)	(48,874)	(114,165)	-	-
74214	N/A	2,462,828	3,225,998	1,828,476	41,951	134,807	181,554	200,166	558,478	3,324	-	539,312	89,200	631,836	177,879	-	(6,345)	35,226	31,630	(133,869)	-	-
74215	N/A	5,904,559	7,734,238	4,383,718	100,577	323,196	435,270	149,219	1,008,262	7,969	-	1,292,985	62,185	1,363,139	572,599	-	64,891	(5,138)	(93,683)	(320,947)	-	-
74216	N/A	3,153,457	4,275,733	2,226,207	71,194	189,681	269,934	171,426	702,235	6,072	-	809,243	16,481	831,796	353,652	12,787	49,835	29,215	(12,113)	(196,499)	-	-
74217	N/A	1,084,643	1,494,927	746,472	27,412	68,097	99,113	107,364	301,986	2,392	-	298,198	3,433	304,023	136,715	4,484	36,834	30,746	1,664	(71,281)	-	-
74218	N/A	582,324	815,894	390,226	16,319	38,124	56,646	41,210	152,299	1,450	-	170,974	85,982	258,406	33,117	3,311	(29,174)	(9,678)	(24,995)	(42,260)	-	-
74219	N/A	3,257,752	4,268,697	2,417,504	55,666	178,489	240,528	297,033	771,716	4,415	-	714,569	397	719,381	373,850	-	109,631	88,808	31,227	(177,331)	-	-
74221	N/A	971,877	1,342,694	666,336	24,947	61,393	89,632	60,343	236,315	2,184	-	269,805	106,752	378,741	80,859	4,771	(10,330)	(21,204)	(45,464)	(65,428)	-	-
74222	N/A	1,289,893	1,804,660	866,449	35,833	84,141	124,800	44,822	289,596	3,181	-	376,587	21,496	401,264	148,872	5,719	9,904	(6,201)	(24,736)	(90,635)	-	-
74223	N/A	686,296	949,961	469,101	17,834	43,566	63,762	92,610	217,772	1,564	-	192,006	10,775	204,345	92,860	2,856	31,300	27,043	1,687	(46,602)	-	-
74224	N/A	683,970	982,943	438,816	22,135	47,677	72,894	105,209	247,915	2,012	-	220,969	279	223,260	134,201	2,212	55,295	26,303	(4,864)	(52,079)	-	-
74226	N/A	1,810,832	2,471,776	1,265,297	42,869	110,862	159,264	72,765	385,760	3,694	-	478,188	135,919	617,801	181,333	7,826	(10,557)	(43,569)	(62,737)	(115,177)	-	-
74227	N/A	483,156	632,875	358,709	8,230	26,446	35,617	41,661	111,954	652	-	105,802	33,048	139,502	17,408	-	(16,723)	8,484	6,953	(26,262)	-	-
74228	N/A	3,049,389	4,408,414	1,935,719	101,827	215,631	331,726	1,646,083	2,295,267	9,299	-	1,006,507	1,585,304	2,601,110	242,779	-	(138,560)	(26,937)	92,691	(233,037)	-	-
74229	N/A	2,341,066	3,310,118	1,544,973	69,224	156,803	235,487	2,974,379	3,435,893	6,209	-	711,936	3,493,816	4,211,961	136,479	12,627	(118,952)	358,837	(756,754)	(259,198)	-	-
74230	N/A	34,851,517	48,111,836	23,924,296	890,085	2,197,153	3,204,598	4,311,702	10,603,538	77,835	-	9,644,776	4,388,217	14,110,828	3,190,079	172,476	1,120,964	(1,642,239)	(666,720)	(2,319,295)	-	-
74231	N/A	488,382	708,579	308,006	16,614	34,834	53,784	157,967	263,199	1,521	-	163,277	154,462	319,260	57,893	-	(31,755)	17,351	(3,771)	(37,885)	-	-
74233	N/A	897,555	1,175,685	666,371	15,289	49,129	66,166	44,420	175,004	1,211	-	196,547	758	198,516	98,480	-	11,482	13,334	458	(48,786)	-	-
74234	N/A	528,471	766,744	333,289	17,978	37,693	58,199	102,214	216,084	1,646	-	176,680	44,416	222,742	112,204	-	21,665	4,878	5,561	(38,761)	-	-
74239	N/A	168,830	244,951	106,475	5,743	12,042	18,593	80,763	117,141	526	-	56,444	70	57,040	44,727	-	24,797	24,049	21,451	(10,197)	-	-
74241	N/A	-	-	-	-	-	-	111	111	-	-	-	1,494	1,494	(1,415)	-	(1,345)	(38)	-	-	-	-
74242	N/A	3,095,032	4,054,106	2,297,842	52,720	169,412	228,158	112,111	562,401	4,177	-	677,752	342,622	1,024,551	52,327	-	(236,707)	(52,664)	(4,547)	(168,232)	-	-
74243	N/A	3,915,140	5,128,346	2,906,715	66,690	214,302	288,614	1,829,247	2,398,853	5,284	-	857,340	172,910	1,035,534	1,278,818	-	972,006	707,420	(103,296)	(212,811)	-	-
74301	N/A	47,074,138	64,136,244	32,987,397	1,100,005	2,867,861	4,109,311	988,134	9,065,311	94,510	-	12,332,990	468,244	12,895,744	4,249,090	218,748	(199,339)	(195,984)	(459,150)	(2,975,961)	-	-
74302	N/A	44,319,491	60,220,946	31,185,655	1,016,094	2,680,957	3,826,954	609,564	8,133,569	86,949	-	11,478,590	1,243,204	12,808,743	3,291,243	222,409	(600,379)	(515,722)	(784,493)	(2,774,580)	-	-
74304	N/A	1,099,016	1,439,574	815,942	18,720	60,157	81,017	-	159,894	1,483	-	240,663	212,125	454,271	(26,008)	7,049	(88,075)	(80,120)	(66,445)	(59,737)	-	-
74305	N/A	1,746,367	2,287,523	1,296,554	29,747	95,590	128,738	67,489	321,564	2,357	-	382,421	5,388	390,166	126,572	-	9,662	17,515	(852)	(94,926)	-	-
74306	N/A	2,602,206	3,408,565	1,931,954	44,326	142,436	191,828	243,773	622,363	3,512	-	569,833	126,344	699,689	191,214	-	(6,333)	26,937	43,514	(141,444)	-	-
74307	N/A	1,792,124	2,347,459	1,330,526	30,527	98,095	132,111	64,420	325,153	2,419	-	392,441	37,919	432,779	124,269	8,630	(11,395)	3,568	(2,387)	(97,412)	-	-
74308	N/A	127,942	167,588	94,988	2,179	7,003	9,432	97,327	115,941	173	-	28,017	140	28,330	42,571	76	34,013	34,436	26,116	(6,954)	-	-
74309	N/A	47,971	62,836	35,615	817	2,626	3,536	66	7,045	65	-	10,505	4,400	14,970	2,102	240	(2,423)	(1,729)	(1,164)	(2,609)	-	-
74310	N/A	2,533,100	3,318,045	1,880,648	43,148	138,654	186,734	196,771	565,307	3,419	-	554,700	80,200	638,319	160,973	-	(276)	35,327	29,625	(137,689)	-	-
74311	N/A	10,979,290	14,382,962	8,150,190	187,195	601,142	809,743	421,966	2,020,046	14,836	-	2,405,446	1,044,292	3,464,574	970,011	46,489	(24,428)	(392,298)	(428,685)	(599,117)	-	-
74312	N/A	55,589	72,815	41,271	947	3,043	4,098	1,937	10,025	75	-	12,173	2,168	14,416	5,022	262	767	(913)	(1,225)	(3,021)	-	-

South Carolina Public Employee Benefit Authority

Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2021

		Net Pension Liability as of June 30, 2021			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
74313	N/A	1,057,670	1,385,417	785,246	18,016	57,893	77,969	250,614	404,492	1,427	-	231,609	182,691	415,727	79,774	-	(4,177)	(10,956)	61,388	(57,490)	-	-
74401	N/A	15,089,503	20,562,760	10,570,830	353,090	919,761	1,318,273	494,133	3,085,257	30,346	-	3,956,615	179,084	4,166,045	1,216,885	72,963	(26,381)	8,017	(110,898)	(951,525)	-	-
74402	N/A	11,912,339	16,056,691	8,484,987	257,486	705,338	995,131	52,930	2,010,885	21,747	-	2,979,157	293,231	3,294,135	763,248	61,984	(205,629)	(143,648)	(203,145)	(730,829)	-	-
74405	N/A	378,363	495,608	280,908	6,445	20,710	27,892	44,292	99,339	511	-	82,854	16,664	100,029	51,944	1,621	18,238	11,607	(9,968)	(20,567)	-	-
74406	N/A	550,694	747,904	387,796	12,580	33,268	47,455	56,714	150,017	1,076	-	142,322	22,910	166,308	67,315	2,130	16,968	(700)	1,035	(33,594)	-	-
74407	N/A	4,916,979	6,445,121	3,646,950	84,296	269,667	363,627	192,449	910,039	6,692	-	1,080,397	198,817	1,285,906	408,202	22,229	39,445	(33,038)	(115,315)	(266,959)	-	-
74408	N/A	1,095,996	1,466,599	789,143	22,401	63,636	88,794	43,948	218,779	1,867	-	265,345	104,556	371,768	49,431	-	(28,756)	(33,820)	(25,813)	(64,601)	-	-
74409	N/A	-	-	-	-	-	-	361	361	-	-	-	73,142	73,142	(40,144)	-	(44,253)	(28,529)	-	-	-	-
74410	N/A	82,501	108,065	61,251	1,405	4,516	6,082	402	12,405	111	-	18,066	14,158	32,335	3,490	426	(6,816)	(6,890)	(1,740)	(4,484)	-	-
74411	N/A	199,704	261,587	148,266	3,402	10,931	14,722	8,108	37,163	270	-	43,731	77,829	121,830	(28,250)	-	(25,533)	(30,889)	(17,390)	(10,855)	-	-
74412	N/A	150,362	196,956	111,633	2,561	8,230	11,084	25,467	47,342	203	-	32,926	1,676	34,805	17,529	-	6,871	8,857	4,984	(8,174)	-	-
74413	N/A	220,686	292,546	161,090	4,177	12,488	17,165	17,809	51,639	342	-	51,168	11,014	62,524	38,372	-	1,000	388	443	(12,716)	-	-
74414	N/A	70,836	92,786	52,591	1,207	3,877	5,222	72,492	82,798	96	-	15,512	56,690	72,298	22,230	-	16,678	16,291	(18,619)	(3,850)	-	-
74501	N/A	22,640,661	30,793,240	15,908,000	522,602	1,373,018	1,962,571	1,249,164	5,107,355	44,785	-	5,887,821	1,491,492	7,424,098	1,784,679	120,378	(118,336)	(282,938)	(513,627)	(1,401,842)	-	-
74504	N/A	3,704,886	5,063,031	2,584,083	88,417	227,511	327,368	91,472	734,768	7,630	-	983,165	320,945	1,311,740	234,133	20,452	(89,084)	(105,654)	(138,656)	(243,578)	-	-
74506	N/A	449,446	588,773	333,639	7,662	24,608	33,146	19,957	85,373	607	-	98,465	10,529	109,601	32,630	2,298	(2,321)	1,992	539	(24,439)	-	-
74508	N/A	3,376,160	4,422,349	2,506,560	57,509	184,800	248,882	213,332	704,523	4,557	-	739,314	227,436	971,307	338,901	13,746	45,963	(15,662)	(113,571)	(183,514)	-	-
74509	N/A	1,095,155	1,468,730	785,955	22,776	63,970	89,567	65,307	241,620	1,907	-	267,807	70,104	339,818	90,458	5,136	(2,354)	1,411	(30,757)	(66,499)	-	-
74510	N/A	239,145	323,642	169,311	5,325	14,313	20,313	29,750	69,701	453	-	60,869	1,387	62,709	33,906	932	11,675	10,324	(233)	(14,775)	-	-
74511	N/A	-	-	-	-	-	-	173	173	-	-	-	143,944	143,944	(100,286)	-	(103,405)	(40,366)	-	-	-	-
74601	N/A	90,891,191	122,792,787	64,518,395	1,998,365	5,414,696	7,665,198	3,019,488	18,097,747	169,438	-	22,960,180	293,979	23,423,597	7,962,429	411,105	262,507	701,717	(737,320)	(5,552,753)	-	-
74602	N/A	104,135,739	141,957,477	72,912,080	2,442,735	6,353,306	9,110,500	2,954,809	20,861,350	210,043	-	27,346,043	1,240,833	28,796,919	10,524,360	458,672	10,391	(360,792)	(984,612)	(6,600,556)	-	-
74604	N/A	20,349,522	27,940,682	14,089,240	501,471	1,265,084	1,832,035	2,033,119	5,631,709	43,552	-	5,507,628	-	5,551,180	3,332,895	60,975	902,597	542,409	(52,040)	(1,312,437)	-	-
74605	N/A	6,468,126	8,472,440	4,802,127	110,177	354,044	476,814	2,928	943,963	8,730	-	1,416,395	169,518	1,594,643	439,172	29,666	(102,566)	(86,140)	(110,395)	(351,580)	-	-
74607	N/A	4,893,225	6,670,838	3,425,733	114,831	298,583	428,199	328,424	1,170,037	9,875	-	1,285,297	69,477	1,364,649	570,687	22,158	79,665	51,738	(13,374)	(312,642)	-	-
74609	N/A	8,423,834	11,616,527	5,792,492	213,644	529,606	771,367	38,828	1,553,445	18,658	-	2,321,051	402,954	2,742,663	559,582	42,623	(258,845)	(204,093)	(166,895)	(559,385)	-	-
74610	N/A	1,202,591	1,575,244	892,839	20,485	65,826	88,652	53,947	228,910	1,623	-	263,344	345	265,312	111,432	-	19,127	18,104	(8,267)	(65,367)	-	-
74611	N/A	3,893,884	5,100,503	2,890,934	66,328	213,138	287,048	41,352	607,866	5,255	-	852,686	51,670	909,611	297,935	16,406	(21,291)	(25,955)	(42,846)	(211,654)	-	-
74612	N/A	15,677,318	20,535,334	11,639,301	267,045	858,125	1,155,693	303,200	2,584,063	21,159	-	3,433,030	1,762,692	5,216,881	1,149,125	66,275	(404,083)	(649,053)	(727,490)	(852,192)	-	-
74613	N/A	9,930,387	13,609,776	6,895,266	241,698	614,406	887,552	736,901	2,480,557	20,940	-	2,667,198	-	2,688,138	1,306,749	37,200	227,971	169,160	30,959	(635,671)	-	-
74616	N/A	2,535,481	3,321,165	1,882,416	43,189	138,784	186,909	19,796	388,678	3,422	-	555,222	183,166	741,810	141,501	-	(82,262)	(92,878)	(40,173)	(137,819)	-	-
74618	N/A	807,624	1,057,887	599,604	13,757	44,207	59,536	67,784	185,284	1,090	-	176,854	784	178,728	100,169	-	44,676	10,580	(4,801)	(43,899)	-	-
74619	N/A	1,117,311	1,463,538	829,525	19,032	61,158	82,365	108,996	271,551	1,508	-	244,670	0	246,178	163,416	3,419	54,095	31,501	510	(60,733)	-	-
74620	N/A	1,281,467	1,678,790	951,219	21,856	70,170	94,525	6	186,557	1,732	-	280,803	275,095	557,630	(70,676)	8,950	(139,972)	(103,766)	(57,641)	(69,695)	-	-
74621	N/A	45,855	60,065	34,044	781	2,510	3,380	1,604	8,275	62	-	10,041	16,717	26,820	(1,743)	-	(5,242)	(6,587)	(4,224)	(2,492)	-	-
75001	N/A	11,093,197	14,530,707	8,235,915	188,960	607,205	817,763	646,176	2,260,104	14,972	-	2,429,196	109,158	2,553,326	950,799	-	59,974	192,461	57,320	(602,977)	-	-
75002	N/A	1,061,995	1,391,081	788,456	18,090	58,130	78,288	672	155,180	1,433	-	232,556	191,724	425,713	(113,360)	-	(124,210)	(75,458)	(13,142)	(57,724)	-	-
75003	N/A	1,110	1,455	824	19	61	82	14,410	14,572	1	-	243	150,498	150,742	(70,025)	-	(55,067)	(66,602)	(14,443)	(59)	-	-
75005	N/A	1,244,006	1,629,493	923,586	21,190	68,093	91,705	7,488	188,476	1,679	-	272,413	104,000	378,092	24,643	-	(47,077)	(48,234)	(26,687)	(67,618)	-	-
75007	N/A	5,496,258	7,199,413	4,080,583	93,622	300,847	405,171	3,962	803,602	7,418	-	1,203,574	145,284	1,356,276	263,932	-	(110,503)	(75,554)	(67,864)	(298,753)	-	-
75011	N/A	3,323,442	4,353,295	2,467,421	56,611	181,914	244,996	65,944	549,465	4,485	-	727,770	54,849	787,104	(74,825)	-	(28,749)	18,435	(46,676)	(180,648)	-	-
75014	N/A	1,578,492	2,067,628	1,171,919	26,888	86,401	116,363	0	229,652	2,130	-	345,659	337,841	685,630	(138,621)	-	(244,513)	(97,872)	(27,794)	(85,799)	-	-
75015	N/A	1,267,693	1,704,245	906,513	26,861	74,534	104,742	390,178	596,315	2,258	-	313,369	78,242	393,869	195,705	-	81,859	81,802	104,505	(65,719)	-	-
75016	N/A	185,409	242,863	137,653	3,158	10,149	13,668	6,388	33,363	250	-	40,601	30,172	71,023	4,598	-	(6,198)	(11,370)	(10,014)	(10,078)	-	-
75018	N/A	56,145	73,543	41,684	956	3,073	4,139	41,443	49,611	76	-	12,295	4,689	17,060	18,068	-	11,955	11,580	12,069	(3,053)	-	-
75021	N/A	1,205,501	1,579,056	894,999	20,534	65,985	88,867	153,200	328,586	1,627	-	263,981	113,184	378,792	138,919	-	19,629	(21,984)	17,675	(65,525)	-	-
75022	N/A	9,421,012	12,340,353	6,994,436	160,476	515,675	694,494	638,829	2,009,474	12,715	-	2,063,020	562,747	2,638,482	857,353	-	125,630	51,821	(294,373)	(512,085)	-	-
75025	N/A	346,485	453,852	257,240	5,902	18,965	25,542	222	50,631	468	-	75,873	55,313	131,654	3,970	-	(25,156)	(21,568)	(15,465)	(18,834)	-	-
75026	N/A	1,238,096	1,621,751	919,199	21,090	67,769	91,269	32,130	212,258	1,671	-	271,119	17,535	290,325	142,586	-	17,847	(9,297)	(19,318)	(67,298)	-	-
80101	N/A	36,088,276	47,282,572	26,783,940	616,098	1,976,698	2,663,289	24,014	5,280,099	48,849	-	7,911,982	816,266	8,777,097	2,145,409	177,132	(540,710)	(342,380)	(651,057)	(1,962,852)	-	-
80103	N/A	1,530,491	2,004,752	1,136,281	26,070	83,774	112,824	868	223,536	2,066	-	335,148	228,757	565,971	(25,611)	14,277	(138,803)	(78,524)	(41,918)	(83,191)	-	-
80201	N/A	268,384,802	351,577,809	199,235,252	4,574,894	14,693,695	19,791,676	9,764,409	48,824,674	362,561	-	58,793,295	7,597,817	66,753,673	20,408,548	1,293,418	786,884	1,582,924	(5,705,813)	(14,592,995)	-	-
80202	N/A	6,120,602	8,017,227	4,544,115	104,257	335,022	451,196	1,536,511	2,426,986	8,261	-	1,340,294	161,436	1,509,991	1,102,833	15,206	433,313	422,241	394,131	(332,690)	-	-
80302	N/A	16,518,641	21,637,363	12,263,924	281,376	904,176	1,217,714	4,111,997	6,515,263	22,294	-	3,617,264	4,568,769	8,208,327	684,114	89,679	(503,478)	889,986	(1,181,691)	(897,881)	-	-
80401	N/A	108,062,738	141,562,859	80,217,752	1,842,426	5,916,661	7,969,768	8,495,329	24,224,184	146,022	-	23,675,214	162	23,821,398	11,589,660	444,668	2,736,118	2,478,695	1,063,875	(5,875,901)	-	-
80402	N/A	38,870,020	50,916,525	28,856,945	662,303	2,127,810	2,865,826	232,035	5,887,974	52,481	-	8,513,126	555,029	9,120,636	2,802,246	181,578	(255,946)	(200,782)	(662,311)	(2,113,623)	-	-
80403	N/A	30,365,400	39,774,894	22,544,165	517,240	1,662,102	2,238,463	794,757	5,212,562	40,982	-	6,649,437	376,733	7,067,152	2,303,292	141,140	(118,166)	48,497	(134,392)	(1,650,529)	-	-
80404	N/A	35,996,361	47,155,030	26,721,364	613,671	1,970,827	2,654,668	796,016	6,035,182	48,636	-	7,886,009	466,386	8,401,031	2,416,607	176,333	(342,353)	140,538	(206,778)	(1,957,256)	-	-
80405	N/A	143,887,204	188,485,311	106,817,378	2,452,276	7,877,206	10,609,848	579,936	21,519,266	194,333	-	31,517,513	959,077	32,670,923	9,866,003	715,337	(906,013)	(362,849)	(2,058,392)	(7,824,403)	-	-
80406	N/A	1,252,764	1,640,965	930,089	21,339	68,572	92,351	43,507	225,769	1,691	-	274,331	60,455	336,477	96,679	5,767	(5,120)	(2,837)	(34,656)	(68,095)	-	-
80407	N/A	5,576,833	7,304,957	4,140,405	94,995	305,258	411,110	163,763	975,126	7,527	-	1,221,219	115,305	1,344,051	501,212	25,402	30,809	9,573	(106,175)	(303,132)	-	-
80409	N/A	2,067,995	2,708,816	1,535,340	35,226	113,195	152,448	32,258	333,127	2,791	-	452,851	236,630	692,272	51,199	12,265	(90,685)	(63,261)	(92,793)	(112,406)	-	-
80502	N/A	6,215,472	8,141,495	4,614,549	105,873	340,215	458,189	0	904,277	8,389	-	1,361,069	1,957,827	3,327,285	(398,626)	46,091	(820,292)	(721,016)	(543,853)	(337,847)	-	-
80503	N/A	17,977,286	23,548,032	13,346,845	306,225	984,021	1,325,248	72	2,615,566	24,264	-	3,936,700	523,650	4,484,614	825,939	95,183	(428,541)	(186,681)	(276,655)	(977,171)	-	-
80601	N/A	25,495,109	33,402,130	18,922,997	435,088	1,396,308	1,881,170	341,138	4,053,704	34,493	-	5,588,428	752,018	6,374,939	1,246,873	134,278	(488,062)	(206,161)	(237,310)	(1,389,702)	-	-
80602	N/A	6,975,833	9,137,473	5,179,063	118,825	381,834	514,241	10,531	1,025,431	9,415	-	1,527,573	779,366	2,316,354	(148,652)	46,706	(643,869)	(183,463)	(84,413)	(379,177)	-	-
80603	N/A	10,095,022	13,223,222	7,494,841	171,957	552,568	744,180	-	1,468,705	13,625	-	2,210,615	835,144	3,059,384	160,014	60,218	(553,080)	(271,696)	(217,182)	(548,722)	-	-
80606	N/A	1,906,095	2,496,747	1,415,141	32,468	104,333	140,513	-	277,314	2,573	-	417,398	61,183	481,154	90,722	10,253	(43,111)	(28,220)	(28,902)	(103,607)	-	-
80701	N/A	258,274,577	338,308,539	191,749,839	4,399,529	14,137,221	19,039,626	2,452,603	40,028,979	348,589	-	56,557,971	150,982	57,057,542	19,637,402	1,207,017	(599,056)	103,429	(2,494,007)	(14,038,929)	-	-
80702	N/A	2,421,216	3,171,492	1,797,582	41,243	132,529	178,486	139,126	491,384	3,268	-	530,200	39,968	573,436	175,438	13,320	4,866	49,124	(4,436)	(131,606)	-	-
80704	N/A	7,331,969	9,603,967	5,443,469	124,892	401,328	540,495	271,821	1,338,536	9,895	-	1,605,560	0	1,615,455	689,831	30,366	74,544	76,451	(29,382)	(398,532)	-	-
80801	N/A	403,135,237	528,101,207	299,264,375	6,872,273	22,071,505	29,729,565	16,190,236	74,863,579	544,639	-	88,315,036	91,045	88,950,720	37,651,804	1,724,869	4,381,417	5,369,411	(1,915,859)	(21,922,110)	-	-
80902	N/A	24,504,602	32,097,977	18,192,936	417,408	1,341,302	1,806,419	416,602	3,981,731	33,072	-	5,366,035	296,019	5,695,126	1,756,188	114,657	(93,198)	(87,315)	(200,922)	(1,331,961)	-	-
81001	N/A	612,936,725	802,921,149	455,022,317	10,446,734	33,556,069	45,197,194	39,358,443	128,558,440	827,871	-	134,262,518	2,293	135,092,682	66,708,631	2,969,664	13,741,838	10,526,228	2,520,145	(33,322,452)	-	-
81002	N/A	12,023,017	15,748,655	8,926,241	204,798	658,101	886,307	506,396	2,255,602	16,227	-	2,632,809	663,407	3,312,443	1,738,399	47,295	(293,581)	97,774	(207,515)	(653,519)	-	-
81003	N/A	6,267,875	8,210,710	4,652,999	106,836	343,151	462,201	605,392	1,517,580	8,467	-	1,373,014	114,400	1,495,881	662,139	25,729	137,946	236,983	(11,485)	(341,744)	-	-
81004	N/A	4,408,728	5,774,885	3,273,169	75,098	241,319	325,001	463,195	1,104,613	5,950	-	965,426	0	971,376	645,170	16,493	195,858	148,820	28,196	(239,638)	-	-
81102	N/A	104,456,270	136,852,998	77,528,979	1,782,700	5,720,921	7,707,565	30,706	15,241,892	141,332	-	22,897,052	2,427,157	25,465,541	5,897,795	520,590	(1,974,354)	(960,496)	(1,607,005)	(5,681,794)	-	-
81201	N/A	59,106,257	77,421,838	43,882,221	1,006,807	3,235,283	4,357,168	-	8,599,258	79,772	-	12,943,131	2,151,001	15,173,904	2,979,704	300,214	(1,468,654)	(717,050)	(1,176,188)	(3,212,755)	-	-
81301	N/A	81,927,474	107,334,270	60,809,923	1,397,887	4,486,732	6,044,522	575,568	12,504,709	110,816	-	17,956,472	889,711	18,956,999	4,991,892	402,262	(927,067)	(216,774)	(852,420)	(4,456,030)	-	-
81401	N/A	16,518,938	21,637,753	12,264,145	281,381	904,192	1,217,736	6,612,004	9,015,313	22,295	-	3,617,329	809,148	4,448,772	2,625,380	56,727	1,404,616	2,199,841	1,859,981	(897,897)	-	-
81402	N/A	29,715,852	38,926,266	22,060,178	506,441	1,626,807	2,191,148	44,443	4,368,839	40,133	-	6,508,998	2,223,041	8,772,172	1,662,913	149,742	(1,004,935)	(958,535)	(824,265)	(1,615,598)	-	-
81403	N/A	14,313,102	18,748,415	10,626,441	243,811	783,456	1,055,135	838,407	2,920,809	19,318	-	3,134,321	105,985	3,259,624	1,223,545	55,140	159,212	200,224	79,748	(777,999)	-	-
81501	N/A	60,705,974	79,525,549	45,063,335	1,035,054	3,323,820	4,477,234	5,585	8,841,693	82,035	-	13,300,213	2,342,047	15,724,295	2,798,710	318,674	(1,259,904)	(936,945)	(1,384,078)	(3,301,675)	-	-
81601	N/A	122,418,636	160,370,596	90,873,380	2,087,359	6,702,844	9,028,901	1,907,495	19,726,599	165,439	-	26,821,575	1,271,615	28,258,629	8,478,577	580,806	(1,154,910)	370,884	(1,090,474)	(6,657,530)	-	-
81701	N/A	59,905,208	78,468,365	44,475,386	1,020,416	3,279,015	4,416,065	641,248	9,356,744	80,850	-	13,118,086	1,296,173	14,495,109	3,608,889	292,843	(997,252)	(332,280)	(552,650)	(3,256,183)	-	-
81802	N/A	255,622,043	334,943,393	189,693,848	4,367,519	14,004,894	18,872,324	90,686	37,335,423	346,377	-	56,066,566	7,772,241	64,185,184	16,357,208	1,251,979	(4,681,004)	(3,134,711)	(5,118,913)	(13,915,132)	-	-
81805	N/A	4,698,386	6,160,627	3,483,204	80,794	257,919	347,987	128,798	815,498	6,421	-	1,034,032	30,506	1,070,959	447,573	16,434	56,118	12,013	(67,127)	(256,466)	-	-
81806	N/A	32,436,587	42,487,890	24,081,875	552,520	1,775,472	2,391,146	111,864	4,831,002	43,778	-	7,102,987	1,248,333	8,395,098	1,919,979	162,788	(510,098)	(495,269)	(795,619)	(1,763,109)	-	-
81901	N/A	43,169,143	56,548,444	32,048,264	735,607	2,363,200	3,182,902	30,720	6,312,429	58,290	-	9,455,043	832,239	10,345,572	2,721,523	214,372	(567,351)	(463,466)	(655,507)	(2,346,818)	-	-
81902	N/A	5,949,829	7,793,535	4,417,328	101,348	325,674	438,607	460,869	1,326,498	8,030	-	1,302,898	186,358	1,497,286	989,089	20,851	(6,983)	138,458	21,144	(323,407)	-	-
82001	N/A	48,157,096	63,079,832	35,753,217	820,305	2,635,965	3,550,031	549,823	7,556,124	64,995	-	10,545,502	1,901,538	12,512,035	2,324,781	256,243	(1,165,658)	(739,012)	(433,620)	(2,617,621)	-	-

South Carolina Public Employee Benefit Authority

Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2021

		Net Pension Liability as of June 30, 2021			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
82101	N/A	193,800,197	253,859,868	143,878,409	3,301,854	10,608,662	14,287,957	6,657,521	34,855,994	261,632	-	42,443,202	5,253,292	47,958,126	12,552,071	967,830	1,356,899	45,009	(3,968,043)	(10,535,997)	-	-
82106	N/A	13,805,358	18,083,332	10,249,478	235,163	755,664	1,017,705	340,479	2,349,011	18,633	-	3,023,133	78,514	3,120,280	1,028,305	61,297	17,756	38,207	(76,713)	(750,518)	-	-
82107	N/A	39,330,917	51,518,604	29,200,428	669,957	2,152,845	2,899,379	1,088,291	6,810,472	53,082	-	8,612,713	1,719,379	10,385,174	1,414,976	221,656	(900,350)	(381,527)	(154,970)	(2,137,855)	-	-
82108	N/A	6,192,371	8,111,235	4,597,398	105,480	338,950	456,486	228,953	1,129,869	8,357	-	1,356,010	2,496,961	3,861,328	1,055,610	45,472	(1,941,435)	(307,419)	(146,016)	(336,590)	-	-
82109	N/A	14,703,918	19,260,304	10,916,620	250,464	804,845	1,083,937	33,053	2,172,299	19,845	-	3,219,876	343,187	3,582,908	738,830	76,824	(296,852)	(139,201)	(175,250)	(799,305)	-	-
82110	N/A	216,161	283,145	160,485	3,682	11,832	15,935	174,246	205,695	292	-	47,335	-	47,627	75,662	-	58,723	59,323	51,771	(11,750)	-	-
82201	N/A	114,270,736	149,705,247	84,818,286	1,949,459	6,257,724	8,430,164	135	16,637,482	154,534	-	25,043,384	3,831,220	29,029,138	5,105,233	622,125	(2,978,018)	(1,335,415)	(1,862,533)	(6,215,690)	-	-
82301	N/A	860,615,385	1,127,460,887	638,817,822	14,679,090	47,126,308	63,484,258	7,027,940	132,317,596	1,163,543	-	188,590,608	-	189,754,151	70,570,039	3,979,215	(851,605)	770,180	(10,548,629)	(46,806,501)	-	-
82306	N/A	4,072,773	5,334,825	3,023,746	69,375	222,930	300,235	731,607	1,324,147	5,497	-	891,859	620,870	1,518,226	404,814	18,144	224,816	44,043	(241,558)	(221,379)	-	-
82307	N/A	4,408,097	5,774,058	3,272,700	75,087	241,285	324,954	67,655	708,981	5,949	-	965,288	38,780	1,010,017	378,223	20,962	(10,403)	(12,125)	(38,904)	(239,604)	-	-
82308	N/A	4,317,920	5,655,938	3,205,751	73,551	236,349	318,307	589,116	1,217,323	5,828	-	945,541	312	951,681	581,614	16,764	247,184	224,391	28,770	(234,703)	-	-
82309	N/A	1,816,430	2,379,297	1,348,571	30,941	99,425	133,903	366,459	630,728	2,452	-	397,763	11,900,852	12,301,067	(3,304,288)	67,060	(3,770,501)	(4,113,299)	(3,687,805)	(98,734)	-	-
82312	N/A	3,776,140	4,946,274	2,803,518	64,322	206,694	278,368	77,099	626,483	5,096	-	826,902	0	831,998	330,318	16,319	13,390	19,345	(32,997)	(205,253)	-	-
82313	N/A	10,824,919	14,179,296	8,036,738	184,390	592,521	797,986	4,964,104	6,539,001	14,610	-	2,370,449	-	2,385,059	3,561,267	-	2,712,966	1,722,798	306,574	(588,395)	-	-
82401	N/A	11,374,121	14,908,418	8,436,766	194,918	623,727	840,986	358,911	2,018,542	15,473	-	2,498,677	89,743	2,603,893	784,307	53,420	2,463	68,153	(35,982)	(619,985)	-	-
82402	N/A	107,319,698	140,604,150	79,654,540	1,831,526	5,877,705	7,918,758	2,528,317	18,156,306	145,202	-	23,524,429	958,101	24,627,732	8,088,071	490,468	(234,826)	203,636	(598,450)	(5,841,786)	-	-
82406	N/A	16,390,028	21,468,896	12,168,438	279,185	897,136	1,208,233	74,907	2,459,461	22,121	-	3,589,100	518,258	4,129,479	755,730	91,464	(420,643)	(85,768)	(272,718)	(890,890)	-	-
82501	N/A	9,174,468	12,017,727	6,811,143	156,314	502,218	676,401	205,411	1,540,344	12,386	-	2,009,290	599,566	2,621,242	336,564	53,087	(289,064)	(241,956)	(51,140)	(498,739)	-	-
82502	N/A	28,990,097	37,973,418	21,523,100	493,813	1,586,823	2,137,079	3,076,810	7,294,525	39,126	-	6,348,273	1,862,464	8,249,863	2,280,779	137,246	230,601	(71,245)	461,080	(1,575,774)	-	-
82601	N/A	548,478,881	718,511,354	407,149,517	9,351,415	30,030,442	40,451,190	5,093,664	84,926,711	741,151	-	120,165,453	2,595,531	123,502,135	41,687,934	2,623,805	(2,383,316)	(1,007,659)	(5,361,647)	(29,822,802)	-	-
82602	N/A	1,375,906	1,802,266	1,021,513	23,437	75,313	101,428	195,200	395,378	1,857	-	301,297	65,858	369,012	39,113	7,018	(2,765)	63,797	40,121	(74,788)	-	-
82603	N/A	2,084,634	2,730,611	1,547,693	35,509	114,106	153,674	25,762	329,051	2,813	-	456,495	311,977	771,285	198,161	11,271	(179,364)	(67,186)	(82,374)	(113,311)	-	-
82604	N/A	1,411,205	1,848,503	1,047,720	24,038	77,245	104,031	42,550	247,864	1,905	-	309,027	100,318	411,250	31,844	7,444	(25,145)	(14,628)	(46,907)	(76,707)	-	-
82701	N/A	34,119,790	44,698,225	25,327,136	581,860	1,868,258	2,516,660	2,767,038	7,733,816	46,119	-	7,476,115	984,291	8,506,525	2,596,537	167,856	185,097	462,606	434,976	(1,855,387)	-	-
82702	N/A	7,575,798	9,923,352	5,624,495	129,045	414,674	558,469	1,083,952	2,186,140	10,225	-	1,658,954	64,368	1,733,547	497,471	23,414	298,428	381,023	184,930	(411,788)	-	-
82801	N/A	121,388,725	159,010,024	90,117,873	2,068,428	6,645,116	8,950,004	3,276,400	20,939,948	163,904	-	26,586,623	306,097	27,056,624	9,737,894	570,061	306,801	925,996	(750,196)	(6,599,276)	-	-
82901	N/A	154,856,503	202,876,747	114,943,058	2,641,899	8,480,338	11,424,423	2,690,008	25,236,668	209,425	-	33,938,410	822	34,148,657	14,029,349	669,949	1,292,749	(8,781)	(1,775,118)	(8,420,840)	-	-
83001	N/A	67,758,374	88,757,555	50,303,810	1,154,489	3,709,168	4,995,632	285,236	10,144,525	91,481	-	15,080,234	148,914	15,330,629	4,664,788	327,846	(387,898)	(101,758)	(763,119)	(3,682,934)	-	-
83005	N/A	35,282,807	46,232,786	26,181,755	603,014	1,933,230	2,605,275	393,554	5,535,073	47,828	-	7,739,917	298,026	8,085,771	2,410,024	176,515	(234,282)	(64,251)	(332,421)	(1,919,745)	-	-
83101	N/A	18,811,585	24,640,834	13,966,273	320,434	1,029,684	1,386,744	1,452	2,738,314	25,389	-	4,119,375	3,363,695	7,508,459	(631,758)	136,426	(1,784,010)	(1,034,555)	(928,934)	(1,022,646)	-	-
83202	N/A	109,014,628	142,816,184	80,919,339	1,859,419	5,969,526	8,041,608	2,545,324	18,415,877	147,388	-	23,888,949	648,559	24,684,896	8,295,058	529,252	(291,102)	552,951	(600,167)	(5,930,701)	-	-
83203	N/A	29,437,120	38,559,324	21,854,697	501,471	1,611,334	2,170,126	1,415	4,284,346	39,734	-	6,446,458	387,186	6,873,378	1,977,127	136,907	(325,843)	(233,683)	(429,373)	(1,600,133)	-	-
83204	N/A	39,077,880	51,187,157	29,012,566	665,647	2,138,995	2,880,725	271,774	5,957,141	52,741	-	8,557,302	311,262	8,921,305	3,104,339	182,975	(262,916)	(162,062)	(415,084)	(2,124,102)	-	-
83205	N/A	241,712,685	316,637,981	179,435,211	4,120,243	13,233,437	17,824,781	425,946	35,604,407	326,530	-	52,950,426	668,196	53,945,152	16,942,605	1,191,338	(1,750,291)	(533,799)	(2,913,699)	(13,142,956)	-	-
83206	N/A	352,365,766	461,598,287	261,572,607	6,007,324	19,292,406	25,986,645	2,254,200	53,540,575	476,103	-	77,196,490	353,815	78,026,408	27,692,839	1,604,884	(183,555)	(857,666)	(4,283,337)	(19,161,276)	-	-
83207	N/A	1,273,815	1,668,539	945,718	21,698	69,724	93,903	133,667	318,992	1,719	-	278,941	39,001	319,661	72,123	5,269	16,084	26,701	25,785	(69,239)	-	-
83301	N/A	47,426,477	62,122,780	35,210,809	807,855	2,595,970	3,496,164	40,061	6,940,050	64,008	-	10,385,484	3,157,879	13,607,371	1,910,124	295,413	(2,080,434)	(989,899)	(1,019,095)	(2,577,894)	-	-
83302	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83402	N/A	38,705,134	50,702,597	28,732,905	659,742	2,119,026	2,854,201	6,240,189	11,873,158	52,283	-	8,478,697	11,534,622	20,065,602	92,311	237,072	403,745	(5,051,034)	(1,440,603)	(2,104,552)	-	-
83501	N/A	10,935,205	14,337,635	8,107,618	187,940	600,190	809,700	330,088	1,927,918	14,933	-	2,405,951	1,495,774	3,916,658	109,951	60,321	(1,031,225)	(70,104)	(289,866)	(597,545)	-	-
83601	N/A	73,013,856	95,661,609	54,189,759	1,246,423	3,999,192	5,388,225	44,702	10,678,542	98,824	-	16,007,072	818,771	16,924,667	4,379,680	363,944	(892,442)	(327,198)	(1,053,807)	(3,972,678)	-	-
83701	N/A	138,258,632	181,106,807	102,643,137	2,355,704	7,568,437	10,193,433	1,864,457	21,982,031	186,664	-	30,280,241	902,667	31,369,572	10,329,353	676,749	(500,403)	(188,199)	(1,182,897)	(7,516,042)	-	-
83802	N/A	-	-	-	-	-	-	20,591	20,591	-	-	-	49,135,266	49,135,266	(24,603,239)	-	(24,300,553)	(23,197,963)	(1,616,159)	-	-	-
83805	N/A	-	-	-	-	-	-	395,350	395,350	-	-	-	19,319,558	19,319,558	(10,126,428)	-	(9,379,716)	(9,537,217)	(7,275)	-	-	-
83806	N/A	-	-	-	-	-	-	79,257	79,257	-	-	-	25,368,709	25,368,709	(11,554,364)	-	(12,391,678)	(11,833,757)	(1,064,011)	(6)	-	-
83810	N/A	2,747,965	3,599,492	2,040,170	46,808	150,415	202,573	330,295	730,091	3,709	-	601,751	494,317	1,099,777	191,053	8,571	99,469	(192,895)	(126,893)	(149,367)	-	-
83811	N/A	4,402,344	5,766,523	3,268,430	74,989	240,970	324,530	447,735	1,088,224	5,942	-	964,029	78,884	1,048,855	238,517	4,122	54,759	142,780	81,124	(239,293)	-	-
83812	N/A	159,728,075	209,267,120	118,552,550	2,725,991	8,748,076	11,785,925	84,064,805	107,324,797	216,116	-	35,012,733	-	35,228,849	53,141,656	852,923	40,611,346	40,422,119	(249,830)	(8,687,687)	-	-
83901	N/A	165,883,264	217,290,726	123,153,197	2,826,148	9,080,412	12,229,619	432,561	24,568,740	223,936	-	36,328,758	1,301,169	37,853,863	11,480,829	810,447	(1,610,063)	(414,463)	(2,243,265)	(9,017,333)	-	-
84002	N/A	359,608,647	471,074,166	266,958,966	6,129,326	19,687,516	26,517,630	-	52,334,472	485,736	-	78,773,221	22,606,424	101,865,381	12,070,314	1,980,043	(12,978,216)	(9,647,677)	(7,348,235)	(19,556,782)	-	-
84003	N/A	342,350,786	448,538,398	254,090,830	5,843,777	18,751,099	25,263,469	0	49,858,345	463,319	-	75,051,249	9,483,753	84,998,321	19,201,156	1,789,526	(6,793,357)	(3,863,834)	(5,851,799)	(18,630,985)	-	-
84004	N/A	1,419,233	1,859,018	1,053,680	24,175	77,684	104,622	190,033	396,514	1,915	-	310,785	153,010	465,710	38,057	8,286	(15,352)	63,796	(40,497)	(77,143)	-	-
84005	N/A	3,118,542	4,084,902	2,315,297	53,121	170,699	229,891	80,133	533,844	4,209	-	682,901	369,255	1,056,365	598,958	17,177	(237,348)	(84,407)	(31,254)	(169,511)	-	-
84006	N/A	16,226,366	21,254,520	12,046,931	276,397	888,178	1,196,168	1,947,798	4,308,541	21,900	-	3,553,261	137,773	3,712,934	1,879,496	63,725	530,866	550,333	396,403	(881,995)	-	-
84007	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84008	N/A	76,444	100,132	56,754	1,302	4,184	5,635	0	11,121	103	-	16,740	79,287	96,130	(203,340)	6,213	(75,034)	(4,600)	(1,219)	(4,156)	-	-
84009	N/A	1,235,369	1,618,180	917,174	21,043	67,620	91,068	95,870	275,601	1,667	-	270,522	326,318	598,507	(305,110)	15,046	(181,934)	(88,270)	14,448	(67,150)	-	-
84010	N/A	845,968	1,108,112	628,071	14,410	46,305	62,363	40,085	163,163	1,142	-	185,251	66,532	252,925	85,655	2,906	(367)	(11,970)	(31,442)	(45,984)	-	-
84011	N/A	1,079,112	1,413,503	801,165	18,381	59,067	79,549	-	156,997	1,456	-	236,305	136,756	374,517	(63,041)	8,090	(94,977)	(43,506)	(20,380)	(58,657)	-	-
84012	N/A	-	-	-	-	-	-	4,871	4,871	-	-	-	364,600	364,600	(260,740)	-	(334,818)	(24,910)	-	-	-	-
84101	N/A	26,556,090	34,785,171	19,716,021	452,352	1,453,593	1,957,650	604,286	4,467,881	35,841	-	5,815,272	191,916	6,043,029	1,636,498	129,505	(115,540)	141,319	(157,454)	(1,443,473)	-	-
84203	N/A	113,652,210	148,876,416	84,373,846	1,936,677	6,221,675	8,379,755	5,908	16,544,015	153,466	-	24,892,692	3,848,514	28,894,672	6,746,306	576,144	(2,189,727)	(1,824,819)	(2,156,324)	(6,179,788)	-	-
84207	N/A	135,395,439	177,369,728	100,506,839	2,308,541	7,413,286	9,985,813	696,484	20,404,124	182,967	-	29,664,175	179,440	30,026,582	10,800,880	637,099	(173,614)	(326,461)	(1,758,869)	(7,363,514)	-	-
84208	N/A	30,500,556	39,956,118	22,641,189	520,046	1,669,993	2,249,508	140,657	4,580,204	41,217	-	6,682,460	45,288	6,768,965	2,289,318	145,969	(146,267)	(24,556)	(359,714)	(1,658,225)	-	-
84209	N/A	104,038,339	136,329,102	77,200,034	1,778,417	5,700,815	7,682,835	4,246,816	19,408,883	141,063	-	22,824,791	9,248	22,975,102	9,909,167	461,949	1,391,852	1,344,821	(638,266)	(5,664,625)	-	-
84210	N/A	38,848,477	50,905,643	28,827,210	664,025	2,128,671	2,868,715	95,099	5,756,510	52,669	-	8,522,590	2,200,554	10,775,813	1,550,403	209,349	(1,384,966)	(1,055,322)	(464,309)	(2,114,705)	-	-
84211	N/A	56,855,560	74,474,396	42,210,689	968,552	3,112,168	4,191,431	3,255,223	11,527,374	76,743	-	12,450,838	3,073,377	15,600,958	3,364,364	285,105	(957,103)	(328,842)	302,878	(3,090,516)	-	-
84212	N/A	107,242,332	140,477,471	79,617,188	1,827,154	5,870,489	7,906,511	167,706	15,771,860	144,780	-	23,486,759	590,001	24,221,540	7,411,146	508,610	(695,916)	(521,399)	(1,402,835)	(5,829,530)	-	-
84213	N/A	6,585,047	8,625,896	4,888,692	112,205	360,480	485,512	983,223	1,941,420	8,891	-	1,442,247	93,170	1,544,308	824,910	25,610	323,073	329,955	105,794	(361,711)	-	-
84214	N/A	3,149,860	4,125,925	2,338,549	53,654	172,413	232,200	-	458,267	4,251	-	689,759	245,564	939,574	99,142	17,033	(136,111)	(75,895)	(98,089)	(171,212)	-	-
84215	N/A	11,219,963	14,696,755	8,330,030	191,119	614,144	827,108	1,551,583	3,183,954	15,143	-	2,456,956	27,769	2,499,868	1,264,187	25,161	617,890	470,575	205,489	(609,868)	-	-
84301	N/A	173,319,450	227,028,718	128,676,011	2,952,515	9,487,152	12,777,154	-	25,216,821	233,941	-	37,955,105	12,879,723	51,068,769	2,785,241	970,185	(6,710,954)	(5,661,533)	(4,053,044)	(9,426,418)	-	-
84302	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84401	N/A	39,102,737	51,221,335	29,029,737	666,264	2,140,546	2,882,976	-	5,689,786	52,795	-	8,564,069	2,277,809	10,894,673	1,442,033	209,172	(1,404,926)	(1,023,617)	(649,235)	(2,127,108)	-	-
84501	N/A	37,673,099	49,347,070	27,969,615	641,718	2,062,102	2,777,168	-	5,480,988	50,845	-	8,249,683	2,264,474	10,565,002	198,679	232,787	(1,404,096)	(1,050,007)	(582,165)	(2,047,745)	-	-
84506	N/A	166,209	217,713	123,398	2,831	9,098	12,253	1,373	25,555	224	-	36,397	1,114,267	1,150,888	(1,212,049)	13,509	(1,012,570)	(101,078)	(2,650)	(9,034)	-	-
84601	N/A	107,395,971	140,675,351	79,733,923	1,829,366	5,878,503	7,916,968	3,604,147	19,228,984	144,945	-	23,517,648	3,719	23,666,312	9,667,323	472,711	1,125,708	1,055,273	(780,735)	(5,837,573)	-	-
84603	N/A	207,311,597	271,580,566	153,891,877	3,534,708	11,350,873	15,289,780	2,303,189	32,478,550	280,148	-	45,420,301	718,734	46,419,183	14,899,864	1,002,775	(914,959)	133,486	(1,888,263)	(11,270,896)	-	-
84604	N/A	193,974,800	254,083,282	144,012,236	3,304,190	10,617,596	14,299,462	20,651,570	48,872,818	261,801	-	42,477,106	43,434	42,782,341	26,798,685	686,865	9,321,447	6,495,137	818,720	(10,544,827)	-	-
84605	N/A	64,344,070	84,282,721	47,770,927	1,096,027	3,521,983	4,743,287	18,188	9,379,485	86,841	-	14,090,111	601,401	14,778,353	4,572,808	303,935	(553,759)	(389,832)	(957,799)	(3,497,477)	-	-
84606	N/A	671,893	880,096	498,833	11,445	36,777	49,530	52,480	150,232	907	-	147,132	42,133	190,172	(9,736)	6,519	(20,080)	21,598	(4,936)	(36,522)	-	-
90203	N/A	8,654,364	12,556,374	5,458,019	294,414	617,270	953,083	286,679	2,151,446	26,953	-	2,893,353	242,237	3,162,543	825,544	48,223	(120,858)	(102,676)	(110,901)	(676,662)	-	-
90208	N/A	420,596	571,669	295,823	9,663	25,462	36,361	111,056	182,542	827	-	109,069	25,862	135,758	29,093	1,513	22,137	29,775	19,903	(25,031)	-	-
90403	N/A	15,279,943	22,169,243	9,636,552	519,811	1,089,838	1,682,741	545,369	3,837,759	47,587	-	5,108,436	142,635	5,298,658	2,148,808	67,403	152,682	(67,422)	(328,342)	(1,217,817)	-	-
90407	N/A	1,360,478	1,875,955	935,630	34,485	85,515	124,539	73,732	318,271	3,011	-	374,731	99,012	476,754	99,762	-	(30,305)	(18,675)	(20,653)	(88,850)	-	-
90704	N/A	5,285,255	7,653,383	3,345,002	178,011	375,223	578,218	50,964	1,182,416	16,274	-	1,754,839	208,161	1,979,274	425,243	-	(145,510)	(111,491)	(124,961)	(414,896)	-	-
90705	N/A	6,514,238	9,435,079	4,121,193	219,652	462,715	713,201	99,576	1,495,144	20,085	-	2,164,568	67,235	2,251,888	694,445	-	(90,857)	(57,450)	(98,246)	(510,191)	-	-
90707	N/A	1,495,993	2,158,394	953,065	49,435	105,278	161,626	58,426	374,765	4,508	-	490,246	6,595	501,349	161,349	-	(61)	3,905	(15,331)	(115,098)	-	-
90709	N/A	15,896,250	23,063,426	10,025,237	540,777	1,133,796	1,750,614	947,208	4,372,395	49,507	-	5,314,482	289,615	5,653,604	1,714,163	80,998	(99,722)	58,734	(18,789)	(1,221,433)	-	-
90710	N/A	998,271	1,448,364	629,576	33,960	71,201	109,937	-	215,098	3,109	-	333,745	111,205	448,059	58,025	-	(55,833)	(51,626)	(43,645)	(81,857)	-	-
90711	N/A	15,921,160	21,680,603	11,165,704	370,687	968,634	1,386,935	613,441	3,339,697	31,824	-	4,162,026	249,460	4,443,310	1,502,465	70,931	(7,977)	65,544	(147,163)	(1,014,017)	-	-
90803	N/A	26,655,101	35,772,940	19,109,365	557,408	1,559,964	2,186,532	1,326,788	5,630,692	46,714	-	6,538,903	197,716	6,783,333	2,824,677	111,500	305,871	251,570	(106,416)	(1,603,666)	-	-

South Carolina Public Employee Benefit Authority

Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2021

		Net Pension Liability as of June 30, 2021			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2022	2023	2024	2025	2026	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
90807	N/A	1,100,101	1,575,111	710,439	34,895	75,994	115,730	537,700	764,319	3,163	-	350,615	-	353,778	349,462	-	219,363	175,607	88,810	(73,239)	-	-
90809	N/A	697,807	999,188	450,579	22,144	48,213	73,428	407,768	551,553	2,008	-	222,461	-	224,469	228,379	-	150,458	148,239	72,677	(44,290)	-	-
90810	N/A	100,613	145,976	63,453	3,423	7,176	11,080	9,018	30,697	313	-	33,637	44,842	78,792	(3,772)	982	(12,360)	(18,788)	(8,468)	(8,479)	-	-
91007	N/A	13,212,612	19,038,548	8,436,800	433,670	926,943	1,421,175	602,193	3,383,981	39,506	-	4,309,902	195,590	4,544,998	1,370,774	-	(85,284)	(2,927)	(71,952)	(1,000,854)	-	-
91009	N/A	5,675,690	7,723,635	3,984,570	131,516	344,691	493,075	387,629	1,356,911	11,280	-	1,479,436	269,329	1,760,045	543,027	24,563	29,758	(10,516)	(73,191)	(349,185)	-	-
91203	N/A	862,961	1,193,358	590,759	22,287	54,646	79,880	42,187	199,000	1,953	-	240,498	77,890	320,341	82,537	4,123	(24)	(31,059)	(31,483)	(58,775)	-	-
91503	N/A	599,669	852,618	392,003	18,301	40,721	61,541	86,125	206,688	1,650	-	186,229	57,184	245,063	96,395	2,157	17,499	13,627	(23,302)	(46,200)	-	-
91604	N/A	63,136	91,603	39,818	2,148	4,503	6,953	30,289	43,893	197	-	21,108	59,488	80,793	(30,757)	1,354	(23,007)	(312)	(7,448)	(6,133)	-	-
91605	N/A	136,232	190,412	91,658	3,762	8,865	13,133	2,513	28,273	333	-	39,620	41,154	81,107	(1,448)	899	(18,973)	(11,110)	(11,955)	(10,795)	-	-
91803	N/A	-	-	-	-	-	-	-	-	-	-	-	253,919	253,919	(613,339)	-	(239,764)	(14,155)	-	-	-	-
91804	N/A	181,177	262,864	114,262	6,163	12,922	19,953	77,048	116,086	564	-	60,572	76	61,212	55,397	-	33,594	29,519	5,540	(13,778)	-	-
91807	N/A	-	-	-	-	-	-	1,225	1,225	-	-	-	391,341	391,341	(194,380)	-	(191,632)	(171,340)	(27,145)	-	-	-
92109	N/A	358,339	519,904	225,992	12,190	25,558	39,463	69,371	146,582	1,116	-	119,801	65,225	186,142	35,200	-	(11,953)	13,004	(10,953)	(29,659)	-	-
92114	N/A	925,069	1,342,157	583,410	31,470	65,980	101,875	11,334	210,659	2,881	-	309,272	33,077	345,230	94,711	-	(29,799)	(16,173)	(15,698)	(72,900)	-	-
92116	N/A	651,569	935,398	418,806	20,967	45,303	69,188	227,436	362,894	1,905	-	209,699	122,558	334,162	101,854	-	25,603	60,802	(4,645)	(53,028)	-	-
92117	N/A	1,302,878	1,890,309	821,682	44,323	92,927	143,483	158,882	439,615	4,058	-	435,582	135,234	574,874	233,178	-	(9,110)	(33,593)	5,337	(97,892)	-	-
92118	N/A	212,302	308,022	133,892	7,222	15,142	23,380	34,902	80,646	661	-	70,977	6,172	77,810	35,971	-	9,992	12,187	(2,371)	(16,972)	-	-
92119	N/A	292,662	424,615	184,572	9,956	20,874	32,230	202,930	265,990	911	-	97,844	-	98,755	108,097	-	72,627	72,799	39,927	(18,118)	-	-
92121	N/A	374,027	542,666	235,887	12,724	26,677	41,191	225,809	306,401	1,165	-	125,046	-	126,211	135,761	-	90,429	90,648	26,130	(27,017)	-	-
92202	N/A	1,484,724	2,015,467	1,046,290	33,803	89,582	127,698	80,037	331,120	2,888	-	382,933	50,649	436,470	135,363	7,593	25,364	(878)	(35,019)	(94,816)	-	-
92204	N/A	6,259,076	9,058,932	3,964,977	210,256	443,817	683,567	854,395	2,192,035	19,215	-	2,074,404	10	2,093,629	1,185,452	-	269,608	223,818	75,850	(470,869)	-	-
92302	N/A	15,146,527	21,156,080	10,202,072	416,538	983,898	1,456,403	1,050,645	3,907,484	36,913	-	4,393,363	111,635	4,541,911	1,833,157	69,186	252,903	118,157	19,789	(1,025,276)	-	-
92310	N/A	2,679,331	3,875,136	1,699,459	89,676	189,664	291,909	211,487	782,736	8,191	-	885,757	37,739	931,687	330,881	-	39,146	15,666	(359)	(203,402)	-	-
92313	N/A	1,349,495	1,957,945	851,082	45,909	96,252	148,616	116,372	407,149	4,203	-	451,167	7,670	463,040	173,314	-	21,395	28,373	(1,366)	(104,294)	-	-
92318	N/A	297,670	431,881	187,730	10,126	21,231	32,782	45,909	110,048	927	-	99,518	10,121	110,566	70,748	-	13,347	12,462	(2,722)	(23,605)	-	-
92319	N/A	4,114,106	5,939,879	2,617,748	136,445	290,006	445,545	178,134	1,050,130	12,448	-	1,351,583	121,818	1,485,849	471,967	-	(24,969)	(54,287)	(37,904)	(318,557)	-	-
92404	N/A	969,794	1,350,154	656,713	26,138	62,477	92,109	167,080	347,804	2,309	-	277,683	59,976	339,968	132,859	4,183	23,153	18,856	28,822	(62,995)	-	-
92502	N/A	1,737,079	2,422,109	1,173,335	47,268	112,347	165,950	64,995	390,560	4,181	-	500,438	191,388	696,007	98,575	10,325	(86,498)	(78,258)	(22,223)	(118,469)	-	-
92507	N/A	107,538	156,024	67,821	3,658	7,670	11,843	46,809	69,980	335	-	35,953	49,131	85,419	34,248	-	21,214	(8,839)	(17,326)	(10,487)	-	-
92606	N/A	15,733,575	22,827,404	9,922,643	535,243	1,122,193	1,732,699	967,209	4,357,344	49,000	-	5,260,096	188,938	5,498,034	1,925,102	78,069	101,949	30,945	(59,960)	(1,213,624)	-	-
92609	N/A	179,617	249,897	121,764	4,821	11,552	17,017	13,251	46,641	425	-	51,293	866	52,584	27,994	624	4,764	2,669	(1,163)	(12,214)	-	-
92805	N/A	1,056,556	1,532,928	666,335	35,943	75,359	116,356	-	227,658	3,290	-	353,231	49,232	405,753	64,305	-	(49,123)	(21,707)	(23,207)	(84,058)	-	-
93005	N/A	5,452,339	7,563,632	3,713,674	143,680	348,061	510,841	218,731	1,221,313	12,638	-	1,538,967	114,083	1,665,688	518,329	26,781	(17,294)	(21,950)	(37,159)	(367,971)	-	-
93706	N/A	704,313	1,021,868	444,187	23,960	50,235	77,564	94,455	246,214	2,193	-	235,468	35,034	272,695	74,834	-	(6,883)	16,642	15,794	(52,032)	-	-
93808	N/A	694,283	956,000	478,537	17,437	43,482	63,208	1,591	125,718	1,520	-	190,136	77,760	269,416	19,304	4,426	(39,071)	(37,176)	(21,347)	(46,105)	-	-
94215	N/A	827,681	1,200,859	521,991	28,157	59,034	91,150	-	178,341	2,578	-	276,713	65,135	344,426	50,702	-	(46,738)	(29,828)	(23,295)	(66,224)	-	-
94216	N/A	3,820,482	5,524,245	2,424,342	127,707	270,285	415,889	105,015	918,896	11,663	-	1,261,907	43,152	1,316,722	458,896	-	(20,489)	(24,695)	(55,981)	(296,662)	-	-
94218	N/A	1,943,976	2,799,601	1,242,537	63,619	136,199	208,698	259,703	668,219	5,793	-	632,851	12,461	651,105	363,497	-	110,621	54,675	(1,045)	(147,137)	-	-
94219	N/A	995,970	1,445,025	628,125	33,882	71,037	109,684	145,821	360,424	3,102	-	332,976	7,071	343,149	164,686	-	37,713	29,971	22,979	(73,388)	-	-
94220	N/A	1,605,511	2,329,391	1,012,543	54,618	114,513	176,811	290,548	636,490	5,000	-	536,759	-	541,759	325,631	-	111,570	76,733	26,955	(120,527)	-	-
94221	N/A	1,055,237	1,531,014	665,503	35,898	75,264	116,211	82,228	309,601	3,286	-	352,790	13,367	369,443	150,532	-	31,667	13,339	(20,599)	(84,248)	-	-
94224	N/A	113,003	163,954	71,268	3,844	8,060	12,445	52	24,401	352	-	37,780	18,930	57,062	4,491	-	(7,745)	(7,168)	(8,030)	(9,719)	-	-
94225	N/A	1,283,611	1,862,355	809,531	43,667	91,553	141,361	127,184	403,765	3,998	-	429,141	4,116	437,255	185,350	-	32,831	24,724	6,712	(97,757)	-	-
94226	N/A	1,040,098	1,509,049	655,955	35,383	74,185	114,543	19,745	243,856	3,239	-	347,729	141,602	492,570	117,072	-	(59,661)	(54,735)	(48,410)	(85,908)	-	-
94227	N/A	1,040,735	1,509,974	656,357	35,405	74,230	114,614	64,585	288,834	3,241	-	347,942	-	351,183	154,227	-	21,090	5,091	(7,634)	(80,897)	-	-
94228	N/A	470,708	682,937	296,860	16,013	33,573	51,838	123,078	224,502	1,466	-	157,369	177	159,012	113,031	-	55,789	43,860	2,579	(36,738)	-	-
94229	N/A	552,544	801,671	348,471	18,797	39,410	60,850	113,914	232,971	1,721	-	184,728	81,543	267,992	40,864	-	(1,850)	(9,095)	15,469	(39,545)	-	-
94231	N/A	467,620	678,457	294,912	15,908	33,353	51,498	23,761	124,520	1,456	-	156,336	4,227	162,019	60,669	-	7,420	1,142	(8,909)	(37,150)	-	-
94232	N/A	458,126	664,682	288,925	15,585	32,676	50,452	202,254	300,967	1,427	-	153,162	66,972	221,561	140,221	-	71,158	15,903	23,722	(31,377)	-	-
94504	N/A	208,201	282,737	146,632	4,754	12,575	17,936	15,123	50,388	406	-	53,789	11,592	65,787	16,748	1,002	(4,458)	3,417	(1,312)	(13,045)	-	-
94607	N/A	1,822,712	2,636,094	1,156,206	60,991	129,013	198,554	229,371	617,929	5,571	-	602,479	-	608,050	422,917	-	111,748	35,595	1,112	(138,577)	-	-
94608	N/A	153,937	223,343	97,083	5,237	10,980	16,953	86,641	119,811	479	-	51,465	-	51,944	55,427	-	36,770	36,860	6,081	(11,843)	-	-
	Total Allocated	24,214,187,817	32,080,343,492	17,689,768,586	456,162,460	1,368,084,765	1,878,690,124	798,172,334	4,501,109,683	37,220,802	-	5,599,206,197	801,840,866	6,438,267,865	1,860,021,442	101,175,797	(147,590,780)	(85,608,664)	(323,545,293)	(1,380,413,456)	-	-
	Check	24,214,187,817	32,080,343,492	17,689,768,586	456,162,460	1,368,084,765	1,878,690,124	798,172,334	4,501,109,683	37,220,802	-	5,599,206,197	801,840,866	6,438,267,865	1,860,021,442		(147,590,780)	(85,608,664)	(323,545,293)	(1,380,413,456)	-	-
	Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-