

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, 2022





January 6, 2023

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, 2022**

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, 2022 and June 30, 2023. 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, 2021. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2022, using generally accepted actuarial principles. There was no legislation enacted during the 2022 legislative session that had a material change in benefit provisions for any of the systems. Additionally, there were no assumption changes during the fiscal year.

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 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, 2022, 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, 2021, 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, 2022. Please see the actuarial valuation report as of July 1, 2021 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.

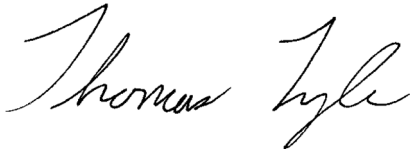
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SECTION 1

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 2022 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, 2021. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2022, using generally accepted actuarial principles.

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 2022 (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, 2022, 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, 2021:

Membership Status	SCRS (1)	PORS (2)	JSRS ¹ (3)	GARS (4)	SCNG (5)
Inactive plan members currently receiving benefits: ²	148,008	20,181	229	341	5,027
Inactive plan members entitled to but not yet receiving benefits:	207,341	20,589	5	37	1,635
Active Plan Members:	199,162	26,555	140	73	12,146
Total Plan Members:	554,511	67,325	374	451	18,808

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, 2022, 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 2022 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):	2,088,812	258,944	1,529	423	199,308
Total plan members:	554,511	67,325	374	451	18,808
Average expected remaining service life (years):	3.767	3.846	4.088	0.938	10.597

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, 2022

System (1)	Total Pension Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net Pension Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5)	Covered Payroll ¹ (6)	Net Pension Liability as a Percentage of Covered Payroll (7)
South Carolina Retirement System (SCRS)	\$ 56,454,779,872	\$ 32,212,626,932	\$ 24,242,152,940	57.1%	\$ 9,925,834,395	244.2%
Police Officers Retirement System (PORS)	8,937,686,946	5,938,707,767	2,998,979,179	66.4%	1,434,620,961	209.0%
Retirement System for Judges and Solicitors (JSRS)	458,502,279	206,673,901	251,828,378	45.1%	31,104,425	809.6%
Retirement System for the General Assembly (GARS)	70,147,597	42,476,149	27,671,448	60.6%	1,248,600	2,216.2%
National Guard Supplemental Retirement Plan (SCNG)	69,167,581	39,567,624	29,599,957	57.2%	Not Applicable ²	Not Applicable ²

Note:

¹ The projected payroll for fiscal year 2022 is based on the actuarial valuation as of July 1, 2021.

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, 2022

Change in the Net Pension Liability (1)	SCRS (2)	PORS (3)	JSRS (4)	GARS (5)	SCNG (6)
Total pension liability					
Service Cost	\$ 1,069,012,364	\$ 218,062,386	\$ 9,514,844	\$ 275,067	\$ 791,342
Interest	3,778,285,356	598,566,225	30,554,250	4,815,200	4,653,608
Benefit Changes	0	0	0	0	0
Difference between actual and expected experience	(142,936,283)	(78,184,936)	(248,878)	(419,855)	(58,609)
Assumption Changes	0	0	0	0	0
Benefit Payments	(3,381,160,928)	(485,343,217)	(26,099,610)	(6,347,720)	(4,606,418)
Net Change in Total Pension Liability	1,323,200,509	253,100,458	13,720,606	(1,677,308)	779,923
Total Pension Liability - Beginning	55,131,579,363	8,684,586,488	444,781,673	71,824,905	68,387,658
Total Pension Liability - Ending (a)	\$ 56,454,779,872	\$ 8,937,686,946	\$ 458,502,279	\$ 70,147,597	\$ 69,167,581
Plan Fiduciary Net Position					
Contributions - Employer	\$ 1,884,209,240	\$ 292,363,453	\$ 19,577,136	\$ 6,279,000	\$ 5,289,726
Contributions - Nonemployer	88,705,515	12,470,282	2,900,000	0	0
Contributions - Member	983,536,277	163,535,695	3,011,963	164,274	0
Refunds of contributions to members	(160,566,971)	(32,691,114)	0	0	0
Retirement benefits	(3,189,790,358)	(447,401,253)	(26,089,610)	(6,331,599)	(4,606,418)
Death benefits	(30,803,599)	(5,250,850)	(10,000)	(16,121)	0
Net Investment Income	(832,363,490)	(155,637,980)	(5,201,314)	(1,045,018)	(878,561)
Administrative Expense	(17,990,391)	(3,256,918)	(113,650)	(23,683)	(21,219)
Net transfers to affiliated systems	(2,615,261)	2,904,388	(83,383)	(205,745)	0
Other	0	0	0	0	0
Net Change in Plan Fiduciary Net Position	(1,277,679,038)	(172,964,297)	(6,008,858)	(1,178,892)	(216,472)
Plan Fiduciary Net Position - Beginning	33,490,305,970	6,111,672,064	212,682,759	43,655,041	39,784,096
Plan Fiduciary Net Position - Ending (b)	\$ 32,212,626,932	\$ 5,938,707,767	\$ 206,673,901	\$ 42,476,149	\$ 39,567,624
Net Pension Liability - Ending (a) - (b)	24,242,152,940	2,998,979,179	251,828,378	27,671,448	29,599,957
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	57.1%	66.4%	45.1%	60.6%	57.2%
Covered Payroll	\$ 9,925,834,395	\$ 1,434,620,961	\$ 31,104,425	\$ 1,248,600	N/A
Net Pension Liability as a Percentage of Covered Payroll	244.2%	209.0%	809.6%	2,216.2%	N/A



Exhibit 3

Schedule of the Employers' and Nonemployer's Contributions for the Measurement Period Ending June 30, 2022

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

System (1)	Actuarially Determined Contribution as a Percent of Covered Payroll ^{1, 2} (2)	Actual Contributions as a percentage of Covered Payroll (3)	Contribution Deficiency (Excess) (4)	Total Contributions for the 2021 Fiscal Year ³ (5)	Covered Payroll ⁴ (6)
South Carolina Retirement System (SCRS)	19.88%	19.88%	\$ 0	\$ 1,972,914,755	\$ 9,925,834,395
Police Officers Retirement System (PORS)	21.25%	21.25%	0	304,833,735	1,434,620,961
Retirement System for Judges and Solicitors (JSRS)	72.26%	72.26%	0	22,477,136	31,104,425

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

System (1)	Actuarially Determined Contribution ⁵ (2)	Total Employer Contributions for the 2021 Fiscal Year (3)	Contribution Deficiency (Excess) (4)	Covered Payroll ⁶ (5)
Retirement System for the General Assembly (GARS)	\$ 6,279,000	\$ 6,279,000	\$ 0	\$ 1,248,600
National Guard Supplemental Retirement Plan (SCNG)	4,405,123	5,289,726	(884,603)	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 2022 is determined in accordance with the Retirement System Funding and Administration Act of 2017.

² The actuarially determined 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 for Fiscal Year 2022

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, 2020	July 1, 2020	July 1, 2020	July 1, 2020	July 1, 2020
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:	27-year maximum, closed period	27-year maximum, closed period	27-year maximum, closed period	7-year closed period	16-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 2022 is determined in accordance with the Retirement System Funding and Administration Act of 2017.	Contribution rate for fiscal year 2022 is determined in accordance with the Retirement System Funding and Administration Act of 2017.	Contribution rate for fiscal year 2022 is determined by the 2020 actuarial valuation.	Contribution rate for fiscal year 2022 is determined by the 2020 actuarial valuation.	Contribution rate for fiscal year 2022 is determined by the 2020 actuarial valuation.

Exhibit 4

Sensitivity of the Net Pension Liability to Changes in the Discount Rate for the Measurement Period Ending June 30, 2022

System (1)	1.00% Decrease (6.00%) (2)	Current Discount Rate (7.00%) (3)	1.00% Increase (8.00%) (4)
South Carolina Retirement System (SCRS)	\$ 31,081,431,145	\$ 24,242,152,940	\$ 18,556,181,381
Police Officers Retirement System (PORS)	4,181,895,856	2,998,979,179	2,030,650,511
Retirement System for Judges and Solicitors (JSRS)	303,831,917	251,828,378	208,411,359
Retirement System for the General Assembly (GARS)	33,741,161	27,671,448	22,436,624
National Guard Supplemental Retirement Plan (SCNG)	38,426,611	29,599,957	22,405,335

Exhibit 5

Components of Aggregate Pension Expense For the Measurement Period Ending June 30, 2022

	SCRS (1)	PORS (2)	JSRS (3)	GARS (4)	SCNG (5)
1. Total service cost:	\$ 1,069,012,364	\$ 218,062,386	\$ 9,514,844	\$ 275,067	\$ 791,342
2. Interest on total pension liability:	3,778,285,356	598,566,225	30,554,250	4,815,200	4,653,608
3. Current-period benefit changes:	-	-	-	-	-
4. Member contributions:	(983,536,277)	(163,535,695)	(3,011,963)	(164,274)	-
5. Projected earnings on plan investments:	(2,328,735,374)	(427,210,623)	(14,859,529)	(3,051,167)	(2,808,060)
6. Administrative expense:	17,990,391	3,256,918	113,650	23,683	21,219
7. Other:	2,615,261	(2,904,388)	83,383	205,745	-
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	498,586,944	68,928,610	26,502,024	(419,855)	(16,818)
9. Recognition of deferred outflows/ (inflows) due to assets: ²	(19,967,519)	(3,043,489)	57,539	104,681	207,657
10. Total Aggregate Pension Expense:	\$ 2,034,251,146	\$ 292,119,944	\$ 48,954,198	\$ 1,789,080	\$ 2,848,948

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, 2022 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	\$ 3,161,098,864	\$ 0	\$ 4,756,440,445	\$ 4,739,021,737	\$ 17,418,708
2. Differences between expected and actual experience	0	142,936,283	368,634,086	172,144,096	196,489,990
3. Assumption Changes	0	0	1,184,572,311	0	1,184,572,311
4. Total	\$ 3,161,098,864	\$ 142,936,283	\$ 6,309,646,842	\$ 4,911,165,833	\$ 1,398,481,009

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	\$ 632,219,773	\$ 0	\$ 1,190,080,759	\$ 1,210,048,278	\$ (19,967,519)
2. Differences between expected and actual experience	0	37,944,328	158,015,037	66,497,616	91,517,421
3. Assumption Changes	0	0	407,069,523	0	407,069,523
4. Total	\$ 632,219,773	\$ 37,944,328	\$ 1,755,165,319	\$ 1,276,545,894	\$ 478,619,425

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	\$ 2,528,879,091	\$ 0	\$ 3,566,359,686	\$ 3,528,973,459	\$ 37,386,227
2. Differences between expected and actual experience	0	104,991,955	210,619,049	105,646,480	104,972,569
3. Assumption Changes	0	0	777,502,788	0	777,502,788
4. Total	\$ 2,528,879,091	\$ 104,991,955	\$ 4,554,481,523	\$ 3,634,619,939	\$ 919,861,584



Exhibit 7

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2022 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	\$ 582,848,603	\$ 0	\$ 866,197,146	\$ 860,184,460	\$ 6,012,686
2. Differences between expected and actual experience	0	78,184,936	87,528,374	86,197,925	1,330,449
3. Assumption Changes	0	0	183,512,454	0	183,512,454
4. Total	\$ 582,848,603	\$ 78,184,936	\$ 1,137,237,974	\$ 946,382,385	\$ 190,855,589

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	\$ 116,569,721	\$ 0	\$ 215,442,422	\$ 218,485,911	\$ (3,043,489)
2. Differences between expected and actual experience	0	20,328,897	37,211,545	26,913,112	10,298,433
3. Assumption Changes	0	0	58,630,177	0	58,630,177
4. Total	\$ 116,569,721	\$ 20,328,897	\$ 311,284,144	\$ 245,399,023	\$ 65,885,121

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	\$ 466,278,882	\$ 0	\$ 650,754,724	\$ 641,698,549	\$ 9,056,175
2. Differences between expected and actual experience	0	57,856,039	50,316,829	59,284,813	(8,967,984)
3. Assumption Changes	0	0	124,882,277	0	124,882,277
4. Total	\$ 466,278,882	\$ 57,856,039	\$ 825,953,830	\$ 700,983,362	\$ 124,970,468



Exhibit 8

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2022 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	\$ 20,060,843	\$ 0	\$ 29,648,749	\$ 28,716,365
2. Differences between expected and actual experience	0	248,878	24,463,124	248,878	24,214,246
3. Assumption Changes	0	0	12,748,541	0	12,748,541
4. Total	\$ 20,060,843	\$ 248,878	\$ 66,860,414	\$ 28,965,243	\$ 37,895,171

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	\$ 4,012,169	\$ 0	\$ 7,361,214	\$ 7,303,675
2. Differences between expected and actual experience	0	60,880	21,872,492	60,880	21,811,612
3. Assumption Changes	0	0	4,690,412	0	4,690,412
4. Total	\$ 4,012,169	\$ 60,880	\$ 33,924,118	\$ 7,364,555	\$ 26,559,563

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	\$ 16,048,674	\$ 0	\$ 22,287,535	\$ 21,412,690
2. Differences between expected and actual experience	0	187,998	2,590,632	187,998	2,402,634
3. Assumption Changes	0	0	8,058,129	0	8,058,129
4. Total	\$ 16,048,674	\$ 187,998	\$ 32,936,296	\$ 21,600,688	\$ 11,335,608



Exhibit 9

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2022 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	\$ 4,096,185	\$ 0	\$ 6,081,678	\$ 5,582,894	\$ 498,784
2. Differences between expected and actual experience	0	419,855	0	419,855	(419,855)
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 4,096,185	\$ 419,855	\$ 6,081,678	\$ 6,002,749	\$ 78,929

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	\$ 819,237	\$ 0	\$ 1,515,307	\$ 1,410,626	\$ 104,681
2. Differences between expected and actual experience	0	419,855	0	419,855	(419,855)
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 819,237	\$ 419,855	\$ 1,515,307	\$ 1,830,481	\$ (315,174)

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	\$ 3,276,948	\$ 0	\$ 4,566,371	\$ 4,172,268	\$ 394,103
2. Differences between expected and actual experience	0	0	0	0	0
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 3,276,948	\$ 0	\$ 4,566,371	\$ 4,172,268	\$ 394,103



Exhibit 10

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2022 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	\$ 3,686,621	\$ 0	\$ 5,434,736	\$ 4,573,257	\$ 861,479
2. Differences between expected and actual experience	0	58,609	216,387	4,011,435	(3,795,048)
3. Assumption Changes	0	0	3,135,675	0	3,135,675
4. Total	\$ 3,686,621	\$ 58,609	\$ 8,786,798	\$ 8,584,692	\$ 202,106

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	\$ 737,324	\$ 0	\$ 1,350,985	\$ 1,143,328	\$ 207,657
2. Differences between expected and actual experience	0	5,531	56,453	540,732	(484,279)
3. Assumption Changes	0	0	467,461	0	467,461
4. Total	\$ 737,324	\$ 5,531	\$ 1,874,899	\$ 1,684,060	\$ 190,839

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	\$ 2,949,297	\$ 0	\$ 4,083,751	\$ 3,429,929	\$ 653,822
2. Differences between expected and actual experience	0	53,078	159,934	3,470,703	(3,310,769)
3. Assumption Changes	0	0	2,668,214	0	2,668,214
4. Total	\$ 2,949,297	\$ 53,078	\$ 6,911,899	\$ 6,900,632	\$ 11,267



Exhibit 11

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

<u>Period</u>	<u>SCRS</u> (1)	<u>PORS</u> (2)	<u>JSRS</u> (3)	<u>GARS</u> (4)	<u>SCNG</u> (5)
Fiscal Year + 1	\$ 538,666,351	\$ 67,392,590	\$ 6,671,404	\$ 124,552	\$ 190,859
Fiscal Year + 2	322,183,474	45,701,323	3,843,668	21,833	103,187
Fiscal Year + 3	(573,208,013)	(104,693,164)	(3,186,273)	(571,519)	(407,924)
Fiscal Year + 4	632,219,772	116,569,719	4,006,809	819,237	703,475
Fiscal Year + 5	0	0	0	0	8,524
Thereafter	0	0	0	0	(586,854)
Total	\$ 919,861,584	\$ 124,970,468	\$ 11,335,608	\$ 394,103	\$ 11,267

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, 2022

Participating Employer	Net Pension Liability as of June 30, 2022				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									
	Actual Employer Contributions	Allocated Nonemployer Contribution	Proportionate Share	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 Proportionate Share Between Employer's and Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	(23)	(24)	(25)	(26)	(27)	
																										(1)
Aggregate-SCRS	1,883,202,248	88,705,515	100.000000%	24,242,152,940	31,081,431,145	18,556,181,381	2,034,251,146	N/A	N/A	N/A	210,619,049	777,502,788	3,566,359,686	N/A	4,554,481,523	105,646,780	-	3,528,973,459	N/A	3,634,619,639	538,666,351	322,183,474	(573,208,013)	632,219,772		
10001	45,263	1,560	0.002735%	575,366	738,036	440,621	48,304	16,920	65,224	1,560	5,001	18,462	84,684	66,663	174,810	2,509	-	83,796	8,269	94,574	38,169	38,521	(11,466)	15,012		
10002	233,657	7,542	0.012232%	2,965,239	3,801,803	2,269,746	248,824	162,244	411,068	7,542	25,762	95,102	438,228	155,278	712,370	12,922	-	431,655	7,864	523,241	123,656	80,061	(91,918)	77,331		
10100	1,320,329	65,751	0.057239%	15,934,057	20,429,427	12,196,741	1,337,087	188,884	1,525,971	65,751	138,437	511,043	2,344,123	373,217	3,166,820	60,040	-	117,495	2,506,484	549,774	304,263	(409,251)	415,550			
10200	1,812,078	159,699	0.110199%	14,503,863	18,846,029	10,480,257	1,211,997	(65,214)	1,914,49	159,699	455,056	1,653,487	2,133,721	495,207	2,750,232	69,207	-	149,712	2,116,932	1,428,217	184,508	(212,567)	376,252			
10300	2,602,728	225,467	0.047262%	47,962,902	60,340,447	32,024,347	4,039,227	(30,039)	3,628,588	225,467	600,889	1,509,418	6,923,611	444,818	9,306,736	20,000	-	856,031	982,430	799,186	568,350	(1,326,480)	1,227,370			
10400	420,715	24,845	0.022955%	5,477,607	7,022,968	4,192,840	459,647	(141,175)	318,472	24,845	47,990	175,680	805,833	-	1,029,103	23,871	-	797,385	180,354	1,001,610	18,977	15,203	(153,541)	142,853		
10500	-	-	0.000000%	-	-	-	-	(1,325,858)	(1,325,858)	-	-	-	-	-	-	-	-	-	931,806	931,806	(931,806)	-	-	-	-	
10900	181,618	10,295	0.009732%	2,338,331	3,024,953	1,805,952	197,889	(18,103)	179,877	10,295	20,498	75,669	347,091	131,652	574,910	10,282	-	343,452	38,943	392,677	67,019	63,161	(29,476)	61,350		
12200	89,351	5,945	0.004236%	1,169,096	1,498,926	894,886	98,109	(11,177)	98,109	5,945	10,157	37,496	171,990	85,659	305,302	1,787	-	42,973	218,255	15,600	56,495	(13,538)	30,488			
13300	400,672	22,660	0.021468%	5,204,346	6,672,613	3,983,672	436,716	(205,514)	231,202	22,660	45,216	166,916	765,632	97,764	1,166,396	20,882	-	577,606	184,733	965,019	24,347	16,180	(165,508)	135,726		
13600	263,634	17,821	0.012434%	3,450,571	4,424,058	2,641,243	289,551	(86,310)	243,243	17,821	17,042	29,979	110,668	78,495	726,769	10,341	-	502,306	162,242	679,585	6,349	10,677	(59,831)	89,889		
13700	144,098	4,855	0.007554%	1,831,188	2,347,809	1,401,685	153,662	(31,108)	284,770	4,855	15,910	58,731	269,339	337,870	681,904	7,980	-	266,569	56,687	381,236	123,917	158,076	20,916	47,758		
20101	256,323	13,495	0.018231%	3,352,230	4,298,793	2,566,458	281,352	(207,686)	489,048	13,495	107,534	493,254	1,551,587	151,587	1,705,165	16,612	-	488,083	214,779	502,855	21,779	54,161	(97,440)	79,800		
20102	1,725,259	61,622	0.009651%	21,967,484	28,165,025	16,815,034	1,843,375	(300,625)	2,144,000	61,622	190,856	704,549	2,311,724	365,997	4,493,126	92,284	-	1,197,846	461,205	3,754,785	450,734	332,072	(618,341)	572,896		
20105	-	-	0.000000%	-	-	-	-	(85,852)	(85,852)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20108	30,972	1,243	0.011689%	409,561	525,108	313,499	34,368	(14,187)	48,555	2,243	3,558	12,136	60,252	30,419	107,065	1,785	-	59,621	18,748	80,154	16,510	3,808	(4,087)	10,680		
20200	295,465	14,247	0.005718%	3,809,981	4,884,865	2,916,534	319,710	(12,669)	332,379	14,247	33,102	133,195	560,501	36,496	752,294	16,604	-	554,626	155,192	726,422	63,878	(6,296)	(131,071)	99,361		
20300	282,620	19,654	0.015734%	3,726,922	4,822,778	2,852,740	321,740	(16,244)	188,212	19,654	22,800	119,531	548,282	182,232	712,516	16,242	-	541,535	118,650	677,337	7,773	91,249	(70,105)	97,194		
20400	2,175,348	90,533	0.114908%	27,856,189	37,165,071	21,322,549	2,337,519	(28,247)	2,620,466	90,533	242,018	893,413	4,098,035	377,362	5,561,228	121,396	-	4,055,075	99,550	4,276,021	81,175	426,787	(686,226)	726,471		
20500	834,541	38,782	0.044288%	10,736,427	13,755,424	8,218,209	900,934	(104,545)	1,005,479	38,782	93,280	344,342	1,579,479	232,629	2,310,230	33,820	-	1,562,921	330,120	1,939,830	332,800	103,172	(443,202)	280,000		
20600	2,686,798	42,656	0.138417%	33,555,179	43,021,880	25,684,847	2,815,743	(58,134)	3,400,937	42,656	91,532	1,076,193	4,936,436	718,311	7,022,472	166,232	-	4,884,887	573,627	5,668,546	955,439	565,832	(942,443)	879,097		
21100	1,086,365	5,543	0.011515%	14,648,697	18,765,913	10,565,577	1,246,798	(104,545)	1,142,253	5,543	36,275	85,919	394,106	105,300	389,974	79,704	-	389,974	79,704	469,678	11,163	(16,566)	89,865			
21400	8,754,796	155,261	0.418505%	109,580,063	140,441,312	83,846,025	9,151,755	(147,624)	7,719,101	155,261	1,552,461	3,533,143	11,114,581	511,401	20,020,806	477,863	-	15,945,651	3,840,063	20,263,077	475,033	(52,725)	(2,451,261)	2,856,682		
21900	-	2,659	0.000135%	32,687	41,909	25,021	2,743	(136,724)	(133,881)	2,659	284	1,048	4,809	0	6,141	142	-	4,758	216,889	223,589	(133,294)	(83,461)	(1,547)	854		
22100	314,801	18,888	0.016277%	4,103,523	5,261,223	3,141,046	344,342	(102,288)	242,054	18,888	35,652	131,610	601,686	0	770,948	17,883	-	597,357	145,260	760,500	9,862	14,595	(121,026)	107,018		
22200	319,778	18,888	0.007488%	3,814,294	4,981,241	2,915,123	315,213	(14,456)	107,767	18,888	1,575	5,815	26,671	1,180	35,241	26,991	-	11,298	38,479	49,949	7,822	(4,651)	4,730			
20200	77,892,000	4,495,021	0.017077%	1,012,919,737	1,282,241,787	775,247,278	84,521,725	(63,247,278)	78,650,012	4,495,021	8,299,320	22,892,322	149,995,744	27,467	190,396,346	41,137,25	-	139,856,064	165,390,167	146,822,744	8,200,045	(24,923,076)	26,142,123	207,077		
30000	6,654,638	447,138	0.359640%	88,175,533	113,781,380	66,755,523	7,419,000	(1,600,217)	5,713,972	447,138	757,471	2,796,214	13,826,670	1,826,604	17,399,477	390,740	-	16,299,614	3,161,646	20,263,077	289,449	71,427	(42,802,067)	2,273,718		
30040	55,180,879	2,932,589	0.247068%	714,327,799	915,997,997	546,863,335	59,590,770	(7,500,609)	67,031,397	2,932,589	6,207,087	28,133,538	103,105,255	3,466,460	137,600,140	1,313,474	-	104,001,257	566,121	1,070,802	134,082	(9,150,941)	(162,678)	18,634,941		
30040	6,532,831	468,630	0.355060%	85,885,619	112,221,817	68,585,619	7,222,817	(3,388,846)	3,913,971	468,630	747,824	2,760,603	12,662,725	298,748	16,690,909	375,109	-	15,259,981	5,990,154	18,895,244	(129,337)	(1,158,569)	(3,422,199)	2,244,761		
30050	404,431,834	21,570,686	2.179560%	5,287,372,351	6,837,731,546	44,337,731	443,377,315	(66,263,876)	476,637,192	21,570,686	4,580,569	16,663,027	75,986,961	2,686,028	1,061,658	2,300,629	-	76,915,108	1,786,592	8,004,237	11,350,467	(12,391,914)	17,779,611			
30060	4,264,619	164,204	0.224596%	54,446,864	69,807,870	41,676,409	5,446,864	(1,508,873)	3,059,970	164,204	473,042	1,746,229	8,008,897	7,041	10,236,217	212,778	-	7,925,927	1,895,242	9,705,440	197,321	138,212	(1,678,695)	1,419,939		
30070	406,798	30,481	0.022175%	5,375,805	6,972,540	451,105	470,900	(29,087)	742,192	30,481	46,706	172,415	790,857	1,497,510	2,267,288	24,428	-	782,566	115,779	817,573	850,912	69,061	5,744	140,198		
30080	2,537,972	147,114	0.134676%	33,009,786	42,625,376	27,095,977	3,080,000	(1,039,590)	1,730,387	147,114	286,793	1,058,701	4,856,201													

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2022

Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Net Pension Liability as of June 30, 2022			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													
				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 Proportionate Share of Plan Contributions	Employer Pension Expense	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	Future Measurement Periods Ending June 30																
																		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Aggregate - SCRS	1,883,208.248	88,705.515	100.000000%	24,242,152.940	31,081,431.145	18,556,181.381	2,034,251.146	N/A	N/A	N/A	210,619,049	777,502,788	3,566,359,686	N/A	4,554,481,523	105,646,480	-	3,528,973,459	N/A	3,634,619,939	538,666,351	322,183,474	(573,208,013)	632,219,772	-	-	-	-	-	-	-	-		
7015	113,969	-	0.005780%	1,401.105	1,796.390	1,072.477	115.722	2,659	120.231	-	12.173	44.937	206.122	22.284	285.516	6.106	-	203.961	25.420	235.487	17.415	23.166	(27.092)	36.540	-	-	-	-	-	-	-	-		
7018	5,428	-	0.002755%	66.730	85.556	51.079	5.600	1,345	6.945	-	5.80	2.140	9.817	28,665	41,202	1,206	-	9.714	14,495	24,500	2,139	6,460	6.362	1,740	-	-	-	-	-	-	-	-		
7019	424,042	-	0.021400%	5,253.073	6,683.803	3,990.352	437.449	(29,276)	408,373	-	45,292	167,195	76,916	79,419	1,058,822	22,718	-	758,876	16,247	194,841	51,385	73,941	(148,299)	135,954	-	-	-	-	-	-	-	-		
7200	7,120,246	315,111	0.171600%	91,408.473	112,966.914	60,968.712	6,740.424	235,324	794,556	312,411	794,169	2,931,684	11,447,465	21,157,697	19,291,251	398,355	-	13,306,495	5,497,813	5,497,813	141,721	(1,681,313)	2,383,874	-	-	-	-	-	-	-	-	-	-	
7022	70,782	16,337	0.020033%	861.075	1,126.445	717,301	407,515	87,028	494,543	123,627	42,193	155,755	714,438	74,951	987,337	21,164	-	706,948	120,987	849,099	24,455	148,366	(126,652)	126,652	-	-	-	-	-	-	-	-	-	
7083	-	-	0.000000%	-	-	-	-	(85,000)	(85,000)	-	-	-	-	0	0	-	-	-	-	-	2,393	2,393	(2,393)	-	-	-	-	-	-	-	-	-	-	
7084	34,065	1,941	0.001826%	442.653	567.536	338.829	37.145	23,357	60,502	1,941	3,846	34,197	65,120	64,894	147,657	1,929	-	64,438	8,696	75,063	26,811	30,688	3,550	11,544	-	-	-	-	-	-	-	-	-	
7085	111,570	-	0.005667%	1,373.825	1,761,413	1,051,595	115,283	38,885	149,138	-	11,936	44,062	202,109	27,517	285,234	5,987	-	199,990	7,562	213,539	35,651	29,514	(28,908)	38,829	-	-	-	-	-	-	-	-	-	
7086	358,265	10,913	0.018726%	4,538.577	5,919,016	3,474,059	380,849	305,324	660,173	10,913	39,432	145,565	667,688	516,652	1,369,129	19,779	-	660,689	357,119	1,017,808	275,407	682,223	118,263	-	-	-	-	-	-	-	-	-	-	
7087	5,517	289	0.000294%	71.735	91.512	54.634	5.989	(762)	5,227	289	620	2,289	10,500	5,455	18,864	311	-	10,390	3,502	14,203	2,072	1,063	(134)	1,861	-	-	-	-	-	-	-	-	-	
7088	196,274	-	0.009545%	2,412.946	3,093.694	1,846,992	202,479	(93,612)	108,867	-	20,964	77,389	354,978	-	453,331	1,516	-	351,257	150,779	512,552	(28,421)	(14,513)	(79,214)	62,927	-	-	-	-	-	-	-	-	-	
7089	133,419	-	0.006766%	1,640.225	2,120.970	1,255,512	137,637	(225,528)	(87,981)	-	14,250	52,606	241,300	-	308,156	7,048	-	238,770	228,934	474,852	(97,744)	(59,244)	(57,805)	42,776	-	-	-	-	-	-	-	-	-	
7081	564,783	-	0.028541%	6,943.304	8,902.173	5,314,760	582,639	464,291	1,046,930	-	60,324	222,688	1,021,457	-	718,660	2,023,129	-	1,010,749	-	1,041,008	532,691	367,363	(95,009)	181,076	-	-	-	-	-	-	-	-	-	
7091	813,391	42,166	0.043878%	10,518.001	13,858.375	8,051,015	886,625	179,042	1,061,647	42,166	91,362	337,337	1,547,345	-	1,576,961	3,257	-	1,576,961	0	1,576,961	371,583	259,372	(168,088)	274,303	-	-	-	-	-	-	-	-	-	
7092	27,042	6,292	0.001690%	409.795	525.408	313.678	34.387	(148,977)	(114,590)	6,292	3,560	13,143	60,287	0	76,990	99	-	59,655	206,706	268,147	(128,852)	(62,313)	(10,679)	10,687	-	-	-	-	-	-	-	-	-	
7093	10,062	54	0.000538%	130.786	167.171	99.804	10.941	(1,099)	9,842	54	1,133	4,182	19,182	6,301	30,798	568	-	18,981	24,447	33,996	2,843	(4,209)	(5,173)	3,401	-	-	-	-	-	-	-	-	-	
7095	89,854	4,355	0.026489%	6,421.504	8,355.247	5,388.934	588,523	1,062,600	412,662	26,848	55,791	205,958	944,603	73,709	1,020,217	19,379	-	72,985	934,790	1,760,556	(119,766)	(237,503)	(295,483)	167,469	-	-	-	-	-	-	-	-	-	
7098	30,991	1,259	0.001636%	396.483	508.341	304,489	33,720	(510)	32,760	1,259	3,445	12,716	58,328	7,115	81,604	1,728	-	57,717	26,198	85,643	6,445	(4,229)	(16,565)	10,340	-	-	-	-	-	-	-	-	-	
7101	15,631,859	788,896	0.832734%	201,872,756	258,825,781	154,523,713	16,939,910	10,743	16,950,653	788,896	1,753,897	6,474,533	29,698,305	2,130,794	40,057,529	8,755	-	29,386,977	2,455,784	32,722,516	4,225,037	3,085,458	(5,240,193)	5,264,711	-	-	-	-	-	-	-	-	-	
7103	4,577,884	-	0.232155%	56,279.394	72,157.126	43,079.121	4,722,618	(438,794)	4,283,824	-	448,467	1,805,012	8,279,486	62,308	10,030,059	24,264	-	8,192,692	1,653,997	10,091,953	676,301	126,739	(1,732,664)	1,467,711	-	-	-	-	-	-	-	-	-	
7104	1,948,491	74,625	0.102546%	24,859,402	31,872,821	19,876,656	2,156,406	1,853,843	3,439,890	74,625	215,982	797,299	3,657,166	13,111,188	5,981,585	108,336	-	5,814,828	83,697	3,790,861	1,530,795	453,076	(505,460)	648,317	-	-	-	-	-	-	-	-	-	
7106	6,591,025	369,545	0.322987%	82,557,549	109,713,284	65,500,832	7,180,634	(1,551,686)	6,628,948	369,545	743,457	2,744,481	12,888,771	51,337	16,098,004	29,218	-	12,456,803	5,825,272	18,054,993	1,644,137	(1,155,320)	(1,155,140)	2,231,651	-	-	-	-	-	-	-	-	-	
7108	2,806,117	132,545	0.149266%	36,127.999	46,315.277	27,653,620	3,031,571	434,672	3,466,243	132,545	313,878	1,158,684	5,318,816	93,474	7,720,852	19,441	-	5,258,101	617,638	6,034,180	81,857	525,162	(958,250)	942,174	-	-	-	-	-	-	-	-	-	
7111	1,702,473	-	0.086336%	20,929,793	26,834,577	16,020,732	1,756,298	474,667	2,230,965	-	181,841	671,268	3,079,065	57,677	4,509,851	15,721	-	3,044,787	208,408	3,346,406	771,000	399,264	(525,657)	545,837	-	-	-	-	-	-	-	-	-	
7112	255,931	11,359	0.013555%	3,285.990	4,213,044	2,515,264	275,740	150,033	425,773	11,359	28,549	105,389	484,415	390,290	1,007,633	14,020	-	479,347	244,319	736,986	188,870	241,228	(145,148)	85,697	-	-	-	-	-	-	-	-		
7113	89,854	4,355	0.026489%	6,421.504	8,355.247	5,388.934	588,523	1,062,600	412,662	26,848	55,791	205,958	944,603	73,709	1,020,217	19,379	-	72,985	934,790	1,760,556	(119,766)	(237,503)	(295,483)	167,469	-	-	-	-	-	-	-	-	-	
7116	95,639	-	0.045516%	1,123,803	1,501,362	893,957	983,789	18,216	1,002,005	-	101,858	376,010	1,724,735	408,200	2,160,823	51,320	-	1,706,655	315,542	2,077,289	151,266	141,238	(165,018)	305,748	-	-	-	-	-	-	-	-	-	
7117	2,155,164	-	0.109293%	26,495,000	33,969,936	20,860,672	2,223,301	425,316	2,648,617	-	230,193	849,759	3,897,794	1,588,022	6,335,748	20,845	-	3,856,933	36,361	4,088,759	1,140,643	933,077	(237,706)	690,975	-	-	-	-	-	-	-	-	-	-
7118	3,626,420	234,380	0.195790%	47,463,730	60,854,359	36,331,162	3,983,862	(1,989,278)	1,999,884	234,380	412,371	1,522,273	6,982,578	470,829	9,388,051	106,465	-	6,909,380	3,179,339	10,208,564	(644,722)	(602,842)	(991,772)	1,237,823	-	-	-	-	-	-	-	-	-	
7119	1,657,234	-	0.084023%	20,371,828	26,118,122	15,998,122	1,709,622	20,371,828	18,733,021	-	176,987	653,489	2,965,824	1,890,247	4,809,534	88,777	-	2,965,824	318,959	3,365,403	689,128	(126,662)	(1,280,679)	76,258	-	-	-	-	-	-	-	-	-	
7120	1,050,785	-	0.053288%	12,918.100	16,562,598	9,988,173	1,084,007	(217,853)	866,172																									

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2022

Participating Employer	Actual Employer Contributions	Allocated Nonemployer Credit	Proportionate Share	Net Pension Liability as of June 30, 2022			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								
				Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Deferred Amounts			Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate & Difference Between Employer Contrib.			Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate & Difference Between Employer Contrib.			Total Deferred Inflow of Resources	(23)	(24)	(25)	(26)	(27)			
							Proportionate Share of Aggregate Plan Pension Expense	From Changes in Proportionate Share of Plan Contributions	Employer Pension Expense				Revenue Credit	Proportionate Share of Plan Contributions	Employer Pension Expense				Revenue Credit	Proportionate Share of Plan Contributions	Employer Pension Expense							Revenue Credit	Proportionate Share of Plan Contributions	Employer Pension Expense
Aggregate - SCRS	1,883,202,248	88,705,515	100.000000%	24,242,152,940	31,081,431,145	18,556,181,381	2,034,251,146	N/A	N/A	N/A	210,619,409	777,502,788	3,566,359,686	N/A	4,554,481,523	105,646,480	-	3,528,973,459	N/A	3,634,619,939	538,666,531	322,183,474	(573,208,013)	632,219,772	-	-	-	-		
72342	429,378	-	0.021775%	5,278,670	6,767,906	4,040,563	442,953	4,581	447,534	-	45,862	169,299	776,566	1,812	993,539	23,004	-	768,425	-	111,374	902,803	54,991	26,137	(128,057)	137,665	-	-	-	-	
72343	10,512	-	0.000533%	129,232	165,692	98,921	10,844	5,452	16,276	-	1,123	4,145	19,012	1,234	45,714	563	-	18,813	-	7,247	26,623	6,403	11,555	(2,237)	3,370	-	-	-	-	
72346	164,813	-	0.008158%	2,026,167	2,597,796	1,550,931	170,233	63,911	233,954	-	17,604	64,984	298,077	40,768	421,433	8,830	-	294,953	-	43,099	346,882	67,579	13,988	(59,856)	52,841	-	-	-	-	
72347	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72348	144,586	-	0.007332%	1,777,501	2,278,976	1,363,590	149,157	75,156	224,313	-	15,443	57,009	246,495	456,650	800,597	17,466	-	346,251	-	412,751	113,339	140,851	87,300	46,357	34,796	-	-	-	-	
72349	108,532	-	0.005540%	1,334,262	1,710,689	1,021,312	111,963	79,902	185,865	-	11,592	42,793	196,289	177,862	428,536	5,815	-	194,231	-	8,611	208,657	94,897	88,635	1,551	34,796	-	-	-	-	
72350	36,024	-	0.001827%	442,876	567,821	339,000	33,000	134	37,297	-	3,848	14,204	65,153	17,731	100,936	1,930	-	64,470	-	23,067	89,467	2,913	2,619	(5,612)	11,550	-	-	-	-	
72351	226,156	-	0.011469%	2,780,308	3,564,698	2,128,190	233,306	63,371	296,677	-	24,156	89,717	409,022	138,242	600,991	12,116	-	404,734	-	15,699	432,549	107,351	94,561	(46,380)	72,510	-	-	-	-	
72352	7,821	-	0.000397%	96,268	122,427	72,688	8,078	(8,675)	(597)	-	(36)	3,088	14,162	1,029	19,155	420	-	14,024	-	63,095	77,469	143,297	99,255	(17,263)	2,510	-	-	-	-	
72353	3,409	-	0.000173%	41,914	53,738	32,083	3,517	10,676	14,193	-	364	1,344	6,166	29,540	37,414	788	-	6,101	-	6,284	11,607	11,233	7,197	1,093	-	-	-	-	-	
72401	1,606,994	-	0.081474%	19,571,071	25,323,311	15,657,387	1,751,478	(379,810)	1,777,574	-	171,600	633,463	2,905,659	106,151	3,816,873	27,077,574	-	2,875,199	-	310,596	3,271,869	230,866	286,465	(487,423)	515,096	-	-	-	-	-
72402	798,185	47,964	0.042910%	10,042,352	13,337,099	7,962,491	872,901	(324,791)	548,110	47,964	90,377	333,628	1,530,331	-	1,954,336	45,333	-	1,514,289	-	478,333	2,072,955	122,350	(45,353)	(297,197)	271,286	-	-	-	-	-
72403	2,655,806	114,538	0.115674%	28,055,220	35,944,611	21,458,589	2,352,542	(151,842)	2,801,200	114,538	243,574	899,155	4,142,373	886,673	12,167,753	122,177	-	4,081,137	-	560,627	4,767,716	570,359	(144,443)	114,140	730,420	-	-	-	-	-
72404	101,735	8,773	0.005504%	1,235,567	1,741,850	1,039,916	114,002	(160,700)	440,728	8,773	11,803	43,572	193,864	2,051	322,290	5,921	-	197,760	-	439,150	642,840	(146,339)	(154,749)	(119,893)	85,428	-	-	-	-	-
72407	602,608	-	0.030560%	7,408,310	9,498,368	5,670,699	621,659	(380,671)	240,988	-	64,364	237,602	1,089,866	6,146	1,931,832	32,285	-	1,078,441	-	538,450	1,616,176	178,451	(284,555)	193,204	-	-	-	-	-	-
72408	124,878	-	0.006333%	1,535,226	1,968,349	1,128,827	137,877	(7,314)	121,493	-	13,338	49,238	225,853	48,893	337,322	6,890	-	233,486	-	82,452	312,628	15,036	(8,485)	(25,336)	40,038	-	-	-	-	-
72409	1,475,650	82,775	0.079313%	19,158,896	25,186,966	14,665,197	1,607,969	(237,780)	1,369,916	82,775	166,455	614,471	2,818,541	5,420	3,604,887	66,994	-	2,788,995	-	925,176	3,717,665	(24,141)	(97,467)	(70,348)	498,651	-	-	-	-	-
72411	14,573	-	0.000739%	179,154	229,698	137,085	15,707	(1,527)	7,650	472	1,557	5,746	26,356	781	30,885	218	-	28,080	-	30,267	57,218	(11,282)	(626)	(6,100)	4,672	-	-	-	-	-
72412	24,168	2,302	0.001342%	325,421	417,230	249,094	27,307	(67,899)	(40,582)	2,302	2,827	10,437	47,874	3,286	64,424	1,418	-	47,372	-	115,898	164,688	(42,250)	(44,880)	(21,616)	8,487	-	-	-	-	-
72413	220,231	-	0.011468%	2,707,464	3,471,303	2,072,431	227,194	(122,300)	104,894	-	23,523	86,835	398,306	-	508,664	11,939	-	394,130	-	124,775	530,704	(28,033)	10,866	(75,483)	70,610	-	-	-	-	-
72415	36,158	-	0.001834%	444,520	569,930	340,258	37,301	(4,428)	12,883	-	3,862	14,257	66,395	39,065	122,579	5,937	-	64,710	-	58,217	124,864	(15,810)	(17,552)	(16,642)	11,593	-	-	-	-	-
72416	1,701,414	-	0.000000%	20,936,772	26,817,883	16,010,765	1,755,206	(399,861)	2,149,067	-	181,728	670,850	3,077,150	1,648,850	5,668,578	91,155	-	3,044,892	-	185,334	3,284,381	(89,452)	897,103	(1,575)	64,946	-	-	-	-	-
72417	-	-	-	-	-	-	-	(1,991)	(1,991)	-	-	-	-	-	-	-	-	-	-	3,605	(2,246)	1,359	-	-	-	-	-	-	-	-
72418	-	-	-	-	-	-	-	(24,542)	(24,542)	-	-	-	-	-	-	-	-	-	-	74,296	74,296	-	-	-	-	-	-	-	-	-
72501	762,769	43,972	0.040912%	9,917,866	12,715,928	7,591,641	832,246	(125,409)	706,837	43,972	86,168	318,089	1,459,057	29,255	1,892,569	43,222	-	1,443,761	-	217,107	1,704,090	130,311	82,521	(283,005)	258,652	-	-	-	-	-
72502	24,642	1,841	0.001338%	323,119	414,279	247,332	27,134	(2,163)	24,951	1,841	2,807	10,363	47,335	8,490	69,195	1,408	-	47,037	-	1,189	49,634	12,625	5,137	(6,627)	8,426	-	-	-	-	-
72503	49,469	472	0.000449%	598,200	759,285	459,265	57,549	(5,052)	7,500	472	5,052	20,720	95,877	1,470	120,790	468	-	116,569	-	42,706	159,274	10,846	3,948	(25,388)	2,812	-	-	-	-	-
72506	127,191	9,604	0.006947%	1,684,181	2,159,327	1,289,158	141,326	(147,517)	(61,931)	9,604	14,632	54,016	247,767	198	316,613	7,408	-	203,199	-	297,312	549,821	(116,468)	(87,413)	(73,250)	43,923	-	-	-	-	-
72507	279,076	-	0.014153%	3,430,890	4,388,824	2,626,178	287,899	(194,146)	268,483	-	29,808	100,320	504,732	107,302	751,879	14,952	-	499,441	-	110,033	624,426	15,762	91,068	(68,852)	89,476	-	-	-	-	-
72509	74,511	4,668	0.004435%	920,409	1,248,030	745,097	81,682	(199,181)	448,849	4,668	8,457	31,203	143,202	79,320	256,799	4,442	-	141,701	-	131,584	277,527	23,901	(10,524)	(28,386)	27,876	-	-	-	-	-
72510	620,972	1,042	0.000267%	7,878,163	10,158,826	6,186,163	747,108	(235,487)	812,595	1,042	5,286	18,455	82,588	1,407	98,108	2,636	-	93,400	-	114,351	207,946	30,388	(5,544)	(6,308)	16,195	-	-	-	-	-
72512	83,296	-	0.002242%	1,024,018	1,312,927	783,826	85,929	40,460	126,389	-	8,897	32,943	150,647	62,983	255,730	7,208	-	149,068	-	53,531	52,901	40,755	(18,523)	(20,766)	16,253	-	-	-	-	-
72513	134,907	-	0.006841%	1,658,517	2,126,423	1,269,513	139,172	(17,973)	157,145	-	14,409	53,193	243,991	33,818	345,511	2,003	-	241,433	-	39,215	287,876	31,960	28,710	(46,288)	43,253	-	-	-	-	-
72601	9,825,079	511,779	0.024517%	127,066,986	162,973,554	97,263,558	10,632,674	(727,738)	4,575,337	511,779	5,018,817	1,103,975	4,074,337	12,296,632	25,102,274	139,930	-	18,497,368	-	2,918,122	25,998,134	3,116,937	2,068,910	(2,666,532)	3,313,825	-	-	-	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2022

Participating Employer	Actual Employer Contributions	Allocated Nonemployer Credit	Proportionate Share	Net Pension Liability as of June 30, 2022			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									
				Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Difference from Changes in Proportionate Share Between Employer Contributions & Proportionate Share of Plan Contributions	Employer Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	Future Measurement Periods Ending June 30										
																			(23)	(24)	(25)	(26)	(27)						
Aggregate - SCRS	1,883,202,248	88,705,515	100.000000%	24,242,152,940	31,081,431,145	18,556,181,381	2,034,251,146	N/A	N/A	N/A	210,619,435	777,502,788	3,566,359,686	N/A	4,554,481,523	105,646,480	3,528,973,459	3,634,619,939	538,666,351	322,183,474	(573,208,013)	632,219,772	-	-	-	-	-		
Employer	73217	173,098	8.436	0.000920%	2,231,734	2,861,358	1,708,283	187,273	38,120	225,393	8,436	19,390	71,577	328,319	49,705	468,991	9,726	-	334,603	72,767	48,942	(45,524)	58,203	-	-	-	-	-	
73218	18,012	-	0.000913%	221,432	283,904	169,496	18,581	-	-	-	-	1,924	3,276	5	41,607	9,765	-	32,234	94,359	127,558	(35,269)	(31,690)	(24,767)	5,776	-	-	-	-	
73219	58,898	-	0.002878%	724,073	928,351	554,242	60,760	-	-	-	-	6,291	23,223	106,521	86,900	222,095	3,155	-	105,405	30,995	139,555	25,702	31,271	6,684	18,884	13,884	-	-	
73220	359,300	-	0.11415%	4,417,151	5,663,333	3,760,603	437,660	-	-	-	-	38,377	141,668	649,825	133,235	963,095	19,250	-	64,013	69,923	754,186	64,013	67,434	(129,560)	115,196	-	-	-	
73223	15,388	899	0.000262%	200,228	256,716	153,264	16,802	-	-	-	-	1,740	6,422	29,456	6,192	43,110	8,733	-	29,147	15,215	55,235	(5,312)	(7,796)	(15,240)	5,222	-	-	-	
73224	328,812	55,394	0.01844%	4,723,341	6,055,907	3,615,487	396,354	-	-	-	-	41,037	151,489	694,870	80,611	968,007	20,584	-	687,585	1,455,866	2,164,035	(1,046,575)	(47,169)	(225,468)	123,183	-	-	-	
73225	3,015	-	0.000153%	37,064	47,521	28,371	3,110	-	-	-	-	322	1,189	5,453	3,940	10,904	2,182	-	5,396	7,032	12,590	(1,305)	(1,506)	160	965	-	-	-	
73226	11,692	249	0.000606%	146,799	188,214	112,367	12,318	-	-	-	-	1,275	4,708	21,596	8,382	35,961	6,445	-	21,370	14,705	36,715	(19,177)	(15,161)	(14,148)	3,827	-	-	-	
73227	7,961	499	0.000429%	100,011	132,355	79,615	8,728	-	-	-	-	904	3,236	15,501	6,150	25,691	453	-	15,141	6,281	21,875	1,426	(762)	2,713	-	-	-	-	
73228	84,836	-	0.004302%	1,042,953	1,337,194	798,329	87,518	-	-	-	-	9,061	33,450	153,433	76,594	272,988	6,450	-	15,824	192	156,561	57,522	46,230	(14,616)	27,200	-	-	-	-
73301	746,910	40,375	0.03925%	9,678,692	12,029,277	7,408,565	812,176	-	-	-	-	610,418	1,423,871	471,528	2,289,907	417,528	-	-	1,408,944	269,744	1,720,867	141,377	274,160	(89,812)	252,415	-	-	-	
73302	155,143	10,042	0.008377%	2,030,744	2,603,664	1,554,435	170,467	-	-	-	-	15,933	58,131	298,751	8,992	390,517	8,850	-	295,619	173,843	478,312	(149,962)	(30,457)	(95,335)	52,960	-	-	-	
73303	115,680	7,616	0.004257%	1,515,717	1,943,406	1,160,249	127,194	-	-	-	-	13,169	48,614	222,991	133,172	417,946	6,006	-	220,554	260,589	252,560	57,562	(89,056)	(24,806)	39,529	-	-	-	
73306	43,634	3,456	0.002388%	578,920	742,214	443,121	48,578	-	-	-	-	1,857	6,500	31,567	18,507	85,165	3,300	-	84,272	63,189	169,984	(16,603)	(26,263)	(27,145)	59,908	-	-	-	
73308	178,557	8,293	0.009476%	2,297,090	2,945,152	1,758,310	192,758	-	-	-	-	19,597	73,673	337,934	147,020	578,584	10,016	-	334,391	27,614	372,016	(39,775)	91,896	94,541	(13,758)	5,096	-	-	
73310	624,921	33,194	0.03514%	8,075,952	10,354,367	6,181,746	677,684	-	-	-	-	70,165	259,015	1,188,085	46,903	1,564,188	35,195	-	1,175,631	813,732	2,024,558	(109,847)	(126,613)	(344,528)	210,615	-	-	-	
73311	10,545	491	0.000540%	135,677	173,954	103,854	11,385	-	-	-	-	1,179	4,501	19,960	79,314	104,804	591	-	19,751	96,627	116,969	(9,004)	(66,841)	1,131	3,538	-	-	-	
73312	132,387	7,296	0.004926%	1,527,959	1,969,031	1,269,578	150,217	-	-	-	-	12,375	49,005	224,784	108,659	338,025	6,659	-	222,428	207,338	247,443	30,236	27,978	(27,555)	39,847	-	-	-	
73401	1,144,525	40,799	0.060110%	14,572,077	18,683,200	11,514,211	1,222,798	-	-	-	-	126,604	467,361	2,143,756	810,260	3,547,981	63,505	-	2,121,283	1,868,5	2,201,653	1,107,791	207,740	(349,233)	380,030	-	-	-	
73402	488,743	31,753	0.026866%	6,396,630	8,021,269	4,896,307	536,766	-	-	-	-	55,575	205,155	943,034	46,865	1,248,629	27,876	-	931,169	484,613	1,043,658	(84,030)	(207,140)	(244,108)	166,820	-	-	-	
73403	118,980	5,993	0.003138%	1,536,376	1,969,823	1,176,020	128,923	-	-	-	-	13,348	49,275	226,022	36,487	325,132	6,695	-	223,653	82,475	194,963	(173,674)	(39,600)	(115,784)	158,721	-	-	-	
73406	52,579	1,778	0.002579%	668,258	856,789	517,519	56,076	-	-	-	-	5,806	21,433	96,310	40,297	140,046	2,912	-	97,279	260,589	397,140	(120,033)	(78,318)	55,191	17,429	-	-	-	
73407	20,420	945	0.001398%	262,659	336,761	203,052	22,041	-	-	-	-	1,788	6,844	31,425	18,236	48,721	8,242	-	38,236	19,346	58,527	23,550	(11,008)	(6,867)	10,800	-	-	-	
73408	43,365	-	0.002199%	533,114	683,517	408,072	44,736	-	-	-	-	4,632	17,098	78,428	105	100,263	2,223	-	77,606	43,082	123,011	(4,520)	(8,140)	(23,992)	13,904	-	-	-	
73501	25,470	1,058	0.001345%	326,132	418,141	249,638	27,367	-	-	-	-	2,833	10,460	47,979	56,627	117,899	1,421	-	47,476	7,830	56,527	23,093	21,788	7,986	8,505	-	-	-	
73502	470,799	24,218	0.025105%	6,086,104	7,803,136	4,658,014	510,708	-	-	-	-	52,877	195,196	895,351	263,750	1,405,174	26,523	-	885,965	82,475	194,963	(173,674)	(39,600)	(115,784)	158,721	-	-	-	
73503	37,553	1,823	0.00294%	470,241	602,814	372,241	40,811	-	-	-	-	3,517	12,699	59,311	24,624	84,932	1,411	-	260,930	132,952	(34,861)	(27,452)	(29,835)	45,746	26,900	-	-	-	
73504	87,353	-	0.004430%	1,073,898	1,376,870	822,016	90,115	-	-	-	-	9,330	34,442	159,885	28,044	229,801	4,680	-	156,329	12,445	196,454	25,036	26,538	(26,232)	28,006	-	-	-	
73506	-	19	0.000011%	238	305	182	20	-	-	-	-	19	2	35	45	1	-	-	35	32	68	(13)	(5)	(2)	14	-	-	-	
73507	42,104	2,833	0.002779%	552,437	708,292	422,863	46,357	-	-	-	-	2,833	4,800	17,718	81,271	229,392	3,331,181	2,408	-	80,419	272,964	355,791	49,153	(94,007)	(7,836)	7,407	-	-	-
73601	809,882	41,315	0.04186%	10,464,639	13,309,993	8,009,993	878,108	-	-	-	-	80,914	335,916	1,133,461	413,424	2,099,519	45,004	-	1,523,329	1,668,288	2,015,795	(243,700)	(294,000)	(1,836)	39,529	-	-	-	
73602	765,795	45,780	0.04157%	9,977,297	12,792,126	7,637,130	837,233	-	-	-	-	78,500	319,995	1,467,800	55,754	1,930,233	43,481	-	1,452,413	645,126	2,141,020	(25,180)	(49,694)	(396,100)	260,201	-	-	-	
73603	35,215	1,909	0.001883%	456,397	585,158	348,350	38,298	-	-	-	-	3,965	14,638	67,142	3,658	89,043	1,989	-	66,439	-	88,428	13,055	6,622	(10,604)	11,902	-	-	-	
73604	409,478	-	0.020766%	5,034,018	6,554,233	3,853,295	422,424	-	-	-	-	18,929	64,153	247,514	186,054	1,131,817	21,938	-	732,811	156,519	501,298	(161,190)	90,279	(162,204)	131,284	-	-	-	
73606	40,180	-	0.002388%	493,961	634,338	378,103	41,450	-	-	-	-	4,292	15,842	72,669	49,918	97,721	2,153	-	71,907	430,534	504,594	(159,069)	(162,770)	(97,116)	12,882	-	-	-	
73607	63,917	3,126	0.00385%	820,520	1,052,008	628,068	68,833	-	-	-	-	6,316	23,729	96,316	42,516	196,691	3,576	-	102,569	120,495	343,336	(65,697)	(142,205)	(90,745)	21,398	-	-	-	
73608	3,871	108	0.000302%	48,919	62,721	37,445	4,105	-	-	-																			

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2022

Participating Employer	Actual Employer Contributions	Allocated Nonemployee Contribution Credit	Proportionate Share	Net Pension Liability as of June 30, 2022							Pension Expense and Revenue Offset for Nonemployee 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							
				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 & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2023	2024	2025	2026	2027	Thereafter				
																											(5)	(6)	(7)	(8)
Aggregate - SCRS	1,883,202,248	88,705,515	100.000000%	24,242,152,940	31,081,431,145	18,556,181,181	1,034,251,146	N/A	N/A	N/A	210,619,049	777,502,788	3,566,359,686	N/A	4,554,481,523	105,646,480	-	3,528,973,459	N/A	3,634,619,939	538,666,351	322,183,474	(573,208,013)	632,219,772	-	-				
Employer																														
74021	181,269	-	0.009193%	2,228,483	2,857,190	1,705,794	187,000	140,666	327,666	-	19,361	71,473	327,841	247,345	666,020	9,712	-	324,404	70,103	404,219	107,636	144,728	(46,681)	58,118	-	-	-	-		
74022	13,910	-	0.000755%	171,011	219,257	130,901	14,350	(6,199)	8,151	-	1,486	5,485	25,158	7,165	32,129	7,465	-	24,884	9,946	35,585	(1,491)	(597)	(5,829)	4,461	-	-	-	-		
74024	600,607	-	0.032428%	7,176,339	9,457,376	5,646,226	618,977	(954,870)	(315,899)	-	64,087	236,577	1,083,163	1,266	1,387,093	33,246	-	1,073,787	2,530,665	3,636,538	(839,623)	(802,620)	(781,933)	192,371	-	-	-	-		
74101	671,381	3,981	0.000000%	876,975	1,043,689	731,951	73,951	(2,984)	64,689	3,981	7,859	36,160	129,618	189,353	3,762	-	-	145,873	154,363	154,949	(21,003)	(17,908)	(21,873)	22,871	-	-	-	-		
74022	14,024	33,520	0.003509%	182,382	210,451,718	120,015	681,664	(166,854)	514,801	33,520	70,577	260,356	1,195,063	1,666,577	1,692,793	35,146	-	1,512,535	299,849	1,510,785	29,680	866,338	(145,904)	211,853	-	-	-	-		
74103	92,645	-	0.004898%	1,138,953	1,460,278	871,813	95,574	(26,695)	68,879	-	9,895	36,529	167,556	64,061	278,041	4,964	-	165,799	19,339	190,102	31,948	40,294	(14,006)	29,703	-	-	-	-		
74105	-	-	0.000000%	-	-	-	-	-	(13,495)	(13,495)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
74106	29,418	1,309	0.001538%	377,752	484,824	289,155	31,699	9,668	41,567	1,309	3,282	12,215	55,573	437	71,407	1,646	-	54,990	10,015	66,661	1,531	1,031	(10,066)	9,852	-	-	-	-		
74109	330	-	0.000076%	4,062	5,208	3,110	341	(494)	(153)	-	35	130	598	88	932	1,541	-	932	(298)	106	-	-	-	-	-	-	-	-	-	
74109	141,504	-	0.007176%	1,739,615	2,230,401	1,331,590	145,978	138,752	284,730	-	15,114	55,794	255,922	15,114	253,239	0	-	253,239	0	260,820	10,580	54,851	(28,137)	45,368	-	-	-	-	-	
74201	1,989,994	-	0.100375%	24,464,504	30,366,510	18,726,380	2,052,990	(160,752)	1,892,157	-	212,551	784,634	3,599,071	5,528	4,601,784	66,619	-	3,561,342	907,916	4,575,873	179,807	(2,709)	(789,206)	638,019	-	-	-	-	-	
74202	665,589	-	0.035745%	8,182,588	10,263,370	6,866,632	886,632	(11,641)	798,273	-	71,091	262,435	1,203,773	288,233	1,825,524	33,655	-	1,391,154	223,008	1,475,873	248,629	167,171	(153,488)	213,397	-	-	-	-	-	
74203	6,139,127	354,393	0.329301%	79,629,754	102,251,594	61,005,769	6,698,818	(1,180,847)	5,518,331	354,393	699,572	2,560,328	11,744,073	813,190	15,181,163	347,895	-	11,620,560	2,023,689	14,008,304	573,977	(1,066,968)	(2,081,960)	1,968,888	-	-	-	-	-	
74204	42,969,954	-	2.179506%	528,262,135	677,237,235	404,358,805	44,328,483	(28,785,200)	15,544,983	-	4,589,612	16,942,608	77,714,747	0	99,246,360	2,300,148	-	78,600,062	36,169,861	115,312,071	(9,457,837)	(3,212,413)	(18,071,593)	13,776,738	-	-	-	-	-	
74208	1,023,134	57,757	0.054805%	12,835,996	10,169,780	11,148,878	1,114,878	(125,723)	989,150	57,757	115,431	426,113	1,954,556	242,204	2,738,304	5,777	-	1,934,066	610,318	2,602,284	36,327	1,215	(440,512)	346,491	-	-	-	-	-	
74211	152,025	-	0.007710%	1,868,959	2,436,236	1,430,597	156,831	9,235	166,066	-	16,238	59,942	274,950	25,888	377,018	8,145	-	272,068	24,691	304,904	13,405	26,915	(51,036)	48,741	-	-	-	-	-	
74213	86,261	4,541	0.004400%	1,116,299	1,414,234	854,479	93,673	10,971	104,644	4,541	9,999	39,802	164,223	6,526	162,502	27,020	-	162,502	29,426	190,793	17,107	13,124	(29,885)	29,112	-	-	-	-	-	
74214	32,824	-	0.018246%	310,857	395,939	239,539	29,553	(9,436)	395,939	-	27,010	99,708	457,256	17,498	562,073	15,548	-	452,562	49,722	492,342	199,762	(1,147)	(81,076)	119,638	-	-	-	-	-	
74215	554,428	-	0.028116%	6,816,004	8,738,958	5,217,317	571,957	147,780	719,737	-	59,218	218,605	1,002,729	173,441	1,453,996	29,704	-	992,218	40,816	1,062,738	212,821	122,473	(121,792)	177,756	-	-	-	-	-	
74216	190,890	8,364	0.010105%	2,449,578	3,140,662	1,875,032	205,553	(42,874)	248,427	8,364	21,282	78,564	360,367	10,471	565,960	7,835	-	356,990	7,835	375,100	93,894	77,094	(44,288)	63,884	-	-	-	-	-	
74217	45,181	2,221	0.002403%	582,626	746,998	445,971	48,890	16,908	65,798	2,221	5,062	18,686	85,712	33,723	143,162	2,589	-	84,814	30,349	117,702	24,278	8,176	(22,189)	15,194	-	-	-	-	-	
74218	14,279	1,282	0.000799%	166,269	214,430	105,053	11,653	(27,848)	117,754	1,282	1,662	6,135	28,143	3,940	35,940	884	-	27,848	47,474	76,156	16,652	(16,455)	(2,180)	2,800	-	-	-	-	-	
74219	292,820	-	0.014550%	3,599,864	4,615,469	2,755,119	302,078	117,646	119,720	-	31,276	115,456	529,590	139,603	685,975	15,588	-	529,039	26,829	566,556	167,681	110,412	(92,558)	95,881	-	-	-	-	-	
74221	41,093	2,546	0.002213%	536,491	687,847	410,657	45,019	(29,613)	36,402	2,546	4,661	17,207	78,925	12,142	112,935	2,368	-	78,908	58,787	139,223	(7,886)	(20,442)	(12,452)	13,951	-	-	-	-	-	
74222	39,699	2,260	0.002128%	515,836	661,365	394,847	43,286	(6,464)	18,822	2,260	4,482	16,544	75,887	108	97,021	2,248	-	75,091	20,081	97,420	1,115	154	(15,122)	13,943	-	-	-	-	-	-
74223	29,402	1,400	0.001544%	374,256	479,842	286,475	31,405	33,160	64,565	1,400	3,252	12,003	55,058	9,716	124,029	3,631	-	54,481	23	36,135	42,287	22,617	(6,770)	9,760	-	-	-	-	-	
74224	25,925	256	0.000323%	320,535	408,256	255,256	27,925	(9,842)	37,568	256	2,758	11,949	52,356	6,724	59,080	1,724	-	49,357	6,724	56,056	4,288	(3,708)	(2,180)	2,180	-	-	-	-	-	-
74226	113,312	6,403	0.005880%	1,449,614	1,908,588	1,109,608	121,643	(28,259)	149,902	6,403	12,594	46,493	213,258	153,113	425,458	6,317	-	211,023	87,928	305,368	42,988	31,901	7,547	9,764	-	-	-	-	-	
74227	43,460	-	0.002204%	534,281	685,014	408,962	44,834	(15,915)	28,919	-	4,642	17,136	78,600	27,345	127,723	2,328	-	77,776	9,500	89,604	19,824	18,355	(13,994)	13,934	-	-	-	-	-	
74228	10,411	-	0.000528%	127,993	164,010	107,470	11,400	(8,832)	(827,623)	-	1,112	4,105	18,830	1,401	25,448	558	-	18,632	745,071	764,261	(725,938)	(3,375)	(2,638)	3,338	-	-	-	-	-	
74229	82,425	2,713	0.004318%	1,044,588	1,341,946	801,166	80,166	(106,639)	735,466	2,713	9,094	38,011	182,152	6,561	151,367	608,664	-	151,367	455,678	608,664	238,563	(45,515)	(107,827)	157,935	-	-	-	-	-	
74230	1,440,001	80,218	0.07794%	18,689,202	23,960,863	14,305,669	1,568,282	(790,860)	2,269,262	80,218	102,374	599,407	2,749,443	49,612	3,560,867	81,447	-	1,486,867	4,298,954	65,084	(31,137)	(598,613)	487,403	-	-	-	-	-	-	
74231	-	-	0.000000%	-	-	-	-	-	(139,275)	(139,275)	-	-	-	-	-	-	-	3,690	3,690	(3,690)	-	-	(0)	-	-	-	-	-	-	-
74233	77,214	-	0.003916%	949,248	1,217,053	726,603	79,65																							

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2022

Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Net Pension Liability as of June 30, 2022				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				
				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	Proportionate Share of Difference Between Employer's Contribution & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue	Liability Experience	Assumption Changes	Investment Experience	Liability Experience	Assumption Changes	Investment Experience	Liability Experience	Assumption Changes	Investment Experience	2023	2024	2025	2026	2027	Thereafter		
Aggregate - SCRS	1,883,202,248	88,705,515	100.000000%	24,242,152,940	31,081,431,145	18,556,181,381	2,034,251,146	N/A	N/A	N/A	210,619,409	777,502,788	3,566,359,686	N/A	4,554,481,523	105,646,480	3,528,973,459	N/A	3,634,619,939	538,666,351	322,183,474	(573,200,348)	632,219,772				
Employer	1,883,202,248	88,705,515	100.000000%	24,242,152,940	31,081,431,145	18,556,181,381	2,034,251,146																				
80101	2,967,992	176,908	0.159485%	38,662,641	49,570,276	29,594,359	3,244,329	(783,267)	2,461,062	176,908	335,906	1,240,002	5,687,815		7,263,723	168,490	5,628,190		1,637,136	7,433,816	177,794	(11,015,1)	(1,241,169)	1,008,297			
80103	117,607	14,277	0.006688%	1,621,354	2,078,776	1,141,067	136,054	(154,349)	(18,295)	14,277	14,087	2,008	238,254		304,612	7,696	230,023		162,914	406,003	(62,289)	(2,485,2)	(1,564,534)	42,285			
80201	22,937,080	1,292,296	1.228728%	29,780,738	38,196,393	22,804,931	24,995,406	1,580,279	26,575,685	1,292,296	2,587,934	9,533,392	43,820,884	4,842,139	60,804,313	1,298,108	43,361,473	6,698,066	51,357,647	8,247,225	975,854	(7,544,672)	7,768,259				
80202	15,326,470	856,985	0.698656%	20,476,978	26,198,449	16,316,741	17,400,569	1,632,262	25,378,278	856,985	96,336	4,166,312	16,846,334	2,025,264	28,381,332	80,526	80,687	1,781,939	2,806,932	3,301,358	1,938,678	(1,836,708)	258,378				
80203	12,947,407	89,679	0.007124%	17,048,074	22,817,735	13,049,466	14,305,569	(796,207)	644,362	89,679	148,116	2,039,418	5,208,010		74,295	74,295	3,170,569	5,600,180	6,631,583	940,236	(11,440,4)	(887,666)	444,602				
80401	9,197,114	444,266	0.488937%	11,828,772	15,968,510	9,077,793	9,946,200	2,693,173	12,639,373	444,266	1,029,794	3,801,496	17,437,240	5,170,380	27,438,910	516,544	17,254,445	1,701,400	19,422,289	4,769,750	337,861	(3,274,244)	3,091,155				
80402	3,308,961	181,435	0.177006%	4,920,079	6,550,016	3,284,556	3,600,748	(201,960)	3,988,788	181,435	372,088	1,376,227	6,316,773	89,660	851,368	180,077	6,246,497	792,728	7,272,266	698,977	242,885	(1,135,787)	1,139,067				
80403	2,627,551	141,140	0.140407%	34,037,607	43,640,412	26,054,122	2,856,255	499,559	2,905,794	141,140	295,723	1,091,646	5,507,408	594,206	6,929,103	148,355	4,954,915	145,331	5,248,581	888,292	705,199	(800,646)	887,678				
80404	2,995,257	176,233	0.160399%	38,990,752	49,820,955	29,845,512	3,271,862	(488,155)	2,782,727	176,233	388,757	1,250,255	57,608	512,849	7,838,716	169,920	956,885	6,802,158	761,710	421,796	(1,175,803)	1,036,854					
80406	10,205,0	5,767	0.005468%	1,325,474	1,699,421	1,014,589	1,112,26	(18,269)	92,57	5,767	11,516	42,511	158,966		21,157	270,180	19,592	94,589	299,317	9,990	(21,133)	(46,561)	34,568				
80407	473,335	25,202	0.025292%	6,131,349	7,866,146	4,693,248	5,145,505	31,070	545,575	25,202	53,270	196,647	902,007	63,526	1,215,450	5,776	892,551	157,425	1,076,696	1,300,60	15,887	(167,635)	159,902				
80409	162,673	12,265	0.008728%	2,150,643	2,757,399	1,880,469	2,061,081	(11,911)	58,558	12,265	18,685	68,976	216,290	15,999	420,050	9,372	310,073	257,722	580,157	399,427	(52,438)	285,669	225,568				
80502	933,755	46,091	0.045690%	12,045,976	15,444,428	9,220,605	10,010,824	507,559	5,118,483	46,091	104,657	386,343	1,777,132	3,582,530	5,845,662	54,896	1,753,554	1,170,722	2,976,802	857,383	980,211	708,233	316,152				
80503	1,507,455	95,163	0.081272%	19,702,165	25,260,607	15,081,043	16,532,84	(443,396)	1,209,888	95,163	171,175	631,895	2,898,446		7,001,534	2,868,079	4,988,500	3,452,490	186,228	1,000,096	(551,101)	513,821					
80601	2,149,339	134,264	0.115817%	28,076,527	35,997,572	21,491,207	23,56,008	(445,779)	1,910,239	134,264	243,933	900,480	4,130,450	218,295	5,483,158	122,357	4,187,500	539,748	4,749,255	392,178	367,488	(47,981)	732,218				
80602	589,685	46,706	0.027373%	7,823,632	10,300,965	5,988,607	6,551,11	(604,273)	52,238	46,706	67,973	230,922	1,150,966	13,322	1,493,183	34,095	1,080,150	160,157	1,249,125	10,621	109,588	(183,214)	204,036				
80603	680,498	50,218	0.047706%	11,564,939	15,822,295	9,702,458	10,478,458	(413,875)	493,825	50,218	100,478	370,915	1,701,364	180,539	2,353,366	50,400	1,683,529	2,069,943	76,475	128,697	(223,400)	301,665					
80606	159,890	10,253	0.006282%	2,091,697	2,681,813	1,601,091	1,752,522	(44,021)	311,501	10,253	18,173	67,086	307,718		392,977	9,116	304,492	58,965	372,573	12,058	11,765	(57,969)	54,550				
80701	23,298,079	1,206,425	1.028688%	30,125,386	38,624,237	23,059,955	25,279,232	(839,851)	29,118,53	1,206,425	2,617,321	9,661,872	43,138,429	9,944,222	66,951,854	1,312,848	58,889	45,225,584	10,504,272	7,979,348	(4,791,820)	7,856,469					
80702	220,803	13,320	0.011873%	2,878,262	3,690,287	2,203,169	2,415,26	(60,773)	301,599	13,320	25,007	92,133	421,433	199,294	740,047	12,543	418,994	988	432,325	161,569	103,224	(53,638)	76,064				
80704	354,464	30,366	0.036939%	4,652,706	6,052,223	3,692,081	3,952,416	(255,999)	551,680	30,366	75,176	277,513	1,272,934	487,641	2,093,264	27,708	1,250,566	2,093,264	2,093,264	399,427	(112,789)	258,668					
80801	34,362,844	1,724,676	1.188037%	43,651,158	56,985,524	33,953,244	37,228,544	(4,588,002)	41,816,456	1,724,676	3,854,500	14,228,938	66,27,289	6,854,502	92,922,246	1,933,417	64,850,817	5,358,587	71,875,905	14,319,025	10,223,024	(13,975,215)	11,570,137				
80902	2,000,861	114,657	0.107283%	26,007,671	33,345,043	19,907,599	21,862,402	(329,813)	1,852,589	114,657	225,958	834,127	3,826,092	226,813	5,112,990	113,341	3,785,983	1,161,065	5,060,389	189,576	85,245	(868,883)	678,262				
81001	52,930,450	2,967,628	2.847211%	68,197,330	89,821,766	52,610,537	57,162,339	(1,273,915)	10,790,332	2,967,628	5,970,642	22,040,033	101,096,337	22,663,185	152,070,017	2,994,783	103,036,251	27,952,535	19,584,368	(16,058,874)	17,921,664						
81002	1,109,789	47,295	0.086788%	14,224,913	18,238,093	10,888,474	11,939,666	(86,274)	1,156,992	47,295	123,588	456,226	2,099,684	739,909	3,408,740	61,992	2,070,746	1,302,222	2,263,260	637,402	325,353	(188,584)	370,976				
81004	598,888	42,836	0.028078%	7,677,827	9,877,021	604,236	648,203	(1,677,001)	82,626	42,836	66,296	319,516	1,236,582	206,466	2,396,582	20,640	1,556,555	1,454,232	1,556,555	345,673	(54,423)	200,232					
81008	401,836	16,293	0.012214%	5,142,829	6,593,743	3,958,584	431,554	(271,390)	21,390	16,293	44,682	387,577	756,582		1,353,784	22,412	748,651	317,063	326,995	203,945	(81,742)	134,123					
81005	1,459,189	80,745	0.073999%	17,938,914	22,999,901	12,050,322	13,637,322	(456,918)	2,074,500	80,745	155,856	575,343	2,639,065		10,613,179	77,410	2,611,400		2,689,577	4,967,785	4,807,590	3,080,392	467,835				
81010	8,316,414	519,855	0.448108%	10,630,934	13,930,276	9,115,663	9,115,663	(3,509,010)	5,610,624	519,855	933,800	3,484,409	15,98,129	6,104,078	47,410	11,815,599	6,790,907	20,370,916	(6,845,889)	(9,438,768)	(14,162,605)	2,833,024					
81201	4,871,280	300,214	0.262259%	63,577,551	83,059,019	45,850,473	48,682,973	(2,807,615)	53,090,100	300,214	552,388	2,039,072	9,355,107	11,544,543	28,098	11,544,543	2,855,553	12,387,677	15,287,887	(2,018,933)	(2,018,933)	1,650,955					
81202	922,554	50,218	0.012439%	11,453,299	14,845,800	7,659,000	7,914,97	(824,776)	1,176,292	50,218	30,181	111,412	513,040	2,448,229	3,100,662	152,139	2,059,683	2,059,683	2,059,683	985,500	(1,020,922)	961,984					
81301	17,317,874	401,890	0.382599%	22,692,017	28,182,602	17,095,202	17,778,139	(206,275)	25,757,464	401,890	805,321	2,972,851	13,636,292	1,117,261	18,531,725	409,949	13,499,342	202,099	14,099,390	2,360,202	1,677,521	(6,882,839)	2,417,350				
81401	2,605,578	149,742	0.139729%	33,873,234	43,429,665	25,928,303	28,442,32	(3,204,407)	32,240,90	149,742	294,255	1,086,394	4,988,226	424,603	6,738,817	167,618	4,930,987	13,071,765	13,071,765	(2,471,079)	(2,465,696)	(1,815,152)					
81403	1,000,000	0																									

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2022

Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Net Pension Liability as of June 30, 2022			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					
				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	From Changes in Proportionate Share & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2023	2024	2025	2026	2027	Thereafter	
																					(5)	(6)	(7)	(8)	(9)	(10)	(11)
Aggregate - SCRS	1,883,202,248	88,705,515	100.000000%	24,242,152,940	31,081,431,145	18,556,181,381	2,034,251,146	N/A	N/A	N/A	210,619,049	777,502,788	3,566,359,686	N/A	4,554,481,523	105,646,480	-	3,528,973,459	N/A	3,634,619,939	538,666,351	322,183,474	(573,208,013)	632,219,772	-	-	
84004	108,992	8,286	0.005947%	1,441,793	1,848,557	1,103,622	120,986	(45,482)	75,504	8,286	12,526	46,242	212,108	94,250	3,165,120	6,283	-	209,884	153,819	369,986	61,764	(41,206)	(60,159)	37,601	-	-	
84005	314,675	17,177	0.018629%	4,079,712	5,230,695	3,122,820	342,344	(7,346)	270,978	17,177	35,445	130,846	600,183	429,856	1,196,330	1,729	-	593,891	696,806	163,575	211,492	18,061	106,397	31,301	-	-	
84006	1,464,088	63,725	0.077479%	18,782,567	24,081,568	14,377,135	1,576,117	771,759	2,347,876	63,725	163,185	602,401	2,761,178	1,687,377	5,216,141	81,854	-	2,734,212	68,331	2,884,397	1,163,557	1,004,214	(325,863)	489,837	-	-	
84007	-	6,213	0.000315%	76,382	97,931	58,466	6,409	(76,982)	(70,573)	6,213	664	2,450	11,237	-	14,351	33	-	-	11,119	11,383	22,635	(5,064)	(1,599)	(1,634)	1,993	-	-
84009	160,388	15,046	0.00897%	2,156,736	2,765,202	1,650,876	180,980	21,516	202,496	15,046	18,738	69,172	317,286	607,604	1,012,800	9,399	-	313,960	118,041	441,400	159,675	255,491	99,986	56,247	-	-	
84010	3,926	2,906	0.000346%	83,986	107,681	64,287	7,048	(215,835)	(208,787)	2,906	730	2,694	12,356	13,067	28,847	366	-	12,226	652,378	664,970	(237,919)	(239,679)	(170,718)	2,192	-	-	
84011	95,381	8,090	0.005247%	1,272,056	1,630,932	973,696	106,743	(73,112)	33,631	8,090	11,052	40,798	187,137	44,543	283,530	5,544	-	185,175	47,546	238,265	3,630	26,191	(17,731)	33,175	-	-	
84012	-	-	0.000000%	-	-	-	-	(234,838)	(234,838)	-	-	-	-	-	-	-	-	-	29,930	24,910	(24,910)	-	-	-	-	-	
84101	2,374,536	129,505	0.126968%	30,784,066	39,468,971	23,563,696	2,583,208	290,044	2,873,252	129,505	267,456	987,317	4,528,767	1,119,711	6,903,251	15,166	-	4,481,291	41,225	419,572	1,157,290	849,226	(525,666)	802,829	-	-	
84203	9,965,033	574,938	0.534066%	129,575,836	166,132,709	99,183,960	10,873,201	(954,619)	9,918,882	574,938	1,125,772	4,155,801	19,062,417	1,626,808	25,970,798	696,687	-	2,231,671	21,688,944	1,953,472	1,592,018	(2,612,889)	3,379,253	-	-		
84207	12,396,445	636,438	0.669288%	160,223,090	205,425,770	122,642,932	13,444,928	(2,771,750)	16,216,678	636,438	1,392,040	5,138,731	23,571,057	6,212,831	36,314,659	698,247	-	10,486,241	24,127,069	5,804,094	4,294,512	(5,289,530)	4,178,515	-	-		
84208	2,572,227	145,816	0.137874%	33,423,567	42,853,137	25,584,105	2,804,699	(164,245)	2,640,454	145,816	290,388	1,071,972	4,917,074	71,586	6,351,070	145,659	-	4,865,528	5,513,139	611,682	383,751	(925,168)	874,664	-	-		
84209	9,516,083	460,111	0.505561%	122,444,900	157,245,884	93,878,667	10,251,599	3,605,702	13,897,301	460,111	1,065,555	3,933,510	18,040,780	6,800,497	29,922,342	53,482	-	17,853,637	18,388,119	6,000,532	3,963,573	(1,628,184)	3,198,200	-	-		
84210	3,188,479	208,649	0.172726%	41,763,465	53,545,915	31,967,888	3,504,531	(1,585,631)	1,918,900	208,649	362,847	1,339,452	6,143,990	51,840	8,866,920	182,004	-	6,079,582	2,105,344	8,866,920	(427,837)	170,937	(1,301,056)	1,088,164	-	-	
84211	4,714,847	285,075	0.253588%	61,467,820	78,809,330	47,050,607	5,157,998	(1,215,022)	3,942,976	285,075	534,041	1,971,417	9,042,776	2,186,175	13,684,409	267,875	-	8,947,980	2,863,122	12,078,977	619,368	1,269,742	(1,886,719)	1,603,041	-	-	
84212	9,498,722	508,515	0.507490%	123,026,529	157,735,189	94,170,785	10,323,623	(63,992)	10,383,615	508,515	1,068,871	3,945,790	18,092,323	2,060,920	23,153,994	58,145	-	17,909,191	306,271	18,751,407	2,173,504	(2,339,065)	3,208,455	-	-		
84213	219,139	25,610	0.01214%	3,009,374	3,858,388	2,303,528	252,528	(72,663)	(471,130)	25,610	26,146	96,518	442,721	593,027	1,158,412	13,115	-	438,080	3,076,322	3,527,527	(669,143)	(854,552)	(923,903)	78,483	-	-	
84214	277,943	17,033	0.014959%	3,626,363	4,649,405	2,775,803	304,302	(94,368)	209,934	17,033	31,506	116,306	533,489	68,923	750,224	15,804	-	527,896	126,287	669,987	37,687	14,618	(66,641)	94,723	-	-	
84215	1,003,256	25,161	0.025153%	12,643,101	16,210,015	10,660,913	1,406,914	(69,742)	1,757,673	25,161	109,845	405,494	1,859,977	898,230	3,723,546	58,078	-	1,840,479	40,585	1,895,577	799,229	533,476	(28,459)	329,723	-	-	
84301	14,751,671	968,825	0.797223%	193,263,953	247,788,233	147,934,095	16,217,512	(594,821)	10,268,991	968,825	1,679,103	6,198,429	28,431,830	-	36,309,362	842,238	-	28,133,778	7,610,930	36,586,946	(10,899,700)	513,432	(4,741,517)	5,040,200	-	-	
84302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84401	3,321,857	208,100	0.175012%	43,996,429	56,638,576	33,217,842	3,641,559	(1,266,702)	2,374,823	208,100	377,034	1,391,825	6,384,222	-	8,153,081	222	-	6,317,296	13,309,729	7,324,725	(32,285)	332,076	(1,103,236)	1,131,751	-	-	
84501	3,430,289	232,787	0.185763%	45,032,959	57,737,810	34,470,526	3,778,887	(481,832)	3,297,055	232,787	391,252	1,444,313	6,624,978	1,994,816	10,455,539	196,252	-	6,555,528	1,061,711	7,813,491	768,371	121,092	(511,855)	1,174,431	-	-	
84506	-	13,509	0.000685%	160,074	212,927	117,121	13,936	(1,033,212)	(999,296)	13,509	1,443	5,326	24,432	-	31,201	724	-	24,176	114,317	139,217	(101,012)	(3,478)	(7,857)	4,331	-	-	
84601	9,457,054	472,711	0.503561%	122,074,103	156,514,662	93,441,750	10,243,707	(215,258)	12,394,960	472,711	1,060,996	3,915,203	17,958,808	3,146,438	26,081,045	531,990	-	17,770,545	18,302,540	4,494,537	2,641,815	(2,341,462)	3,183,615	-	-		
84602	17,715,016	1,002,099	0.904561%	230,103,651	295,021,272	176,323,081	19,308,871	(812,036)	18,996,845	1,002,099	1,999,171	7,379,965	23,851,465	1,407,630	44,697,621	1,002,784	-	23,496,999	5,272,662	35,966,965	5,272,662	2,370,828	(5,812,783)	6,000,957	-	-	
84604	17,697,533	886,528	0.932298%	226,009,163	289,571,062	179,998,590	20,483,282	(1,248,873)	10,474,731	78,716	139,940	516,591	2,369,574	7,246,574	16,420,193	888,544	-	32,900,557	33,885,497	14,251,703	8,441,351	(6,641,182)	5,894,174	-	-		
84605	5,339,571	303,935	0.296338%	71,838,646	92,106,007	54,988,967	6,028,254	(270,033)	5,788,201	303,935	624,144	2,304,034	10,566,469	125	13,496,772	318,070	-	10,457,680	536,174	11,306,924	1,316,341	745,814	(1,745,813)	1,873,506	-	-	
84606	45,406	6,519	0.020633%	638,355	818,450	533,567	60,203	(46,607)	7,960	6,519	5,546	20,474	93,911	27,830	147,761	2,872	-	92,926	81,563	177,271	8,390	(17,122)	(37,428)	16,649	-	-	
90203	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90208	23,113	768	0.001211%	293,593	376,422	224,731	24,637	-	21,191	45,828	768	2,551	9,416	43,192	45,436	100,595	-	1,279	42,739	9,063	53,081	(9,589)	16,795	(9,440)	7,657	-	-
90403	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90407	66,048	-	0.003489%	811,973	1,041,049	621,525	68,136	(33,024)	35,112	-	7,055	25,602	119,453	23,926	176,476	3,519	-	118,200	51,225	172,964	(3,959)	4,761	(12,567)	21,577	-	-	
90704	9,536	-	0.000484%	117,227	150,300	89,732	9,837	(25,467)	(15,630)	-	1,018	3,740	17,246	4,961	26,985	511	-	17,065	60,156	77,732	(23,847)	(27,044)	(2,912)	3,027	-	-	
90705	10,841	-	0.000506																								

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, 2022

Participating Employer	Actual Contributions	Allocated Nonemployer Contribution	Net Pension Liability as of June 30, 2022							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						
			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	From Changes in Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2023	2024	2025	2026	2027	Thereafter											
																											(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Aggregate - PORS	292,021,150	12,470,282	100.0000%	2,998,979,179	4,181,895,856	2,030,650,511	292,119,944	N/A	N/A	N/A	50,316,829	124,882,277	650,754,724	N/A	825,953,830	59,284,813	-	641,698,549	N/A	700,983,362	67,392,590	45,703,323	(104,693,164)	116,569,719	-	-	-	-	-	-							
Employer																																					
64100	42,311	2,027	0.014561%	436,692	608,940	295,690	42,537	(11,017)	31,520	2,027	7,327	18,185	94,759	4,437	124,708	8,633	-	93,440	62,824	164,897	(8,184)	(15,063)	(33,917)	16,975	-	-	-	-	-	-	-	-					
66600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
67000	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
67100	10,952	522	0.003768%	113,002	157,575	76,516	11,007	(792)	10,225	522	1,896	4,706	24,521	3,724	34,847	2,234	-	24,179	5,005	31,418	2,283	1,816	(5,063)	4,394	-	-	-	-	-	-	-	-	-	-			
67200	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
67300	33,797	2,284	0.011849%	355,364	495,533	240,622	34,615	(13,489)	21,126	2,284	5,962	14,798	77,111	2,434	100,305	7,025	-	76,038	6,800	89,863	5,772	4,626	(13,769)	13,813	-	-	-	-	-	-	-	-	-	-			
67400	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
67500	736,787	30,260	0.251911%	7,554,745	10,534,637	5,115,423	735,881	88,911	824,972	30,260	126,753	314,592	1,639,320	313,748	2,394,413	149,345	-	1,614,506	1,605	1,767,456	318,319	232,551	(217,567)	293,652	-	-	-	-	-	-	-	-	-	-			
67600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
67800	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
67900	-	77	0.000025%	754	1,052	511	73	-	6	79	77	13	31	164	2	210	15	-	161	85	261	(26)	(12)	(43)	30	-	-	-	-	-	-	-	-	-			
68000	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
68100	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
68200	2,074	2,030	0.001348%	40,426	56,371	27,373	3,938	(61,149)	(57,211)	2,030	678	1,683	8,772	0	11,133	799	-	8,650	88,647	98,096	(50,031)	(24,017)	(14,486)	1,571	-	-	-	-	-	-	-	-	-	-			
68300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
68400	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
68500	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
68600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
68700	8,008	-	0.002630%	78,872	109,982	53,405	7,683	19,394	27,077	-	1,323	3,284	17,115	51,977	73,699	1,559	-	16,876	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
70101	481,990	50,381	0.164856%	4,944,986	6,894,091	3,347,642	481,576	129,759	611,335	20,381	82,590	205,875	1,072,806	464,331	1,825,962	97,724	-	1,017,876	9,569	1,165,179	289,380	257,377	(78,146)	192,173	-	-	-	-	-	-	-	-	-	-	-		
70102	233,519	9,139	0.070939%	2,388,232	3,334,233	1,628,284	232,799	55,233	284,080	9,139	40,099	99,522	518,605	158,208	814,208	47,246	-	551,388	129,512	150,788	73,132	66,735	(105,243)	92,897	-	-	-	-	-	-	-	-	-	-	-		
70104	46,041	2,042	0.015134%	453,979	632,907	307,328	46,211	2,638	46,849	2,042	7,615	18,900	96,488	14,164	119,162	5,825	-	107,318	10,038	120,126	15,133	5,825	(105,557)	17,641	-	-	-	-	-	-	-	-	-	-	-		
70106	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
70108	31,772	1,217	0.010844%	324,909	453,066	220,001	31,648	14,348	45,996	1,217	5,451	13,530	70,503	89,325	178,809	6,423	-	69,522	109,608	185,553	11,687	7,315	(88,375)	12,629	-	-	-	-	-	-	-	-	-	-			
70202	790,749	36,377	0.271642%	8,146,484	11,359,781	5,516,998	792,520	(38,774)	755,246	36,377	136,682	339,233	1,767,722	498,359	2,741,995	161,042	-	258,611	2,162,775	196,326	212,145	(145,982)	316,652	-	-	-	-	-	-	-	-	-	-	-	-		
70203	2,773,980	117,142	0.949492%	28,475,072	39,706,773	19,280,867	2,773,656	553,963	3,327,619	117,142	477,754	1,185,747	6,178,865	2,280,148	10,122,514	562,905	-	6,092,877	195,596	6,851,378	1,328,339	1,272,359	(436,383)	1,106,820	-	-	-	-	-	-	-	-	-	-	-		
70204	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
70209	54,023	1,659	0.010297%	548,417	764,735	371,341	53,419	23,192	76,611	1,659	6,659	9,301	22,837	119,002	70,693	221,673	10,841	-	117,346	27,648	155,835	20,408	27,409	64	21,317	-	-	-	-	-	-	-	-				
70211	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
70212	28,135	2,654	0.010112%	303,243	422,853	205,330	28,135	(10,842)	18,696	2,654	5,088	12,628	65,801	80,966	164,513	5,995	-	64,886	37,377	84,258	27,407	34,048	3,203	11,787	-	-	-	-	-	-	-	-	-				
70213	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
70214	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
70215	39,949	2,010	0.013780%	413,267	576,276	279,829	40,255	(1,929)	38,326	2,010	6,934	17,209	89,676	76,153	189,972	8,170	-	88,428	49,224	145,822	12,320	10,535	5,231	16,063	-	-	-	-	-	-	-	-	-				
70216	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
70217	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
70218	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
70219	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
70220	-	287	0.000094%	2,825	3,940	1,913	275	(9,319)	(9,044)	287	47	118	613	778	56	-	605	13,409	14,070	(7,336)	(5,269)	(79															

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, 2022

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2022			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,					
		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 Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Resources	Employer Pension Expense	Revenue Credit	2023	2024	2025	2026	2027	Thereafter
																	(17)	(18)	(19)	(20)	(21)	(22)
10001	N/A	618,083	797,226	469,363	5,713	20,230	93,895	89,043	208,881	3,348	-	92,879	8,269	104,496	79,338	1,560	49,102	49,147	(10,525)	16,662	-	-
10002	N/A	3,050,134	3,920,184	2,327,229	27,186	98,637	454,650	454,650	738,775	14,600	-	449,824	81,844	546,264	429,393	7,542	127,168	80,528	(95,816)	80,631	-	-
10100	N/A	17,629,534	22,793,668	13,344,772	166,884	581,645	2,712,028	486,349	3,946,906	102,957	-	2,682,334	117,495	2,902,786	1,767,388	71,814	648,048	370,004	(455,384)	481,452	-	-
10200	N/A	16,799,779	21,797,258	12,656,593	164,532	560,779	3,615,916	257,803	5,610,306	108,593	-	2,602,615	151,589	2,862,779	1,438,883	66,108	343,319	303,641	(362,221)	467,495	-	-
10300	N/A	47,062,902	60,340,447	36,024,347	408,889	1,509,418	6,923,611	464,818	9,306,756	205,099	-	6,851,031	981,179	8,038,309	3,628,588	225,467	799,186	568,350	(1,326,480)	1,227,370	-	-
10600	N/A	5,477,607	7,022,968	4,192,840	47,590	175,680	805,833	-	1,029,103	23,871	-	797,385	180,354	1,001,610	318,472	24,845	18,977	19,203	(153,541)	142,853	-	-
10700	N/A	-	-	-	-	-	-	-	-	-	-	-	931,806	931,806	-	-	-	-	-	-	-	-
10900	N/A	2,359,331	3,024,953	1,805,952	20,498	75,669	347,091	131,652	574,910	10,282	-	343,452	38,943	392,677	179,877	10,295	67,019	83,161	(29,476)	61,530	-	-
12300	N/A	1,169,096	1,498,925	894,886	10,157	37,496	171,990	85,659	305,302	5,095	-	170,187	42,973	218,255	86,386	5,945	19,059	50,495	(13,536)	30,488	-	-
13300	N/A	5,204,346	6,672,613	3,983,672	45,216	166,916	765,632	-	977,764	22,680	-	184,733	965,019	231,202	22,660	24,347	16,180	(163,580)	135,726	-	-	
13600	N/A	3,450,571	4,424,058	2,641,243	29,979	110,668	507,627	-	726,769	78,495	-	502,306	162,242	679,585	203,241	17,042	6,349	10,677	(59,831)	89,989	-	-
13700	N/A	1,831,188	2,347,909	1,401,685	15,510	58,731	269,393	337,870	681,904	7,980	-	266,569	56,687	331,236	284,770	4,855	123,917	150,676	20,916	47,758	-	-
20101	N/A	2,932,792	3,788,438	2,256,453	28,130	107,534	492,554	351,329	781,550	14,612	-	488,083	502,095	502,095	284,770	4,855	214,779	277,569	(77,540)	81,400	-	-
20102	N/A	74,591,292	101,545,756	52,447,346	1,073,777	2,895,888	14,650,673	876,304	19,496,642	1,136,019	-	14,457,885	852,920	16,446,824	6,893,548	306,813	1,537,802	1,321,005	(2,427,360)	2,618,371	-	-
20105	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20108	N/A	409,561	525,108	313,499	3,558	13,136	60,252	30,119	107,065	1,785	-	59,621	18,748	80,154	48,555	2,343	16,510	3,808	(4,087)	10,680	-	-
20200	N/A	3,809,981	4,884,865	2,916,354	33,102	122,195	560,501	36,496	752,294	16,604	-	554,626	159,192	726,422	332,379	14,247	63,878	(6,296)	(131,071)	99,361	-	-
20300	N/A	3,726,922	4,778,373	2,852,776	32,380	119,531	54,282	103,254	803,447	16,242	-	542,535	118,560	677,337	182,221	19,654	7,773	91,249	(70,105)	97,194	-	-
20400	N/A	30,902,377	39,962,797	23,385,166	293,127	1,020,261	4,759,034	508,871	6,581,293	181,614	-	4,706,875	107,421	4,995,910	2,985,041	100,374	952,328	540,616	(752,496)	844,876	-	-
20500	N/A	10,736,427	14,086,428	8,218,209	82,208	314,342	1,519,779	341,382	2,310,460	46,789	-	1,552,202	344,342	338,979	349,079	38,282	131,372	183,800	(345,372)	280,000	-	-
20600	N/A	39,035,000	50,663,161	29,395,310	383,472	1,304,382	6,125,514	923,181	8,736,549	254,559	-	6,057,217	689,519	7,001,295	3,801,465	69,124	1,020,932	703,755	(1,077,528)	1,088,006	-	-
21100	N/A	2,678,913	3,434,697	2,050,577	23,275	85,919	394,106	-	503,300	11,675	-	389,974	79,704	481,353	128,946	9,543	11,163	17,483	(76,564)	69,865	-	-
21400	N/A	109,643,056	140,587,719	83,917,118	953,443	3,517,515	16,137,364	528,055	21,136,377	479,439	-	18,968,117	3,880,512	20,238,668	7,733,753	155,966	475,506	(61,327)	(2,466,633)	2,860,763	-	-
21900	N/A	32,687	41,909	25,021	284	1,048	4,809	-	6,141	142	-	218,689	23,589	223,589	(133,981)	2,659	(133,294)	(83,641)	(1,547)	854	-	-
22100	N/A	4,103,523	5,261,223	3,141,046	35,652	131,610	603,686	0	770,948	17,883	-	597,357	145,260	760,500	224,054	18,988	9,862	14,595	(121,026)	107,018	-	-
22200	N/A	181,294	232,441	138,772	1,575	5,815	26,671	1,180	35,241	790	-	26,391	11,298	38,479	10,757	788	(494)	(2,822)	(4,651)	4,730	-	-
30100	N/A	1,028,313	1,326,077	785,820,513	9,061,323	33,133,047	152,310,262	5,739	195,610,082	47,222,411	-	150,716,033	15,765,231	170,576,263	4,556,257	14,622,626	8,140,625	(25,247,780)	27,022,507	-	-	
30200	N/A	89,047,577	114,379,227	67,996,989	788,728	2,873,792	13,230,327	57,339	16,950,186	416,775	-	13,920,245	1,245,901	16,752,811	4,450,045	44,005	343,854	73,860	(2,566,472)	2,346,133	-	-
30300	N/A	725,933,681	932,028,284	554,650,742	6,400,049	23,932,453	107,598,655	4,071,138	141,462,295	3,340,827	-	106,462,127	566,121	110,369,075	69,203,372	2,970,020	19,081,546	9,885,523	(16,952,836)	19,078,987	-	-
30400	N/A	87,103,332	111,792,804	66,582,430	765,909	2,803,521	12,419,138	140,982	520,392	2,387,063	-	6,182,219	19,327,889	3,931,979	475,830	(161,855)	(1,147,992)	(3,434,906)	2,284,761	-	-	
30500	N/A	534,053,476	685,360,532	408,289,938	4,685,887	17,182,713	78,963,720	2,696,986	103,529,306	2,414,935	-	78,131,709	2,536,845	83,083,489	47,776,635	1,691,088	11,136,621	8,050,072	(12,741,313)	14,000,437	-	-
30600	N/A	55,577,875	71,384,725	42,442,233	492,018	1,793,336	8,255,316	60,388	10,601,058	259,636	-	1,771,563	10,199,131	3,096,762	169,103	565,040	91,912	(1,718,928)	1,463,902	-	-	
30700	N/A	5,386,602	6,906,664	4,121,821	46,877	172,839	793,069	1,502,717	2,515,502	23,630	-	784,747	78,444	886,812	718,718	31,516	830,174	668,178	(10,266)	140,594	-	-
30800	N/A	33,197,877	42,286,133	25,650,493	326,137	1,065,825	4,201,668	1,065,825	6,321,223	147,380	-	4,746,407	1,261,506	2,265,596	2,007,916	2,799,884	454,388	(1,894,636)	(2,894,958)	2,127,956	-	-
30900	N/A	8,334,522	10,686,522	6,379,169	72,457	267,361	1,226,520	41,773	1,608,111	36,409	-	1,213,658	183,239	1,433,306	640,535	35,390	134,019	28,804	(205,540)	217,431	-	-
31100	N/A	23,036,102	29,535,125	17,633,008	200,141	738,822	3,388,933	13,298	4,341,194	100,391	-	3,353,406	340,292	3,794,089	2,218,855	82,229	261,339	246,493	(561,059)	600,767	-	-
31102	N/A	16,224,863	20,802,531	12,419,138	140,982	520,392	2,387,063	3,048,740	7,042	70,742	-	2,362,038	370,845	2,802,625	965,043	76,331	720,875	157,152	(407,930)	423,163	-	-
31104	N/A	44,802,319	57,549,846	34,209,239	397,009	1,446,095	6,658,082	149,749	8,650,935	210,030	-	6,587,570	632,863	7,430,463	3,741,285	178,677	878,127	406,156	(1,244,497)	1,180,686	-	-
31105	N/A	7,616,617	9,787,880	5,812,502	67,791	244,169	1,134,469	201,672	1,901,971	36,271	-	1,122,428	391,382	1,360,371	473,301	197,704	204,444	(61,740)	201,192	-	-	
31107	N/A	18,214,616	23,353,385	13,942,397	158,251	584,186	2,679,625	239,250	3,661,312	79,379	-	2,651,534	602,165	3,333,078	1,023,711	83,473	95,110	122,465	(364,367)	470,026	-	-
31110	N/A	81,197,877	104,266,577	62,014,127	2,510,470	15,490,456	62,492,826	2,510,470	82,490,456	96,025	-	11,929,921	2,265,596	20,079,516	2,799,884	454,388	(1,894,636)	(2,894,958)	2,127,956	-	-	
31113	N/A	10,694,357	13,711,511	8,185,970	92,917	342,997	1,573,318	766,328	2,775,560	46,612	-	1,219,568	13,131	1,233,008	470,704	544,081	447,956	(1,111,951)	278,906	-	-	
31121	N/A	30,060,280	38,544,062	23,007,255	261,389	964,366	4,424,200	11,721	5,661,676	31,423	-	4,377,801	3,963,231	8,472,465	(391,362)	185,388	(1,368,954)	(1,016,629)	(1,209,860)	784,303	-	-
31123	N/A	83,663,730	107,391,682	63,942,605	735,845	2,693,896	12,385,535	194,654	16,009,930	381,680	-	4,377,801	4,003,304	16,398,856	(134,662)	429,752	(2,774,779)	2,196,068	-	-	-	
31124	N/A	37,186,159	47,749,796	28,407,122	328,304	1,198,289	5,515,743	286,158	7,329,034	170,011	-	5,457,439	960,208	6,589,658	3,056,655	162,231	608,015	126,579	(973,270)	975,053	-	-
31126	N/A	45,755,927	58,641,331	35,011,113	398,707	1,468,888	6,741,470	210,638	8,618,710	201,638	-	6,587,570	692,897	7,576,226	3,741,285	178,677	878,127					

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, 2022

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2022			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,						
		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 Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2023	2024	2025	2026	2027	Thereafter	
																	(17)	(18)	(19)	(20)	(21)	(22)	
54300	N/A	89,199,006	114,422,703	68,231,407	779,191	2,865,812	13,158,861	1,224,587	18,028,451	396,763	-	13,020,529	1,634,130	15,051,422	6,753,421	394,777	1,342,013	1,079,343	(1,777,247)	2,332,921	-	-	
54400	N/A	81,433	104,408	62,333	708	2,612	11,980	4,613	19,913	355	-	11,854	11,887	24,096	3,802	408	(792)	(609)	(4,908)	2,125	-	-	
60100	N/A	15,208,550	19,499,238	11,641,401	132,134	487,774	2,237,390	76,306	2,933,604	66,278	-	2,213,936	1,609,599	3,889,813	(315,962)	64,758	(945,656)	75,737	(482,920)	396,629	-	-	
60400	N/A	96,325,678	123,520,656	73,717,450	838,277	3,091,013	14,182,832	71,034	18,183,174	422,425	-	14,094,025	11,025,322	25,481,772	34,101	(3,848,162)	(2,106,766)	(3,857,255)	2,514,305	-	-	-	
60500	N/A	5,103,759	6,543,993	3,906,704	44,342	163,691	750,839	94,612	1,053,484	22,242	-	742,968	144,427	909,637	237,247	8,581	17,753	87,445	(94,454)	131,103	-	-	
60601	N/A	178,388,139	238,737,873	136,529,874	1,551,463	5,723,224	26,257,244	34,679,596	68,211,527	790,464	-	25,981,841	54,014	26,816,319	30,945,353	412,783	17,349,020	14,974,130	4,417,273	4,654,785	-	-	
60700	N/A	295,195,856	378,639,222	225,830,790	2,576,349	9,481,402	43,528,048	770,814	56,356,613	1,308,641	-	43,070,770	16,455,308	60,834,630	12,438,559	(6,330,578)	(1,450,325)	(10,394,577)	7,716,934	-	-	-	
60800	N/A	15,093,417	19,351,622	11,553,272	131,134	484,081	2,220,453	345,052	3,180,720	65,777	-	2,197,176	651,976	2,914,929	1,129,299	62,727	365,406	43,083	(536,323)	393,626	-	-	
60900	N/A	4,077,087	5,227,329	3,120,811	35,422	130,762	599,797	7,227	766,708	17,768	-	593,509	472,748	1,084,025	149,977	115,536	(129,371)	(100,695)	(193,580)	106,328	-	-	
61000	N/A	156,061,837	200,162,733	119,400,909	1,361,087	5,011,421	23,003,800	6,347,535	35,723,843	690,019	-	22,762,172	645,023	24,097,214	15,636,767	490,618	5,377,473	4,537,670	(2,366,729)	4,078,216	-	-	
61200	N/A	3,906,299	5,008,358	2,990,081	33,938	125,284	574,671	129,635	863,528	17,024	-	568,647	80,618	666,289	338,938	12,511	87,738	64,125	(56,496)	101,872	-	-	
62200	N/A	5,374,021	6,890,158	4,113,550	46,690	172,357	790,594	831,504	1,841,145	23,420	-	782,306	662	805,726	1,669,073	12,895	933,699	80,338	(122,467)	140,150	-	-	
62500	N/A	1,974,325	2,537,025	1,527,025	17,232	63,482	293,802	516,302	639,862	8,694	-	290,406	661	299,762	107,649	4,851	107,649	87,216	(2,863)	53,826	-	-	
62700	N/A	5,176,864	6,637,378	3,962,636	44,977	166,034	761,589	106,043	1,155,605	22,561	-	753,605	379,527	1,155,605	194,944	24,247	(50,981)	(77,177)	(189,504)	133,008	-	-	
63000	N/A	15,671,451	20,092,733	11,995,728	136,156	502,620	2,305,490	341,097	3,285,363	68,296	-	2,281,321	75,638	2,425,255	1,123,599	54,381	399,440	327,969	(276,002)	408,702	-	-	
63500	N/A	10,764,469	13,801,981	8,239,199	93,566	345,293	1,583,979	4,426	2,027,264	46,994	-	1,567,370	675,299	2,289,663	696,286	47,477	(123,889)	(47,612)	(371,696)	280,798	-	-	
63700	N/A	3,562,054	4,591,567	2,673,449	32,718	116,337	539,318	8,770	724,243	18,895	-	533,501	35,870	597,709	155,520	16,533	(108,927)	(72,294)	(87,310)	95,695	-	-	
63800	N/A	480,563	616,141	367,847	4,175	15,413	70,697	2,055	92,340	2,094	-	69,956	7,351	79,709	28,499	88	5,544	5,655	(10,793)	12,533	-	-	
64100	N/A	1,942,640	2,539,751	1,448,419	20,411	66,484	316,305	59,344	462,544	15,196	-	312,663	80,611	408,470	265,306	5,523	64,787	(80)	(66,883)	56,249	-	-	
66600	N/A	1,293,336	1,693,036	1,000,000	12,505	43,904	213,907	1,525,403	3,000,983	8,805	-	1,290,983	262,519	1,277,512	282,919	1,227	17,514	87,216	(17,885)	11,370	-	-	
67000	N/A	738,233	946,506	565,081	6,414	23,677	108,064	136,463	275,158	3,217	-	107,466	19	110,702	127,465	1,833	81,877	54,700	8,626	19,253	-	-	
67100	N/A	16,399,385	21,038,728	12,542,945	143,394	527,409	2,420,476	208,074	3,298,993	73,210	-	2,395,017	479,135	2,947,362	1,330,698	72,394	262,061	165,305	(504,867)	429,132	-	-	
67200	N/A	338,890	433,845	259,013	2,940	10,853	49,780	1,475	128,723	14,750	-	40,190	90,924	106,924	16,637	2,089	57,093	(9,475)	(18,643)	8,824	-	-	
67300	N/A	12,580,870	16,170,141	9,958,649	112,179	406,899	1,875,654	1,361,510	3,755,882	60,303	-	1,855,727	9,548	1,925,578	1,452,577	47,534	793,193	666,861	37,603	332,646	-	-	
67400	N/A	9,145,273	11,725,369	7,000,259	79,455	293,310	1,345,398	23,165	1,741,328	39,855	-	1,331,294	175,812	1,546,961	713,708	49,912	123,079	44,145	(211,359)	238,502	-	-	
67500	N/A	13,203,635	17,777,211	9,439,372	175,831	495,765	2,470,351	313,748	3,455,695	173,963	-	2,438,625	267,337	2,880,125	1,176,794	55,083	324,036	209,694	(399,132)	440,971	-	-	
67600	N/A	4,402,243	5,559,335	3,150,078	47,525	159,984	738,256	1,077,176	1,820,056	7,671	-	45,134	122,365	170,503	204,683	2,608	50,629	(17,801)	(87,855)	31,279	-	-	
67800	N/A	32,674,003	41,893,258	25,011,039	283,884	1,047,961	4,806,935	16,138,780	14,296,396	142,396	-	15,675,544	764,890	5,663,890	2,287,982	142,907	335,678	155,028	(867,896)	852,140	-	-	
67900	N/A	978,039	1,254,052	748,575	8,504	31,375	143,936	44,719	228,594	4,274	-	142,426	26,831	173,531	100,756	4,504	35,328	9,931	(15,713)	25,517	-	-	
68000	N/A	1,675,271	2,147,904	1,282,338	14,555	53,730	246,456	91,029	405,760	7,301	-	243,872	3,997	255,170	176,586	5,366	74,654	61,212	(28,966)	43,690	-	-	
68100	N/A	8,848,664	11,345,079	6,773,219	76,788	283,797	1,301,762	1,061	1,663,498	38,562	-	1,288,116	834,505	2,161,183	397,758	45,186	(183,470)	(176,945)	(368,037)	230,766	-	-	
68200	N/A	57,865,290	74,194,981	44,289,476	503,068	1,856,262	8,515,618	0	10,874,948	252,798	-	8,426,319	10,176,944	18,856,061	(1,777,285)	366,113	(4,605,132)	(1,927,698)	(2,957,888)	1,509,605	-	-	
68300	N/A	16,988,566	21,781,437	13,003,915	127,949	544,863	2,499,256	32,771	3,224,489	74,036	-	2,473,056	165,229	2,712,321	1,079,531	74,314	226,854	234,875	(392,612)	443,500	-	-	
68400	N/A	426,335	559,435	314,078	4,382	15,994	73,825	138,255	143,363	83	-	50,569	83	50,569	2,608	4,509	16,318	15,031	(5,001)	11,379	-	-	
68500	N/A	14,151,269	18,143,673	10,832,104	142,598	453,864	2,081,850	3,595,487	6,254,149	61,671	-	2,060,026	616,798	2,738,495	4,448,406	3,522,516	129,665	(505,582)	369,055	-	-		
68600	N/A	3,411,052	4,373,390	2,610,994	29,636	109,400	501,813	1,460,867	2,101,716	14,865	-	496,553	-	511,418	1,112,152	-	896,091	499,142	106,107	88,958	-	-	
68700	N/A	5,523,236	7,090,328	4,220,799	48,624	177,898	818,057	3,585,932	4,630,511	25,285	-	894,727	-	1,860,966	-	1,519,173	1,440,969	690,610	145,051	-	-		
70101	N/A	15,101,483	19,917,255	11,122,709	171,200	531,650	2,567,116	1,130,263	4,400,229	142,000	-	2,536,521	139,734	2,818,255	1,715,612	58,150	656,238	603,194	(134,532)	457,075	-	-	
70102	N/A	7,883,923	10,376,596	5,823,635	87,831	275,726	1,326,842	1,689	1,854,088	71,188	-	474,996	1,826,136	615,865	33,857	22,054	46,091	(307,568)	257,176	-	-		
70104	N/A	1,012,871	1,349,603	735,209	12,472	36,628	180,723	33,145	263,168	11,408	-	178,491	19,138	209,037	98,380	4,348	30,153	19,287	(27,529)	32,219	-	-	
70106	N/A	426,335	559,435	314,078	4,382	15,994	73,825	138,255	143,363	83	-	50,569	83	50,569	2,608	4,509	16,318	15,031	(5,001)	11,379	-	-	
70108	N/A	1,100,239	1,447,134	813,478	12,187	38,397	184,565	314,196	549,345	9,802	-	182,388	93,077	107,816	4,760	49,982	64,314	(103,068)	32,850	-	-		
70202	N/A	25,154,096	33,165,638	18,534,593	284,446	884,707	4,269,780	8,000,227	6,238,960	235,161	-	4,218,950	1,461,770	5,915,881	1,772,218	110,658	157,461	226,209	(820,701)	760,200	-	-	
70203	N/A	91,049,751	119,935,233	67,178,721	1,021,411	3,192,664	15,384,475	51,612,220	25,210,770	835,603	-	15,201,985	9,612,220	16,952,218	9,106,177	370,037	3,487,306	3,509,228	(1,476,710)	2,738,727	-	-	
70204	N/A	638,288	815,799	487,047	5,528	20,407	93,607	164,145	283,687	2,773	-	92,626	224,477	319,876	28,574	-	(13,430)	23,837	(63,191)	16,594	-	-	
70209	N/A	1,081,666	1,448,426	779,517	13,834	39,940	197,450	353,337	549,722	13,165	-	194,972	40,587	244,									

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, 2022

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2022			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,					
		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 Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2023	2024	2025	2026	2027	Thereafter
																	(17)	(18)	(19)	(20)	(21)	(22)
70506	N/A	3,702,793	4,747,437	2,834,306	32,170	118,757	544,733	432,792	1,128,452	16,137	-	539,022	3,801	558,960	602,071	10,393	365,413	130,969	(23,456)	96,566	-	-
70507	N/A	128,949	170,255	94,830	1,475	4,555	22,035	9,434	27,499	1,238	-	21,771	43,988	66,997	(12,374)	1,443	(12,618)	(13,969)	(7,227)	(13,575)	3,923	-
70508	N/A	2,843,987	3,646,342	2,176,933	24,709	91,213	418,390	142,137	676,449	12,394	-	414,004	124,955	551,353	244,018	-	85,263	64,427	(98,672)	74,169	-	-
70601	N/A	1,549,186	2,069,506	1,120,343	19,456	56,779	279,706	91,196	447,137	18,175	-	276,222	125,871	420,268	84,351	9,047	(16,755)	20,770	(27,028)	49,882	-	-
70602	N/A	14,438,971	19,159,631	10,543,388	172,056	518,223	2,526,764	1,045,032	4,262,075	151,708	-	2,495,983	329,137	2,976,828	1,168,114	54,100	510,038	554,850	(229,891)	450,250	-	-
70603	N/A	3,648,850	4,813,263	2,686,848	41,425	128,528	620,779	2,914	793,646	34,423	-	613,376	189,775	837,574	249,740	16,496	(28,145)	(6,073)	(120,243)	110,532	-	-
70604	N/A	937,188	1,201,591	717,372	8,142	30,058	137,874	35,103	142,433	4,084	-	166,359	681	141,193	140,843	-	111,144	66,752	(1,098)	24,442	-	-
70605	N/A	27,236	34,919	20,848	237	874	4,007	-	5,120	119	-	3,965	1,668	5,752	1,484	119	(327)	(91)	(925)	711	-	-
70606	N/A	1,209,518	1,550,751	925,827	10,508	38,792	177,937	227,237	176,072	5,271	-	176,072	114,322	295,665	66,997	-	(41,299)	(11,670)	(47,002)	31,542	-	-
70607	N/A	9,204,084	11,800,772	7,045,276	79,966	295,197	1,354,050	11,975	1,741,188	40,111	-	1,339,855	444,758	1,824,724	671,615	38,291	13,034	(68,720)	(267,887)	240,337	-	-
70608	N/A	1,145,800	1,473,342	873,683	10,263	37,114	171,230	71,207	289,814	5,581	-	169,406	93,210	289,814	100,510	4,925	22,597	14,011	(45,361)	30,371	-	-
70609	N/A	87,524	48,110	28,723	326	1,203	5,520	981	125	1,174	-	5,462	981	6,007	2,506	190	378	(1,025)	977	-	-	
70701	N/A	14,012,981	18,911,629	10,670,072	157,428	508,946	2,916,669	8,577,570	39,129,432	142,976	-	23,695,347	319,145	28,131,692	13,955,636	560,084	4,603,401	3,752,657	(1,624,827)	4,265,509	-	-
70702	N/A	18,582,281	25,180,000	13,180,985	256,948	700,944	3,558,642	39,271	4,563,805	262,904	-	35,576	41,822	216,197	1,710,143	75,519	1,710,143	183,481	(602,302)	633,508	-	-
70704	N/A	27,662,248	35,466,415	21,174,097	240,333	887,193	4,069,504	1,075,686	6,272,716	120,551	-	4,026,843	197,337	4,344,731	2,654,075	-	843,679	719,569	(356,676)	721,413	-	-
70705	N/A	138,719,908	177,865,833	106,175,594	1,205,922	4,449,908	20,413,732	2,586,575	28,656,137	605,881	-	20,199,670	2,830,073	23,625,624	9,294,284	-	2,980,483	2,299,176	(3,877,987)	3,618,840	-	-
70707	N/A	4,568,584	5,857,489	3,497,028	39,692	146,525	672,103	35,117	893,437	19,910	-	665,057	392,694	1,077,661	308,282	-	(34,831)	(102,161)	(166,379)	119,146	-	-
70709	N/A	3,998,103	5,126,062	3,060,352	34,736	128,229	588,177	39,540	1,146,182	17,424	-	582,011	23,112	622,547	634,344	-	2,213,24	201,751	(3,709)	104,268	-	-
70712	N/A	21,549,681	29,317,619	14,695,495	352,044	886,107	4,593,916	1,514,132	7,346,199	40,787	-	4,530,579	6,300	4,944,754	2,945,125	-	1,132,227	892,540	(445,908)	822,586	-	-
70714	N/A	56,279,394	72,157,126	45,079,121	46,032	171,217	809,674	62,133	1,310,350	14,625	-	852,639	147,813	1,062,839	415,639	18,707	146,246	(31,345)	(151,739)	1,467,731	-	-
70715	N/A	1,451,260	1,866,328	1,106,438	13,014	47,026	217,005	34,285	311,330	7,097	-	235,693	31,543	253,333	127,144	-	25,251	26,881	(29,895)	490,490	-	-
70718	N/A	66,730	85,556	51,079	580	2,140	9,817	28,665	41,202	291	-	9,714	14,495	24,500	6,945	-	2,139	6,460	6,362	1,740	-	-
70719	N/A	5,213,073	6,683,803	3,990,352	45,292	167,195	766,916	45,292	1,058,822	22,718	-	758,876	164,247	945,841	408,173	-	51,385	73,941	(148,299)	135,954	-	-
70801	N/A	122,640,045	160,747,487	91,116,044	1,318,172	4,232,216	20,224,469	3,350,129	29,124,986	1,015,751	-	19,989,187	7,437,153	28,442,091	10,846,533	432,929	1,819,717	531,753	(5,266,413)	3,597,839	-	-
70802	N/A	11,811,003	15,924,284	8,426,390	158,878	445,358	2,223,542	502,408	3,330,186	158,646	-	2,195,050	120,987	2,474,683	1,466,397	-	502,156	286,805	(330,436)	396,978	-	-
70803	N/A	-	-	-	-	-	-	0	0	0	-	2,993	2,993	(65,050)	(2,993)	-	-	-	-	0	-	-
70804	N/A	840,420	1,122,198	608,162	10,520	30,761	151,432	97,259	289,972	9,792	-	149,549	75,236	199,599	131,665	4,445	13,165	32,548	(21,625)	27,005	-	-
70805	N/A	1,373,825	1,761,413	1,051,595	11,936	40,462	202,109	17,514	252,624	5,987	-	199,920	7,562	213,529	149,168	-	39,565	29,514	(28,908)	35,829	-	-
70806	N/A	9,685,333	12,995,858	6,958,999	125,784	359,882	1,784,493	798,841	3,069,000	121,522	-	1,761,952	490	1,883,964	1,392,727	27,266	660,802	437,573	(231,755)	318,416	-	-
70807	N/A	228,299	310,333	160,889	3,253	8,824	44,551	610,339	6,737	3,413	-	43,967	8,524	55,904	3,867	1,158	3,867	2,029	(7,025)	7,962	-	-
70808	N/A	2,412,946	3,093,694	1,846,992	20,964	77,439	354,978	-	453,331	10,516	-	351,257	150,779	512,552	108,867	-	(28,421)	(14,513)	(79,214)	62,927	-	-
70809	N/A	1,640,225	2,102,970	1,255,512	14,250	52,606	241,300	1,255,512	7,148	7,148	-	97,744	228,934	474,852	(87,891)	-	(97,744)	(59,924)	(51,805)	42,776	-	-
70812	N/A	6,943,304	8,902,173	5,314,760	60,324	222,688	1,021,457	718,660	2,023,129	30,259	-	1,010,749	-	1,041,008	1,046,930	-	532,691	367,363	(99,009)	181,076	-	-
70813	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70901	N/A	13,730,450	17,364,942	10,226,209	145,280	471,190	2,244,421	109,342	3,294,173	109,342	-	2,339,427	11,591	2,399,432	1,387,886	55,398	469,980	337,921	(252,329)	399,170	-	-
70902	N/A	1,119,729	1,515,369	794,384	15,471	42,706	214,337	1,810	274,324	15,820	-	211,561	286,445	513,826	(102,519)	11,991	(152,595)	(73,315)	(51,875)	38,282	-	-
70903	N/A	232,694	309,833	169,078	2,850	8,442	41,382	46,567	99,235	2,590	-	40,872	26,925	70,786	24,365	970	20,271	8,234	2,963	7,379	-	-
70905	N/A	6,421,504	8,233,161	4,915,347	55,791	205,953	944,693	73,780	1,280,217	27,985	-	934,790	802,743	1,765,518	410,162	26,848	(119,786)	(237,503)	(295,481)	167,469	-	-
70908	N/A	398,145	510,659	304,615	3,473	12,785	58,689	17,177	92,124	1,761	-	58,073	42,646	102,480	32,729	1,259	6,259	(5,984)	(21,037)	10,405	-	-
71001	N/A	275,442,454	361,414,295	204,338,779	2,988,248	9,538,093	45,662,347	2,166,608	60,355,296	2,334,105	-	45,128,856	910,067	56,563,608	21,405,356	1,149,949	3,055,788	1,876,194	(9,244,646)	8,124,351	-	-
71002	N/A	56,279,394	72,157,126	45,079,121	1,805,012	6,279,596	24,564,264	56,590	106,630,059	245,264	-	8,892,692	1,554,471	10,099,227	4,292,333	-	65,236	67,826	(1,736,562)	1,467,731	-	-
71004	N/A	24,859,402	31,872,831	19,028,656	215,982	797,299	3,657,166	131,138	5,981,585	108,336	-	63,697	3,790,861	3,699,890	73,625	1,530,791	617,076	(605,460)	648,317	-	-	
71006	N/A	186,385,917	250,292,848	133,763,642	2,434,919	6,942,552	34,464,690	824,335	44,666,496	2,365,850	-	34,028,288	7,819,342	44,213,480	15,285,912	795,235	1,099,210	1,666,774	(6,963,251)	6,150,284	-	-
71008	N/A	68,309,639	91,196,002	49,444,780	853,835	2,498,812	12,298,151	1,619,234	17,270,032	793,634	-	7,252,569	13,661,456	6,752,479	2,645,519	1,716,188	1,221,341	(1,522,051)	1,219,099	-	-	
71011	N/A	20,929,793	26,834,577	16,020,732	181,841	617,268	3,079,065	577,677	4,509,851	91,211	-	3,046,787	208,408	3,346,406	2,230,965	-	771,000	399,264	(552,657)	545,837	-	-
71012	N/A	6,283,508	8,392,903	4,544,925	78,841	230,210	1,133,853	1,900,247	734,979	73,576	-	338,509	457,343	1,900,247	734,979	22,894	261,059	156,401	(251,240)	202,209	-	-
71015	N/A	8,424,806	11,419,459	5,962,862	117,696	322,841	1,623,784	3,995,395	6,059,716	121,482	-	1,602,665	4,312,542	6,036,689	500,505	-	(30,773)	21,886	(258,155)	290,669	-	-
71016	N/A	11,722,803	15,031,362	8,793,997	101,858	376,010																

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, 2022

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2022			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,						
		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 Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Inflow of Resources	Employer Pension Expense	Revenue Credit	2023	2024	2025	2026	2027	Thereafter	
																	(17)	(18)	(19)	(20)	(21)	(22)	
71210	N/A	545,962	699,990	417,907	4,743	17,510	80,319	20,000	122,572	2,379	-	79,477	4,039	85,895	47,429	-	22,841	13,556	(13,958)	14,238	-	-	
71213	N/A	349,634	467,509	252,500	4,423	12,852	63,403	252,500	83,640	4,162	-	62,611	9,818	7,961	28,667	1,584	5,350	3,593	(12,303)	11,308	-	-	
71214	N/A	15,131	19,399	11,582	131	485	2,226	-	2,861	66	-	2,203	3,711	5,980	(7,017)	-	(2,099)	(900)	(514)	394	-	-	
71215	N/A	-	-	-	-	-	-	-	-	-	-	-	122	122	(4,336)	-	(122)	-	-	(0)	-	-	
71216	N/A	234,123	300,174	179,210	2,034	7,509	34,443	4,738	48,124	1,000	-	34,082	67,461	102,563	(25,865)	-	(40,723)	(15,416)	(4,407)	6,106	-	-	
71301	N/A	7,584,868	10,048,958	5,550,845	89,252	270,888	1,317,555	58,922	1,736,157	77,540	-	1,301,593	221,619	1,550,752	644,370	33,879	131,412	53,142	(23,419)	24,730	-	-	
71302	N/A	3,086,792	4,080,635	2,266,058	35,677	100,429	530,627	106,478	838,511	30,326	-	109,452	132,790	662,348	290,176	12,234	45,723	(87,636)	94,508	-	-		
71303	N/A	18,373,408	24,381,704	13,415,294	219,034	659,544	3,216,093	953,724	5,048,395	193,228	-	3,176,908	496,252	3,866,388	1,477,836	83,226	420,198	467,844	(279,120)	573,085	-	-	
71304	N/A	31,258	40,077	23,927	272	1,003	4,599	427	6,301	136	-	4,550	30,612	35,298	417	362	(16,723)	(9,313)	817	-	-		
71305	N/A	925,628	1,235,892	669,886	11,580	33,873	166,735	42,636	254,824	10,774	-	164,661	64,877	240,312	73,138	4,467	1,481	(17,168)	29,735	-	-		
71307	N/A	246,832	316,563	188,865	2,151	7,924	36,371	38,652	85,098	1,088	-	35,988	4,417	41,493	37,828	859	28,789	(8,590)	(224)	6,449	-	-	
71309	N/A	29,243,790	37,522,299	22,362,547	256,101	940,315	4,319,685	42,312	5,558,413	131,306	-	4,274,215	1,566,229	5,973,750	2,167,305	112,683	(17,299)	(241,930)	(761,972)	765,864	-	-	
71310	N/A	208,600	270,334	159,597	1,811	6,681	30,265	73,037	9,909	30,352	-	30,352	30,352	30,352	30,352	30,352	30,352	30,352	30,352	-	-		
71311	N/A	347,883	446,029	266,287	3,022	11,157	20,803	81,160	151,178	1,516	-	50,642	61,109	113,267	18,248	1,591	(5,511)	(6,404)	(24,264)	9,072	-	-	
71312	N/A	2,213,362	2,838,633	1,693,567	19,290	71,059	326,133	138,690	555,172	9,760	-	322,708	81,901	414,369	173,345	-	33,319	90,658	(40,993)	57,818	-	-	
71313	N/A	12,526	16,059	9,588	109	402	1,843	11,876	14,230	55	-	1,823	8,957	10,835	1,419	-	3,219	2,610	(2,761)	328	-	-	
71314	N/A	13,844	17,749	10,597	120	444	2,037	5	2,606	60	-	2,015	803	2,878	97	58	(114)	(48)	(471)	361	-	-	
71315	N/A	1,148,294	1,472,255	878,963	9,977	36,828	168,930	68,749	284,484	5,004	-	167,159	39,605	211,768	137,571	-	28,003	23,116	(8,351)	29,948	-	-	
71401	N/A	26,222,504	35,256,992	18,784,925	345,698	980,446	4,875,856	2,372,905	8,574,905	338,814	-	4,813,888	210,233	5,362,935	3,426,392	96,152	1,639,527	1,366,404	(664,190)	870,229	-	-	
71402	N/A	5,235,182	7,033,936	3,926,929	5,701	19,081	93,083	3,626,755	17,352	136,524	-	136,524	136,524	136,524	136,524	136,524	136,524	136,524	136,524	136,524	-	-	
71404	N/A	679,640	871,382	520,231	5,905	21,798	99,985	19,962	147,650	2,962	-	98,936	53,161	155,059	23,626	-	2,966	(24,919)	10,834	(11,049)	17,725	-	-
71406	N/A	1,039,448	1,385,981	753,741	12,868	37,877	186,066	123,718	360,529	11,841	-	183,762	35,814	231,417	102,691	3,938	41,135	53,738	1,065	33,174	-	-	
71407	N/A	369,018	475,373	280,699	3,368	12,027	55,685	16,924	88,004	1,916	-	55,087	130,820	182,837	(87,004)	4,713	(83,284)	(19,240)	7,175	9,880	-	-	
71408	N/A	1,004,286	1,287,619	768,732	8,725	32,210	147,745	28,019	207,499	4,377	-	146,196	1,474	152,047	73,174	4,720	32,086	17,441	(20,265)	26,191	-	-	
71409	N/A	7,840,807	10,055,660	5,999,569	68,322	251,710	1,155,220	1,825	1,477,457	34,551	-	1,143,093	261,711	1,439,503	531,948	32,439	(3,986)	37,210	(199,919)	204,798	-	-	
71501	N/A	47,154,122	62,895,777	34,105,679	591,786	1,727,750	8,510,006	1,121,446	11,950,988	552,388	-	8,404,025	344,937	9,301,351	4,914,450	178,622	1,405,412	830,330	(1,103,769)	1,517,664	-	-	
71502	N/A	105,530	138,909	67,510	6,754	23,809	116,528	319,529	319,529	1,066	-	1,066	1,066	1,066	1,066	1,066	1,066	1,066	1,066	1,066	-	-	
71505	N/A	5,300,809	6,796,291	4,052,510	45,006	170,009	779,823	1,441	997,327	23,101	-	771,648	952,168	1,386,917	212,323	22,072	(88,112)	(138,736)	(297,982)	138,241	-	-	
71506	N/A	3,224,498	4,289,027	2,346,427	39,167	116,608	570,692	55,457	781,924	35,295	-	563,682	116,025	715,002	278,542	13,582	63,155	11,966	(109,924)	101,725	-	-	
71507	N/A	32,817,254	43,392,003	24,084,780	379,926	1,164,668	5,646,777	1,689,606	8,880,977	323,611	-	5,578,851	2,570	5,905,032	3,890,402	133,602	1,601,394	1,077,301	(708,492)	1,005,743	-	-	
71603	N/A	12,215	15,661	9,350	106	392	1,797	-	2,295	53	-	1,778	711	2,542	584	61	(107)	(43)	(417)	320	-	-	
71604	N/A	3,585,485	4,597,034	2,744,513	31,151	114,995	527,475	364,084	1,037,705	15,625	-	521,945	635,810	1,173,380	208,067	-	144,598	(227,999)	(145,782)	93,508	-	-	
71605	N/A	11,231,881	14,917,154	8,191,229	134,786	404,238	1,973,707	45,970	2,558,770	119,814	-	1,949,590	439,282	2,508,868	877,996	47,876	50,519	46,950	(399,192)	351,739	-	-	
71606	N/A	1,088,000	1,408,757	800,000	10,800	36,800	180,000	36,800	36,800	1,200	-	36,800	36,800	36,800	36,800	36,800	36,800	36,800	36,800	36,800	-	-	
71607	N/A	7,178,118	9,580,051	5,198,130	89,506	262,323	1,290,440	3,210	1,645,479	82,983	-	1,274,413	606,504	1,963,900	391,788	35,735	(134,830)	(114,735)	(298,969)	230,113	-	-	
71608	N/A	147,829	189,535	113,156	1,284	4,741	21,748	2,665	30,438	644	-	21,520	347	22,511	13,419	-	3,922	2,936	(2,785)	3,854	-	-	
71609	N/A	3,341,304	4,283,964	2,557,605	29,030	107,153	491,553	14,561	486,400	14,561	-	103,208	342,574	521,798	48,000	-	103,208	78,902	(47,010)	87,138	-	-	
71610	N/A	5,941,931	7,618,548	4,548,054	51,643	190,594	874,303	22,067	1,138,607	25,931	-	865,135	411,403	1,302,467	347,868	25,773	(29,718)	(93,256)	(195,880)	154,292	-	-	
71611	N/A	890,290	1,141,462	681,473	7,735	28,554	130,974	8,880	189,177	3,880	-	129,612	95,901	220,122	52,939	-	(3,483)	(15,891)	(47,576)	23,919	-	-	
71612	N/A	61,008	78,719	46,698	530	1,957	8,975	738	12,200	266	-	8,881	3,199	12,346	5,040	-	545	27	(2,309)	1,591	-	-	
71614	N/A	303,966	399,722	232,671	3,027	9,749	47,847	1,325	44,249	5,667	-	44,249	44,249	44,249	44,249	44,249	44,249	44,249	44,249	44,249	-	-	
71701	N/A	17,005,216	22,466,832	12,494,285	195,573	601,973	2,914,845	220,064	3,932,455	165,219	-	2,879,883	94,559	3,139,697	1,387,927	78,771	57,065	310,615	(414,482)	519,107	-	-	
71702	N/A	7,258,658	9,545,015	5,368,551	80,244	253,124	1,216,246	163,221	1,712,835	64,359	-	1,201,914	391,794	1,658,067	497,310	35,946	2,160	76,855	(240,711)	216,464	-	-	
71705	N/A	935,297	1,250,591	675,479	11,830	34,379	169,589	24,534	461,152	11,132	-	167,471	306,798	485,161	22,995	4,477	(32,547)	22,995	53,452	(75,403)	30,248	-	-
71706	N/A	549,823	739,485	393,694	7,665	20,577	102,378	47,880	178,100	7,136	-	101,076	17,663	125,875	82,639	1,476	30,832	22,198	(19,076)	18,272	-	-	
71707	N/A	48,859	62,644	37,399	424	1,567	7,188	1,810	17,359	213	-	7,113	10,275	17,601	2,480	-	2,804	(340)	(3,978)	1,273	-	-	
71802	N/A	1,237,493	1,666,859	884,123	16,531	46,525	231,975	150,315	445,246	16,403	-	229,011	119,340	364,754	54,439	3,995	22,414	17,866	(1,096)	41,409	-	-	
71803	N/A	100,093,111	132,261,776	73,422,493	1,157,546	3,549,533	17,207,930	2,582,205	24,497,214	985,376	-	10,000,977	958,506	18,944,889	10,796,753	368,666	3,394,007	1,516,647	(4,212,566)	3,064,868	-	-	
71805	N/A	1,800,000	2,300,000	1,300,000	18,000	60,000	300,000	36,000	360,000	12,000	-	360,000	360,000	360,000	360,000	360,000	360,000	360,000	360,000	360,000	-	-	
71807	N/A	2																					

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, 2022

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2022			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,					
		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 Proportion & Differences Between Employer Contrib. & Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2023	2024	2025	2026	2027	Thereafter
																	(17)	(18)	(19)	(20)	(21)	(22)
72123	N/A	1,335,109	1,772,619	974,106	15,982	48,004	234,269	148,611	446,866	14,167	-	231,409	67,028	312,604	142,644	-	52,018	47,154	(6,658)	41,748	-	-
72124	N/A	6,430,479	8,250,379	4,917,726	56,280	202,727	949,566	138,089	1,350,662	28,807	-	939,574	214,346	1,182,727	586,867	-	146,530	65,458	(212,225)	168,352	-	-
72125	N/A	365,849	469,063	280,039	3,179	11,734	53,821	31,245	99,979	1,594	-	53,257	7,766	62,017	43,578	-	23,301	15,302	(10,783)	9,543	-	-
72126	N/A	177,947	243,898	123,825	2,680	7,049	35,976	8,174	53,979	2,936	-	35,495	11,276	49,677	49,707	682	2,500	1,734	(6,493)	4,631	-	-
72127	N/A	1,691,948	2,169,287	1,295,104	14,700	56,265	248,909	32,633	350,570	7,373	-	246,300	83,768	313,768	186,849	-	106,497	(74,200)	(73,731)	4,126	-	-
72201	N/A	14,813,242	19,624,424	10,841,725	174,222	528,943	2,572,449	51,793	3,278,358	151,272	-	2,541,290	484,913	3,527,475	1,015,769	-	1,015,769	(66,494)	(106,957)	545,293	-	-
72202	N/A	57,493,413	76,732,595	41,633,985	716,957	2,101,160	10,336,334	1,518,907	14,673,358	664,769	-	10,207,952	858,849	11,571,350	5,487,736	-	239,470	(1,232,232)	(1,147,239)	(1,281,868)	1,843,185	-
72203	N/A	601,177	770,784	460,172	5,223	19,281	88,442	20,135	133,081	2,620	-	87,514	10,192	100,326	79,079	-	29,130	3,824	(15,877)	15,679	-	-
72204	N/A	8,907,985	11,421,136	6,818,627	77,394	285,700	6,818,627	141,048	1,814,631	38,821	-	1,296,751	319,502	1,654,624	1,048,711	-	104,871	99,415	(276,592)	232,314	-	-
72205	N/A	5,303,856	6,800,198	4,059,842	46,081	170,107	780,271	7,264	1,003,723	23,114	-	772,092	134,899	930,105	465,604	-	20,714	70,430	26,208	(161,340)	138,321	-
72206	N/A	23,434	30,046	17,938	204	752	3,448	668	5,072	102	-	3,411	283	3,796	1,983	-	520	580	(437)	613	-	-
72207	N/A	997,029	1,278,314	763,177	8,662	31,977	146,577	134,376	231,692	4,345	-	145,139	17,048	166,532	116,159	-	3,607	70,922	48,614	9,622	-	-
72210	N/A	3,496,504	4,627,604	2,640,096	38,785	143,176	656,558	142,169	890,459	19,455	-	549,856	303,600	972,911	258,200	-	153,289	(153,289)	(153,289)	153,289	-	-
72301	N/A	30,645,887	39,291,809	23,457,926	266,256	982,886	4,508,439	837,617	6,595,198	133,554	-	4,641,176	335,729	4,980,459	2,640,514	-	934,693	720,953	(790,135)	799,227	-	-
72302	N/A	92,991,094	122,453,755	68,641,537	1,040,401	3,257,440	15,688,416	2,167,758	22,154,015	848,109	-	15,502,544	493,791	16,844,444	9,310,913	-	369,182	2,679,042	2,154,526	(2,316,712)	2,792,714	-
72303	N/A	16,818,864	21,592,392	12,851,576	148,179	541,852	2,492,042	184,179	2,365,549	77,211	-	2,465,729	214,219	2,857,159	1,111,953	-	341,664	244,740	(469,718)	441,874	-	-
72304	N/A	19,193,764	24,610,861	14,690,247	166,909	615,767	2,824,969	631,699	4,239,344	83,932	-	2,795,342	63,591	2,942,865	1,903,813	-	71,114	695,334	552,906	(452,561)	500,799	-
72305	N/A	316,322,099	419,721,431	230,954,083	3,771,647	11,355,740	55,375,260	80,738,312	151,240,959	3,327,993	-	54,700,513	25,003,722	83,032,228	45,845,471	-	1,046,772	24,882,446	20,737,989	12,720,777	9,867,519	-
72306	N/A	28,004,791	35,905,597	21,436,296	243,309	898,179	4,119,896	485,869	5,747,253	122,044	-	4,076,707	1,282,833	5,481,584	1,948,416	-	230,762	243,213	(938,652)	730,346	-	-
72307	N/A	11,480,856	15,026,312	8,072,955	228,874	649,297	3,205,566	392,558	4,021,995	116,844	-	3,568,425	163,022	3,827,657	1,450,324	-	54,991	450,933	376,008	(230,537)	577,665	-
72309	N/A	27,448,950	36,697,588	19,827,436	346,856	1,008,546	4,974,241	2,520,220	8,474,241	306,065	-	4,912,115	1,809	5,239,989	3,817,783	-	90,413	1,734,249	1,414,273	(425,845)	887,198	-
72314	N/A	23,778,825	30,865,618	17,904,047	233,837	794,868	3,733,515	1,906,170	6,668,390	155,523	-	3,691,868	464,710	4,312,101	3,134,427	-	955,393	837,394	(99,708)	663,210	-	-
72316	N/A	1,271,259	1,629,911	973,087	11,045	40,772	187,020	82,142	320,979	5,540	-	190,600	15,073	205,673	158,416	-	62,864	47,982	(13,619)	33,153	-	-
72319	N/A	11,697,408	14,997,520	8,953,793	101,629	375,163	1,720,851	1,238,051	3,435,695	50,977	-	1,704,988	1,198	1,754,988	1,547,704	-	869,539	629,857	(123,749)	305,600	-	-
72321	N/A	28,487,797	36,529,748	21,802,177	247,857	914,086	4,193,988	113,669	5,367,300	124,819	-	4,149,990	1,517,344	5,792,153	1,497,927	-	133,973	(149,259)	(693,731)	743,497	-	-
72322	N/A	4,070,440	5,218,807	3,115,723	35,365	130,549	598,819	150,386	915,119	17,739	-	592,541	399,856	1,010,116	307,527	-	41,929	(36,004)	(207,079)	106,156	-	-
72323	N/A	17,307,695	22,246,986	12,408,352	228,874	649,297	3,205,566	392,558	4,021,995	116,844	-	3,568,425	163,022	3,827,657	1,450,324	-	54,991	450,933	376,008	(230,537)	577,665	-
72324	N/A	4,869,749	6,776,425	3,308,501	80,685	201,579	1,047,896	256,595	1,587,119	94,326	-	1,525,597	397,895	1,923,576	473,077	-	104,297	34,616	(265,068)	187,675	-	-
72327	N/A	10,555,530	13,533,492	8,079,742	91,708	338,541	1,552,866	232,064	2,215,181	46,001	-	1,536,587	906,424	2,489,012	256	-	67,929	(390,877)	27,023	(185,259)	275,283	-
72328	N/A	974,351	1,351,290	665,554	15,816	39,944	206,832	62,416	325,006	18,248	-	203,987	32,265	254,500	93,755	-	31,675	35,847	(34,046)	37,031	-	-
72329	N/A	6,197,320	8,585,342	4,240,688	99,912	253,257	1,309,651	292,133	1,955,053	114,766	-	1,291,679	151,337	1,557,782	611,980	-	158,342	175,347	(170,788)	234,460	-	-
72330	N/A	758,367	972,320	580,493	6,589	24,323	115,669	5,927	147,649	3,305	-	110,397	56,066	169,768	60,503	-	1,466	(10,391)	(32,972)	19,778	-	-
72331	N/A	2,678,264	3,433,865	2,050,080	23,269	85,898	394,010	156,364	659,541	11,672	-	389,880	26,399	427,951	258,004	-	11,970	94,610	87,119	(19,985)	69,846	-
72332	N/A	1,439,950	1,872,799	1,040,563	15,816	39,944	206,832	62,416	325,006	18,248	-	203,987	32,265	254,500	93,755	-	31,675	35,847	(34,046)	37,031	-	-
72333	N/A	4,439,050	6,030,522	3,131,164	62,992	171,262	864,026	300,614	1,398,894	65,873	-	852,719	1,882	2,004,742	525,628	-	18,784	245,248	105,878	(107,092)	154,385	-
72334	N/A	8,303,441	10,646,036	6,355,878	72,141	266,311	1,221,552	1,826,808	3,386,812	36,186	-	1,208,747	1,826,808	1,244,933	1,467,175	-	90,076	789,081	236,173	(216,548)	216,548	-
72335	N/A	2,727,441	3,496,916	2,087,722	23,696	87,475	401,245	86,064	598,480	11,886	-	480,021	456,945	938,006	400,447	-	80,447	36,617	(46,660)	71,131	-	-
72338	N/A	6,078,012	8,410,938	4,166,224	97,332	247,604	1,278,761	473,570	2,097,267	111,305	-	1,261,256	4,659	1,377,220	800,562	-	344,505	266,798	(120,162)	228,907	-	-
72339	N/A	2,651,834	3,399,979	2,029,849	23,039	85,051	390,122	115,557	386,032	11,557	-	397,589	219,469	409,041	158,850	-	18,248	158,850	(18,248)	69,159	-	-
72340	N/A	1,754,323	2,249,258	1,342,848	15,242	56,265	258,085	563,464	893,056	7,645	-	255,380	129,338	392,363	304,788	-	183,018	160,737	111,186	45,752	-	-
72342	N/A	1,320,695	1,727,986	940,563	45,862	169,299	819,539	91,655	1,093,337	23,004	-	958,623	111,374	1,070,024	447,534	-	54,991	450,933	376,008	(230,537)	577,665	-
72343	N/A	2,943,703	4,090,302	2,400,638	48,344	121,344	629,730	160,543	56,200	2,032	-	612,032	37,310	714,542	368,124	-	135,096	100,631	(107,092)	112,768	-	-
72346	N/A	7,192,179	9,801,488	5,048,909	104,279	280,105	1,410,061	185,220	1,988,665	110,953	-	1,400,337	210,031	1,721,321	762,084	-	175,220	107,119	(268,637)	253,462	-	-
72347	N/A	1,527,361	2,129,814	1,034,198	25,626	129,814	331,425	60,832	331,425	30,193	-	262,813	40,326	397,332	219,663	-	79,854	42,503	(61,550)	59,369	-	-
72348	N/A	1,777,501	2,278,976	1,360,590	15,443	57,099	261,495	466,650	800,597	7,746	-	258,754	146,251	412,751	224,313	-	113,339	140,851	87,300	46,357	-	-
72349	N/A	1,334,262	1,710,689	1,021,312	11,592	42,703	196,289	173,317	330,112	5,815	-	194,231	54,134	254,180	167,767	-	74,917	67,346	(1,228)	34,796	-	-
72350	N/A	442,876	567,821	339,000	3,848	14,204	65,153	17,321														

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, 2022

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2022			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,					
		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 Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2023	2024	2025	2026	2027	Thereafter
																	(17)	(18)	(19)	(20)	(21)	(22)
72621	N/A	1,184,709	1,518,943	906,837	10,293	37,996	174,287	81,924	304,500	5,163	-	172,460	53	177,676	136,811	-	66,909	51,865	(22,846)	30,896	-	-
72622	N/A	6,911,422	8,861,296	5,290,355	60,047	221,666	1,016,767	599,624	1,898,104	30,120	-	1,006,188	49,636	1,085,864	377,100	-	377,100	1,085,864	(93,718)	180,246	-	-
72701	N/A	25,831,129	34,837,053	18,420,971	348,193	974,867	4,869,204	4,538,073	10,730,337	348,338	-	4,806,762	3,199,660	8,353,760	3,099,121	95,858	2,280,371	(248,602)	(524,535)	869,343	-	-
72702	N/A	4,425,526	5,951,807	3,169,084	58,455	165,600	823,252	485,305	1,136,262	57,393	-	813,373	25,085	1,126,851	22,322	-	(8,992)	14,464	(14,106)	147,044	-	-
72704	N/A	3,821,295	4,899,371	2,924,014	33,200	122,558	562,166	207,501	925,425	16,653	-	556,273	926,129	1,499,055	278,829	18,418	(150,291)	(360,534)	(162,461)	93,657	-	-
72705	N/A	12,687,602	17,063,583	9,085,280	167,602	474,784	2,362,076	1,085,503	4,089,965	164,578	-	2,332,031	2,496,609	1,891,636	33,006	804,044	577,904	(210,224)	421,590	-	-	
72801	N/A	16,651,156	22,036,726	12,044,616	194,214	592,649	2,877,592	1,294,545	6,169,441	166,947	-	2,842,863	712,852	3,722,662	1,299,759	92,555	100,041	(609,251)	512,588	-	-	
72802	N/A	36,568,895	48,253,132	26,916,318	416,199	1,289,342	6,230,464	1,665,855	9,601,860	346,966	-	6,156,080	555,673	7,058,719	3,251,231	147,975	1,074,319	992,742	(633,320)	1,109,400	-	-
72803	N/A	2,728,524	3,498,305	2,088,552	23,706	87,510	401,404	112,702	625,322	11,891	-	394,560	137,034	546,121	295,835	-	76,196	34,348	(102,501)	71,158	-	-
72806	N/A	724,635	989,986	506,280	10,706	28,452	144,679	68,140	251,977	11,563	-	142,756	20,849	175,388	81,890	2,836	38,028	22,036	(9,123)	25,868	-	-
72807	N/A	63,776	84,984	46,289	785	2,319	11,383	4,271	18,758	719	-	11,242	99,424	111,385	805	(47,122)	(17,091)	805	(19,833)	2,029	-	-
72808	N/A	3,481,621	4,463,945	2,664,949	30,255	111,671	512,243	96,454	750,623	15,184	-	506,873	25,672	547,729	321,373	13,080	90,369	83,500	(61,783)	90,809	-	-
72809	N/A	2,710,614	3,475,623	2,074,689	62,548	207,689	86,726	214,924	724,151	11,812	-	394,560	27,444	433,816	138,003	9,284	138,003	35,668	(170,537)	70,565	-	-
72810	N/A	241,371	309,467	184,757	2,007	7,741	35,509	1,410	46,757	1,052	-	35,137	13,205	49,394	205	(2,966)	1,538	(7,503)	6,294	-	-	
72901	N/A	59,668,037	79,178,210	43,567,948	711,180	2,141,723	10,443,150	3,003,297	16,299,350	627,250	-	10,315,921	0	10,943,171	7,122,059	214,711	2,659,730	1,955,029	(1,119,472)	1,860,892	-	-
72902	N/A	14,283,774	18,973,679	10,414,344	171,646	514,356	2,512,038	426,886	6,624,926	152,820	-	2,481,326	67,826	3,306,972	2,420,017	69,005	242,017	175,861	(547,609)	447,685	-	-
72903	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72904	N/A	230,402	295,404	176,361	2,002	7,390	33,895	28,603	71,890	1,004	-	33,540	22,735	57,279	36,382	459	19,436	894	(11,727)	6,009	-	-
72905	N/A	12,054,764	15,455,694	9,227,331	104,733	386,625	1,773,424	599,186	2,863,968	52,534	-	1,754,833	17,368	1,824,735	1,369,163	536,337	424,087	(233,572)	314,381	-	-	
72907	N/A	6,507,619	8,527,455	5,079,319	61,520	207,434	917,412	317,542	1,271,417	81,173	-	1,056,233	60,015	1,116,248	252,236	29,740	217,544	(212,862)	(37,415)	183,346	-	-
72908	N/A	1,160,842	1,511,108	870,663	11,726	39,170	184,940	135,603	371,439	8,183	-	182,849	175,922	366,954	5,665	(52,788)	38,857	(14,452)	32,867	-	-	
72909	N/A	1,279,177	1,640,063	979,148	11,114	41,026	188,185	90,554	330,879	5,575	-	186,212	0	191,787	172,300	3,840	72,683	47,250	(14,200)	33,359	-	-
72910	N/A	4,921,602	6,310,011	3,767,245	42,760	157,847	724,036	108,672	1,113,315	21,448	-	737,894	619,065	1,074,446	240,496	-	240,496	103,684	(97,112)	128,353	-	-
72911	N/A	368,181	473,593	280,613	3,310	11,940	55,123	41,425	111,798	1,816	-	54,534	594,486	650,836	(171,578)	4,474	(190,361)	(187,837)	(170,620)	9,780	-	-
72912	N/A	753,782	966,441	576,983	6,349	24,176	110,892	15,625	157,279	3,285	-	109,729	20,291	133,305	54,163	-	8,209	15,468	(19,363)	19,659	-	-
72913	N/A	73,093	93,734	55,949	635	2,344	10,753	234	13,966	319	-	10,640	1,240	12,199	6,193	-	1,243	663	(2,045)	1,906	-	-
73001	N/A	11,610,619	14,807,024	8,174,097	131,607	399,164	1,940,869	629,150	3,287,860	114,483	-	2,567,676	1,088,708	3,676,102	43,959	2,068	1,237,041	259,621	(340,988)	304,989	-	-
73002	N/A	32,393,245	43,057,953	23,595,285	391,338	1,168,255	5,714,792	1,535,250	8,810,305	350,510	-	5,644,763	165,559	6,161,840	3,519,301	131,574	1,263,223	1,049,244	(862,554)	1,018,552	-	-
73003	N/A	9,099,472	11,666,646	6,965,201	79,057	291,841	1,338,660	1,596	1,711,154	39,655	-	1,324,626	282,490	1,646,771	696,274	-	73,458	29,063	(275,447)	237,309	-	-
73004	N/A	995,240	1,276,021	761,808	8,647	31,920	146,414	33,351	220,332	4,337	-	144,878	68,620	215,812	107,878	-	10,078	6,976	(40,515)	25,957	-	-
73005	N/A	192,061	246,245	147,013	1,669	6,160	28,255	20,658	46,142	837	-	27,959	52,306	81,102	(30,393)	1,449	(27,827)	(10,388)	(1,753)	5,008	-	-
73006	N/A	12,416,298	15,919,226	9,504,068	107,874	398,220	1,826,611	707,010	2,360,315	54,110	-	1,807,463	1,047,386	2,908,959	724,092	54,889	(175,562)	(284,836)	(412,055)	323,809	-	-
73010	N/A	4,567,991	5,857,494	3,495,970	39,742	146,571	672,492	139,967	998,772	20,012	-	665,437	4,850	690,299	459,826	-	161,730	113,721	(86,195)	119,217	-	-
73013	N/A	808,763,654	1,037,304,284	618,778,351	7,016,311	25,970,431	119,245,418	3,575,261	411,732	30,003	-	117,593,448	51,934,699	174,568,148	64,735,971	1,912,000	14,973,904	3,016,680	(73,415)	219,134	-	-
73101	N/A	10,954,879	14,365,965	8,133,380	118,260	378,651	1,810,991	69,707	2,377,609	91,710	-	1,978,881	472,985	2,354,576	698,504	50,875	49,159	38,290	(376,607)	322,100	-	-
73102	N/A	3,851,154	5,050,276	2,859,292	41,572	133,111	636,627	158,683	969,993	32,235	-	629,206	43,771	705,212	319,079	16,550	123,334	89,975	(60,791)	113,263	-	-
73105	N/A	6,890,273	8,834,180	5,274,166	59,864	220,987	1,013,655	229,874	1,330,017	30,028	-	944,559	344,459	1,377,516	558,457	28,408	29,212	(48,687)	(207,718)	179,694	-	-
73201	N/A	154,279,887	205,262,802	112,228,790	1,877,508	5,883,443	27,336,101	238,864	35,035,916	1,695,477	-	27,000,073	6,903,624	35,599,174	11,440,081	678,821	618,485	(500,554)	(6,004,395)	4,872,707	-	-
73202	N/A	21,671,279	28,630,928	15,923,178	249,195	767,099	3,714,288	241,578	4,972,160	210,474	-	3,669,711	675,111	4,555,326	1,960,195	85,511	404,267	115,832	(764,742)	661,477	-	-
73203	N/A	24,472,422	32,339,903	17,973,078	282,082	867,032	4,200,168	578,905	5,928,187	238,982	-	4,149,740	338,303	4,727,025	2,318,666	91,205	755,243	405,951	(708,676)	749,036	-	-
73204	N/A	808,763,654	1,037,304,284	618,778,351	7,016,311	25,970,431	119,245,418	3,575,261	411,732	30,003	-	117,593,448	51,934,699	174,568,148	64,735,971	1,912,000	14,973,904	3,016,680	(73,415)	219,134	-	-
73205	N/A	22,410,112	29,055,653	16,467,129	257,591	793,134	3,840,059	255,860	5,146,644	217,460	-	3,704,012	510,859	4,522,331	2,217,291	83,625	447,026	227,436	(73,018)	683,870	-	-
73206	N/A	5,611,581	7,503,392	4,052,633	70,986	206,273	1,017,573	144,980	1,439,812	66,804	-	1,004,858	323,668	1,395,300	480,011	24,311	55,497	22,169	(214,679)	181,495	-	-
73207	N/A	9,076,114	11,640,122	6,944,628	79,101	291,384	1,337,353	210,707	1,729,545	40,024	-	1,323,311	297,863	1,661,198	570,304	-	52,622	37,535	(258,898)	237,089	-	-
73208	N/A	8,392,841	10,765,342	6,420,625	73,256	269,577	1,237,618	179,411	2,339,862	37,219	-	1,224,614	685,530	1,947,363	665,554	-	54,129	107,837	11,121	219,412	-	-
73209	N/A	1,809,111	2,435,758	1,293,351	24,091	67,928	338,474	55,515	941,643	23,834	-	334,154	300,278	658,266	330,743	4,226	135,836	181,370	(94,250)	60,421	-	-
73212	N/A	441,523	594,944	315,268	5,915	16,619	82,908	5,771	111,213	5,883	-	81,847	43,422	131,15								

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, 2022

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2022			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,					
		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 Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2023	2024	2025	2026	2027	Thereafter
																	(17)	(18)	(19)	(20)	(21)	(22)
73611	N/A	2,054,197	2,633,734	1,572,387	17,847	65,883	302,201	43,426	429,357	8,952	-	299,033	95,336	403,321	161,166	-	25,908	18,030	(71,474)	53,572	-	-
73612	N/A	9,732	12,477	7,449	85	312	1,432	-	1,829	42	-	1,417	566	2,025	466	49	(85)	(34)	(332)	255	-	-
73613	N/A	7,355,251	9,430,628	5,629,858	63,924	235,925	1,082,240	73,126	1,455,215	32,094	-	1,070,892	454,330	1,557,316	565,528	29,137	27,483	(90,477)	(230,961)	191,854	-	-
73614	N/A	1,885,599	2,417,570	1,443,334	16,382	60,476	277,398	95,817	450,887	8,217	-	1,774,490	114,437	397,144	178,946	7,887	81,495	(1,528)	(76,200)	49,176	-	-
73701	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73702	N/A	46,306,221	61,445,270	33,813,168	551,770	1,661,995	8,103,250	496,411	10,813,366	486,498	-	8,004,540	2,623,792	11,114,830	5,922,993	194,730	(827,494)	462,180	(1,380,083)	1,443,933	-	-
73703	N/A	20,347,296	26,693,369	15,098,534	220,401	704,184	3,370,164	588,868	4,883,617	171,768	-	3,330,817	519,416	4,022,001	1,634,788	88,416	388,148	261,261	(387,404)	599,611	-	-
73707	N/A	5,347,665	7,031,043	3,955,993	59,042	186,395	895,391	281,319	1,422,147	47,271	-	884,847	120,697	1,052,815	580,857	21,995	222,634	135,853	(148,510)	159,355	-	-
73708	N/A	3,731,259	4,911,857	2,755,485	41,631	130,569	628,508	276,931	1,077,639	33,812	-	621,070	51,319	706,201	355,765	19,156	142,290	53,637	(34,637)	111,877	-	-
73709	N/A	2,148,130	2,754,168	1,644,288	18,663	68,896	316,020	128,857	532,436	9,361	-	312,707	68,600	390,668	261,461	-	104,607	(69,809)	50,947	56,023	-	-
73710	N/A	379,372	505,768	275,159	4,691	13,817	67,860	30,896	67,020	4,311	-	67,020	45,988	117,264	41,651	1,607	9,970	573	(22,696)	12,098	-	-
73711	N/A	3,314,061	4,249,055	2,536,751	28,793	106,290	487,545	138,443	716,071	14,443	-	482,434	0	486,877	460,496	-	100,692	62,403	(75,528)	86,428	-	-
73712	N/A	16,035,252	21,128,135	8,076,543	91,672	338,407	1,552,251	473,901	2,456,231	45,982	-	1,535,999	376,112	1,958,133	745,219	37,472	200,090	141,674	(132,146)	275,132	-	-
73801	N/A	18,309,003	24,334,623	13,338,080	221,030	660,502	3,228,701	462,407	4,572,280	197,817	-	3,899,148	281,448	3,668,413	1,598,787	79,577	367,369	348,899	(387,849)	575,447	-	-
73802	N/A	26,230,044	33,630,153	20,077,815	227,890	841,259	3,858,806	509,838	5,437,793	114,310	-	3,818,354	149,568	4,082,232	2,330,788	-	805,549	526,821	(660,871)	684,062	-	-
73803	N/A	50,883,706	67,174,237	37,427,066	581,460	1,796,824	8,689,603	662,729	11,730,616	487,248	-	8,585,674	1,588,476	10,659,398	4,782,694	255,952	1,071,506	74,926	(1,622,588)	1,547,374	-	-
73805	N/A	488,983	657,042	350,615	6,417	18,247	90,666	53,556	168,886	6,262	-	89,515	32,473	128,250	62,188	1,801	12,849	24,222	(12,615)	16,180	-	-
73806	N/A	327,470	446,373	229,808	4,755	12,762	64,672	21,618	103,807	5,065	-	63,818	21,556	90,439	43,769	1,363	41,769	9,993	(8,604)	11,560	-	-
73807	N/A	468,921	637,195	330,637	6,666	18,105	91,370	23,935	140,076	6,980	-	90,174	18,603	115,757	57,587	1,843	10,603	7,021	(9,632)	16,327	-	-
73808	N/A	9,298	12,322	7,117	81	298	1,359	617	1,307	41	-	1,354	23	2,297	115	24	255	164	140	281	-	-
73809	N/A	9,724	130,869	69,621	1,288	3,648	18,138	13,703	36,773	1,268	-	17,906	17,252	36,426	11,087	535	(5,683)	3,716	(9,23)	3,237	-	-
73810	N/A	287,034	378,784	211,241	3,270	10,124	48,927	43,353	105,674	2,729	-	48,343	45,344	96,416	19,643	-	2,152	(1,009)	(598)	8,713	-	-
73811	N/A	388,808	513,155	286,088	4,433	13,718	66,316	42,524	106,707	3,705	-	65,524	12,087	2,077	6,524	2,077	(1,420)	(11,656)	11,808	-	-	
73812	N/A	1,553,413	2,034,902	1,155,057	16,610	53,505	255,427	10,758	336,300	12,702	-	252,463	114,579	379,744	64,449	6,730	(12,030)	(22,770)	(54,079)	45,435	-	-
73815	N/A	15,694,705	20,127,996	12,009,243	136,750	503,830	2,312,300	42,123	2,995,003	69,145	-	2,288,024	766,168	3,123,337	1,132,149	65,147	9,719	(130,778)	(417,203)	409,928	-	-
73816	N/A	4,023	5,157	3,079	45	129	592	1,370	2,126	188	-	1,370	586	815	1,419	383	12	378	36	188	-	-
73817	N/A	282,156	373,979	215,977	2,151	9,069	47,909	35,000	87,700	1,200	-	48,154	1,200	21,005	12,905	-	15,065	8,998	(8,103)	7,581	-	-
73819	N/A	235,341	319,621	166,075	3,333	10,929	45,749	3,850	62,004	3,480	-	45,151	9,518	58,149	16,703	-	2,805	1,792	(8,174)	8,174	-	-
73820	N/A	360,557	481,333	261,002	4,505	13,187	64,897	69,726	152,315	4,186	-	64,091	5,719	73,996	60,866	939	32,786	34,168	(208)	11,572	-	-
73821	N/A	209,772	268,954	160,571	1,823	6,728	30,860	5,408	44,819	914	-	30,537	77,573	109,024	(19,288)	(23,939)	(26,448)	(23,939)	26,448	-	-	
73822	N/A	5,393,656	6,915,333	4,128,580	46,861	172,987	793,482	41,679	1,055,009	23,505	-	785,164	228,669	1,073,638	394,144	24,869	44,714	(35,232)	(132,776)	140,664	-	-
73901	N/A	13,910,396	18,671,590	9,989,624	181,124	517,429	2,566,998	214,680	3,480,231	175,427	-	2,534,538	474,052	3,184,017	1,183,500	60,603	176,212	126,942	(465,002)	458,061	-	-
73902	N/A	2,541,282	3,373,836	1,854,310	30,405	91,354	445,778	19,363	586,500	26,936	-	440,338	36,642	503,916	199,587	14,699	58,362	22,449	(77,265)	79,438	-	-
73903	N/A	50,095,252	67,128,135	40,736,525	519,631	1,733,155	8,076,543	630,137	10,950,581	473,901	-	10,950,581	1,856,205	14,408,995	4,409,449	216,156	1,048,954	698,814	(1,803,834)	1,803,834	-	-
73904	N/A	10,644,775	13,647,916	8,148,055	92,483	341,403	1,565,995	176,518	2,176,399	64,390	-	1,549,579	446,721	2,042,690	716,838	-	26,129	143,923	(313,953)	277,609	-	-
73906	N/A	4,355,565	5,792,840	3,170,010	52,857	157,454	770,464	175,717	1,156,492	47,585	-	761,004	264,393	1,072,982	300,001	19,042	12,374	38,334	(105,125)	137,328	-	-
73907	N/A	2,862,050	3,770,926	2,110,989	32,171	100,344	484,149	120,325	737,079	26,388	-	478,401	14,780	519,669	313,083	10,144	114,578	74,643	(57,902)	86,190	-	-
73909	N/A	3,012,712	3,862,669	2,306,084	26,175	96,625	443,212	-	566,012	13,129	-	438,566	168,743	620,428	107,519	15,414	(27,073)	(15,157)	(90,766)	78,570	-	-
73910	N/A	419,299	537,594	320,953	3,643	13,448	61,685	57,487	136,263	1,827	-	61,038	25,162	80,207	44,279	6,152	26,993	4,156	10,935	-	-	
73911	N/A	14,435,123	18,881,877	10,755,018	152,372	494,856	2,356,461	81,424	3,085,113	114,259	-	2,329,275	3,078,835	5,522,369	2,055,611	72,474	(848,592)	(828,175)	(1,179,572)	419,082	-	-
73912	N/A	90,973	126,896	75,759	1,174	4,063	20,568	1,354	30,548	3,511	-	14,408	2,043	38,882	3,319	507	2,425	(8,663)	(16,567)	7,581	-	-
73913	N/A	1,288,849	1,652,446	985,644	11,198	41,336	165,468	60,547	308,187	5,617	-	187,620	38,993	232,230	149,184	56,080	27,549	(41,284)	(1,284)	33,612	-	-
73914	N/A	152,798	195,906	116,960	1,328	4,901	22,479	2,834	31,542	666	-	22,243	9,153	32,062	12,383	559	2,617	(1,493)	(5,629)	3,986	-	-
73915	N/A	787,126	1,009,192	602,506	6,839	25,245	115,797	77,486	195,499	4,830	-	114,589	47,486	152,023	48,186	-	(4,290)	(14,624)	(40,091)	20,529	-	-
73916	N/A	9,197,730	11,792,625	7,040,412	79,911	294,993	1,353,115	45,603	1,773,622	40,083	-	1,338,930	641,738	2,020,751	505,898	40,152	(123,835)	(157,915)	(205,250)	239,871	-	-
73917	N/A	710,624	911,108	543,948	6,174	22,791	104,543	52,394	185,902	3,097	-	106,615	11,729	120,155	50,847	2,847	31,484	(9,760)	18,533	-	-	
73918	N/A	1,115,593	1,430,328	853,932	9,692	35,780	164,119	22,341	231,932	4,862	-	162,399	24,908	192,169	82,134	-	25,001	17,873	(32,205)	29,093	-	-
74001	N/A	5,911,904	5,015,544	2,994,371	33,987	125,464	575,496	96,747	749,447	17,048	-	569,463	1,278,801	1,865,312	(775,081)	-	(588,805)	(350,784)	(292,736)	102,020	-	-
74002	N/A	36,052,833	47,876,570	26,983,488	216,068	762,782	3,263,487	119,487	4,597,762	114,474	-	4,371,086	621,433	5,125,969	1,7							

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, 2022

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2022			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,					
		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 Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2023	2024	2025	2026	2027	Thereafter	
																							(3)
74228	N/A	3,427,212	4,764,665	2,331,919	56,466	141,490	734,734	910,560	1,843,250	65,778	-	724,574	833,695	1,624,047	198,163	-	52,632	173,138	(138,142)	131,576	-	-	
74229	N/A	4,306,356	5,887,398	3,008,352	63,785	169,308	861,307	2,715,576	3,809,976	69,000	-	849,849	1,999,160	2,918,009	713,357	12,627	879,596	(248,218)	106,586	154,002	-	-	
74230	N/A	40,242,651	54,016,850	28,899,809	523,997	1,496,927	7,426,371	1,458,923	10,906,218	507,523	-	7,332,462	2,659,613	10,499,558	5,185,801	172,476	(404,007)	569,907	(1,084,460)	1,325,180	-	-	
74231	N/A	557,389	777,246	377,416	9,352	23,211	120,949	191,483	110,943	11,019	-	119,266	16,972	147,257	25,314	-	32,366	11,329	(21,135)	21,665	-	-	
74233	N/A	969,248	1,217,053	726,603	8,247	30,445	139,648	27,402	205,742	4,137	-	136,184	39,641	181,962	81,614	-	22,413	10,039	(33,428)	24,755	-	-	
74234	N/A	696,805	971,653	471,817	11,691	29,016	151,201	113,774	305,682	13,775	-	149,097	26,367	189,239	115,900	-	46,669	46,766	(4,076)	27,083	-	-	
74239	N/A	189,998	264,941	128,651	3,188	7,912	41,228	53,004	106,232	4,156	-	40,654	4,852	49,262	43,591	-	28,507	25,958	(4,881)	7,386	-	-	
74241	N/A	-	-	-	-	-	-	0	0	0	-	-	38	38	(1,345)	-	-	(88)	-	-	-	-	
74242	N/A	3,739,616	4,794,649	2,862,493	32,490	119,938	550,159	264,161	966,739	16,297	-	544,383	82,476	643,156	163,039	-	107,784	153,466	(35,194)	97,527	-	-	
74243	N/A	4,076,545	5,226,634	3,120,396	35,418	130,744	599,717	776,899	1,542,778	17,765	-	959,430	331,486	942,681	1,256,223	-	729,278	(78,678)	(156,817)	106,314	-	-	
74301	N/A	52,368,289	69,449,329	38,271,120	621,129	1,876,105	9,139,243	4,066,967	12,241,444	544,713	-	9,028,135	1,070,639	10,643,487	4,540,157	218,748	948,591	699,919	(1,674,971)	1,628,418	-	-	
74302	N/A	48,856,977	64,576,002	35,879,030	563,705	1,731,692	6,390,216	304,525	10,990,238	478,111	-	8,289,540	1,728,400	10,496,051	3,691,943	222,409	445,041	186,322	(1,633,489)	1,494,312	-	-	
74304	N/A	1,256,858	1,628,548	861,007	10,908	40,265	205,017	11,145	253,017	5,471	-	182,762	28,923	318,156	7,049	-	(43,203)	7,049	(49,636)	37,082	-	-	
74305	N/A	1,820,008	2,333,475	1,193,127	15,812	58,237	267,749	7,932	386,230	7,932	-	264,942	97,268	370,142	136,996	-	27,720	10,570	(69,666)	47,464	-	-	
74306	N/A	2,933,125	3,760,628	2,245,164	25,483	94,072	431,504	172,728	723,787	12,782	-	426,980	50,147	489,909	258,303	-	103,398	119,813	(65,826)	76,494	-	-	
74307	N/A	1,825,874	2,340,996	1,197,617	15,863	58,560	268,612	42,283	385,318	7,957	-	265,796	142,034	415,787	105,114	8,630	2,459	(1,874)	(78,673)	47,618	-	-	
74308	N/A	43,895	56,279	33,600	381	1,408	6,458	62,491	70,738	191	-	6,390	70,075	76,656	13,055	76	10,415	2,983	(20,621)	1,146	-	-	
74309	N/A	45,899	58,849	35,134	399	1,472	6,752	6,752	8,623	200	-	6,682	7,692	14,574	(3,121)	240	(2,583)	(1,948)	(2,617)	1,196	-	-	
74310	N/A	3,012,406	3,862,276	2,305,849	26,172	96,615	443,167	252,187	816,141	13,128	-	438,521	25,717	477,366	310,553	-	153,283	146,020	(37,089)	78,562	-	-	
74311	N/A	11,593,110	14,809,178	8,061,007	100,814	307,928	1,706,423	1,145	3,190,423	50,698	-	1,608,046	1,166,098	2,967,286	825,294	46,489	(285,388)	(316,700)	(416,333)	307,889	-	-	
74312	N/A	58,958	75,592	45,130	512	1,891	8,674	49	11,126	257	-	8,583	3,681	12,521	5,167	262	(304)	(586)	(2,042)	1,537	-	-	
74313	N/A	919,339	1,178,706	703,769	7,987	29,485	135,248	157,056	329,776	4,006	-	133,830	277,723	415,559	10,997	-	(55,434)	19,280	(73,605)	23,976	-	-	
74401	N/A	17,757,850	23,545,127	12,881,360	210,275	635,767	3,096,074	719,645	4,661,759	184,047	-	3,058,461	72,707	3,314,815	1,824,817	72,963	642,546	518,839	(366,072)	551,641	-	-	
74402	N/A	13,076,789	17,181,254	9,683,089	143,519	454,778	2,182,094	27,020	2,807,411	113,955	-	2,156,465	438,211	2,708,631	920,747	61,984	101,006	45,114	(435,568)	388,317	-	-	
74405	N/A	537,150	688,693	411,162	4,667	17,228	79,022	19,025	119,072	2,341	-	78,194	10,937	91,472	94,192	1,621	53,373	30,786	9,433	14,008	-	-	
74406	N/A	674,985	890,395	497,021	7,664	23,776	114,841	59,477	205,758	6,369	-	113,471	11,887	131,727	93,365	2,130	29,995	31,293	(7,704)	20,448	-	-	
74407	N/A	5,970,918	7,820,338	4,000,629	40,150	139,983	619,500	412,023	1,095,596	24,797	-	450,600	317,566	960,605	527,891	101,590	22,229	101,590	(132,328)	148,088	-	-	
74408	N/A	1,194,305	1,550,520	899,025	11,764	39,946	187,690	49,090	288,490	7,849	-	185,594	119,476	312,919	70,360	-	(13,215)	(4,966)	(39,589)	33,341	-	-	
74409	N/A	-	-	-	-	-	-	-	-	-	-	-	28,529	28,529	(44,253)	-	-	(28,529)	-	-	-	-	
74410	N/A	77,505	99,326	59,326	673	2,486	11,402	9,316	14,563	338	-	17,894	29,515	(11,283)	(3,472)	426	(8,755)	(6,707)	(4,747)	2,021	-	-	
74411	N/A	170,627	218,765	130,607	1,482	5,472	25,102	205	32,261	744	-	24,838	82,875	108,457	(23,670)	-	(40,107)	(26,132)	(14,405)	4,449	-	-	
74412	N/A	216,947	278,153	166,062	1,885	6,958	31,916	91,102	945	945	-	31,581	40	32,566	38,235	26,419	22,112	(4,346)	5,659	-	-		
74413	N/A	224,064	290,555	168,932	2,183	7,465	35,002	9,844	54,494	1,426	-	34,613	22,494	58,533	15,350	-	(31)	242	(10,466)	6,217	-	-	
74414	N/A	70,375	90,073	60,283	874	3,023	10,283	51,756	50,750	684	-	684	11,437	31,610	33,514	18,070	(1,637)	(1,637)	(1,637)	1,637	-	-	
74501	N/A	23,633,927	31,263,548	17,334,047	274,621	839,952	4,075,354	656,505	5,846,432	234,979	-	4,026,252	243,728	6,697,959	1,623,396	120,378	(157,843)	(371,248)	(1,048,338)	725,902	-	-	
74504	N/A	4,106,791	5,458,546	2,991,648	49,591	148,170	724,324	29,264	951,349	44,397	-	715,451	277,667	1,037,515	279,870	20,452	(19,851)	(51,890)	(143,522)	129,096	-	-	
74506	N/A	496,839	637,054	380,270	4,320	15,939	73,120	13,003	106,382	2,171	-	72,359	8,355	82,084	40,084	2,298	12,494	(13,054)	12,963	-	-		
74508	N/A	3,119,984	4,000,204	2,388,195	27,107	100,065	458,993	71,170	657,335	13,597	-	454,182	615,905	1,083,648	157,176	13,746	(106,300)	(198,297)	(203,119)	81,366	-	-	
74509	N/A	1,061,697	1,394,065	786,848	11,590	36,649	176,621	17,452	256,849	9,133	-	174,582	165,742	349,827	53,187	5,136	(14,928)	(45,508)	(63,571)	31,428	-	-	
74510	N/A	272,801	359,390	201,247	3,064	9,569	46,121	16,936	75,690	2,509	-	45,574	912	48,995	37,873	932	18,055	7,484	(7,053)	8,209	-	-	
74511	N/A	-	-	-	-	-	-	-	-	-	-	-	40,366	40,366	(103,405)	-	-	(40,366)	-	-	-	-	
74601	N/A	106,418,150	139,951,953	78,696,667	1,177,446	4,120,196	17,839,882	4,280,562	26,950,432	945,460	-	4,399,620	20,617	18,956,002	11,133,636	411,105	4,399,640	2,930,684	(2,150,432)	3,175,117	-	-	
74602	N/A	116,344,838	154,156,529	85,133,132	1,370,098	4,156,433	20,219,314	1,508,308	27,254,153	1,914,418	-	19,974,267	2,108,791	23,274,476	10,654,228	458,672	2,314,524	1,706,877	(3,643,960)	3,602,236	-	-	
74604	N/A	22,453,532	29,929,601	16,289,362	277,292	817,384	4,013,358	254,458	6,070,968	53,725	-	4,755,447	572,765	4,755,447	2,900,611	60,975	984,114	395,626	(779,775)	715,556	-	-	
74605	N/A	7,264,860	9,314,447	5,560,895	63,118	233,001	1,068,763	13,441	1,378,323	31,660	-	1,057,559	98,591	1,187,810	546,481	29,666	96,765	72,338	(168,052)	189,462	-	-	
74607	N/A	5,352,226	7,109,353	3,902,492	64,302	219,714	1,403,973	57,234	2,052,812	14,037	-	1,929,641	214,923	2,101,798	541,997	145,217	22,158	82,076	(192,841)	167,723	-	-	
74609	N/A	9,663,773	12,938,334	6,965,995	123,445	356,645	1,762,732	72,783	2,316,605	117,328	-	1,740,617	221,624	2,079,569	699,298	42,623	78,899	115,852	(273,168)	314,453	-	-	
74610	N/A	1,187,541	1,522,574	909,005	10,318	38,087	174,704	28,047	251,156	5,175	-	270,873	112,509	290,557	168,854	6,920	(6,920)	(18,024)	(59,267)	30,971	-	-	
74611	N/A	1,521,468	1,950,704	1,164,606	11,219	48,7																	

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, 2022

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2022			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,					
		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 Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2023	2024	2025	2026	2027	Thereafter		
																							(3)	(4)
80701	N/A	301,266,769	386,262,785	230,603,694	2,617,562	9,662,471	44,321,560	9,998,579	66,600,172	1,313,132	-	43,856,925	63,487	45,233,544	29,102,966	1,207,017	10,502,432	7,798,275	(4,791,108)	7,857,028	-	-		
80702	N/A	2,878,262	3,690,287	2,203,169	25,007	92,313	423,433	199,294	740,047	12,543	-	418,994	988	432,525	301,599	13,320	161,569	106,527	(35,638)	75,064	-	-		
80704	N/A	8,652,706	11,093,837	6,623,223	75,176	277,513	1,272,934	467,641	2,093,264	37,708	-	1,259,590	-	1,297,298	951,680	30,366	399,427	289,669	(118,789)	225,658	-	-		
80801	N/A	444,083,049	569,417,770	339,885,684	3,861,746	14,246,590	65,361,006	9,636,949	93,106,621	1,941,955	-	64,675,504	5,385,520	7,207,379	41,888,797	1,724,869	14,356,135	7,138,095	(11,977,912)	11,586,924	-	-		
81001	N/A	26,007,671	33,345,043	19,907,399	225,958	831,127	3,826,092	226,813	1,512,290	11,341	-	3,785,983	1,161,065	5,060,389	1,852,589	114,657	185,976	85,245	(896,883)	193,262	-	-		
81002	N/A	887,555,412	881,571,089	536,238,379	9,976,470	59,426,226	101,174,038	23,018,466	152,223,918	3,001,862	-	100,113,162	41,863	101,156,887	74,951,850	2,969,664	27,613,853	19,599,262	(16,081,690)	17,935,581	-	-		
81002	N/A	14,224,913	18,228,093	10,888,474	155,526	525,226	2,092,684	753,909	3,408,407	61,992	-	2,070,746	330,522	2,601,268	1,156,992	47,295	637,402	325,353	(188,594)	370,976	-	-		
81003	N/A	7,677,827	9,843,922	5,877,001	66,706	246,246	1,129,516	803,206	2,245,674	33,460	-	1,117,675	21,258	1,172,393	982,901	25,729	590,882	336,544	(54,378)	200,233	-	-		
81004	N/A	5,142,829	6,593,741	3,936,584	44,682	164,943	756,582	387,577	1,353,784	22,412	-	748,651	-	771,063	702,944	16,493	326,395	203,945	(81,742)	134,123	-	-		
81005	N/A	17,938,914	22,999,901	13,731,360	155,856	575,343	2,639,065	12,642,915	16,013,179	78,177	-	2,689,577	-	2,689,577	6,074,500	-	4,967,785	4,807,590	3,080,392	467,835	-	-		
81102	N/A	108,985,385	139,772,522	83,391,667	949,747	3,498,809	16,058,042	104,629	20,611,227	480,417	-	18,611,440	6,750,907	23,120,766	5,687,262	520,590	(316,660)	(891,224)	(4,148,457)	2,846,802	-	-		
81201	N/A	63,577,251	81,513,880	48,665,273	552,368	2,039,072	9,353,103	523,000	11,944,543	277,068	-	9,255,054	2,855,555	12,387,677	3,510,990	300,214	176,287	(259,343)	(2,016,133)	1,658,055	-	-		
81203	N/A	5,473,669	6,428,000	3,822,000	30,181	121,000	521,000	2,448,229	3,100,862	15,139	-	505,683	-	505,683	1,176,395	-	-	-	-	-	-	-		
81301	N/A	92,853,886	119,068,318	71,060,805	808,037	2,979,591	13,671,416	202,834	18,150,988	407,149	-	13,527,977	200,843	14,137,960	7,578,101	402,262	2,330,745	1,685,512	(1,987,681)	2,423,642	-	-		
81401	N/A	-	-	-	-	-	-	4,339,837	4,339,837	-	-	-	-	13,071,765	13,071,765	(3,220,470)	-	(2,471,079)	(2,645,696)	(3,615,152)	-	-		
81402	N/A	33,901,590	43,469,205	25,947,503	294,771	1,087,575	4,889,379	432,740	6,804,465	148,179	-	4,937,054	1,337,708	6,418,941	2,155,078	149,724	15,598	203,945	(682,128)	884,495	-	-		
81403	N/A	-	-	-	-	-	-	545,300	545,300	-	-	-	-	11,348,947	11,348,947	(3,848,269)	-	(3,848,269)	(3,132,409)	-	-	-		
81408	N/A	28,485,450	36,521,872	21,804,210	247,487	913,596	4,190,615	20,075,862	25,427,560	124,140	-	4,146,684	-	4,270,824	9,645,785	111,867	7,888,414	7,634,039	4,891,398	742,885	-	-		
81501	N/A	65,539,160	84,037,524	50,160,543	570,006	2,102,697	9,646,850	4,448	12,324,001	286,747	-	9,545,667	3,145,277	12,977,691	3,936,849	318,674	47,183	(377,926)	(2,033,105)	1,710,158	-	-		
81601	N/A	140,865,086	180,666,086	107,353,412	1,215,460	4,815,561	20,231,808	3,528,797	24,519,260	61,634	-	22,949,466	7,450,487	21,790,000	12,716,466	580,806	1,476,487	3,275,001	(2,655,388)	3,925,489	-	-		
81701	N/A	64,638,264	82,874,230	49,477,427	561,586	2,074,101	9,509,193	420,888	12,564,768	281,691	-	9,409,507	2,139,043	11,830,241	4,117,977	292,843	628,968	430,624	(2,109,701)	1,685,726	-	-		
81802	N/A	287,371,669	368,570,419	219,871,040	2,505,689	9,227,290	42,353,837	692,554	54,779,370	1,269,436	-	41,909,016	4,371,706	47,550,358	21,068,444	1,251,979	4,163,530	2,170,793	(6,613,754)	7,508,642	-	-		
81805	N/A	4,776,800	6,130,392	3,651,730	41,930	153,709	706,433	372,411	1,339,233	21,632	-	698,988	364,755	1,055,375	1,463,338	6,198	(68,580)	(208,933)	125,253	-	-			
81806	N/A	36,856,453	47,254,520	28,211,811	320,214	1,182,073	5,422,100	380,728	7,305,115	160,619	-	5,365,260	813,952	6,339,831	2,888,468	162,788	539,491	234,483	(769,883)	961,193	-	-		
81901	N/A	48,362,683	62,010,899	37,016,779	420,409	1,551,374	7,116,794	9,637	10,998,214	211,197	-	10,025,167	472,714	7,226,078	3,722,751	214,372	722,853	530,785	(1,143,130)	1,261,628	-	-		
81902	N/A	7,047,877	9,036,247	5,394,805	61,233	226,042	1,036,841	524,134	1,846,253	30,714	-	1,025,972	4,723	1,061,409	713,705	20,851	407,829	287,094	(91,883)	183,805	-	-		
82101	N/A	63,907,832	83,966,044	49,360,412	639,602	2,353,417	10,600,720	420,632	14,600,720	325,441	-	13,282,642	3,640,428	17,563,470	6,255,441	353,361	1,480,113	(53,363)	(1,969,880)	1,986,249	-	-		
82101	N/A	205,890,681	263,993,156	157,586,734	1,789,951	6,604,752	30,299,289	2,297,294	40,991,286	899,446	-	29,981,556	11,871,156	42,068,158	16,815,665	967,830	2,262,131	(1,650,720)	(7,059,589)	5,371,306	-	-		
82106	N/A	14,804,485	18,981,176	11,332,109	128,623	474,815	2,177,947	206,511	2,987,896	64,517	-	2,155,115	501,731	2,721,363	1,165,553	61,297	234,356	125,331	(479,246)	386,692	-	-		
82107	N/A	42,124,520	54,009,461	32,243,763	366,029	1,351,086	6,197,497	46,197	8,632,008	183,664	-	8,202,134	8,338,223	2,312,632	2,312,632	221,656	406,463	(1,374,063)	1,098,652	-	-			
82108	N/A	8,153,643	10,453,976	6,241,214	70,840	261,506	1,199,515	857,545	2,389,406	35,533	-	1,186,940	359,667	1,582,140	(914,220)	45,472	199,588	350,123	44,914	212,642	-	-		
82109	N/A	16,396,841	21,023,008	12,550,794	142,475	529,905	2,412,351	22,872	3,103,603	71,489	-	1,675,228	2,626,078	1,138,584	76,824	243,829	208,447	(402,397)	427,645	-	-			
82110	N/A	145,863	187,014	111,651	1,267	4,678	21,458	114,367	147,770	636	-	21,234	67,861	89,731	47,593	38,594	31,903	(2,260)	3,802	-	-			
82201	N/A	12,670,832	16,280,046	9,620,661	96,280	349,617	1,094,860	4,036,196	16,525,172	58,227	-	18,397,417	3,023,651	21,980,567	6,222,105	622,125	1,930,505	(4,405,177)	(3,800,376)	3,283,623	-	-		
82401	N/A	1,004,424,629	1,287,952,699	768,714,880	8,737,840	32,227,582	147,862,210	31,665,291	220,492,923	4,398,706	-	146,311,130	50,790,838	98,319,131	3,979,215	35,571,151	28,892,313	(15,892,937)	(26,125,560)	-	-			
82306	N/A	4,451,683	5,707,606	3,407,545	38,677	147,776	654,905	263,686	1,100,044	19,400	-	648,039	477,591	1,145,030	591,928	18,144	125,214	(159,400)	(126,898)	116,098	-	-		
82307	N/A	5,277,343	6,766,205	4,039,548	45,850	167,232	776,371	19,233	1,265,534	22,998	-	1,043,663	542,410	2,098,522	20,262	202,878	173,067	(58,505)	(173,630)	137,300	-	-		
82308	N/A	4,869,445	6,243,230	3,727,322	42,306	156,175	716,363	341,366	1,256,210	21,221	-	708,854	380,575	1,087,122	667,122	16,764	531,934	150,022	(108,812)	126,991	-	-		
82309	N/A	824,421	1,057,009	631,054	7,163	26,441	121,284	8,581	163,469	3,593	-	8,635,239	7,800,084	3,758,044	(3,999,912)	67,060	(4,398,611)	(3,962,308)	(25,958)	21,501	-	-		
82312	N/A	4,148,147	5,318,436	3,175,203	36,040	134,041	610,250	43,528	822,859	18,077	-	679,911	679,721	360,772	16,319	100,336	48,724	(114,102)	108,181	-	-			
82313	N/A	22,670,832	29,666,044	17,353,412	127,353,412	512,317	2,325,196	9,524,752	42,721,007	33,894,022	-	9,524,752	3,869,248	13,990,633	7,358,961	4,940,113	4,840,113	3,425,312	(1,525,215)	591,240	-	-		
24201	N/A	11,979,339	15,568,210	9,162,347	104,742	384,991	1,768,064	232,788	2,490,585	53,471	-	1,703,865	232,788	2,399,702	875,065	53,420	169,211	71,910	(437,701)	313,463	-	-		
82402	N/A	122,658,864	157,291,658	93,867,443	1,067,683	3,936,331	18,062,168	3,362,183	26,428,365	538,366	-	17,872,637	421,522	18,832,525	11,254,239	490,468	3,824,826	3,001,039	(2,432,063)	3,202,036	-	-		
82406	N/A	18,488,738	23,704,844	14,152,224	160,633	592,977	2,719,952	127,																

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Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2022			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,						
		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 Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2023	2024	2025	2026	2027	Thereafter	
																	(17)	(18)	(19)	(20)	(21)	(22)	
84101	N/A	30,797,945	39,488,324	23,573,094	267,689	987,895	4,531,779	1,129,608	6,916,971	134,430	-	4,484,261	4,193	4,622,884	2,878,073	129,505	1,161,029	852,901	(523,213)	803,369	-	-	
84203	N/A	129,661,810	166,252,094	99,242,174	1,127,214	4,159,381	19,081,073	1,651,688	26,019,366	566,387	-	1,945,415	2,260,545	21,707,914	9,896,192	576,144	1,945,415	1,592,994	(2,609,551)	3,382,594	-	-	
84207	N/A	160,371,613	205,632,876	122,743,499	1,394,532	5,144,916	23,603,285	6,212,831	36,355,564	701,183	-	23,355,741	121,014	24,177,938	16,224,053	637,099	5,799,558	4,289,866	(2,096,487)	4,184,288	-	-	
84208	N/A	33,458,498	42,801,846	25,607,757	290,974	1,073,427	4,924,654	80,903	4,369,378	146,350	-	4,873,002	502,974	5,522,326	2,644,059	145,969	616,571	287,744	(929,925)	873,022	-	-	
84209	N/A	123,098,511	157,878,427	94,185,813	1,073,166	3,952,399	19,141,210	6,899,472	30,066,247	543,449	-	17,950,697	6,293	18,500,439	13,950,396	461,949	6,015,133	3,973,660	(1,639,092)	3,216,132	-	-	
84210	N/A	41,927,644	53,774,853	32,079,056	365,602	1,346,289	61,796,616	62,510	7,954,017	185,250	-	6,114,712	547,453	8,417,415	1,937,060	209,349	(429,631)	175,564	(1,309,957)	1,095,546	-	-	
84211	N/A	61,470,059	78,812,451	47,052,123	1,336,605	2,971,510	19,715,500	27,360	19,715,500	167,919	-	8,948,459	2,867,197	12,683,575	3,398,185	285,105	617,366	1,268,938	(1,887,508)	1,603,129	-	-	
84212	N/A	123,055,930	157,776,186	94,190,693	1,069,364	3,946,974	18,105,303	2,065,907	25,187,548	536,726	-	17,915,482	308,477	18,760,685	10,947,280	508,610	3,321,141	2,324,596	(2,339,472)	3,209,597	-	-	
84213	N/A	3,009,374	3,858,388	2,303,528	26,146	96,518	442,721	593,027	1,158,412	13,115	-	438,080	3,139,375	3,590,570	1,938,375	25,610	(698,659)	(883,825)	(928,157)	78,483	-	-	
84214	N/A	3,626,633	4,649,445	2,775,803	31,506	116,306	533,489	68,923	750,224	15,804	-	527,896	126,287	669,987	209,934	17,033	37,687	14,618	(66,641)	94,573	-	-	
84215	N/A	12,643,101	16,210,015	9,677,675	109,845	405,494	1,859,977	898,230	3,273,546	55,098	-	1,840,479	126,287	1,895,577	1,757,673	25,161	799,229	534,476	(284,459)	329,723	-	-	
84301	N/A	193,324,717	247,872,965	147,975,239	1,680,123	6,200,959	28,445,015	32,581	36,358,678	843,439	-	28,146,780	7,714,789	36,705,008	10,226,316	970,185	(1,132,831)	483,104	(4,739,164)	5,042,562	-	-	
84401	N/A	43,411,744	55,660,932	33,228,212	377,291	1,367,548	6,387,545	377,291	6,387,545	189,423	-	1,392,463	3,260,155	7,870,151	2,347,106	209,172	2,347,106	2,347,106	(1,104,729)	1,342,367	-	-	
84501	N/A	45,032,959	57,737,810	34,470,526	391,252	1,444,313	6,624,978	1,994,816	10,455,359	196,252	-	6,555,528	1,061,711	7,813,491	3,297,055	232,787	768,371	1,210,921	(511,855)	1,174,331	-	-	
84506	N/A	166,074	212,927	127,121	1,443	5,326	24,432	10	31,201	724	-	24,176	115,390	140,290	13,509	(100,805)	(3,478)	(7,857)	4,331	-	-	-	
84601	N/A	122,074,103	156,514,062	93,441,750	1,060,596	3,915,203	17,958,808	3,146,438	26,081,045	531,995	-	17,770,545	1,088	18,803,628	12,393,152	472,711	4,493,544	2,641,720	(2,541,462)	3,183,615	-	-	
84603	N/A	230,328,475	295,334,776	176,285,313	2,002,943	7,389,327	33,900,250	1,512,737	44,805,257	1,007,228	-	33,544,705	1,473,847	36,025,780	19,036,713	1,002,775	5,297,618	3,292,887	(5,820,724)	6,009,697	-	-	
84604	N/A	226,012,477	289,776,254	173,001,194	1,963,654	7,248,783	33,249,827	16,420,193	58,882,457	985,006	-	32,901,266	27,377	33,913,649	31,543,746	686,865	14,235,672	8,481,338	(3,642,505)	5,894,303	-	-	
84605	N/A	71,832,007	91,832,007	52,909,860	5,544	20,484	10,560,917	2,304,033	14,907,979	313,070	-	10,567,915	5,735,851	13,302,765	303,535	1,310,664	234,625	1,310,664	(2,348,328)	1,506,206	-	-	
84606	N/A	638,355	818,450	488,630	5,546	20,474	93,911	27,830	147,761	2,782	-	92,926	81,563	177,271	7,960	6,519	8,390	(17,122)	(37,428)	15,649	-	-	
90203	N/A	10,268,190	14,318,372	6,952,734	172,280	427,584	2,228,116	296,713	3,124,693	202,985	-	2,197,108	105,677	2,505,770	1,026,356	48,223	270,023	260,493	(310,717)	399,123	-	-	
90208	N/A	400,454	525,433	297,088	4,344	13,866	66,380	6,504	73,033	3,391	-	65,604	65,208	134,203	40,954	1,513	21,624	12,334	(25,349)	11,812	-	-	
90403	N/A	16,685,888	23,267,465	11,298,247	279,956	694,827	3,620,705	166,842	4,762,330	329,852	-	3,570,318	899,342	4,799,512	1,676,374	67,403	196,968	(55,820)	(826,906)	648,577	-	-	
90407	N/A	1,508,962	2,012,958	1,093,466	18,749	55,066	270,694	17,317	414,078	17,317	-	367,336	108,693	393,346	106,084	-	13,075	11,364	(51,977)	48,270	-	-	
90704	N/A	5,928,084	8,253,190	4,024,344	98,512	245,733	1,278,156	32,220	1,654,621	115,382	-	1,260,428	26,196	1,644,006	434,877	-	22,903	11,080	(252,291)	228,223	-	-	
90705	N/A	1,828,520	2,325,150	1,109,860	5,236	19,827	100,247	130,202	324,551	20,013	-	200,624	1,805,572	2,027,524	804,668	-	202,624	202,624	(216,186)	30,987	-	-	
90707	N/A	1,712,313	2,379,761	1,168,047	27,940	70,370	367,743	35,900	498,953	32,346	-	359,715	20,852	412,913	175,580	-	51,462	32,422	(63,156)	65,312	-	-	
90709	N/A	17,971,849	25,060,661	12,168,989	301,531	748,376	3,899,749	644,585	5,594,241	355,273	-	3,845,478	472,910	4,673,661	1,698,521	80,998	500,951	427,453	(706,386)	698,562	-	-	
90710	N/A	1,197,758	1,662,810	816,832	19,564	255,306	1,278,156	49,247	370,495	22,664	-	251,786	89,774	364,224	80,539	-	37,622	2,901	(37,622)	45,715	-	-	
90711	N/A	17,955,685	23,754,751	13,167,419	208,822	638,361	3,097,787	436,631	4,381,601	178,869	-	3,060,448	292,828	3,532,145	1,673,830	70,931	521,791	309,874	(533,994)	551,785	-	-	
90803	N/A	31,268,738	41,793,285	22,595,349	394,322	1,147,948	6,509,538	3,602,930	13,704,738	369,915	-	5,888,913	5,003,734	10,962,562	3,568,394	111,500	1,323,619	969,199	(560,035)	1,009,393	-	-	
90807	N/A	1,688,350	2,344,087	1,151,240	27,591	69,435	360,004	654,272	1,111,302	31,974	-	355,309	53,462	440,475	497,549	-	37,512	237,857	40,916	64,462	-	-	
90809	N/A	1,363,088	1,825,762	924,600	21,482	54,476	280,763	21,482	280,763	24,660	-	217,562	307,562	317,562	307,562	-	317,562	317,562	(317,562)	74,341	-	-	
90810	N/A	161,461	225,147	109,327	2,709	6,723	35,036	32,726	77,194	3,192	-	34,548	15,608	63,657	15,608	982	(2,978)	7,022	3,216	6,277	-	-	
91007	N/A	14,935,704	20,718,470	10,198,485	242,779	612,705	3,173,444	392,454	4,421,382	280,372	-	3,129,770	351,080	3,762,222	1,399,864	-	366,028	300,190	(575,253)	568,194	-	-	
91009	N/A	6,497,657	8,620,830	4,745,527	77,343	233,105	1,136,341	77,343	1,136,341	68,110	-	338,896	259,907	1,450,522	664,339	24,563	177,751	114,983	(160,533)	202,482	-	-	
91203	N/A	924,248	1,241,170	663,289	12,076	34,428	170,916	4,055	221,475	11,734	-	168,752	91,640	272,126	75,874	4,123	(20,219)	(20,210)	(40,812)	30,500	-	-	
91503	N/A	695,510	954,324	483,148	10,551	27,640	141,263	44,979	224,433	11,619	-	139,367	38,332	199,367	90,177	2,157	35,398	(1,547)	(24,002)	25,266	-	-	
91604	N/A	117,149	163,357	79,323	1,966	4,878	25,420	47,385	79,649	2,316	-	25,067	23,306	50,689	47	1,354	13,927	6,475	4,004	4,553	-	-	
91605	N/A	121,784	163,307	87,426	1,588	4,534	22,498	1,006	22,498	1,541	-	22,214	46,645	70,400	(15,380)	899	(15,991)	(15,563)	(12,214)	4,014	-	-	
91803	N/A	-	-	-	-	-	-	-	-	-	-	-	14,155	14,155	-	(239,764)	(241,155)	-	(4)	(4)	-	-	
91804	N/A	348,259																					