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, 2023

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December 20, 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, 2023

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, 2023 and June 30, 2024. 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, 2022. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2023, using generally accepted actuarial principles. There was no legislation enacted during the 2023 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.

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During the measurement period ending June 30, 2023, 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, 2022, 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, 2023. Please see the actuarial valuation report as of July 1, 2022 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company

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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 2023 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, 2022. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2023, 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 2023 (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, 2023, 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, 2022:

Membership Status	SCRS	PORS	JSRS[1]	GARS	SCNG
	(1)	(2)	(3)	(4)	(5)
Inactive plan members currently receiving benefits:[2]	150,856	20,840	224	337	5,097
Inactive plan members entitled to but not yet receiving benefits:	216,511	21,195	6	29	1,511
Active Plan Members:	200,989	26,606	141	72	12,047
Total Plan Members:	568,356	68,641	371	438	18,655

[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, 2023, 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 2023 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):	2,090,174	259,370	1,454	366	193,112
Total plan members:	568,356	68,641	371	438	18,655
Average expected remaining service life (years):	3.678	3.779	3.919	0.836	10.352

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, 2023

System	Total Pension Liability	Plan Fiduciary Net Position	Employers' Net Pension Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	Covered Payroll[1]	Net Pension Liability as a Percentage of Covered Payroll
(1)	(2)	(3)	(4)	(5)	(6)	(7)
South Carolina Retirement System (SCRS)	$ 58,464,402,454	$ 34,286,961,942	$ 24,177,440,512	58.6%	$ 10,429,574,003	231.8%
Police Officers Retirement System (PORS)	9,450,021,576	6,405,925,370	3,044,096,206	67.8%	1,513,764,460	201.1%
Retirement System for Judges and Solicitors (JSRS)	462,761,211	221,630,424	241,130,787	47.9%	32,037,472	752.7%
Retirement System for the General Assembly (GARS)	68,492,141	45,559,104	22,933,037	66.5%	1,203,800	1,905.1%
National Guard Supplemental Retirement Plan (SCNG)	69,594,426	42,942,753	26,651,673	61.7%	Not Applicable[2]	Not Applicable[2]

Note:

[1] The projected payroll for fiscal year 2023 is based on the actuarial valuation as of July 1, 2022.

[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, 2023

Change in the Net Pension Liability	SCRS	PORS	JSRS	GARS	SCNG
(1)	(2)	(3)	(4)	(5)	(6)
Total pension liability					
Service Cost	$ 1,120,136,248	$ 228,881,186	$ 9,790,651	$ 263,391	$ 782,528
Interest	3,869,176,834	616,200,159	31,468,448	4,698,104	4,705,697
Benefit Changes	0	0	0	0	0
Difference between actual and expected experience	502,095,945	165,789,524	(9,303,478)	(289,921)	(392,188)
Assumption Changes	0	0	0	0	0
Benefit Payments	(3,481,786,445)	(498,536,239)	(27,696,689)	(6,327,030)	(4,669,192)
Net Change in Total Pension Liability	2,009,622,582	512,334,630	4,258,932	(1,655,456)	426,845
Total Pension Liability - Beginning	56,454,779,872	8,937,686,946	458,502,279	70,147,597	69,167,581
Total Pension Liability - Ending (a)	$ 58,464,402,454	$ 9,450,021,576	$ 462,761,211	$ 68,492,141	$ 69,594,426
Plan Fiduciary Net Position					
Contributions - Employer	$ 2,133,552,984	$ 342,450,695	$ 20,164,385	$ 6,308,000	$ 5,289,728
Contributions - Nonemployer	88,705,515	12,470,282	2,900,000	0	0
Contributions - Member	1,035,918,238	179,071,491	4,236,239	155,019	0
Refunds of contributions to members	(145,376,093)	(25,819,847)	0	0	0
Retirement benefits	(3,309,644,814)	(468,123,375)	(27,685,689)	(6,312,993)	(4,669,192)
Death benefits	(26,765,538)	(4,593,017)	(11,000)	(14,037)	0
Net Investment Income	2,317,285,079	432,834,861	15,272,135	3,105,030	2,775,396
Administrative Expense	(17,205,224)	(3,153,575)	(109,871)	(22,789)	(20,803)
Net transfers to affiliated systems	(2,135,137)	2,080,088	190,324	(135,275)	0
Other	0	0	0	0	0
Net Change in Plan Fiduciary Net Position	2,074,335,010	467,217,603	14,956,523	3,082,955	3,375,129
Plan Fiduciary Net Position - Beginning	32,212,626,932	5,938,707,767	206,673,901	42,476,149	39,567,624
Plan Fiduciary Net Position - Ending (b)	$ 34,286,961,942	$ 6,405,925,370	$ 221,630,424	$ 45,559,104	$ 42,942,753
Net Pension Liability - Ending (a) - (b)	24,177,440,512	3,044,096,206	241,130,787	22,933,037	26,651,673
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	58.6%	67.8%	47.9%	66.5%	61.7%
Covered Payroll	$ 10,429,574,003	$ 1,513,764,460	$ 32,037,472	$ 1,203,800	N/A
Net Pension Liability as a Percentage of Covered Payroll	231.8%	201.1%	752.7%	1,905.1%	N/A

Exhibit 3

Schedule of the Employers' and Nonemployer's Contributions for the Measurement Period Ending June 30, 2023

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

System	Actuarially Determined Contribution as a Percent of Covered Payroll[1, 2]	Actual Contributions as a percentage of Covered Payroll	Contribution Deficiency (Excess)	Total Contributions for the 2022 Fiscal Year[3]	Covered Payroll[4]
(1)	(2)	(3)	(4)	(5)	(6)
South Carolina Retirement System (SCRS)	21.31%	21.31%	$ 0	$ 2,222,258,499	$ 10,429,574,003
Police Officers Retirement System (PORS)	23.45%	23.45%	0	354,920,977	1,513,764,460
Retirement System for Judges and Solicitors (JSRS)	71.99%	71.99%	0	23,064,385	32,037,472

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

System	Actuarially Determined Contribution[5]	Total Employer Contributions for the 2022 Fiscal Year	Contribution Deficiency (Excess)	Covered Payroll[6]
(1)	(2)	(3)	(4)	(5)
Retirement System for the General Assembly (GARS)	$ 6,308,000	$ 6,308,000	$ 0	$ 1,203,800
National Guard Supplemental Retirement Plan (SCNG)	3,984,148	5,289,728	(1,305,580)	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 2023 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 2023

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, 2021	July 1, 2021	July 1, 2021	July 1, 2021	July 1, 2021
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:	26-year maximum, closed period	26-year maximum, closed period	26-year maximum, closed period	6-year closed period	15-year closed period
Investment Return:	7.00%	7.00%	7.00%	7.00%	7.00%
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 21 years of service.	3.00%	None.	None.
Mortality:	The 2020 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale UMP from the year 2020. Male rates multiplied by 97% for non-educators and 95% for educators. Female rates multiplied by 107% for non-educators and 94% for educators.	The 2020 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale UMP from the year 2020. Male rates are multiplied by 127% and female rates are multiplied by 107%	The 2020 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale UMP from the year 2020. Male rates are multiplied by 95% and female rates are multiplied by 94%.	The 2020 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale UMP from the year 2020. Male rates are multiplied by 97% and female rates are multiplied by 107%.	The 2020 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale UMP from the year 2020. Male rates are multiplied by 127% and female rates are multiplied by 107%.
Comment on the development of the actuarially determined and actual contribution rate:	Contribution rate for fiscal year 2023 is determined in accordance with the Retirement System Funding and Administration Act of 2017.	Contribution rate for fiscal year 2023 is determined in accordance with the Retirement System Funding and Administration Act of 2017.	Contribution rate for fiscal year 2023 is determined by the 2021 actuarial valuation.	Contribution rate for fiscal year 2023 is determined by the 2021 actuarial valuation.	Contribution rate for fiscal year 2023 is determined by the 2021 actuarial valuation.

Exhibit 4

Sensitivity of the Net Pension Liability to Changes in the Discount Rate for the Measurement Period Ending June 30, 2023

System	1.00% Decrease (6.00%)	Current Discount Rate (7.00%)	1.00% Increase (8.00%)
(1)	(2)	(3)	(4)
South Carolina Retirement System (SCRS)	$ 31,239,558,650	$ 24,177,440,512	$ 18,307,651,817
Police Officers Retirement System (PORS)	4,294,157,853	3,044,096,206	2,020,139,756
Retirement System for Judges and Solicitors (JSRS)	293,396,635	241,130,787	197,507,442
Retirement System for the General Assembly (GARS)	28,750,503	22,933,037	17,894,737
National Guard Supplemental Retirement Plan (SCNG)	35,541,310	26,651,673	19,414,641

Exhibit 5

Components of Aggregate Pension Expense
For the Measurement Period Ending June 30, 2023

	SCRS	PORS	JSRS	GARS	SCNG
	(1)	(2)	(3)	(4)	(5)
1. Total service cost:	$ 1,120,136,248	$ 228,881,186	$ 9,790,651	$ 263,391	$ 782,528
2. Interest on total pension liability:	3,869,176,834	616,200,159	31,468,448	4,698,104	4,705,697
3. Current-period benefit changes:	-	-	-	-	-
4. Member contributions:	(1,035,918,238)	(179,071,491)	(4,236,239)	(155,019)	-
5. Projected earnings on plan investments:	(2,246,380,633)	(416,912,940)	(14,456,127)	(2,972,558)	(2,790,724)
6. Administrative expense:	17,205,224	3,153,575	109,871	22,789	20,803
7. Other:	2,135,137	(2,080,088)	(190,324)	135,275	-
8. Recognition of deferred outflows/ (inflows) due to liabilities:[1]	661,423,385	109,720,953	4,073,811	(289,921)	(54,703)
9. Recognition of deferred outflows/ (inflows) due to assets:[2]	(424,615)	(1,641,478)	60,449	98,058	210,743
10. Total Aggregate Pension Expense:	**$ 2,387,353,342**	**$ 358,249,876**	**$ 26,620,540**	**$ 1,800,119**	**$ 2,874,344**

[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, 2023 for SCRS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 70,904,446	$ 3,566,359,686	$ 3,599,877,905	$ (33,518,219)
2. Differences between expected and actual experience	502,095,945	0	712,714,994	105,646,480	607,068,514
3. Assumption Changes	0	0	777,502,788	0	777,502,788
4. Total	$ 502,095,945	$ 70,904,446	$ 5,056,577,468	$ 3,705,524,385	$ 1,351,053,083

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 14,180,889	$ 1,190,080,760	$ 1,190,505,375	$ (424,615)
2. Differences between expected and actual experience	136,513,308	0	292,952,715	38,598,853	254,353,862
3. Assumption Changes	0	0	407,069,523	0	407,069,523
4. Total	$ 136,513,308	$ 14,180,889	$ 1,890,102,998	$ 1,229,104,228	$ 660,998,770

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 56,723,557	$ 2,376,278,926	$ 2,409,372,530	$ (33,093,604)
2. Differences between expected and actual experience	365,582,637	0	419,762,279	67,047,627	352,714,652
3. Assumption Changes	0	0	370,433,265	0	370,433,265
4. Total	$ 365,582,637	$ 56,723,557	$ 3,166,474,470	$ 2,476,420,157	$ 690,054,313

Exhibit 7

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods
For the Measurement Period Ending June 30, 2023 for PORS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 15,921,921	$ 650,754,724	$ 657,620,470	$ (6,865,746)
2. Differences between expected and actual experience	165,789,524	0	216,106,353	59,284,813	156,821,540
3. Assumption Changes	0	0	124,882,277	0	124,882,277
4. Total	$ 165,789,524	$ 15,921,921	$ 991,743,354	$ 716,905,283	$ 274,838,071

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 3,184,384	$ 215,442,423	$ 217,083,901	$ (1,641,478)
2. Differences between expected and actual experience	43,871,269	0	72,848,447	21,757,671	51,090,776
3. Assumption Changes	0	0	58,630,177	0	58,630,177
4. Total	$ 43,871,269	$ 3,184,384	$ 346,921,047	$ 238,841,572	$ 108,079,475

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 12,737,537	$ 435,312,301	$ 440,536,569	$ (5,224,268)
2. Differences between expected and actual experience	121,918,255	0	143,257,906	37,527,142	105,730,764
3. Assumption Changes	0	0	66,252,100	0	66,252,100
4. Total	$ 121,918,255	$ 12,737,537	$ 644,822,307	$ 478,063,711	$ 166,758,596

Exhibit 8

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods
For the Measurement Period Ending June 30, 2023 for JSRS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 816,008	$ 22,287,535	$ 22,228,698	$ 58,837
2. Differences between expected and actual experience	0	9,303,478	2,590,632	9,491,476	(6,900,844)
3. Assumption Changes	0	0	8,058,129	0	8,058,129
4. Total	$ 0	$ 10,119,486	$ 32,936,296	$ 31,720,174	$ 1,216,122

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 163,202	$ 7,361,215	$ 7,300,766	$ 60,449
2. Differences between expected and actual experience	0	2,373,942	1,818,221	2,434,822	(616,601)
3. Assumption Changes	0	0	4,690,412	0	4,690,412
4. Total	$ 0	$ 2,537,144	$ 13,869,848	$ 9,735,588	$ 4,134,260

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 652,806	$ 14,926,320	$ 14,927,932	$ (1,612)
2. Differences between expected and actual experience	0	6,929,536	772,411	7,056,654	(6,284,243)
3. Assumption Changes	0	0	3,367,717	0	3,367,717
4. Total	$ 0	$ 7,582,342	$ 19,066,448	$ 21,984,586	$ (2,918,138)

Exhibit 9

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods
For the Measurement Period Ending June 30, 2023 for GARS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 132,472	$ 4,566,371	$ 4,304,740	$ 261,631
2. Differences between expected and actual experience	0	289,921	0	289,921	(289,921)
3. Assumption Changes	0	0	0	0	0
4. Total	$ 0	$ 422,393	$ 4,566,371	$ 4,594,661	$ (28,290)

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 26,494	$ 1,515,308	$ 1,417,250	$ 98,058
2. Differences between expected and actual experience	0	289,921	0	289,921	(289,921)
3. Assumption Changes	0	0	0	0	0
4. Total	$ 0	$ 316,415	$ 1,515,308	$ 1,707,171	$ (191,863)

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	$ 0	$ 105,978	$ 3,051,063	$ 2,887,490	$ 163,573
2. Differences between expected and actual experience	0	0	0	0	0
3. Assumption Changes	0	0	0	0	0
4. Total	$ 0	$ 105,978	$ 3,051,063	$ 2,887,490	$ 163,573

Exhibit 10

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods
For the Measurement Period Ending June 30, 2023 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	$ 15,328	$ 0	$ 4,099,079	$ 3,429,929	$ 669,150
2. Differences between expected and actual experience	0	392,188	159,934	3,862,891	(3,702,957)
3. Assumption Changes	0	0	2,668,214	0	2,668,214
4. Total	$ 15,328	$ 392,188	$ 6,927,227	$ 7,292,820	$ (365,593)

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	$ 3,066	$ 0	$ 1,354,053	$ 1,143,310	$ 210,743
2. Differences between expected and actual experience	0	37,885	56,453	578,617	(522,164)
3. Assumption Changes	0	0	467,461	0	467,461
4. Total	$ 3,066	$ 37,885	$ 1,877,967	$ 1,721,927	$ 156,040

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	$ 12,262	$ 0	$ 2,745,026	$ 2,286,619	$ 458,407
2. Differences between expected and actual experience	0	354,303	103,481	3,284,274	(3,180,793)
3. Assumption Changes	0	0	2,200,753	0	2,200,753
4. Total	$ 12,262	$ 354,303	$ 5,049,260	$ 5,570,893	$ (521,633)

Exhibit 11

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

Period	SCRS	PORS	JSRS	GARS	SCNG
	(1)	(2)	(3)	(4)	(5)
Fiscal Year + 1	$ 660,998,770	$ 108,079,475	$ 4,134,260	$ (191,863)	$ 156,040
Fiscal Year + 2	444,515,893	86,388,208	1,306,524	(4,661)	68,368
Fiscal Year + 3	(450,875,594)	(64,006,279)	(5,723,417)	(598,013)	(433,318)
Fiscal Year + 4	710,594,904	147,561,052	1,661,955	792,743	659,231
Fiscal Year + 5	(14,180,890)	(3,184,385)	(163,200)	(26,496)	(26,297)
Thereafter	0	0	0	0	(776,279)
Total	$ 1,351,053,083	$ 274,838,071	$ 1,216,122	$ (28,290)	$ (352,255)

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, 2023

				Net Pension Liability as of June 30, 2023			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	2,131,457,512	88,705,515	100.000000%	24,177,440,512	31,239,558,650	18,307,651,817	2,387,353,342	N/A	N/A	N/A	419,762,279	370,433,265	2,376,278,926	N/A	3,166,474,470	67,047,627	-	2,409,372,530	N/A	2,476,420,157	444,515,893	(450,875,594)	710,594,904	(14,180,890)	-	-
Employer																										
10001	53,635	1,560	0.002486%	601,072	776,642	455,144	59,352	32,438	91,790	1,560	10,436	9,209	59,076	51,922	130,643	1,667	-	59,899	-	61,566	48,982	(2,004)	22,453	(353)	-	-
10002	287,145	7,542	0.013273%	3,209,125	4,146,496	2,430,015	316,879	123,732	440,611	7,542	55,716	49,168	315,409	245,733	666,026	8,899	-	319,801	50,235	378,935	165,618	(15,687)	139,043	(1,882)	-	-
10100	1,296,834	65,751	0.061373%	14,838,466	19,172,714	11,235,990	1,465,195	(80,820)	1,384,375	65,751	257,621	227,347	1,458,398	134,855	2,078,221	41,149	-	1,478,709	815,409	2,335,267	88,775	(585,741)	248,624	(8,704)	-	-
10200	1,320,137	57,699	0.062060%	15,004,550	19,387,309	11,361,752	1,481,594	42,494	1,524,088	57,699	260,505	229,891	1,474,722	419,181	2,384,299	41,610	-	1,495,260	21,616	1,558,486	418,724	(120,783)	536,673	(8,801)	-	-
10300	4,187,813	225,467	0.198782%	48,060,350	62,098,555	36,392,279	4,745,624	46,855	4,792,479	225,467	834,411	736,354	4,723,610	1,007,230	7,301,605	133,278	-	4,789,394	492,257	5,414,929	1,119,909	(816,515)	1,611,470	(28,188)	-	-
10600	548,039	24,845	0.025804%	6,238,673	8,060,960	4,724,051	616,025	100,556	716,581	24,845	108,314	95,585	613,168	544,418	1,361,485	17,301	-	621,707	77,617	716,625	264,399	62,928	321,193	(3,660)	-	-
10700	-	-	0.000000%	-	-	-	-	(931,806)	(931,806)	-	-	-	-	-	-	-	-	-	0	0	-	-	-	(0)	-	-
10900	222,425	10,295	0.010482%	2,534,308	3,274,568	1,919,030	250,245	62,077	312,322	10,295	44,000	38,829	249,084	205,277	537,190	7,028	-	252,553	0	259,581	145,884	26,533	106,679	(1,487)	-	-
12300	99,478	5,945	0.004748%	1,148,057	1,483,399	869,332	113,363	(11,104)	102,259	5,945	19,932	17,590	112,837	49,064	199,423	3,184	-	114,408	12,657	130,249	51,339	(12,030)	30,538	(673)	-	-
13300	464,127	22,660	0.021926%	5,301,089	6,849,513	4,014,093	523,446	(62,403)	461,043	22,660	92,036	81,220	521,017	77,372	771,645	14,701	-	528,273	93,438	636,412	73,369	(110,417)	175,392	(3,110)	-	-
13600	313,020	17,042	0.014867%	3,594,354	4,644,248	2,721,718	354,917	(30,282)	324,635	17,042	62,404	55,071	353,271	157,357	628,103	9,968	-	358,191	63,550	431,709	70,943	(5,230)	132,789	(2,108)	-	-
13700	162,724	4,855	0.007548%	1,824,927	2,357,980	1,381,872	180,199	82,825	263,024	4,855	31,684	27,961	179,363	197,954	436,962	5,061	-	181,861	1,080	188,002	166,888	29,779	53,363	(1,070)	-	-
20101	290,373	13,495	0.013687%	3,309,095	4,275,666	2,505,714	326,750	131,065	457,815	13,495	57,452	50,700	325,234	11,311	444,697	9,177	-	329,764	24,668	363,609	61,229	(69,211)	91,012	(1,942)	-	-
20102	1,908,945	61,622	0.088758%	21,459,356	27,727,534	16,249,463	2,118,961	(155,802)	1,963,159	61,622	372,572	328,788	2,109,132	170,087	2,980,579	59,510	-	2,138,505	544,942	2,742,957	317,268	(617,498)	550,438	(12,586)	-	-
20105	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20108	37,509	2,343	0.001795%	433,977	560,740	328,616	42,852	14,089	56,941	2,343	7,535	6,649	42,653	30,783	87,620	1,203	-	43,247	8,932	53,382	13,024	4,184	17,284	(254)	-	-
20200	344,236	14,247	0.016147%	3,903,859	5,044,158	2,956,082	385,479	6,415	391,894	14,247	67,778	59,813	383,691	72,833	584,115	10,826	-	389,034	97,915	497,775	42,041	(86,590)	133,177	(2,289)	-	-
20300	334,605	19,654	0.015956%	3,857,855	4,984,717	2,921,247	380,936	(38,182)	342,754	19,654	66,979	59,108	379,169	158,442	663,698	10,698	-	384,450	-	395,148	149,504	(17,067)	138,376	(2,263)	-	-
20400	2,531,689	90,533	0.118109%	28,555,837	36,896,864	21,623,063	2,819,689	401,530	3,221,219	90,533	495,779	437,517	2,806,609	634,339	4,374,244	79,190	-	2,845,696	63,501	2,988,387	783,913	(357,764)	976,457	(16,749)	-	-
20500	942,727	38,782	0.044209%	10,688,573	13,810,656	8,093,606	1,055,422	88,948	1,144,370	38,782	185,572	163,764	1,050,526	79,789	1,479,651	29,641	-	1,065,156	224,969	1,319,766	151,712	(296,121)	310,562	(6,269)	-	-
20600	2,899,336	42,656	0.132512%	32,038,106	41,396,289	24,259,909	3,163,539	(165,311)	2,998,228	42,656	556,237	490,870	3,148,864	314,176	4,510,147	88,846	-	3,192,717	1,347,968	4,629,531	333,769	(1,121,640)	687,277	(18,791)	-	-
21100	282,087	9,543	0.013136%	3,175,836	4,103,483	2,404,808	313,592	83,765	397,357	9,543	55,138	48,658	312,137	353,841	769,774	8,807	-	316,484	31,341	356,632	172,399	59,683	182,923	(1,863)	-	-
21400	10,635,411	155,261	0.486031%	117,509,755	151,833,809	88,980,787	11,603,267	205,729	11,808,996	155,261	2,040,173	1,800,419	11,549,442	6,116,665	21,506,699	325,872	-	11,710,287	1,689,444	13,725,603	2,816,631	112,042	4,921,347	(68,924)	-	-
21900	-	2,659	0.000120%	28,955	37,412	21,925	2,859	(134,977)	(132,118)	2,659	503	444	2,846	0	3,793	80	-	2,885	87,231	90,196	(84,320)	(2,270)	202	(15)	-	-
22100	346,252	18,988	0.016451%	3,977,439	5,139,231	3,011,798	392,744	(111,608)	281,136	18,988	69,055	60,940	390,923	0	520,918	11,030	-	396,367	145,053	552,450	2,896	(128,461)	96,364	(2,332)	-	-
22200	15,319	788	0.000725%	175,397	226,630	132,814	17,319	(5,946)	11,373	788	3,045	2,687	17,239	0	22,971	486	-	17,479	9,408	27,373	(3,430)	(5,059)	4,190	(103)	-	-
30100	88,984,733	4,495,021	4.210491%	1,017,988,832	1,315,338,666	770,841,929	100,519,288	(5,775,378)	94,743,910	4,495,021	17,674,059	15,597,059	100,053,003	5,480,497	138,804,618	2,823,033	-	101,446,408	6,101,633	110,371,074	15,502,527	(17,778,956)	31,307,051	(597,077)	-	-
30200	7,201,952	437,138	0.344078%	83,189,233	107,488,422	62,992,587	8,214,356	(2,642,593)	5,571,763	437,138	1,444,309	1,274,579	8,176,251	-	10,895,139	230,696	-	8,290,119	4,155,789	12,676,604	(546,555)	(2,960,723)	1,774,607	(48,794)	-	-
30300	64,149,474	2,932,589	3.021493%	730,519,591	943,900,972	553,164,356	72,133,706	7,261,271	79,394,977	2,932,589	12,683,086	11,192,614	71,799,093	13,202,948	108,877,741	2,025,839	-	72,799,014	269,722	75,094,575	18,209,044	(8,655,969)	24,658,566	(428,475)	-	-
30400	7,099,321	468,630	0.340874%	82,414,523	106,487,423	62,405,960	8,137,858	(2,943,444)	5,194,414	468,630	1,430,859	1,262,709	8,100,109	0	10,793,677	228,548	-	8,212,916	6,063,740	14,505,204	(1,648,793)	(3,825,397)	1,811,003	(48,340)	-	-
30500	47,518,391	1,657,086	2.214949%	535,517,953	691,940,261	405,505,133	52,878,657	1,841,287	54,719,944	1,657,086	9,297,520	8,204,908	52,633,364	7,277,115	77,412,907	1,485,071	-	53,366,370	-	54,851,441	13,277,162	(7,653,785)	17,252,188	(314,099)	-	-
30600	5,172,839	164,204	0.240390%	58,120,077	75,096,682	44,009,710	5,738,952	387,623	6,126,575	164,204	1,009,065	890,483	5,712,330	2,678,332	10,290,210	161,176	-	5,791,883	976,693	6,929,752	1,483,294	(475,028)	2,386,281	(34,090)	-	-
30700	465,715	30,481	0.022350%	5,403,547	6,981,897	4,091,676	533,562	742,371	1,275,933	30,481	93,815	82,790	531,087	783,690	1,491,382	14,985	-	538,484	-	553,469	731,873	42,998	166,213	(3,170)	-	-
30800	2,786,396	147,114	0.132130%	31,945,745	41,276,949	24,189,971	3,154,419	(1,310,933)	1,843,486	147,114	554,634	489,455	3,139,786	0	4,183,875	88,590	-	3,183,513	1,855,282	5,127,385	(470,101)	(1,219,536)	764,863	(18,737)	-	-
30900	697,971	35,390	0.033032%	7,986,249	10,318,995	6,047,351	788,586	(136,807)	651,779	35,390	138,655	122,361	784,928	-	1,045,944	22,147	-	795,860	318,431	1,136,438	(20,682)	(242,751)	177,624	(4,685)	-	-
31100	2,062,531	82,229	0.096604%	23,356,304	30,178,572	17,685,871	2,306,272	(150,772)	2,155,500	82,229	405,506	357,852	2,295,574	266,614	3,325,546	64,770	-	2,327,543	76,666	2,468,979	469,314	(353,010)	753,961	(13,698)	-	-
31102	1,404,980	76,294	0.066719%	16,130,976	20,842,760	12,214,705	1,592,821	(297,049)	1,295,772	76,294	280,062	247,150	1,585,432	0	2,112,644	44,734	-	1,607,512	116,161	1,768,407	226,301	(337,858)	465,255	(9,462)	-	-
31104	3,799,408	175,971	0.179058%	43,291,634	55,936,919	32,781,309	4,274,746	(245,512)	4,029,234	175,971	751,618	663,290	4,254,917	34,118	5,703,943	120,054	-	4,314,173	695,406	5,129,633	495,764	(1,090,513)	1,194,451	(25,391)	-	-
31105	863,949	46,061	0.040988%	9,909,948	12,804,598	7,504,015	978,538	663,599	1,642,137	46,061	172,054	151,835	973,999	2,015,405	3,313,293	27,482	-	987,563	63,619	1,078,664	919,496	583,001	737,944	(5,812)	-	-
31107	1,707,342	83,473	0.080661%	19,501,865	25,198,269	14,767,210	1,925,673	40,277	1,965,950	83,473	338,586	298,797	1,916,740	1,089,816	3,643,939	54,082	-	1,943,434	206,076	2,203,592	588,842	52,536	810,408	(11,439)	-	-
31108	6,977,359	441,790	0.334171%	80,794,081	104,393,657	61,178,928	7,977,851	(3,267,147)	4,710,704	441,790	1,402,725	1,237,882	7,940,844	975,007	11,556,458	224,054	-	8,051,433	3,759,337	12,034,824	(943,345)	(2,109,083)	2,621,451	(47,389)	-	-
31113	906,572	40,663	0.042665%	10,315,324	13,328,382	7,810,974	1,018,566	214,919	1,233,485	40,663	179,092	158,046	1,013,841	446,822	1,797,801	28,606	-	1,027,961	246,531	1,303,098	403,485	(143,492)	240,761	(6,051)	-	-
31121	2,378,036	185,388	0.115461%	27,915,532	36,069,529	21,138,211	2,756,464	(2,576,138)	180,326	185,388	484,662	427,706	2,743,677	-	3,656,045	77,414	-	2,781,887	3,353,846	6,213,147	(1,442,169)	(1,556,318)	457,759	(16,373)	-	-
31123	7,021,268	426,737	0.335471%	81,108,323	104,799,687	61,416,879	8,008,880	(2,418,148)	5,590,732	426,737	1,408,181	1,242,697	7,971,729	0	10,622,607	224,925	-	8,082,748	2,719,502	11,027,175	89,459	(2,610,826)	2,164,370	(47,571)	-	-
31124	3,100,508	159,838	0.146852%	35,504,977	45,875,816	26,885,094	3,505,868	(488,067)	3,017,801	159,838	616,428	543,987	3,489,605	-	4,650,020	98,461	-	3,538,204	1,173,967	4,810,632	2,208	(1,018,210)	876,217	(20,827)	-	-
31126	4,138,822	195,186	0.195211%	47,197,089	60,983,139	35,738,600	4,660,383	35,550	4,695,933	195,186	819,423	723,127	4,638,764	1,196,602	7,377,916	130,885	-	4,703,367	257,772	5,092,024	1,151,657	(528,190)	1,690,110	(27,684)	-	-
31138	1,859,753	107,062	0.088589%	21,418,492	27,674,734	16,218,519	2,114,926	(465,195)	1,649,731	107,062	371,862	328,162	2,105,116	86,207	2,891,347	59,397	-	2,134,433	477,662	2,671,492	196,534	(500,037)	535,921	(12,563)	-	-
31140	6,965,236	426,879	0.332954%	80,499,680	104,013,262	60,956,002	7,948,781	(3,921,000)	4,027,781	426,879	1,397,614	1,233,371	7,911,908	0	10,542,893	223,238	-	8,022,095	4,239,595	12,484,928	(1,176,279)	(2,804,495)	2,085,957	(47,217)	-	-
31142	3,826,333	168,661	0.179941%	43,505,249	56,212,930	32,943,063	4,295,839	412,159	4,707,998	168,661	755,327	666,563	4,275,912	983,402	6,681,204	120,647	-	4,335,461	10,351	4,466,459	1,343,840	(385,146)	1,281,568	(25,518)	-	-
31143	2,069,017	120,121	0.098603%	23,839,571	30,802,999	18,051,810	2,353,991	(1,627,692)	726,299	120,121	413,896	365,257	2,343,071	-	3,122,224	66,111	-	2,375,703	2,547,553	4,989,367	(912,875)	(1,267,639)	327,355	(13,984)	-	-
31146	2,911,057	161,740	0.138404%	33,462,579	43,236,842	25,338,548	3,304,196	(862,641)	2,441,555	161,740	580,968	512,695	3,288,868	236,112	4,618,643	92,797	-	3,334,671	817,719	4,245,187	224,259	(874,445)	1,043,271	(19,628)	-	-
31200	651,276	29,235	0.030651%	7,410,724	9,575,363	5,611,552	731,757	(46,575)	685,182	29,235	128,663	113,543	728,363	56,741	1,027,310	20,551	-	738,506	16,475	775,532	143,765	(116,129)	228,488	(4,345)	-	-
31300	4,840,037	303,449	0.231672%	56,012,254	72,373,173	42,413,622	5,530,819	(1,534,561)	3,996,258	303,449	972,470	858,189	5,505,162	-	7,335,821	155,330	-	5,581,831	1,795,114	7,532,275	(79,603)	(1,639,053)	1,555,054	(32,852)	-	-
31400	14,757,829	963,406	0.708112%	171,203,300	221,210,989	129,638,636	16,905,130	(3,799,311)	13,105,819	963,406	2,972,386	2,623,082	16,826,711	705,618	23,127,797	474,772	-	17,061,050	4,160,528	21,696,350	8,098	(3,686,687)	5,210,450	(100,415)	-	-
31600	4,513,328	197,547	0.212186%	51,301,140	66,285,965	38,846,271	5,065,629	1,722,486	6,788,115	197,547	890,677	786,007	5,042,131	1,777,060	8,495,875	142,266	-	5,112,351	392,160	5,646,777	1,961,162	(490,472)	1,408,498	(30,090)	-	-
31700	14,686,465	819,123	0.698399%	168,854,908	218,176,642	127,860,385	16,673,242	(2,392,850)	14,280,392	819,123	2,931,614	2,587,101	16,595,899	6,915,359	29,029,973	468,260	-	16,827,024	4,342,127	21,637,411	2,027,624	(351,442)	5,815,418	(99,039)	-	-
40100	32,682,056	487,031	1.493993%	361,209,337	466,716,907	273,515,088	35,666,899	8,103,091	43,769,990	487,031	6,271,220	5,534,248	35,501,447	17,252,571	64,559,486	1,001,687	-	35,995,864	0	36,997,551	14,776,207	(296,689)	13,294,279	(211,863)	-	-
40200	31,921,625	1,682,905	1.513606%	365,951,286	472,843,958	277,105,789	36,135,133	(11,101,054)	25,034,079	1,682,905	6,353,549	5,606,902	35,967,510	-	47,927,961	1,014,837	-	36,468,417	21,844,200	59,327,454	(6,011,661)	(14,865,802)	9,692,612	(214,642)	-	-
40700	2,279,834	84,286	0.106484%	25,745,114	33,265,143	19,494,727	2,542,150	230,624	2,772,774	84,286	446,980	394,452	2,530,358	1,183,809	4,555,599	71,395	-	2,565,597	835,264	3,472,256	442,509	(400,447)	1,056,380	(15,099)	-	-
40900	347,641	12,806	0.016235%	3,925,248	5,071,794	2,972,278	387,591	(598,073)	(210,482)	12,806	68,149	60,140	385,793	0	514,082	10,885	-	391,166	1,130,343	1,532,394	(564,961)	(423,978)	(27,070)	(2,303)	-	-
41400	380,839	36,039	0.018777%	4,539,782	5,865,831	3,437,616	448,272	(1,931,762)	(1,483,490)	36,039	78,818	69,556	446,192	-	594,566	12,589	-	452,406	1,373,443	1,838,438	(848,246)	(411,200)	18,236	(2,662)	-	-
41600	801,435	12,899	0.036679%	8,868,054	11,458,372	6,715,072	875,658	160,940	1,036,598	12,899	153,965	135,871	871,596	426,398	1,587,830	24,592	-	883,735	-	908,327	363,748	(13,501)	334,458	(5,201)	-	-
41700	10,043,505	594,681	0.479162%	115,849,194	149,688,206	87,723,376	11,439,299	(6,324,545)	5,114,754	594,681	2,011,343	1,774,977	11,386,234	2,232,343	17,404,897	321,267	-	11,544,806	10,317,509	22,183,582	(3,460,574)	(5,220,236)	3,970,074	(67,949)	-	-
41800	380,750	14,456	0.017801%	4,303,766	5,560,875	3,258,899	424,967	(3,785)	421,182	14,456	74,721	65,940	422,995	-	563,656	11,935	-	428,886	36,211	477,032	51,864	(88,659)	125,943	(2,524)	-	-
42000	308,087	18,001	0.014688%	3,551,081	4,588,336	2,688,951	350,644	(111,385)	239,259	18,001	61,653	54,408	349,018	21,981	487,060	9,848	-	353,879	148,063	511,790	19,472	(110,202)	68,082	(2,083)	-	-
42200	118,746,947	3,888,038	5.523693%	1,335,487,534	1,725,577,243	1,011,258,440	131,870,064	113,522,552	245,392,616	3,888,038	23,186,379	20,461,595	131,258,347	117,514,865	292,421,186	3,703,505	-	133,086,336	0	136,789,841	82,983,397	18,744,322	54,686,934	(783,308)	-	-
50100	28,271,428	735,999	1.306545%	315,889,111	408,158,854	239,197,688	31,191,843	(1,830,985)	29,360,858	735,999	5,484,383	4,839,877	31,047,151	7,482,221	48,853,632	876,007	-	31,479,533	16,407,442	48,762,982	4,976,552	(12,706,606)	8,005,982	(185,278)	-	-
50200	5,242,505	283,351	0.248894%	60,176,241	77,753,442	45,566,679	5,941,983	(1,018,999)	4,922,984	283,351	1,044,764	921,987	5,914,420	231,423	8,112,594	166,878	-	5,996,788	1,916,499	8,080,165	404,739	(1,906,348)	1,569,334	(35,295)	-	-
50400	948,603	52,812	0.045105%	10,905,348	14,090,750	8,257,753	1,076,827	(133,670)	943,157	52,812	189,336	167,086	1,071,832	133,421	1,561,675	30,242	-	1,086,759	172,229	1,289,230	205,220	(205,910)	279,529	(6,395)	-	-
50501	638,817	23,960	0.029853%	7,217,598	9,325,825	5,465,313	712,687	(82,819)	629,868	23,960	125,310	110,584	709,381	264,085	1,209,360	20,015	-	719,261	240,705	979,981	73,227	(118,604)	278,990	(4,234)	-	-
50515	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51200	1,046,821	51,968	0.049491%	11,965,748	15,460,888	9,060,709	1,181,534	(148,915)	1,032,619	51,968	207,746	183,333	1,176,053	-	1,567,132	33,183	-	1,192,432	518,185	1,743,800	(26,062)	(420,833)	277,245	(7,018)	-	-
51300	936,667	46,165	0.044268%	10,702,987	13,829,280	8,104,521	1,056,845	(377,666)	679,179	46,165	185,822	163,985	1,051,943	62,807	1,464,557	29,681	-	1,066,593	223,773	1,320,047	173,052	(284,093)	261,830	(6,278)	-	-
51400	3,222,413	145,646	0.151703%	36,677,959	47,391,420	27,773,300	3,621,692	(710,303)	2,911,389	145,646	636,793	561,959	3,604,892	52,684	4,856,328	101,713	-	3,655,096	505,085	4,261,894	398,736	(874,123)	1,091,333	(21,512)	-	-
51500	5,009,104	-	0.225619%	54,548,844	70,482,308	41,305,499	5,386,317	(1,894,922)	3,491,395	-	947,062	835,767	5,361,331	348,652	7,492,812	151,272	-	5,435,997	2,040,198	7,627,467	304,929	(1,868,827)	1,461,238	(31,995)	-	-
51600	573,583	30,252	0.027198%	6,575,723	8,496,461	4,979,272	649,307	(52,840)	596,467	30,252	114,166	100,750	646,295	-	861,211	18,235	-	655,295	242,098	915,628	2,647	(209,827)	156,618	(3,855)	-	-
51700	32,928,055	1,948,994	1.570923%	379,808,950	490,749,382	287,599,095	37,503,480	(14,852,532)	22,650,948	1,948,994	6,594,142	5,819,221	37,329,510	290,112	50,032,985	1,053,267	-	37,849,385	15,099,120	54,001,772	(4,120,675)	(10,861,687)	11,236,347	(222,771)	-	-
51800	5,084,157	159,904	0.236202%	57,107,513	73,788,353	43,242,975	5,638,968	326,065	5,965,033	159,904	991,485	874,969	5,612,810	471,309	7,950,573	158,368	-	5,690,978	275,302	6,124,648	1,074,998	(1,011,375)	1,795,799	(33,497)	-	-
51902	510,814	22,634	0.024027%	5,809,212	7,506,056	4,398,854	573,619	(63,591)	510,028	22,634	100,858	89,006	570,958	-	760,822	16,110	-	578,910	211,873	806,893	(29,242)	(179,428)	166,008	(3,408)	-	-
52000	552,641	28,321	0.026168%	6,326,640	8,174,622	4,790,661	624,711	(88,713)	535,998	28,321	109,841	96,933	621,814	65,654	894,242	17,545	-	630,473	120,283	768,301	84,481	(120,051)	165,221	(3,711)	-	-
52200	3,224,959	140,196	0.151572%	36,646,332	47,350,555	27,749,351	3,618,569	954,493	4,573,062	140,196	636,244	561,475	3,601,783	1,582,543	6,382,045	101,626	-	3,651,944	0	3,753,570	1,504,278	(124,569)	1,270,262	(21,495)	-	-
52600	600,681	28,747	0.028351%	6,854,437	8,856,586	5,190,319	676,828	85,399	762,227	28,747	119,005	105,020	673,688	63,222	960,935	19,008	-	683,070	459,836	1,161,914	(55,693)	(322,607)	181,341	(4,020)	-	-
52700	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	586,449	38,095	0.028131%	6,801,246	8,787,858	5,150,042	671,576	(542,240)	129,336	38,095	118,081	104,205	668,460	81,081	971,827	18,861	-	677,770	599,600	1,296,231	(324,993)	(215,842)	220,422	(3,990)	-	-
53300	65,785	1,772	0.003043%	735,690	950,581	557,079	72,644	32,201	104,845	1,772	12,773	11,272	72,307	132,318	228,670	2,040	-	73,314	50,762	126,116	42,233	8,872	51,880	(431)	-	-
53900	241,505	9,455	0.011304%	2,732,940	3,531,219	2,069,438	269,859	92,121	361,980	9,455	47,449	41,873	268,607	159,142	517,071	7,579	-	272,348	0	279,927	123,509	11,497	103,740	(1,602)	-	-
54000	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54100	481,715	25,587	0.022850%	5,524,490	7,138,168	4,183,257	545,505	(78,764)	466,741	25,587	95,915	84,643	542,974	77,213	800,745	15,320	-	550,536	249,375	815,231	49,484	(161,040)	100,310	(3,240)	-	-
54200	2,683,297	93,408	0.125068%	30,238,149	39,070,572	22,896,944	2,985,806	503,521	3,489,327	93,408	524,987	463,292	2,971,955	1,371,395	5,331,629	83,855	-	3,013,345	324,448	3,421,648	1,216,619	(390,605)	1,101,702	(17,736)	-	-
54300	8,352,458	392,335	0.393881%	95,230,263	123,046,581	72,110,300	9,403,323	1,150,963	10,554,286	392,335	1,653,362	1,459,065	9,359,703	5,473,099	17,945,229	264,088	-	9,490,052	514,631	10,268,771	3,416,734	310,908	4,004,672	(55,856)	-	-
54400	6,792	408	0.000324%	78,403	101,304	59,368	7,742	(3,340)	4,402	408	1,361	1,201	7,706	2,198	12,466	217	-	7,813	8,852	16,882	(989)	(5,184)	1,802	(45)	-	-
60100	1,387,656	64,758	0.065419%	15,816,699	20,436,683	11,976,727	1,561,788	(1,101,909)	459,879	64,758	274,605	242,335	1,554,544	491,010	2,562,494	43,862	-	1,576,193	284,083	1,904,138	336,157	(248,497)	579,973	(9,277)	-	-
60400	8,620,582	34,101	0.389822%	94,248,972	121,778,659	71,367,247	9,306,428	(6,445,148)	2,861,280	34,101	1,636,326	1,444,030	9,263,257	-	12,343,613	261,366	-	9,392,263	6,160,914	15,814,543	(2,104,399)	(3,786,643)	2,475,392	(55,280)	-	-
60500	473,828	8,581	0.021729%	5,253,405	6,787,900	3,977,985	518,737	(46,536)	472,201	8,581	91,208	80,490	516,331	174,737	862,766	14,568	-	523,521	13,592	551,681	159,876	(29,055)	183,344	(3,080)	-	-
60601	16,461,110	411,567	0.759975%	183,742,429	237,412,740	139,133,521	18,143,281	14,982,094	33,125,375	411,567	3,190,087	2,815,199	18,059,118	25,496,562	49,560,966	509,545	-	18,310,621	-	18,820,166	17,576,685	6,802,548	6,469,338	(107,771)	-	-
60700	25,088,694	1,442,420	1.195007%	288,922,224	373,315,064	218,777,810	28,529,051	(9,102,581)	19,426,470	1,442,420	5,016,191	4,426,705	28,396,711	365,368	38,204,975	801,224	-	28,792,182	10,562,216	40,155,622	250,977	(9,799,096)	7,766,934	(169,462)	-	-
60800	1,302,725	62,727	0.061502%	14,869,685	19,213,052	11,259,630	1,468,278	(18,435)	1,449,843	62,727	258,164	227,825	1,461,467	76,436	2,023,892	41,236	-	1,481,820	543,166	2,066,222	67,414	(505,199)	404,175	(8,721)	-	-
60900	353,881	11,536	0.016459%	3,979,365	5,141,719	3,013,257	392,935	(242,834)	150,101	11,536	69,089	60,970	391,112	-	521,171	11,035	-	396,559	313,300	720,894	(104,585)	(194,256)	101,452	(2,333)	-	-
61000	12,101,245	487,970	0.567040%	137,095,793	177,140,838	103,811,735	13,537,252	(2,805,122)	10,732,130	487,970	2,380,221	2,100,505	13,474,455	3,779,763	21,734,944	380,187	-	13,662,109	12,586,733	26,629,029	270,894	(5,927,292)	842,724	(80,411)	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2023

				Net Pension Liability as of June 30, 2023			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	2,131,457,512	88,705,515	100.000000%	24,177,440,512	31,239,558,650	18,307,651,817	2,387,353,342	N/A	N/A	N/A	419,762,279	370,433,265	2,376,278,926	N/A	3,166,474,470	67,047,627	-	2,409,372,530	N/A	2,476,420,157	444,515,893	(450,875,594)	710,594,904	(14,180,890)	-	-
Employer																										
61200	370,631	12,511	0.017257%	4,172,390	5,391,125	3,159,419	411,994	73,364	485,358	12,511	72,440	63,927	410,083	276,587	823,037	11,571	-	415,794	34,557	461,922	161,345	30,484	171,734	(2,448)	-	-
62200	501,224	12,895	0.023157%	5,598,730	7,234,093	4,239,472	552,835	876,852	1,429,687	12,895	97,204	85,781	550,271	184,766	918,022	15,526	-	557,934	-	573,460	178,117	(37,243)	206,970	(3,282)	-	-
62500	193,880	4,851	0.008951%	2,164,161	2,796,302	1,638,747	213,696	109,049	322,745	4,851	37,574	33,158	212,704	199,984	483,420	6,002	-	215,667	-	221,669	138,733	29,677	94,610	(1,269)	-	-
62700	541,235	24,247	0.025470%	6,158,069	7,956,812	4,663,015	608,066	94,808	702,874	24,247	106,915	94,350	605,246	698,476	1,504,987	17,077	-	613,675	213,515	844,267	227,621	78,885	357,827	(3,613)	-	-
63000	1,404,368	54,381	0.065705%	15,885,696	20,525,834	12,028,974	1,568,602	118,005	1,686,607	54,381	275,803	243,392	1,561,325	396,681	2,477,201	44,053	-	1,583,069	3,581	1,630,703	478,546	(134,908)	512,176	(9,317)	-	-
63500	959,989	46,932	0.045353%	10,965,304	14,168,218	8,303,152	1,082,747	(300,414)	782,333	46,932	190,377	168,004	1,077,724	164,314	1,600,419	30,408	-	1,092,734	307,503	1,430,645	72,440	(260,114)	363,879	(6,431)	-	-
63700	317,920	15,928	0.015037%	3,635,588	4,697,527	2,752,942	358,989	(122,297)	236,692	15,928	63,120	55,702	357,324	211,367	687,513	10,082	-	362,300	142,590	514,972	11,561	2,747	160,366	(2,132)	-	-
63800	44,065	88	0.001989%	480,823	621,270	364,089	47,478	(4,741)	42,737	88	8,348	7,367	47,258	2,366	65,339	1,333	-	47,916	1,474	50,723	8,502	(8,004)	14,399	(281)	-	-
64100	152,035	3,495	0.007005%	1,693,718	2,188,445	1,282,518	167,243	89,769	257,012	3,495	29,406	25,950	166,467	140,684	362,507	4,697	-	168,785	8,475	181,957	76,370	21,317	83,857	(994)	-	-
66600	192,842	127	0.008692%	2,101,428	2,715,245	1,591,244	207,501	113,164	320,665	127	36,484	32,197	206,539	180,464	455,684	5,828	-	209,415	-	215,243	129,108	30,577	81,989	(1,233)	-	-
67000	59,700	1,833	0.002772%	670,092	865,823	507,408	66,167	48,103	114,270	1,833	11,634	10,267	65,860	70,971	158,732	1,858	-	66,777	46,517	115,152	39,839	(3,784)	7,918	(393)	-	-
67100	1,374,154	71,873	0.065132%	15,747,145	20,346,813	11,924,060	1,554,921	(232,504)	1,322,417	71,873	273,398	241,269	1,547,708	96,597	2,158,972	43,669	-	1,569,262	613,466	2,226,397	106,165	(538,767)	374,414	(9,236)	-	-
67200	37,468	2,089	0.001782%	430,768	556,593	326,186	42,535	74,031	116,566	2,089	7,479	6,600	42,338	65,497	121,914	1,195	-	42,928	24,614	68,737	18,405	5,783	29,243	(254)	-	-
67300	1,158,895	45,250	0.054237%	13,113,062	16,943,327	9,929,479	1,294,823	756,797	2,051,620	45,250	227,665	200,911	1,288,817	1,485,678	3,203,071	36,364	-	1,306,766	0	1,343,130	981,876	336,935	548,822	(7,692)	-	-
67400	833,251	49,912	0.039779%	9,617,591	12,426,845	7,282,636	949,670	49,920	999,590	49,912	166,978	147,355	945,265	359,524	1,619,122	26,671	-	958,429	83,764	1,068,864	229,478	(44,422)	370,844	(5,641)	-	-
67500	474,163	24,823	0.022475%	5,433,928	7,021,154	4,114,682	536,562	(172,354)	364,208	24,823	94,342	83,256	534,073	-	711,671	15,069	-	541,511	286,661	843,241	(50,579)	(201,881)	124,078	(3,188)	-	-
67600	113,630	7,971	0.005477%	1,324,228	1,711,029	1,002,732	130,758	(61,046)	69,712	7,971	22,991	20,289	130,152	-	173,432	3,672	-	131,964	134,132	269,768	(42,476)	(77,890)	24,805	(776)	-	-
67800	2,777,980	142,907	0.131562%	31,808,282	41,099,333	24,085,881	3,140,846	(595,529)	2,545,317	142,907	552,247	487,349	3,126,276	-	4,165,872	88,209	-	3,169,814	923,950	4,181,973	100,421	(893,638)	795,772	(18,656)	-	-
67900	110,856	4,427	0.005193%	1,255,431	1,622,136	950,638	123,965	87,242	211,207	4,427	21,796	19,235	123,390	214,248	378,669	3,481	-	125,108	12,743	141,332	93,641	57,630	86,801	(736)	-	-
68000	203,145	5,366	0.009392%	2,270,668	2,933,920	1,719,397	224,213	194,703	418,916	5,366	39,423	34,790	223,173	470,774	768,160	6,297	-	226,281	0	232,578	237,969	125,576	173,369	(1,332)	-	-
68100	808,849	45,186	0.038467%	9,300,391	12,016,992	7,042,446	918,349	(255,638)	662,711	45,186	161,471	142,495	914,089	333,278	1,551,333	25,791	-	926,819	453,356	1,405,966	898	(207,798)	357,723	(5,455)	-	-
68200	4,804,553	364,083	0.232804%	56,286,131	72,727,049	42,621,008	5,557,862	(6,204,390)	(646,528)	364,083	977,225	862,385	5,532,081	-	7,371,691	156,090	-	5,609,124	5,224,195	10,989,409	(2,001,741)	(2,990,192)	1,407,228	(33,013)	-	-
68300	1,487,937	74,314	0.070367%	17,012,819	21,982,185	12,882,454	1,679,897	(132,782)	1,547,115	74,314	295,372	260,661	1,672,104	68,740	2,296,877	47,179	-	1,695,391	2,750	1,745,320	339,737	(290,327)	512,126	(9,979)	-	-
68400	50,247	2,608	0.002381%	575,593	743,722	435,851	56,836	(6,477)	50,359	2,608	9,993	8,819	56,572	14,392	89,776	1,596	-	57,360	19,268	78,224	(1,151)	(4,679)	17,721	(338)	-	-
68500	1,421,318	-	0.064019%	15,478,069	19,999,141	11,720,310	1,528,351	3,565,594	5,093,945	-	268,726	237,146	1,521,261	1,121,951	3,149,084	42,923	-	1,542,448	393,886	1,979,257	583,688	(102,095)	697,314	(9,080)	-	-
68600	377,775	-	0.017016%	4,113,948	5,315,613	3,115,165	406,224	1,006,937	1,413,161	-	71,425	63,032	404,339	1,140,392	1,679,188	11,409	-	409,970	-	421,379	716,085	296,683	247,454	(2,413)	-	-
68700	527,260	-	0.023749%	5,741,833	7,418,996	4,347,833	566,966	1,458,726	2,025,692	-	99,688	87,973	564,336	2,375,697	3,127,694	15,923	-	572,195	-	588,118	1,535,277	783,521	224,145	(3,368)	-	-
68800	747,775	-	0.033681%	8,143,226	10,521,824	6,166,217	804,087	2,135,535	2,939,622	-	141,381	124,766	800,357	5,718,962	6,785,466	22,582	-	811,503	-	834,085	2,285,253	1,983,675	1,687,228	(4,775)	-	-
68900	1,014,474	-	0.045694%	11,047,555	14,274,495	8,365,434	1,090,869	2,897,186	3,988,055	-	191,805	169,264	1,085,809	7,758,663	9,205,541	30,637	-	1,100,930	-	1,131,567	3,100,302	2,691,164	2,288,989	(6,480)	-	-
70101	824,965	37,768	0.038859%	9,395,113	12,139,382	7,114,172	927,702	(51,905)	875,797	37,768	163,115	143,947	923,398	423,410	1,653,870	26,054	-	936,258	545,815	1,508,127	190,496	(184,478)	145,235	(5,510)	-	-
70102	484,116	24,718	0.022919%	5,541,168	7,159,717	4,195,885	547,152	(157,056)	390,096	24,718	96,204	84,899	544,613	45,178	770,894	15,366	-	552,198	169,145	736,709	24,316	(160,656)	173,774	(3,249)	-	-
70104	49,930	2,305	0.002353%	568,838	734,994	430,736	56,169	5,560	61,729	2,305	9,876	8,715	55,908	20,011	94,510	1,577	-	56,687	805	59,069	19,452	(2,403)	18,726	(334)	-	-
70106	40,238	-	0.001812%	438,192	566,186	331,808	43,268	(1,375)	41,893	-	7,608	6,714	43,068	3,936	61,326	1,215	-	43,667	4,542	49,424	8,109	(9,361)	13,409	(255)	-	-
70108	63,823	3,543	0.003034%	733,606	947,889	555,502	72,438	10,650	83,088	3,543	12,737	11,240	72,102	107,138	203,217	2,034	-	73,107	134,700	209,841	49,766	(70,458)	14,498	(430)	-	-
70202	1,490,497	74,281	0.070480%	17,040,334	22,017,737	12,903,289	1,682,614	(396,690)	1,285,924	74,281	295,850	261,083	1,674,809	197,420	2,429,162	47,255	-	1,698,133	628,339	2,373,727	121,412	(570,434)	514,448	(9,992)	-	-
70203	5,228,279	252,894	0.246882%	59,689,651	77,124,720	45,198,223	5,893,936	54,288	5,948,224	252,894	1,036,316	914,532	5,866,595	1,844,495	9,661,938	165,528	-	5,948,297	1,912,774	8,026,599	1,788,411	(1,388,126)	1,270,063	(35,009)	-	-
70204	59,986	-	0.002702%	653,246	844,056	494,651	64,503	(22,691)	41,812	-	11,341	10,009	64,204	91,214	176,768	1,812	-	65,098	110,917	177,827	32,269	(55,450)	22,506	(383)	-	-
70209	53,294	1,434	0.002465%	595,982	770,066	451,290	58,849	20,931	79,780	1,434	10,347	9,131	58,576	65,127	143,181	1,653	-	59,392	5,681	66,726	33,465	14,425	28,915	(350)	-	-
70211	102,831	-	0.004632%	1,119,823	1,446,918	847,953	110,575	(9,778)	100,797	-	19,442	17,157	110,062	12,247	158,908	3,105	-	111,595	14,808	129,508	20,813	(25,140)	34,385	(658)	-	-
70212	46,480	1,770	0.002173%	525,444	678,924	397,877	51,884	(2,583)	49,301	1,770	9,123	8,051	51,643	162,958	231,775	1,457	-	52,362	266,990	320,809	34,088	(70,662)	(52,152)	(307)	-	-
70213	94,394	-	0.004252%	1,027,947	1,328,206	778,383	101,503	(227,347)	(125,844)	-	17,847	15,750	101,032	-	134,629	2,851	-	102,439	176,868	282,158	(75,759)	(77,256)	6,089	(602)	-	-
70214	191,491	-	0.008625%	2,085,324	2,694,437	1,579,050	205,911	(223,617)	(17,706)	-	36,205	31,950	204,956	0	273,111	5,783	-	207,810	384,230	597,823	(196,105)	(178,008)	50,624	(1,223)	-	-
70215	66,502	2,885	0.003125%	755,618	976,330	572,169	74,612	24,836	99,448	2,885	13,119	11,577	74,266	157,638	256,600	2,095	-	75,300	155,109	232,504	28,672	6,256	(10,390)	(442)	-	-
70216	14,258	276	0.000655%	158,269	204,499	119,844	15,628	9,353	24,981	276	2,748	2,425	15,555	14,678	35,406	439	-	15,772	-	16,211	12,017	2,219	5,054	(94)	-	-
70217	302,056	-	0.013605%	3,289,371	4,250,181	2,490,779	324,802	(146,316)	178,486	-	57,109	50,398	323,296	7,602	438,405	9,122	-	327,798	271,488	608,408	(69,693)	(174,186)	75,805	(1,929)	-	-
70218	88,894	-	0.004004%	968,049	1,250,812	733,027	95,588	67,395	162,983	-	16,807	14,832	95,145	130,533	257,317	2,685	-	96,470	0	99,155	81,705	24,139	52,887	(568)	-	-
70219	112,805	-	0.005081%	1,228,442	1,587,265	930,202	121,300	(14,569)	106,731	-	21,328	18,822	120,737	30,001	190,888	3,407	-	122,419	30,693	156,519	33,394	(26,639)	28,334	(721)	-	-
70220	169,812	8,376	0.008026%	1,940,454	2,507,252	1,469,352	191,606	77,796	269,402	8,376	33,690	29,731	190,717	189,955	444,093	5,381	-	193,374	-	198,755	138,161	26,673	81,642	(1,138)	-	-
70222	11,045	534	0.000522%	126,095	162,927	95,482	12,451	(832)	11,619	534	2,189	1,932	12,393	31,070	47,584	350	-	12,566	-	12,916	18,208	7,892	8,643	(75)	-	-
70224	8,070	401	0.000382%	92,239	119,182	69,846	9,108	7,707	16,815	401	1,601	1,413	9,066	8,548	20,628	256	-	9,192	-	9,448	8,758	(804)	3,282	(55)	-	-
70301	556,556	16,637	0.025818%	6,242,041	8,065,312	4,726,601	616,358	287,881	904,239	16,637	108,373	95,637	613,499	3,371,125	4,188,634	17,310	-	622,043	1,788,074	2,427,427	967,056	5,484	792,328	(3,661)	-	-
70302	75,428	3,029	0.003534%	854,394	1,103,959	646,965	84,365	10,276	94,641	3,029	14,834	13,091	83,974	21,612	133,511	2,369	-	85,144	32,023	119,536	13,353	(26,350)	27,473	(501)	-	-
70303	97,443	6,118	0.004665%	1,127,772	1,457,189	853,972	111,360	(77,262)	34,098	6,118	19,580	17,279	110,843	22,069	169,771	3,127	-	112,387	71,950	187,464	(24,354)	(31,410)	38,733	(662)	-	-
70304	38,883	1,564	0.001822%	440,460	569,116	333,525	43,492	(25,820)	17,672	1,564	7,647	6,748	43,291	171,294	228,980	1,221	-	43,893	104,374	149,488	20,728	5,833	53,186	(257)	-	-
70305	41,651	3,066	0.002014%	486,959	629,197	368,735	48,084	(55,819)	(7,735)	3,066	8,454	7,461	47,861	106,921	170,697	1,350	-	48,527	161,657	211,534	(15,879)	(8,150)	(16,523)	(285)	-	-
70401	161,886	11,289	0.007800%	1,885,870	2,436,724	1,428,020	186,217	(163,078)	23,139	11,289	32,742	28,894	185,353	325,682	572,671	5,230	-	187,934	750,830	943,994	(143,183)	(125,422)	(101,612)	(1,106)	-	-
70402	6,362,806	225,913	0.296767%	71,750,746	92,708,806	54,331,131	7,084,885	3,249,711	10,334,596	225,913	1,245,717	1,099,325	7,052,020	7,439,190	16,836,252	198,975	-	7,150,231	-	7,349,206	4,587,667	1,568,632	3,372,831	(42,085)	-	-
70403	467,490	23,855	0.022131%	5,350,721	6,913,642	4,051,676	528,346	(179,236)	349,110	23,855	92,898	81,981	525,895	0	700,774	14,838	-	533,219	156,362	704,419	(10,437)	(141,535)	151,464	(3,137)	-	-
70404	130,619	8,193	0.006252%	1,511,652	1,953,198	1,144,653	149,265	(72,148)	77,117	8,193	26,245	23,161	148,573	11,684	209,663	4,192	-	150,642	92,931	247,765	(5,394)	(66,096)	34,274	(887)	-	-
70405	247,775	12,552	0.011726%	2,834,941	3,663,014	2,146,675	279,931	21,653	301,584	12,552	49,219	43,435	278,632	174,147	545,433	7,862	-	282,512	59,158	349,532	63,551	6,602	127,411	(1,663)	-	-
70406	19,969	1,418	0.000963%	232,904	300,934	176,360	22,998	(13,820)	9,178	1,418	4,044	3,568	22,891	97,681	128,184	646	-	23,210	241,319	265,175	(97,836)	(11,955)	(27,063)	(137)	-	-
70407	164,633	7,235	0.007741%	1,871,638	2,418,334	1,417,242	184,811	37,035	221,846	7,235	32,495	28,676	183,954	178,373	423,498	5,190	-	186,516	-	191,706	119,774	27,622	85,494	(1,098)	-	-
70411	98,652	-	0.004443%	1,074,310	1,388,111	813,489	106,081	(2,193)	103,888	-	18,652	16,460	105,589	29,909	170,610	2,979	-	107,059	46,487	156,525	30,394	(35,485)	19,806	(630)	-	-
70412	66,208	-	0.002982%	721,005	931,608	545,960	71,194	(14,213)	56,981	-	12,518	11,047	70,864	2,493	96,922	1,999	-	71,851	34,814	108,664	2,593	(26,289)	12,377	(422)	-	-
70413	18,639	1,187	0.000893%	215,904	278,969	163,487	21,319	9,232	30,551	1,187	3,748	3,308	21,220	12,736	41,012	599	-	21,516	10,282	32,397	12,340	(7,339)	3,743	(129)	-	-
70414	54,346	-	0.002448%	591,819	764,687	448,138	58,438	(13,391)	45,047	-	10,275	9,068	58,167	7,691	85,201	1,641	-	58,977	40,592	101,210	(1,114)	(22,147)	7,598	(346)	-	-
70415	67,563	-	0.003043%	735,759	950,670	557,131	72,651	24,968	97,619	-	12,774	11,273	72,314	22,151	118,512	2,040	-	73,321	-	75,361	29,996	(9,392)	22,978	(431)	-	-
70416	15,925	1,583	0.000789%	190,660	246,351	144,372	18,826	26,252	45,078	1,583	3,310	2,921	18,739	79,950	104,920	529	-	19,000	78,459	97,988	20,009	1,295	(14,260)	(112)	-	-
70417	870,661	49,875	0.041463%	10,024,578	12,952,711	7,590,815	989,857	(786,349)	203,508	49,875	174,044	153,591	985,265	0	1,312,900	27,800	-	998,987	939,860	1,966,647	(442,877)	(428,756)	223,767	(5,882)	-	-
70418	85,813	-	0.003865%	934,498	1,207,460	707,621	92,275	26,952	119,227	-	16,225	14,318	91,847	45,039	167,429	2,592	-	93,126	-	95,718	38,362	360	33,537	(548)	-	-
70419	36,947	-	0.001664%	402,356	519,882	304,672	39,730	(13,623)	26,107	-	6,986	6,165	39,546	6,319	59,016	1,116	-	40,096	72,387	113,599	(43,615)	(24,158)	13,426	(236)	-	-
70420	111,978	7,116	0.005364%	1,296,936	1,675,764	982,066	128,063	(30,887)	97,176	7,116	22,517	19,871	127,469	1,224	171,081	3,597	-	129,244	44,768	177,609	1,121	(43,181)	36,293	(761)	-	-
70422	136,720	-	0.006158%	1,488,877	1,923,771	1,127,408	147,016	46,347	193,363	-	25,849	22,812	146,334	94,513	289,508	4,129	-	148,372	0	152,501	71,147	5,064	61,670	(874)	-	-
70423	288,911	-	0.013013%	3,146,220	4,065,216	2,382,382	310,667	13,406	324,073	-	54,624	48,205	309,226	79,069	491,124	8,725	-	313,533	122,203	444,461	69,234	(82,257)	61,531	(1,845)	-	-
70424	285,959	-	0.012880%	3,114,072	4,023,678	2,358,039	307,493	34,342	341,835	-	54,066	47,712	306,066	164,008	571,852	8,636	-	310,329	35,571	354,536	127,776	5,206	86,161	(1,827)	-	-
70426	12,254	-	0.000552%	133,443	172,421	101,045	13,177	33,039	46,216	-	2,317	2,045	13,115	38,042	55,519	370	-	13,298	902	14,570	29,066	3,626	8,334	(77)	-	-
70501	410,772	16,167	0.019230%	4,649,339	6,007,389	3,520,574	459,090	148,580	607,670	16,167	80,721	71,235	456,960	191,625	800,541	12,893	-	463,324	112,036	588,253	150,082	(44,163)	109,096	(2,726)	-	-
70502	42,903	3,165	0.002075%	501,682	648,221	379,884	49,538	(64,062)	(14,524)	3,165	8,710	7,686	49,308	1,589	67,293	1,391	-	49,995	45,400	96,786	(32,216)	(12,129)	15,147	(295)	-	-
70503	172,309	2,791	0.007887%	1,906,828	2,463,803	1,443,889	188,286	(85,870)	102,416	2,791	33,106	29,215	187,413	43,307	293,041	5,288	-	190,023	44,335	239,646	7,991	(19,043)	65,565	(1,118)	-	-
70504	99,602	5,751	0.004745%	1,147,288	1,482,405	868,750	113,287	(75,363)	37,924	5,751	19,919	17,578	112,761	54,584	204,842	3,182	-	114,332	175,486	293,000	(36,538)	(49,528)	(1,418)	(675)	-	-
70505	2,549	305	0.000129%	31,077	40,154	23,532	3,069	77	3,146	305	540	476	3,054	16,165	20,235	86	-	3,097	12	3,195	7,139	5,628	4,289	(17)	-	-
70506	401,830	10,393	0.018567%	4,489,080	5,800,320	3,399,223	443,265	491,843	935,108	10,393	77,938	68,779	441,209	706,583	1,294,509	12,449	-	447,354	1,811	461,614	372,999	189,089	273,441	(2,634)	-	-
70507	12,914	672	0.000612%	147,940	191,153	112,023	14,608	7,408	22,016	672	2,568	2,267	14,540	45,556	64,931	410	-	14,743	15,417	30,570	11,798	7,088	15,562	(87)	-	-
70508	230,376	-	0.010377%	2,508,777	3,241,579	1,899,697	247,724	(63,915)	183,809	-	43,557	38,438	246,575	67,720	396,290	6,957	-	250,009	302,870	559,836	(13,229)	(164,285)	15,438	(1,471)	-	-
70601	78,130	5,820	0.003781%	914,204	1,181,239	692,254	90,271	(39,804)	50,467	5,820	15,872	14,007	89,853	83,865	203,597	2,535	-	91,104	34,067	127,706	15,548	14,737	46,141	(535)	-	-
70602	710,266	37,944	0.033701%	8,147,964	10,527,946	6,169,805	804,554	(352,841)	451,713	37,944	141,463	124,839	800,822	-	1,067,124	22,596	-	811,975	435,281	1,269,852	(30,332)	(316,889)	149,272	(4,779)	-	-
70603	214,829	10,301	0.010140%	2,451,645	3,167,760	1,856,436	242,083	(80,780)	161,303	10,301	42,565	37,563	240,960	7,694	328,782	6,799	-	244,316	42,804	293,919	13,838	(51,541)	74,004	(1,438)	-	-
70604	103,678	-	0.004670%	1,129,050	1,458,841	854,940	111,486	141,268	252,754	-	19,602	17,299	110,969	211,801	359,671	3,131	-	112,514	-	115,645	126,004	50,957	67,728	(662)	-	-
70605	2,231	119	0.000106%	25,596	33,072	19,382	2,527	(1,344)	1,183	119	444	392	2,516	0	3,352	71	-	2,551	1,836	4,458	(393)	(1,170)	473	(16)	-	-
70606	101,258	-	0.004561%	1,102,688	1,424,778	834,978	108,883	(95,372)	13,511	-	19,145	16,895	108,378	-	144,418	3,058	-	109,887	118,982	231,927	(34,669)	(66,164)	13,969	(646)	-	-
70607	782,526	38,291	0.036971%	8,938,647	11,549,584	6,768,526	882,629	(254,867)	627,762	38,291	155,190	136,953	878,535	-	1,170,678	24,788	-	890,770	411,041	1,326,599	(90,085)	(280,332)	219,740	(5,243)	-	-
70608	110,761	4,925	0.005211%	1,259,816	1,627,803	953,959	124,398	28,350	152,748	4,925	21,873	19,302	123,821	130,419	295,415	3,494	-	125,545	57,014	186,053	53,093	(7,585)	64,592	(738)	-	-
70609	3,163	190	0.000151%	36,516	47,182	27,650	3,606	(837)	2,769	190	634	559	3,589	59	4,841	101	-	3,639	958	4,698	311	(1,058)	911	(21)	-	-
70701	9,350,652	363,948	0.437562%	105,791,401	136,692,578	80,107,410	10,446,162	2,436,563	12,882,725	363,948	1,836,722	1,620,877	10,397,704	6,829,584	20,684,887	293,375	-	10,542,509	849,874	11,685,758	4,692,561	907,314	3,461,304	(62,050)	-	-
70702	577,216	23,774	0.027070%	6,544,746	8,456,436	4,955,816	646,248	(104,998)	541,250	23,774	113,628	100,275	643,250	-	857,153	18,150	-	652,208	189,013	859,371	28,987	(181,528)	154,163	(3,839)	-	-
70704	2,617,388	-	0.117892%	28,503,193	36,828,844	21,583,200	2,814,491	468,267	3,282,758	-	494,865	436,710	2,801,435	1,325,856	5,058,866	79,044	-	2,840,450	35,813	2,955,307	1,115,229	5,105	999,944	(16,718)	-	-
70705	12,846,649	-	0.578635%	139,899,225	180,763,140	105,934,551	13,814,071	350,559	14,164,630	-	2,428,893	2,143,458	13,749,991	2,363,444	20,685,786	387,961	-	13,941,482	1,310,196	15,639,639	3,479,372	(2,751,707)	4,400,538	(82,055)	-	-
70707	453,076	-	0.020407%	4,933,968	6,375,157	3,736,101	487,195	(37,434)	449,761	-	85,662	75,595	484,935	264,885	911,077	13,683	-	491,688	221,232	726,603	26,748	(51,454)	212,075	(2,894)	-	-
70709	379,126	-	0.017077%	4,128,661	5,334,624	3,126,307	407,676	169,428	577,104	-	71,681	63,257	405,785	338,378	879,101	11,449	-	411,437	-	422,886	261,467	50,777	146,393	(2,422)	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2023

				Net Pension Liability as of June 30, 2023			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	2,131,457,512	88,705,515	100.000000%	24,177,440,512	31,239,558,650	18,307,651,817	2,387,353,342	N/A	N/A	N/A	419,762,279	370,433,265	2,376,278,926	N/A	3,166,474,470	67,047,627	-	2,409,372,530	N/A	2,476,420,157	444,515,893	(450,875,594)	710,594,904	(14,180,890)	-	-
Employer																										
70712	118,374	-	0.005332%	1,289,087	1,665,623	976,123	127,288	125,134	252,422	-	22,381	19,751	126,698	183,157	351,987	3,575	-	128,462	-	132,037	113,300	48,916	58,488	(755)	-	-
70714	157,543	6,472	0.007388%	1,786,115	2,307,831	1,352,483	176,366	58,730	235,096	6,472	31,010	27,366	175,548	103,983	337,907	4,953	-	177,993	4,719	187,665	83,124	10,616	57,550	(1,047)	-	-
70715	127,327	-	0.005735%	1,386,587	1,791,602	1,049,952	136,916	(16,578)	120,338	-	24,074	21,245	136,281	13,909	195,509	3,845	-	138,179	10,984	153,008	27,178	(22,680)	38,814	(812)	-	-
70718	7,153	-	0.000322%	77,895	100,648	58,984	7,692	3,630	11,322	-	1,352	1,193	7,656	26,255	36,456	216	-	7,763	4,780	12,759	9,978	9,461	4,305	(46)	-	-
70719	466,620	-	0.021017%	5,081,463	6,565,735	3,847,788	501,759	(95,439)	406,320	-	88,223	77,855	499,431	37,299	702,808	14,092	-	506,387	140,659	661,138	67,097	(150,784)	128,339	(2,982)	-	-
70801	8,236,308	315,111	0.385171%	93,124,435	120,325,651	70,515,725	9,195,387	(277,182)	8,918,205	315,111	1,616,802	1,426,801	9,152,732	2,290,533	14,486,868	258,248	-	9,280,199	3,510,891	13,049,338	1,156,876	(2,748,763)	3,084,037	(54,620)	-	-
70802	445,369	16,337	0.020796%	5,027,954	6,496,596	3,807,269	496,475	75,875	572,350	16,337	87,294	77,036	494,172	132,950	791,452	13,943	-	501,054	77,262	592,259	100,642	(79,014)	180,515	(2,949)	-	-
70803	-	-	0.000000%	-	-	-	-	(2,393)	(2,393)	-	-	-	-	0	0	-	-	-	-	-	-	-	-	0	-	-
70804	47,223	1,941	0.002214%	535,395	691,781	405,412	52,867	41,596	94,463	1,941	9,295	8,203	52,621	104,756	174,875	1,485	-	53,354	0	54,839	59,270	28,654	32,429	(316)	-	-
70805	121,170	-	0.005458%	1,319,532	1,704,961	999,177	130,295	(8,184)	122,111	-	22,909	20,217	129,690	14,831	187,647	3,659	-	131,496	35,641	170,796	22,207	(34,340)	29,759	(774)	-	-
70806	428,963	10,913	0.019813%	4,790,221	6,189,423	3,627,253	473,001	325,334	798,335	10,913	83,167	73,393	470,807	445,133	1,072,500	13,284	-	477,364	0	490,648	372,222	24,826	187,614	(2,810)	-	-
70807	5,627	289	0.000266%	64,427	83,246	48,785	6,362	(1,288)	5,074	289	1,119	987	6,332	3,119	11,557	179	-	6,420	6,402	13,001	(475)	(1,621)	691	(39)	-	-
70808	205,392	-	0.009251%	2,236,706	2,890,038	1,693,680	220,859	(126,623)	94,236	-	38,833	34,270	219,835	0	292,938	6,203	-	222,896	188,143	417,242	(50,045)	(108,457)	35,510	(1,312)	-	-
70809	196,319	-	0.008843%	2,137,904	2,762,376	1,618,865	211,103	(2,565)	208,538	-	37,118	32,756	210,124	352,490	632,488	5,929	-	213,050	94,744	313,723	89,209	78,734	152,076	(1,254)	-	-
70812	667,466	-	0.030064%	7,268,669	9,391,814	5,503,985	717,730	468,433	1,186,163	-	126,197	111,367	714,401	581,334	1,533,299	20,157	-	724,350	-	744,507	498,747	19,639	274,668	(4,262)	-	-
70813	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70901	937,195	42,166	0.044112%	10,665,175	13,780,423	8,075,888	1,053,112	183,583	1,236,695	42,166	185,166	163,406	1,048,226	322,613	1,719,411	29,576	-	1,062,825	0	1,092,401	361,382	(72,568)	344,451	(6,255)	-	-
70902	42,829	6,292	0.002212%	534,925	691,174	405,056	52,820	(104,865)	(52,045)	6,292	9,287	8,196	52,575	88,621	158,679	1,483	-	53,307	68,748	123,538	(24,832)	22,127	38,158	(313)	-	-
70903	9,560	544	0.000455%	110,033	142,173	83,319	10,865	(5,304)	5,561	544	1,910	1,686	10,815	-	14,411	305	-	10,965	22,150	33,420	(9,228)	(9,391)	(325)	(64)	-	-
70905	531,620	26,848	0.025154%	6,081,684	7,858,116	4,605,175	600,524	(347,246)	253,278	26,848	105,589	93,180	597,738	-	796,507	16,865	-	606,063	693,510	1,316,438	(295,803)	(341,832)	121,270	(3,567)	-	-
70908	32,689	1,259	0.001529%	369,696	477,682	279,941	36,505	(9,152)	27,353	1,259	6,419	5,664	36,336	0	48,419	1,025	-	36,842	34,783	72,650	(9,458)	(20,841)	6,285	(217)	-	-
71001	17,346,398	788,896	0.816845%	197,492,247	255,178,815	149,545,163	19,500,980	(1,272,822)	18,228,158	788,896	3,428,808	3,025,866	19,410,519	1,011,249	26,876,442	547,675	-	19,680,842	3,786,284	24,014,801	3,021,332	(5,162,045)	5,118,189	(115,835)	-	-
71003	5,097,803	-	0.229614%	55,514,762	71,730,367	42,036,912	5,481,695	(736,687)	4,745,008	-	963,833	850,566	5,456,267	0	7,270,666	153,951	-	5,532,254	1,458,190	7,144,395	236,997	(1,599,651)	1,521,486	(32,561)	-	-
71004	2,507,982	73,625	0.116280%	28,113,546	36,325,382	21,288,151	2,776,016	1,848,616	4,624,632	73,625	488,100	430,740	2,763,139	2,640,124	6,322,103	77,963	-	2,801,620	40,677	2,920,260	1,673,779	328,272	1,416,280	(16,489)	-	-
71006	8,336,526	369,545	0.392137%	94,808,590	122,501,739	71,791,001	9,361,686	114,720	9,476,406	369,545	1,646,041	1,452,604	9,318,259	6,642,182	19,059,086	262,918	-	9,448,031	3,438,377	13,149,326	1,920,802	(423,564)	4,468,131	(55,609)	-	-
71008	3,390,116	132,545	0.158667%	38,361,568	49,566,804	29,048,163	3,787,937	625,500	4,413,437	132,545	666,023	587,755	3,770,365	2,223,747	7,247,890	106,382	-	3,822,874	288,367	4,217,623	1,360,721	150,719	1,541,328	(22,500)	-	-
71011	2,078,050	-	0.093599%	22,629,840	29,239,911	17,135,777	2,234,539	765,927	3,000,466	-	392,893	346,722	2,224,173	1,428,281	4,392,069	62,756	-	2,255,148	133,089	2,450,993	997,157	(19,793)	976,984	(13,273)	-	-
71012	308,490	11,359	0.014407%	3,483,130	4,500,536	2,637,497	343,935	169,778	513,713	11,359	60,473	53,367	342,339	329,901	786,080	9,659	-	347,107	155,391	512,157	215,517	(78,484)	138,931	(2,042)	-	-
71015	212,198	-	0.009558%	2,310,818	2,985,797	1,749,799	228,177	(1,754,753)	(1,526,576)	-	40,120	35,405	227,119	37,053	339,697	6,408	-	230,282	3,101,347	3,338,037	(1,593,709)	(1,363,489)	(39,788)	(1,355)	-	-
71016	533,655	-	0.024037%	5,811,473	7,508,977	4,400,566	573,842	(1,651,798)	(1,077,956)	-	100,897	89,040	571,180	258,466	1,019,583	16,116	-	579,135	4,191,517	4,786,768	(1,349,985)	(1,538,742)	(875,050)	(3,409)	-	-
71017	2,591,469	-	0.116794%	28,220,941	36,464,147	21,369,473	2,786,621	1,022,449	3,809,070	-	489,964	432,386	2,773,694	2,229,807	5,925,851	78,261	-	2,812,322	0	2,890,583	1,570,341	333,022	1,148,457	(16,553)	-	-
71018	4,237,443	234,380	0.201419%	48,697,880	62,922,304	36,875,029	4,808,575	(1,243,614)	3,564,961	234,380	845,480	746,122	4,786,269	1,253,404	7,631,275	135,046	-	4,852,926	1,403,803	6,391,775	17,456	(421,873)	1,672,478	(28,562)	-	-
71019	2,073,767	-	0.093406%	22,583,196	29,179,643	17,100,457	2,229,933	830,355	3,060,288	-	392,083	346,007	2,219,589	2,172,377	5,130,056	62,627	-	2,250,500	147,061	2,460,188	1,191,377	425,349	1,066,389	(13,247)	-	-
71020	1,104,510	-	0.049749%	12,028,050	15,541,388	9,107,885	1,187,686	(372,843)	814,843	-	208,828	184,287	1,182,177	75,103	1,650,395	33,356	-	1,198,640	815,066	2,047,062	(49,193)	(541,606)	201,186	(7,054)	-	-
71024	174,893	-	0.007877%	1,904,572	2,460,889	1,442,181	188,063	(81,350)	106,713	-	33,067	29,181	187,191	36,615	286,054	5,282	-	189,798	185,497	380,577	(15,558)	(110,432)	32,585	(1,117)	-	-
71025	418,118	18,822	0.019681%	4,758,248	6,148,111	3,603,043	469,844	15,859	485,703	18,822	82,611	72,903	467,664	179,831	803,009	13,195	-	474,177	6,083	493,455	157,732	(18,691)	173,304	(2,791)	-	-
71026	250,395	-	0.011278%	2,726,791	3,523,274	2,064,782	269,252	(398,106)	(128,854)	-	47,342	41,778	268,003	141,116	498,239	7,562	-	271,735	533,585	812,882	(108,573)	(281,787)	77,317	(1,600)	-	-
71027	40,991	1,194	0.001900%	459,391	593,576	347,860	45,362	43,616	88,978	1,194	7,976	7,039	45,151	71,605	131,771	1,274	-	45,780	12,336	59,390	50,282	(341)	22,709	(269)	-	-
71028	32,023	612	0.001470%	355,391	459,199	269,109	35,092	57,148	92,240	612	6,170	5,445	34,930	231,000	277,545	986	-	35,416	82,762	119,164	53,707	39,086	65,796	(208)	-	-
71030	18,114	682	0.000847%	204,682	264,469	154,990	20,211	6,146	26,357	682	3,554	3,136	20,117	5,869	32,676	568	-	20,397	4,965	25,930	5,450	(5,154)	6,570	(120)	-	-
71031	180,000	-	0.008108%	1,960,191	2,532,754	1,484,297	193,555	(7,208)	186,347	-	34,032	30,033	192,657	53,762	310,484	5,436	-	195,340	4,147	204,923	77,043	(32,150)	61,819	(1,150)	-	-
71032	155,158	-	0.006989%	1,689,664	2,183,207	1,279,448	166,842	(56,927)	109,915	-	29,335	25,888	166,069	112,071	333,363	4,686	-	168,381	180,019	353,086	(36,086)	(12,329)	29,683	(991)	-	-
71034	71,500	3,889	0.003396%	820,983	1,060,788	621,665	81,066	(40,073)	40,993	3,889	14,254	12,579	80,690	24,435	131,958	2,277	-	81,814	30,388	114,479	11,369	(12,352)	18,943	(481)	-	-
71035	17,278	-	0.000778%	188,158	243,119	142,477	18,579	(2,112)	16,467	-	3,267	2,883	18,493	9,849	34,492	522	-	18,751	5,773	25,046	4,553	(2,744)	7,747	(110)	-	-
71036	90,329	-	0.004069%	983,672	1,270,998	744,857	97,131	5,805	102,936	-	17,078	15,071	96,680	8,334	137,163	2,728	-	98,027	11,298	112,053	21,692	(22,723)	26,720	(578)	-	-
71037	99,469	2,291	0.004583%	1,108,156	1,431,843	839,118	109,423	142,003	251,426	2,291	19,240	16,979	108,915	301,855	446,989	3,073	-	110,432	0	113,505	156,879	88,739	88,516	(649)	-	-
71038	299,478	12,936	0.014072%	3,402,164	4,395,921	2,576,188	335,940	4,096	340,036	12,936	59,067	52,126	334,382	60,743	506,318	9,435	-	339,038	19,061	367,534	89,421	(43,965)	95,323	(1,995)	-	-
71039	-	-	0.000000%	-	-	-	-	(61,018)	(61,018)	-	-	-	-	-	-	-	-	-	36,134	36,134	(36,134)	-	-	-	-	-
71042	46,847	-	0.002110%	510,164	659,180	386,307	50,375	15,603	65,978	-	8,857	7,816	50,141	107,573	174,387	1,415	-	50,840	27,975	80,230	85,283	1,264	7,911	(301)	-	-
71043	13,661	478	0.000637%	153,977	198,953	116,595	15,204	3,481	18,685	478	2,673	2,359	15,134	10,966	31,132	427	-	15,344	2,710	18,481	8,025	877	3,840	(91)	-	-
71044	849,398	-	0.038258%	9,249,888	11,951,737	7,004,204	913,362	(334,145)	579,217	-	160,594	141,722	909,125	-	1,211,441	25,651	-	921,786	375,376	1,322,813	(29,931)	(280,961)	204,943	(5,424)	-	-
71045	392,061	-	0.017659%	4,269,519	5,516,625	3,232,967	421,585	113,274	534,859	-	74,126	65,415	419,630	483,183	1,042,354	11,840	-	425,474	1,008,383	1,445,697	111,751	(382,778)	(129,811)	(2,505)	-	-
71047	127,287	4,446	0.005933%	1,434,557	1,853,585	1,086,276	141,652	20,573	162,225	4,446	24,906	21,979	140,995	43,960	231,840	3,978	-	142,959	0	146,937	51,514	(13,725)	47,957	(843)	-	-
71101	1,248,062	-	0.056215%	13,591,317	17,561,277	10,291,623	1,342,048	248,235	1,590,283	-	235,969	208,239	1,335,822	242,750	2,022,780	37,691	-	1,354,426	92,318	1,484,435	362,163	(191,934)	376,087	(7,972)	-	-
71103	1,180,693	46,294	0.055266%	13,361,813	17,264,736	10,117,838	1,319,386	(127,819)	1,191,567	46,294	231,984	204,722	1,313,265	249,402	1,999,373	37,054	-	1,331,555	451,014	1,819,623	219,199	(310,140)	278,530	(7,838)	-	-
71105	429,449	21,522	0.020313%	4,911,054	6,345,549	3,718,750	484,932	(45,083)	439,849	21,522	85,264	75,244	482,683	122,148	765,339	13,619	-	489,405	37,505	540,529	106,978	(54,551)	175,265	(2,881)	-	-
71106	71,841	3,595	0.003398%	821,491	1,061,445	622,050	81,116	(12,795)	68,321	3,595	14,263	12,586	80,740	5,883	113,472	2,278	-	81,865	27,534	111,677	7,603	(26,579)	21,252	(482)	-	-
71107	55,117	-	0.002483%	600,215	775,135	454,495	59,267	(19,629)	39,638	-	10,421	9,196	58,992	40,848	119,457	1,664	-	59,814	46,233	107,711	14,382	(9,233)	6,948	(352)	-	-
71108	85,554	4,191	0.004042%	977,313	1,262,782	740,042	96,503	17,195	113,698	4,191	16,968	14,974	96,055	26,681	154,678	2,710	-	97,393	8,068	108,171	33,856	(13,459)	26,681	(572)	-	-
71109	97,481	5,810	0.004652%	1,124,831	1,453,389	851,745	111,069	(102,600)	8,469	5,810	19,529	17,234	110,554	9,981	157,298	3,119	-	112,094	166,650	281,863	(44,898)	(87,406)	8,400	(660)	-	-
71112	422,142	19,151	0.019877%	4,805,662	6,209,373	3,638,945	474,526	(106,915)	367,611	19,151	83,435	73,630	472,324	19,151	648,540	13,327	-	478,902	191,645	683,874	(33,197)	(145,410)	146,091	(2,818)	-	-
71113	-	-	0.000000%	-	-	-	-	(1,682)	(1,682)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71114	26,009	-	0.001172%	283,239	365,972	214,475	27,968	(5,984)	21,984	-	4,918	4,340	27,838	1,122	38,218	785	-	28,226	13,242	42,253	552	(10,489)	6,068	(166)	-	-
71115	116,615	-	0.005253%	1,269,930	1,640,870	961,617	125,397	18,531	143,928	-	22,048	19,457	124,815	18,424	184,744	3,522	-	126,553	39,983	170,058	2,431	(28,988)	41,989	(745)	-	-
71117	88,677	-	0.003994%	965,686	1,247,758	731,237	95,355	49,392	144,747	-	16,766	14,796	94,912	98,019	224,493	2,678	-	96,234	312	99,224	63,340	12,998	49,497	(566)	-	-
71201	143,311	9,600	0.006887%	1,665,193	2,151,589	1,260,919	164,426	(141,582)	22,844	9,600	28,911	25,513	163,663	119,685	337,772	4,618	-	165,943	244,699	415,260	29,083	(92,583)	(13,010)	(977)	-	-
71202	1,683,820	70,026	0.078996%	19,099,274	24,678,083	14,462,860	1,885,590	(216,529)	1,669,391	70,026	331,596	292,628	1,877,171	124,742	2,626,137	52,965	-	1,903,314	878,210	2,834,489	67,402	(709,491)	444,940	(11,203)	-	-
71205	86,128	3,438	0.004034%	975,371	1,260,272	738,571	96,311	18,015	114,326	3,438	16,934	14,944	95,864	59,765	187,507	2,705	-	97,199	1,870	101,774	39,062	3,446	43,798	(573)	-	-
71206	522,070	-	0.023515%	5,685,309	7,345,962	4,305,032	561,385	101,137	662,522	-	98,707	87,107	558,780	173,041	917,635	15,766	-	566,562	0	582,328	210,457	(57,179)	185,364	(3,335)	-	-
71207	217,919	-	0.009815%	2,373,124	3,066,302	1,796,978	234,329	(25,045)	209,284	-	41,202	36,360	233,242	15,139	325,943	6,581	-	236,491	72,115	315,187	29,009	(72,076)	55,214	(1,392)	-	-
71209	84,274	-	0.003796%	917,744	1,185,812	694,934	90,621	41,727	132,348	-	15,934	14,061	90,200	56,564	176,759	2,545	-	91,457	16,153	110,155	39,377	(9,277)	37,041	(538)	-	-
71210	49,858	-	0.002246%	542,949	701,542	411,132	53,612	10,289	63,901	-	9,427	8,319	53,364	7,667	78,777	1,506	-	54,107	3,542	59,155	15,861	(11,594)	15,673	(318)	-	-
71213	16,785	763	0.000790%	191,104	246,924	144,708	18,870	1,754	20,624	763	3,318	2,928	18,783	9,537	34,566	530	-	19,044	1,893	21,467	6,178	(928)	7,961	(112)	-	-
71214	979	-	0.000044%	10,665	13,780	8,076	1,053	(3,596)	(2,543)	-	185	163	1,048	0	1,396	30	-	1,063	4,366	5,459	(2,066)	(1,516)	(474)	(7)	-	-
71215	-	-	0.000000%	-	-	-	-	(122)	(122)	-	-	-	-	-	-	-	-	-	0	0	-	-	-	(0)	-	-
71216	21,698	-	0.000977%	236,291	305,311	178,924	23,332	(45,198)	(21,866)	-	4,102	3,620	23,224	4,548	35,494	655	-	23,547	20,000	44,202	(13,457)	(2,550)	7,438	(139)	-	-
71217	9,287	-	0.000418%	101,137	130,679	76,583	9,987	26,523	36,510	-	1,756	1,550	9,940	71,028	84,274	280	-	10,079	-	10,359	28,382	24,637	20,956	(59)	-	-
71301	387,405	20,755	0.018384%	4,444,842	5,743,160	3,365,725	438,897	(109,147)	329,750	20,755	77,170	68,101	436,861	-	582,132	12,326	-	442,945	253,990	709,261	(46,465)	(165,802)	87,746	(2,608)	-	-
71302	169,946	7,534	0.007994%	1,932,745	2,497,291	1,463,514	190,845	(12,176)	178,669	7,534	33,556	29,612	189,960	33,495	286,623	5,360	-	192,605	71,900	269,865	35,628	(64,956)	47,220	(1,134)	-	-
71303	960,063	51,592	0.045567%	11,016,869	14,234,846	8,342,199	1,087,839	(152,558)	935,281	51,592	191,272	168,794	1,082,793	295,203	1,738,062	30,551	-	1,097,872	61,108	1,189,531	306,505	(77,942)	326,429	(6,461)	-	-
71304	10,355	362	0.000483%	116,711	150,802	88,376	11,524	5,013	16,537	362	2,026	1,788	11,471	60,070	75,355	324	-	11,631	12,767	24,722	14,249	17,815	18,638	(69)	-	-
71305	37,662	2,825	0.001824%	440,902	569,688	333,860	43,536	(43,334)	202	2,825	7,655	6,755	43,334	11,826	69,570	1,223	-	43,938	56,015	101,176	(20,930)	(15,178)	4,761	(259)	-	-
71307	12,848	775	0.000614%	148,356	191,690	112,338	14,649	(2,091)	12,558	775	2,576	2,273	14,581	12,997	32,427	411	-	14,784	70,154	85,349	(17,380)	(22,567)	(12,889)	(86)	-	-
71309	2,567,717	112,115	0.120704%	29,183,215	37,707,497	22,098,127	2,881,639	(758,078)	2,123,561	112,115	506,671	447,129	2,868,271	186,015	4,008,086	80,929	-	2,908,217	706,000	3,695,146	(25,163)	(549,592)	904,813	(17,118)	-	-
71310	23,073	-	0.001039%	251,265	324,658	190,263	24,811	21,892	46,703	-	4,362	3,850	24,696	51,477	84,385	697	-	25,039	-	25,736	28,612	15,100	15,084	(147)	-	-
71311	32,278	1,591	0.001526%	368,840	476,576	279,293	36,420	(7,510)	28,910	1,591	6,404	5,651	36,251	25,231	73,537	1,023	-	36,756	36,948	74,727	1,485	(17,185)	14,727	(217)	-	-
71312	183,788	-	0.008278%	2,001,439	2,586,050	1,515,531	197,628	(67,990)	129,638	-	34,748	30,665	196,711	72,559	334,683	5,550	-	199,451	139,646	344,647	45,831	(78,090)	23,469	(1,175)	-	-
71313	923	-	0.000042%	10,049	12,984	7,609	992	2,300	3,292	-	174	154	988	5,658	6,974	28	-	1,001	7,397	8,426	1,988	(3,293)	(140)	(6)	-	-
71314	1,487	58	0.000070%	16,828	21,743	12,743	1,662	370	2,032	58	292	258	1,654	2,121	4,325	47	-	1,677	377	2,101	869	333	1,032	(10)	-	-
71315	113,319	-	0.005104%	1,234,037	1,594,494	934,438	121,853	25,751	147,604	-	21,425	18,907	121,287	105,610	267,229	3,422	-	122,976	16,657	143,055	53,806	19,050	52,041	(723)	-	-
71401	1,116,233	50,452	0.052550%	12,705,127	16,416,235	9,620,581	1,254,543	243,689	1,498,232	50,452	220,583	194,661	1,248,723	792,951	2,456,918	35,233	-	1,266,113	133,694	1,435,040	474,219	(10,900)	566,010	(7,451)	-	-
71402	244,131	12,682	0.011567%	2,796,677	3,613,574	2,117,701	276,152	(73,648)	202,504	12,682	48,555	42,849	274,871	30,695	396,970	7,756	-	278,699	171,439	457,894	(3,985)	(123,128)	67,830	(1,641)	-	-
71404	-	2,966	0.000134%	32,296	41,729	24,455	3,189	(209,325)	(206,136)	2,966	561	495	3,174	11,567	15,797	90	-	3,218	458,142	461,450	(166,910)	(164,885)	(113,839)	(19)	-	-
71406	61,355	1,950	0.002851%	689,390	890,757	522,020	68,072	37,452	105,524	1,950	11,969	10,562	67,757	150,658	240,946	1,912	-	68,700	3,759	74,371	77,172	47,182	42,626	(405)	-	-
71407	27,079	2,683	0.001341%	324,103	418,772	245,417	32,003	(43,723)	(11,720)	2,683	5,627	4,966	31,854	10,778	53,225	899	-	32,298	22,609	55,806	18	(7,664)	5,256	(191)	-	-
71408	89,115	4,720	0.004226%	1,021,855	1,320,334	773,769	100,901	15,058	115,959	4,720	17,741	15,656	100,433	22,177	156,007	2,834	-	101,832	445	105,111	28,167	(10,289)	33,617	(600)	-	-
71409	687,632	32,223	0.032424%	7,839,176	10,128,963	5,935,984	774,064	(159,745)	614,319	32,223	136,102	120,107	770,473	30,387	1,057,069	21,739	-	781,203	66,844	869,786	96,203	(142,415)	238,093	(4,598)	-	-
71501	2,271,482	95,907	0.106631%	25,780,728	33,311,159	19,521,694	2,545,667	297,408	2,843,075	95,907	447,598	394,998	2,533,858	862,620	4,239,074	71,494	-	2,569,146	164,342	2,804,982	635,526	(157,476)	971,164	(15,121)	-	-
71504	389,832	23,097	0.018599%	4,496,769	5,810,255	3,405,046	444,025	(127,618)	316,407	23,097	78,072	68,897	441,965	40,069	629,003	12,470	-	448,120	107,550	568,140	11,531	(74,647)	126,617	(2,638)	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2023

				Net Pension Liability as of June 30, 2023			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	2,131,457,512	88,705,515	100.000000%	24,177,440,512	31,239,558,650	18,307,651,817	2,387,353,342	N/A	N/A	N/A	419,762,279	370,433,265	2,376,278,926	N/A	3,166,474,470	67,047,627	-	2,409,372,530	N/A	2,476,420,157	444,515,893	(450,875,594)	710,594,904	(14,180,890)	-	-
Employer																										
71505	438,528	22,072	0.020746%	5,015,902	6,481,023	3,798,143	495,285	(370,027)	125,258	22,072	87,085	76,851	492,988	0	656,924	13,910	-	499,853	482,314	996,077	(188,094)	(247,314)	99,195	(2,940)	-	-
71506	169,452	7,861	0.007986%	1,930,930	2,494,945	1,462,139	190,666	(5,455)	185,211	7,861	33,524	29,585	189,781	62,955	315,845	5,355	-	192,424	65,744	263,523	18,186	(37,422)	72,690	(1,133)	-	-
71601	1,686,884	80,222	0.079593%	19,243,671	24,864,658	14,571,701	1,900,178	69,311	1,969,489	80,222	334,103	294,841	1,891,364	451,683	2,971,991	53,366	-	1,917,704	1,264,256	3,235,326	242,379	(739,938)	245,510	(11,287)	-	-
71603	992	61	0.000047%	11,474	14,825	8,688	1,133	(564)	569	61	199	176	1,128	0	1,503	32	-	1,143	831	2,006	(180)	(528)	211	(6)	-	-
71604	360,010	-	0.016215%	3,920,487	5,065,643	2,968,673	387,121	155,207	542,328	-	68,066	60,068	385,325	241,767	755,226	10,872	-	390,691	336,654	738,217	(113,292)	(43,836)	176,435	(2,298)	-	-
71605	631,708	27,780	0.029705%	7,181,789	9,279,556	5,438,197	709,151	22,405	731,556	27,780	124,688	110,035	705,862	411,408	1,351,993	19,916	-	715,692	72,935	808,543	253,277	(17,260)	311,646	(4,213)	-	-
71606	80,761	-	0.003638%	879,482	1,136,375	665,962	86,843	(90,619)	(3,776)	-	15,269	13,475	86,440	0	115,184	2,439	-	87,644	186,832	276,915	(65,942)	(84,434)	(10,839)	(517)	-	-
71607	344,300	18,794	0.016354%	3,954,079	5,109,047	2,994,109	390,438	(135,234)	255,204	18,794	68,650	60,582	388,627	98,877	616,736	10,965	-	394,039	148,876	553,880	1,158	(77,230)	141,247	(2,319)	-	-
71608	12,951	-	0.000583%	141,033	182,228	106,793	13,926	(1,045)	12,881	-	2,449	2,161	13,861	1,681	20,152	391	-	14,054	4,505	18,950	1,882	(3,602)	3,004	(82)	-	-
71609	309,832	-	0.013955%	3,374,056	4,359,602	2,554,904	333,164	39,812	372,976	-	58,579	51,695	331,619	102,763	544,656	9,357	-	336,237	7,219	352,813	107,379	(20,077)	106,522	(1,980)	-	-
71610	496,221	25,538	0.023501%	5,681,931	7,341,597	4,302,475	561,051	(223,554)	337,497	25,538	98,648	87,055	558,448	-	744,151	15,757	-	566,226	397,676	979,659	(131,253)	(224,823)	123,903	(3,335)	-	-
71611	79,885	-	0.003598%	869,948	1,124,055	658,742	85,901	(27,998)	57,903	-	15,104	13,329	85,503	6,860	120,796	2,412	-	86,694	73,781	162,887	(16,462)	(47,480)	22,360	(509)	-	-
71612	6,606	-	0.000298%	71,940	92,953	54,474	7,104	2,097	9,201	-	1,249	1,102	7,071	8,133	17,555	199	-	7,169	1,996	9,364	3,447	700	4,086	(41)	-	-
71614	26,470	1,272	0.001250%	302,104	390,347	228,759	29,831	(970)	28,861	1,272	5,245	4,629	29,692	95	39,661	838	-	30,106	2,990	33,934	4,102	(6,886)	8,687	(177)	-	-
71701	912,794	48,753	0.043310%	10,471,181	13,529,764	7,928,992	1,033,956	(165,026)	868,930	48,753	181,798	160,434	1,029,160	12,680	1,384,072	29,038	-	1,043,492	416,548	1,489,078	48,554	(349,717)	202,298	(6,141)	-	-
71702	422,283	25,718	0.020179%	4,878,695	6,303,739	3,694,247	481,737	(203,169)	278,568	25,718	84,703	74,749	479,502	41,163	680,117	13,529	-	486,180	317,580	817,289	(16,003)	(218,478)	100,170	(2,861)	-	-
71705	36,837	2,561	0.001775%	429,050	554,373	324,885	42,366	(62,394)	(20,028)	2,561	7,449	6,574	42,169	57,000	113,192	1,190	-	42,756	98,579	142,525	15,475	(48,782)	4,225	(251)	-	-
71706	21,785	347	0.000997%	241,015	311,414	182,501	23,798	14,198	37,996	347	4,184	3,693	23,688	18,468	50,033	668	-	24,018	9,289	33,975	17,726	(8,501)	6,973	(141)	-	-
71707	4,379	-	0.000197%	47,684	61,612	36,107	4,708	1,443	6,151	-	828	731	4,687	2,692	8,938	132	-	4,752	7,241	12,125	(387)	(3,987)	1,214	(27)	-	-
71802	64,037	1,711	0.002961%	715,988	925,125	542,161	70,699	43,672	114,371	1,711	12,431	10,970	70,371	178,334	272,106	1,986	-	71,351	29,573	102,910	58,251	55,782	55,584	(420)	-	-
71803	6,001,336	253,365	0.281723%	68,113,312	88,008,894	51,576,791	6,725,714	1,347,100	8,072,814	253,365	1,182,565	1,043,594	6,694,515	3,223,555	12,144,229	188,888	-	6,787,747	379,262	7,355,897	2,170,411	(36,993)	2,694,865	(39,951)	-	-
71805	29,038	-	0.001308%	316,219	408,586	239,448	31,224	12,464	43,688	-	5,490	4,845	31,080	94,721	136,136	877	-	31,512	49,057	81,446	13,179	8,421	33,275	(185)	-	-
71807	246,809	13,108	0.011707%	2,830,482	3,657,253	2,143,299	279,490	(11,580)	267,910	13,108	49,142	43,367	278,194	49,448	420,151	7,849	-	282,068	7,373	297,290	66,997	(33,103)	90,625	(1,659)	-	-
71808	705,557	-	0.031780%	7,683,475	9,927,782	5,818,084	758,689	(96,995)	661,694	-	133,398	117,722	755,170	397,164	1,403,454	21,307	-	765,687	286,033	1,073,027	144,457	(129,126)	319,604	(4,507)	-	-
71809	1,533,918	59,185	0.071756%	17,348,792	22,416,293	13,136,860	1,713,072	357,326	2,070,398	59,185	301,205	265,809	1,705,125	921,969	3,194,108	48,111	-	1,728,872	1,489,744	3,266,727	428,774	(623,949)	132,731	(10,175)	-	-
71810	238,379	11,301	0.011246%	2,718,993	3,513,198	2,058,877	268,482	(1,804)	266,678	11,301	47,206	41,659	267,236	57,128	413,229	7,540	-	270,958	23,603	302,101	78,991	(52,148)	85,881	(1,595)	-	-
71811	1,116,521	55,552	0.052792%	12,763,795	16,492,041	9,665,007	1,260,336	193,481	1,453,817	55,552	221,602	195,560	1,254,489	0	1,671,651	35,396	-	1,271,960	1,175,588	2,482,944	(820,460)	(328,217)	344,870	(7,486)	-	-
71812	46,224	926	0.002124%	513,455	663,432	388,798	50,700	49,894	100,594	926	8,914	7,867	50,465	215,722	282,968	1,424	-	51,168	39,979	92,571	77,331	47,687	65,680	(302)	-	-
71813	154,151	-	0.006943%	1,678,690	2,169,027	1,271,138	165,759	(125,016)	40,743	-	29,145	25,720	164,990	10,729	230,584	4,655	-	167,288	154,052	325,995	(21,364)	(90,541)	17,479	(985)	-	-
71815	22,920	1,157	0.001084%	262,204	338,793	198,546	25,891	(11,378)	14,513	1,157	4,552	4,017	25,771	853	35,193	727	-	26,130	16,360	43,217	(1,532)	(10,196)	3,858	(154)	-	-
71817	207,267	-	0.009336%	2,257,126	2,916,423	1,709,142	222,875	109,292	332,167	-	39,188	34,582	221,842	133,129	428,741	6,259	-	224,931	-	231,190	107,673	(960)	92,162	(1,324)	-	-
71819	422	28	0.000020%	4,910	6,344	3,718	485	(115)	370	28	85	75	483	1,687	2,330	14	-	489	1,518	2,021	610	(568)	268	(2)	-	-
71901	849,019	41,591	0.040115%	9,698,689	12,531,631	7,344,045	957,678	236,755	1,194,433	41,591	168,386	148,598	953,235	793,782	2,064,001	26,896	-	966,511	82,120	1,075,527	450,868	66,417	476,878	(5,689)	-	-
71902	7,498	394	0.000355%	85,937	111,039	65,073	8,486	(422)	8,064	394	1,492	1,317	8,446	2,616	13,871	238	-	8,564	3,459	12,261	2,312	(3,082)	2,430	(50)	-	-
71904	59,380	3,583	0.002836%	685,659	885,937	519,195	67,704	(39,538)	28,166	3,583	11,904	10,505	67,390	93,692	183,491	1,901	-	68,329	204,409	274,639	15,770	(93,590)	(12,927)	(402)	-	-
71905	33,982	1,842	0.001614%	390,122	504,075	295,408	38,522	(23,268)	15,254	1,842	6,773	5,977	38,343	107,109	158,202	1,082	-	38,877	178,224	218,183	(14,729)	(17,818)	(27,204)	(230)	-	-
71906	354,827	-	0.015982%	3,864,043	4,992,712	2,925,933	381,547	(48,375)	333,172	-	67,086	59,203	379,777	43,922	549,988	10,716	-	385,066	220,549	616,331	29,573	(151,378)	57,730	(2,267)	-	-
71907	59,684	-	0.002688%	649,956	839,805	492,160	64,179	(19,576)	44,603	-	11,284	9,958	63,881	16,246	101,369	1,802	-	64,771	62,222	128,795	(10,701)	(36,934)	20,591	(382)	-	-
72001	639,541	27,662	0.030052%	7,265,800	9,388,106	5,501,812	717,447	197,511	914,958	27,662	126,147	111,323	714,119	403,210	1,354,799	20,149	-	724,064	-	744,213	351,361	(6,231)	269,718	(4,261)	-	-
72002	1,698,012	77,264	0.079961%	19,332,644	24,979,619	14,639,073	1,908,964	(465,176)	1,443,788	77,264	335,648	296,204	1,900,108	14,815	2,546,775	53,612	-	1,926,570	856,294	2,836,476	(97,469)	(726,900)	546,008	(11,339)	-	-
72004	65,544	2,732	0.003075%	743,520	960,699	563,009	73,417	1,267	74,684	2,732	12,909	11,392	73,077	1,063	98,441	2,062	-	74,095	42,147	118,304	(6,352)	(31,289)	18,215	(436)	-	-
72006	24,527	-	0.001105%	267,093	345,109	202,248	26,374	(645,589)	(619,215)	-	4,637	4,092	26,251	-	34,980	741	-	26,617	43,868	71,226	(19,846)	(23,286)	7,044	(158)	-	-
72007	89,429	4,700	0.004240%	1,025,054	1,324,467	776,192	101,217	17,224	118,441	4,700	17,797	15,705	100,747	57,013	191,262	2,843	-	102,150	43,455	148,448	19,167	(1,228)	25,476	(601)	-	-
72009	489,272	24,490	0.023141%	5,594,836	7,229,061	4,236,524	552,451	(291,831)	260,620	24,490	97,136	85,721	549,888	13,617	746,362	15,515	-	557,546	682,757	1,255,818	(225,494)	(386,705)	106,024	(3,281)	-	-
72010	43,762	1,799	0.002052%	496,153	641,077	375,697	48,992	8,154	57,146	1,799	8,614	7,602	48,764	38,487	103,467	1,376	-	49,443	26,196	77,015	23,206	(4,414)	7,950	(290)	-	-
72011	25,398	1,166	0.001196%	289,283	373,781	219,051	28,565	2,071	30,636	1,166	5,022	4,432	28,432	115,109	152,995	802	-	28,828	57,800	87,430	15,334	12,757	37,645	(170)	-	-
72012	11,579	-	0.000522%	126,094	162,925	95,481	12,451	(4,600)	7,851	-	2,189	1,932	12,393	31,194	47,708	350	-	12,566	14,121	27,037	3,350	10,401	6,995	(75)	-	-
72101	2,443,911	109,137	0.114994%	27,802,531	35,923,521	21,052,644	2,745,306	(168,858)	2,576,448	109,137	482,700	425,975	2,732,571	186,749	3,827,995	77,101	-	2,770,626	184,233	3,031,960	542,702	(503,020)	772,659	(16,307)	-	-
72102	4,437,890	205,944	0.209166%	50,571,063	65,342,636	38,293,442	4,993,539	(431,204)	4,562,335	205,944	878,001	774,822	4,970,375	2,626,342	9,249,540	140,241	-	5,039,596	1,217,487	6,397,324	1,091,081	(360,450)	2,151,246	(29,662)	-	-
72108	62,595	2,098	0.002914%	704,499	910,280	533,461	69,564	46,661	116,225	2,098	12,231	10,794	69,242	323,927	416,194	1,954	-	70,206	107,265	179,425	74,764	60,332	102,086	(414)	-	-
72109	6,586	533	0.000321%	77,519	100,162	58,699	7,654	(30,081)	(22,427)	533	1,346	1,188	7,619	-	10,153	215	-	7,725	30,517	38,457	(15,755)	(13,717)	1,212	(44)	-	-
72110	409,753	-	0.018456%	4,462,188	5,765,572	3,378,860	440,610	389,950	830,560	-	77,471	68,367	438,566	568,615	1,153,019	12,374	-	444,674	0	457,048	427,439	70,010	201,139	(2,617)	-	-
72111	12,019	668	0.000571%	138,158	178,513	104,616	13,642	(1,028)	12,614	668	2,399	2,117	13,579	19,774	37,869	383	-	13,768	7,351	21,502	4,801	2,580	9,067	(81)	-	-
72112	423,727	22,112	0.020081%	4,855,162	6,273,332	3,676,428	479,413	(163,679)	315,734	22,112	84,294	74,388	477,189	252,617	888,488	13,464	-	483,835	189,479	686,778	(1,371)	5,210	200,719	(2,848)	-	-
72113	16,097	1,021	0.000771%	186,414	240,864	141,156	18,407	6,069	24,476	1,021	3,236	2,856	18,322	15,065	39,479	517	-	18,577	345	19,439	14,379	379	5,392	(110)	-	-
72114	61,647	-	0.002777%	671,330	867,423	508,345	66,289	(29,092)	37,197	-	11,655	10,286	65,982	-	87,923	1,862	-	66,901	58,514	127,277	(16,506)	(35,557)	13,104	(395)	-	-
72115	1,297,219	62,417	0.061240%	14,806,356	19,131,223	11,211,675	1,462,024	(514,229)	947,795	62,417	257,064	226,855	1,455,242	57,572	1,996,733	41,060	-	1,475,509	665,061	2,181,630	(217,488)	(408,471)	449,747	(8,684)	-	-
72116	179,429	-	0.008082%	1,953,971	2,524,717	1,479,587	192,941	19,809	212,750	-	33,924	29,938	192,046	62,193	318,101	5,419	-	194,721	23,822	223,962	58,596	(31,261)	67,950	(1,147)	-	-
72117	39,224	1,251	0.001823%	440,775	569,523	333,764	43,523	23,021	66,544	1,251	7,653	6,753	43,322	34,751	92,479	1,222	-	43,925	5,626	50,773	18,700	1,835	21,428	(258)	-	-
72119	480,988	13,948	0.022293%	5,389,833	6,964,178	4,081,291	532,208	318,737	850,945	13,948	93,577	82,580	529,740	828,851	1,534,748	14,947	-	537,117	-	552,064	500,288	170,982	314,575	(3,161)	-	-
72120	8,647	-	0.000389%	94,168	121,674	71,306	9,298	3,020	12,318	-	1,635	1,443	9,255	4,636	16,969	261	-	9,384	0	9,645	4,909	(326)	2,797	(55)	-	-
72122	96,892	4,610	0.004572%	1,105,350	1,428,217	836,993	109,146	(53,767)	55,379	4,610	19,191	16,936	108,639	14,584	159,350	3,065	-	110,152	116,584	229,801	(29,561)	(70,743)	30,500	(647)	-	-
72123	66,451	-	0.002993%	723,647	935,021	547,961	71,455	(7,394)	64,061	-	12,564	11,087	71,124	9,215	103,990	2,007	-	72,114	55,896	130,017	38	(34,874)	9,234	(425)	-	-
72124	588,466	-	0.026506%	6,408,361	8,280,214	4,852,542	632,781	10,936	643,717	-	111,260	98,185	629,846	86,924	926,215	17,771	-	638,617	127,760	784,148	112,559	(163,115)	196,381	(3,758)	-	-
72125	33,130	-	0.001492%	360,786	466,170	273,195	35,625	14,092	49,717	-	6,264	5,528	35,460	13,220	60,472	1,001	-	35,954	7,804	44,759	15,993	(9,940)	9,872	(212)	-	-
72126	3,354	135	0.000157%	37,988	49,085	28,766	3,751	(2,074)	1,677	135	660	582	3,734	240	5,216	105	-	3,786	5,213	9,104	(2,372)	(2,671)	1,178	(22)	-	-
72127	148,356	-	0.006682%	1,615,590	2,087,496	1,223,358	159,528	(102,772)	56,756	-	28,049	24,753	158,788	13,986	225,576	4,480	-	161,000	128,117	293,597	(19,082)	(82,673)	34,683	(950)	-	-
72201	805,398	40,457	0.038099%	9,211,314	11,901,896	6,974,995	909,553	(216,612)	692,941	40,457	159,924	141,131	905,334	34,353	1,240,742	25,544	-	917,942	245,801	1,189,287	1,827	(224,395)	279,425	(5,402)	-	-
72202	2,482,930	125,165	0.117473%	28,402,002	36,698,095	21,506,576	2,804,499	(711,480)	2,093,019	125,165	493,108	435,160	2,791,490	483,056	4,202,814	78,763	-	2,830,366	1,649,647	4,558,776	84,760	(879,479)	455,416	(16,658)	-	-
72203	51,036	-	0.002299%	555,782	718,123	420,849	54,880	4,273	59,153	-	9,649	8,515	54,625	-	72,789	1,541	-	55,386	36,621	93,548	(5,446)	(23,526)	8,539	(326)	-	-
72204	799,654	-	0.036018%	8,708,186	11,251,806	6,594,016	859,872	(139,438)	720,434	-	151,189	133,422	855,884	67,026	1,207,521	24,149	-	867,803	276,142	1,168,094	94,761	(274,728)	224,502	(5,107)	-	-
72205	460,211	20,714	0.021662%	5,237,251	6,767,028	3,965,753	517,142	(61,302)	455,840	20,714	90,928	80,242	514,743	2,563	688,476	14,524	-	521,912	119,942	656,378	38,130	(147,476)	144,517	(3,073)	-	-
72206	2,181	-	0.000098%	23,752	30,690	17,986	2,345	98	2,443	-	412	364	2,334	652	3,762	66	-	2,367	0	2,433	806	(227)	765	(15)	-	-
72207	93,786	3,607	0.004387%	1,060,600	1,370,397	803,108	104,727	66,114	170,841	3,607	18,414	16,250	104,241	122,932	261,837	2,941	-	105,693	7,919	116,553	72,209	30,764	42,932	(622)	-	-
72210	389,801	-	0.017557%	4,244,914	5,484,833	3,214,335	419,156	(307,501)	111,655	-	73,699	65,038	417,211	32,120	588,068	11,772	-	423,022	176,791	611,585	10,843	(119,696)	87,827	(2,491)	-	-
72301	2,627,020	-	0.118326%	28,608,091	36,964,382	21,662,631	2,824,849	(259,938)	2,564,911	-	496,686	438,317	2,811,745	399,074	4,145,822	79,334	-	2,850,903	1,526,534	4,456,771	325,967	(1,112,683)	492,545	(16,779)	-	-
72302	5,890,454	264,332	0.277222%	67,025,247	86,603,010	50,752,886	6,618,275	683,512	7,301,787	264,332	1,163,674	1,026,923	6,587,574	2,318,184	11,096,355	185,871	-	6,679,317	114,203	6,979,391	2,193,216	(529,158)	2,492,219	(39,313)	-	-
72303	1,491,825	-	0.067194%	16,245,881	20,991,227	12,301,713	1,604,167	(105,676)	1,498,491	-	282,057	248,910	1,596,726	109,160	2,236,853	45,052	-	1,618,963	352,770	2,016,785	245,551	(444,324)	428,369	(9,529)	-	-
72304	1,528,207	70,836	0.072024%	17,413,482	22,499,879	13,185,844	1,719,460	(180,429)	1,539,031	70,836	302,328	266,800	1,711,483	299,671	2,580,282	48,290	-	1,735,319	1,202,500	2,986,109	168,150	(771,117)	207,355	(10,215)	-	-
72305	14,476,734	647,945	0.681242%	164,706,835	212,816,937	124,719,380	16,263,649	1,626,534	17,890,183	647,945	2,859,596	2,523,546	16,188,206	28,683,935	50,255,283	456,756	-	16,413,653	25,170,929	42,041,338	4,925,161	2,922,321	463,069	(96,606)	-	-
72306	2,600,369	-	0.117125%	28,317,861	36,589,376	21,442,862	2,796,191	(290,462)	2,505,729	-	491,647	433,870	2,783,220	502,094	4,210,831	78,530	-	2,821,981	636,941	3,537,452	492,711	(703,517)	900,796	(16,610)	-	-
72307	84,071	-	0.003787%	915,524	1,182,944	693,253	90,402	(655,538)	(565,136)	-	15,895	14,027	89,982	44,477	164,381	2,539	-	91,235	1,725,574	1,819,348	(592,962)	(664,550)	(396,918)	(537)	-	-
72309	1,436,146	44,024	0.066669%	16,118,962	20,827,236	12,205,607	1,591,635	1,046,956	2,638,591	44,024	279,853	246,966	1,584,252	2,001,625	4,112,696	44,700	-	1,606,315	0	1,651,015	1,261,240	362,286	847,609	(9,454)	-	-
72314	2,093,997	-	0.094317%	22,803,495	29,464,290	17,267,272	2,251,686	1,147,544	3,399,230	-	395,908	349,382	2,241,241	2,920,871	5,907,402	63,237	-	2,272,454	87,830	2,423,521	1,653,878	738,459	1,104,921	(13,376)	-	-
72316	128,626	-	0.005794%	1,400,729	1,809,876	1,060,661	138,312	69,429	207,741	-	24,319	21,461	137,671	140,756	324,207	3,884	-	139,588	0	143,472	91,653	25,131	64,772	(821)	-	-
72319	1,105,374	-	0.049788%	12,037,451	15,553,534	9,115,004	1,188,614	706,709	1,895,323	-	208,991	184,431	1,183,100	887,238	2,463,760	33,382	-	1,199,577	0	1,232,959	792,800	25,445	419,617	(7,061)	-	-
72321	2,591,858	133,673	0.122763%	29,680,866	38,350,510	22,474,958	2,930,778	(612,842)	2,317,936	133,673	515,311	454,754	2,917,183	919,925	4,807,173	82,309	-	2,957,810	540,447	3,580,566	363,931	(225,162)	1,105,246	(17,408)	-	-
72322	382,333	-	0.017221%	4,163,579	5,379,741	3,152,747	411,124	(21,338)	389,786	-	72,287	63,792	409,217	127,187	672,483	11,546	-	414,916	255,335	681,797	13,628	(161,299)	140,799	(2,442)	-	-
72323	669,645	32,029	0.031605%	7,641,186	9,873,141	5,786,062	754,514	(204,452)	550,062	32,029	132,664	117,074	751,014	1,848	1,002,600	21,190	-	761,473	246,714	1,029,377	26,902	(241,967)	192,771	(4,483)	-	-
72324	9,805	-	0.000442%	106,773	137,961	80,851	10,543	(134,026)	(123,483)	-	1,854	1,636	10,494	2,055	16,039	296	-	10,640	234,537	245,473	(126,164)	(102,993)	(215)	(62)	-	-
72327	920,515	67,929	0.044521%	10,764,093	13,908,235	8,150,791	1,062,879	(563,587)	499,292	67,929	186,883	164,921	1,057,949	313,795	1,723,548	29,850	-	1,072,682	197,132	1,299,664	146,478	(74,571)	358,291	(6,314)	-	-
72328	5,409	-	0.000244%	58,901	76,105	44,601	5,816	358	6,174	-	1,023	902	5,789	6,987	14,701	163	-	5,870	4,685	10,718	4,946	(1,473)	545	(35)	-	-
72329	47,050	-	0.002119%	512,370	662,030	387,977	50,593	(61,603)	(11,010)	-	8,896	7,850	50,358	7,789	74,893	1,421	-	51,060	47,658	100,139	(17,021)	(24,955)	17,031	(301)	-	-
72330	72,531	-	0.003267%	789,859	1,020,574	598,098	77,993	(6,613)	71,380	-	13,713	12,102	77,631	23,491	126,937	2,190	-	78,712	35,510	116,412	2,823	(20,998)	29,162	(463)	-	-
72331	257,689	11,970	0.012146%	2,936,567	3,794,325	2,223,629	289,965	104,649	394,614	11,970	50,984	44,992	288,620	286,112	670,708	8,144	-	292,640	4,987	305,771	175,065	58,132	133,464	(1,723)	-	-
72332	642,055	21,524	0.029889%	7,226,339	9,337,119	5,471,931	713,550	519,009	1,232,559	21,524	125,462	110,718	710,240	895,688	1,842,108	20,040	-	720,132	0	740,172	574,276	178,381	353,518	(4,239)	-	-
72333	130,100	5,224	0.006095%	1,473,670	1,904,122	1,115,893	145,515	50,569	196,084	5,224	25,585	22,579	144,840	72,865	265,869	4,087	-	146,857	34,951	185,895	25,600	1,696	53,542	(864)	-	-
72334	1,097,861	-	0.049450%	11,955,643	15,447,831	9,053,057	1,180,536	1,678,968	2,859,504	-	207,571	183,178	1,175,060	3,691,209	5,257,018	33,155	-	1,191,425	0	1,224,580	1,861,933	1,172,949	1,004,568	(7,012)	-	-
72335	242,689	-	0.010931%	2,642,866	3,414,835	2,001,232	260,965	(491)	260,474	-	45,885	40,493	259,754	41,079	387,211	7,329	-	263,371	77,334	348,034	28,626	(51,789)	63,889	(1,549)	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2023

				Net Pension Liability as of June 30, 2023			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	2,131,457,512	88,705,515	100.000000%	24,177,440,512	31,239,558,650	18,307,651,817	2,387,353,342	N/A	N/A	N/A	419,762,279	370,433,265	2,376,278,926	N/A	3,166,474,470	67,047,627	-	2,409,372,530	N/A	2,476,420,157	444,515,893	(450,875,594)	710,594,904	(14,180,890)	-	-
Employer																										
72338	50,022	-	0.002253%	544,735	703,849	412,484	53,789	25,406	79,195	-	9,458	8,346	53,539	32,089	103,432	1,511	-	54,285	20,356	76,152	20,105	(3,551)	11,046	(319)	-	-
72339	236,580	-	0.010656%	2,576,345	3,328,884	1,950,861	254,396	142,542	396,938	-	44,730	39,473	253,216	168,064	505,483	7,145	-	256,742	48,211	312,098	152,972	(21,590)	63,515	(1,512)	-	-
72340	138,390	-	0.006233%	1,507,060	1,947,265	1,141,176	148,812	80,380	229,192	-	26,165	23,090	148,121	351,711	549,087	4,179	-	150,184	232,095	386,458	101,473	60,905	1,135	(884)	-	-
72342	487,304	-	0.021949%	5,306,707	6,856,771	4,018,347	524,000	(51,378)	472,622	-	92,134	81,306	521,569	29,254	724,263	14,716	-	528,833	47,260	590,809	64,473	(91,281)	163,374	(3,112)	-	-
72343	12,432	-	0.000560%	135,388	174,935	102,519	13,369	5,233	18,602	-	2,351	2,074	13,307	15,214	32,946	375	-	13,492	-	13,867	14,028	(4)	5,133	(78)	-	-
72346	46,299	-	0.002085%	504,196	651,469	381,787	49,786	(375,205)	(325,419)	-	8,754	7,725	49,555	2,636	68,670	1,398	-	50,245	1,092,727	1,144,370	(401,432)	(419,111)	(254,863)	(295)	-	-
72347	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72348	133,511	-	0.006014%	1,453,926	1,878,611	1,100,942	143,565	(9,812)	133,753	-	25,243	22,276	142,899	297,946	488,364	4,032	-	144,889	275,415	424,336	60,304	18,561	(13,986)	(852)	-	-
72349	20,291	-	0.000914%	220,971	285,515	167,324	21,819	(225,805)	(203,986)	-	3,836	3,386	21,718	104,001	132,941	613	-	22,021	779,444	802,078	(216,090)	(262,076)	(190,840)	(131)	-	-
72350	43,747	-	0.001970%	476,403	615,559	360,742	47,042	2,164	49,206	-	8,271	7,299	46,823	35,544	97,937	1,321	-	47,475	9,603	58,399	14,584	5,068	20,166	(280)	-	-
72351	257,709	-	0.011608%	2,806,437	3,626,185	2,125,092	277,116	54,305	331,421	-	48,725	42,999	275,831	100,359	467,914	7,783	-	279,672	0	287,455	117,941	(24,241)	88,405	(1,646)	-	-
72352	7,821	-	0.000352%	85,167	110,044	64,490	8,410	(48,764)	(40,354)	-	1,479	1,305	8,371	0	11,155	236	-	8,487	23,710	32,433	(12,284)	(9,519)	573	(49)	-	-
72353	17,364	-	0.000782%	189,093	244,326	143,185	18,672	49,301	67,973	-	3,283	2,897	18,585	122,304	147,069	524	-	18,844	-	19,368	52,778	43,288	31,746	(112)	-	-
72401	1,706,211	-	0.076851%	18,580,539	24,007,829	14,069,564	1,834,698	(501,613)	1,333,085	-	322,590	284,681	1,826,188	50,575	2,484,034	51,527	-	1,851,620	833,289	2,736,436	71,977	(660,514)	347,032	(10,898)	-	-
72402	947,247	47,964	0.044826%	10,837,790	14,003,458	8,206,596	1,070,156	(122,269)	947,887	47,964	188,163	166,051	1,065,192	324,653	1,744,059	30,055	-	1,080,026	234,834	1,344,915	136,886	(132,112)	400,726	(6,356)	-	-
72403	2,320,128	114,538	0.109662%	26,513,363	34,257,794	20,076,460	2,618,009	(432,725)	2,185,284	114,538	460,318	406,223	2,605,865	572,613	4,045,019	73,525	-	2,642,156	1,205,754	3,921,435	243,635	(626,018)	521,519	(15,551)	-	-
72404	193,994	8,773	0.009133%	2,208,120	2,853,102	1,672,034	218,036	47,185	265,221	8,773	38,337	33,832	217,025	599,100	888,294	6,123	-	220,047	260,572	486,742	91,505	94,766	216,575	(1,294)	-	-
72407	662,396	-	0.029835%	7,213,454	9,320,471	5,462,175	712,278	(283,564)	428,714	-	125,238	110,521	708,974	-	944,733	20,004	-	718,848	424,400	1,163,252	(105,156)	(289,894)	180,761	(4,230)	-	-
72408	144,104	-	0.006491%	1,569,287	2,027,668	1,188,296	154,956	(9,106)	145,850	-	27,246	24,044	154,237	51,504	257,031	4,352	-	156,385	39,284	200,021	13,575	(8,528)	52,883	(920)	-	-
72409	1,503,985	82,775	0.071470%	17,279,721	22,327,047	13,084,558	1,706,252	(929,975)	776,277	82,775	300,006	264,750	1,698,337	-	2,263,093	47,919	-	1,721,989	1,754,654	3,524,562	(514,442)	(919,422)	182,530	(10,134)	-	-
72411	15,142	-	0.000682%	164,895	213,060	124,862	16,282	(18,882)	(2,600)	-	2,863	2,526	16,207	0	21,596	457	-	16,432	14,567	31,456	(3,593)	(8,564)	2,393	(96)	-	-
72412	26,333	2,302	0.001290%	311,838	402,924	236,130	30,792	(52,829)	(22,037)	2,302	5,414	4,778	30,649	-	40,841	865	-	31,076	72,076	104,017	(46,814)	(23,078)	6,899	(183)	-	-
72413	256,751	-	0.011565%	2,796,006	3,612,706	2,117,193	276,086	(63,141)	212,945	-	48,544	42,839	274,805	67,088	433,276	7,754	-	278,632	36,583	322,969	51,340	(38,556)	99,162	(1,639)	-	-
72415	44,900	-	0.002022%	488,954	631,775	370,246	48,281	(13,733)	34,548	-	8,489	7,491	48,057	50,366	114,403	1,356	-	48,726	11,820	61,902	32,609	(2,295)	22,475	(288)	-	-
72416	1,865,119	-	0.084008%	20,311,028	26,243,785	15,379,925	2,005,572	285,973	2,291,545	-	352,635	311,194	1,996,269	1,022,841	3,682,939	56,325	-	2,024,070	387,515	2,467,910	837,842	(109,750)	498,849	(11,913)	-	-
72417	-	-	0.000000%	-	-	-	-	(2,246)	(2,246)	-	-	-	-	-	-	-	-	-	1,351	1,351	(1,351)	-	-	-	-	-
72418	-	-	0.000000%	-	-	-	-	(156,234)	(156,234)	-	-	-	-	-	-	-	-	-	247,495	247,495	(213,742)	(33,753)	-	-	-	-
72501	814,303	43,972	0.038658%	9,346,555	12,076,640	7,077,402	922,907	(233,180)	689,727	43,972	162,272	143,203	918,626	13,938	1,238,039	25,919	-	931,419	494,985	1,452,323	(20,562)	(365,911)	177,671	(5,482)	-	-
72502	36,409	1,641	0.001714%	414,361	535,394	313,763	40,915	29,591	70,506	1,641	7,194	6,349	40,725	66,997	121,265	1,149	-	41,293	477	42,919	32,608	17,432	28,549	(243)	-	-
72504	8,950	472	0.000424%	102,599	132,568	77,690	10,131	(3,243)	6,888	472	1,781	1,572	10,084	-	13,437	285	-	10,224	5,795	16,304	(717)	(4,214)	2,124	(60)	-	-
72506	146,125	9,804	0.007003%	1,698,058	2,194,053	1,285,804	167,671	(149,112)	18,559	9,804	29,481	26,017	166,894	12,797	235,189	4,709	-	169,218	143,223	317,150	(73,797)	(60,314)	53,147	(996)	-	-
72507	314,719	-	0.014176%	3,427,274	4,428,364	2,595,202	338,419	(59,100)	279,319	-	59,503	52,511	336,849	61,418	510,281	9,504	-	341,541	-	351,045	109,855	(50,270)	101,661	(2,010)	-	-
72509	84,462	4,668	0.004015%	970,617	1,254,130	734,971	95,842	2,198	98,040	4,668	16,852	14,871	95,397	24,093	151,213	2,692	-	96,726	84,226	183,644	(5,690)	(54,649)	28,477	(569)	-	-
72510	59,600	1,042	0.002731%	660,393	853,291	500,063	65,209	67,426	132,635	1,042	11,466	10,118	64,907	88,774	175,265	1,831	-	65,811	-	67,642	59,636	21,671	26,704	(388)	-	-
72512	107,118	-	0.004825%	1,166,506	1,507,237	883,302	115,184	68,207	183,391	-	20,253	17,873	114,650	134,760	287,536	3,235	-	116,247	0	119,482	86,653	21,995	60,090	(684)	-	-
72513	176,444	-	0.007947%	1,921,464	2,482,715	1,454,972	189,731	65,186	254,917	-	33,360	29,440	188,851	203,560	455,211	5,329	-	191,481	16,292	213,102	112,074	27,174	103,987	(1,126)	-	-
72601	11,962,530	510,817	0.561821%	135,833,987	175,510,464	102,856,270	13,412,657	2,678,563	16,091,220	510,817	2,358,313	2,081,173	13,350,439	7,165,885	24,955,810	376,688	-	13,536,366	60,489	13,973,543	5,262,631	189,948	5,609,360	(79,672)	-	-
72602	1,659,427	51,479	0.077062%	18,631,656	24,073,877	14,108,271	1,839,746	713,391	2,553,137	51,479	323,478	285,464	1,831,212	1,401,457	3,841,611	51,668	-	1,856,714	0	1,908,382	1,001,720	108,346	834,090	(10,928)	-	-
72604	4,589,436	222,222	0.216725%	52,398,664	67,704,071	39,677,339	5,174,002	(935,664)	4,238,338	222,222	909,732	802,823	5,150,001	2,039,608	8,902,164	145,309	-	5,221,723	1,231,558	6,598,590	660,762	(382,871)	2,056,416	(30,733)	-	-
72605	399,138	19,816	0.018870%	4,562,383	5,895,034	3,454,730	450,503	(37,561)	412,942	19,816	79,211	69,902	448,414	181,317	778,844	12,652	-	454,659	218,775	686,086	75,372	(70,533)	90,595	(2,676)	-	-
72606	121,494	9,202	0.005887%	1,423,278	1,839,011	1,077,735	140,539	(315,174)	(174,635)	9,202	24,711	21,807	139,887	93,331	279,736	3,947	-	141,835	582,274	728,056	(223,108)	(153,002)	(71,376)	(834)	-	-
72608	3,667,112	-	0.165173%	39,934,630	51,599,350	30,239,317	3,943,266	(301,435)	3,641,831	-	693,334	611,856	3,924,974	185,916	5,416,080	110,745	-	3,979,635	485,493	4,575,873	716,977	(932,905)	1,079,558	(23,424)	-	-
72609	93,583	-	0.004215%	1,019,114	1,316,792	771,694	100,630	19,799	120,429	-	17,694	15,614	100,164	52,086	185,558	2,826	-	101,559	49,301	153,686	40,361	(38,879)	30,988	(598)	-	-
72611	576,941	-	0.025986%	6,282,857	8,118,050	4,757,508	620,388	86,007	706,395	-	109,081	96,262	617,510	244,586	1,067,439	17,423	-	626,110	144,546	788,079	153,543	(37,314)	166,817	(3,685)	-	-
72612	36,015	-	0.001622%	392,198	506,758	296,981	38,727	21,171	59,898	-	6,809	6,009	38,547	26,455	77,820	1,088	-	39,084	-	40,172	25,394	(1,188)	13,673	(231)	-	-
72613	28,037	897	0.001303%	315,095	407,133	238,596	31,113	22,513	53,626	897	5,471	4,828	30,969	3,227	44,495	874	-	31,400	79,913	112,187	(22,618)	(36,283)	(8,607)	(184)	-	-
72614	37,456	2,089	0.001781%	430,636	556,422	326,086	42,522	28,353	70,875	2,089	7,477	6,598	42,325	73,309	129,709	1,194	-	42,914	203	44,311	37,828	17,675	30,145	(251)	-	-
72615	895,565	-	0.040338%	9,752,648	12,601,352	7,384,905	963,006	(420,021)	542,985	-	169,323	149,425	958,539	173,001	1,450,288	27,046	-	971,888	1,257,569	2,256,503	(138,381)	(630,367)	(31,746)	(5,720)	-	-
72616	939,297	-	0.042308%	10,228,888	13,216,699	7,745,523	1,010,031	440,430	1,450,461	-	177,591	156,721	1,005,346	737,520	2,077,178	28,366	-	1,019,347	31,668	1,079,381	477,511	99,048	427,237	(5,999)	-	-
72617	874,518	37,734	0.041089%	9,934,365	12,836,147	7,522,504	980,949	(280,580)	700,369	37,734	172,478	152,209	976,399	-	1,301,086	27,549	-	989,997	560,368	1,577,914	(118,436)	(371,984)	219,418	(5,826)	-	-
72619	212,348	-	0.009565%	2,312,459	2,987,917	1,751,041	228,339	46,783	275,122	-	40,148	35,430	227,280	111,667	414,525	6,413	-	230,445	10,622	247,480	79,267	362	88,774	(1,357)	-	-
72620	104,529	-	0.004708%	1,138,318	1,470,816	861,958	112,401	52,431	164,832	-	19,763	17,441	111,880	39,257	188,341	3,157	-	113,438	-	116,595	44,894	(9,504)	37,025	(668)	-	-
72621	112,464	-	0.005066%	1,224,721	1,582,456	927,384	120,933	51,879	172,812	-	21,263	18,764	120,372	71,534	231,933	3,396	-	122,048	-	125,444	69,932	(6,377)	43,654	(719)	-	-
72622	636,596	-	0.028673%	6,932,496	8,957,446	5,249,428	684,536	233,768	918,304	-	120,360	106,216	681,360	353,783	1,261,719	19,225	-	690,849	0	710,074	394,418	(49,375)	210,669	(4,067)	-	-
72701	1,048,668	40,215	0.049045%	11,857,873	15,321,503	8,979,024	1,170,882	1,058,068	2,228,950	40,215	205,873	181,680	1,165,451	1,323,164	2,876,168	32,884	-	1,181,682	428,772	1,643,338	355,104	295,568	589,114	(6,956)	-	-
72702	172,396	9,381	0.008188%	1,979,539	2,557,753	1,498,947	195,466	(59,945)	135,521	9,381	34,368	30,329	194,559	22,367	281,623	5,490	-	197,268	78,649	281,407	(597)	(61,868)	63,843	(1,161)	-	-
72704	296,197	18,418	0.014171%	3,426,144	4,426,905	2,594,346	338,308	(336,243)	2,065	18,418	59,484	52,493	336,738	-	448,715	9,501	-	341,428	754,017	1,104,946	(449,370)	(237,041)	32,191	(2,010)	-	-
72705	579,631	12,030	0.026649%	6,443,154	8,325,169	4,878,888	636,216	435,037	1,071,253	12,030	111,864	98,718	633,265	797,820	1,641,667	17,868	-	642,084	0	659,952	485,472	157,447	342,576	(3,780)	-	-
72801	874,321	-	0.039381%	9,521,307	12,302,436	7,209,728	940,163	(561,103)	379,060	-	165,306	145,880	935,801	13,378	1,260,365	26,404	-	948,834	1,021,293	1,996,531	(257,304)	(579,205)	105,928	(5,586)	-	-
72802	2,182,057	101,731	0.102866%	24,870,321	32,134,826	18,832,315	2,455,770	38,438	2,494,208	101,731	431,792	381,049	2,444,379	974,856	4,232,076	68,969	-	2,478,421	105,360	2,652,750	830,860	(63,559)	826,611	(14,587)	-	-
72803	242,530	-	0.010924%	2,641,132	3,412,594	1,999,919	260,793	(5,504)	255,289	-	45,855	40,466	259,584	47,610	393,515	7,324	-	263,199	143,941	414,464	25,572	(108,310)	63,338	(1,549)	-	-
72806	19,179	693	0.000895%	216,405	279,615	163,866	21,368	20,493	41,861	693	3,757	3,316	21,269	26,661	55,003	600	-	21,566	4,746	26,912	10,595	4,513	13,110	(127)	-	-
72807	2,031	416	0.000110%	26,648	34,431	20,178	2,631	(22,270)	(19,639)	416	463	408	2,619	-	3,490	74	-	2,656	18,505	21,235	(8,856)	(8,160)	(712)	(16)	-	-
72808	310,142	13,010	0.014555%	3,519,104	4,547,018	2,664,737	347,487	25,411	372,898	13,010	61,098	53,918	345,875	90,927	551,818	9,759	-	350,692	0	360,451	114,316	(32,697)	111,813	(2,064)	-	-
72809	206,656	9,284	0.009726%	2,351,574	3,038,458	1,780,660	232,201	(14,494)	217,707	9,284	40,827	36,030	231,124	109,713	417,694	6,521	-	234,343	247,102	487,966	47,126	(122,574)	6,555	(1,379)	-	-
72810	22,263	-	0.001003%	242,444	313,260	183,583	23,940	(7,884)	16,056	-	4,209	3,715	23,829	1,863	33,616	672	-	24,160	4,138	28,970	3,232	(5,872)	7,428	(141)	-	-
72901	3,177,448	132,028	0.149005%	36,040,000	46,567,116	27,290,224	3,558,698	548,824	4,107,522	132,028	625,717	552,185	3,542,190	696,224	5,416,316	99,944	-	3,591,521	-	3,691,465	1,138,559	(504,043)	1,111,474	(21,138)	-	-
72902	823,127	41,964	0.038965%	9,420,784	12,172,551	7,133,610	930,237	134,623	1,064,860	41,964	163,561	144,340	925,921	728,896	1,962,718	26,125	-	938,816	210,267	1,175,208	327,208	4,737	461,091	(5,526)	-	-
72903	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72904	25,660	459	0.001176%	284,434	367,516	215,379	28,086	28,722	56,808	459	4,938	4,358	27,956	44,383	81,635	789	-	28,345	14,466	43,600	17,387	2,742	18,073	(167)	-	-
72905	1,100,234	-	0.049556%	11,981,485	15,481,222	9,072,626	1,183,088	257,416	1,440,504	-	208,019	183,574	1,177,600	313,341	1,882,534	33,226	-	1,194,000	29,622	1,256,848	473,102	(185,035)	344,646	(7,027)	-	-
72907	625,049	29,740	0.029493%	7,130,603	9,213,419	5,399,438	704,097	(365,383)	338,714	29,740	123,800	109,251	700,831	169,106	1,102,988	19,774	-	710,591	379,669	1,110,034	(109,339)	(145,913)	252,387	(4,181)	-	-
72908	75,657	5,665	0.003663%	885,593	1,144,270	670,589	87,446	(141,573)	(54,127)	5,665	15,375	13,569	87,040	6,063	122,047	2,456	-	88,253	93,529	184,238	(21,109)	(54,127)	13,565	(520)	-	-
72909	112,098	3,840	0.005222%	1,262,554	1,631,340	956,031	124,668	40,765	165,433	3,840	21,920	19,344	124,090	46,295	211,649	3,501	-	125,818	9,357	138,676	49,968	(10,993)	34,738	(740)	-	-
72910	448,046	-	0.020181%	4,879,191	6,304,380	3,694,623	481,786	123,345	605,131	-	84,711	74,756	479,551	57,535	696,553	13,531	-	486,230	20,868	520,629	120,189	(79,522)	138,120	(2,863)	-	-
72911	183,737	4,461	0.008477%	2,049,462	2,648,100	1,551,894	202,370	245,932	448,302	4,461	35,582	31,401	201,431	1,204,892	1,473,306	5,683	-	204,237	359,574	569,494	292,796	250,446	361,773	(1,202)	-	-
72912	102,653	-	0.004624%	1,117,881	1,444,408	846,482	110,383	87,454	197,837	-	19,408	17,128	109,871	264,529	410,936	3,100	-	111,401	3,548	118,049	121,997	73,607	97,939	(655)	-	-
72913	6,248	-	0.000281%	68,040	87,915	51,522	6,719	(1,656)	5,063	-	1,181	1,042	6,687	106	9,016	189	-	6,780	4,146	11,115	(332)	(2,862)	1,135	(41)	-	-
72915	7,538	-	0.000340%	82,087	106,064	62,158	8,106	21,527	29,633	-	1,425	1,258	8,068	57,650	68,401	228	-	8,180	-	8,408	23,036	19,996	17,008	(48)	-	-
73001	568,086	28,391	0.026866%	6,495,600	8,392,935	4,918,601	641,395	(170,773)	470,622	28,391	112,775	99,522	638,420	8,165	858,882	18,013	-	647,311	424,268	1,089,592	(60,075)	(288,773)	121,948	(3,809)	-	-
73002	1,804,374	75,674	0.084681%	20,473,603	26,453,848	15,503,031	2,021,625	628,219	2,649,844	75,674	355,457	313,685	2,012,247	1,718,741	4,400,130	56,776	-	2,040,271	-	2,097,047	1,157,541	251,084	906,467	(12,009)	-	-
73003	898,826	-	0.040485%	9,788,163	12,647,240	7,411,797	966,513	58,029	1,024,542	-	169,939	149,969	962,029	500,152	1,782,089	27,144	-	975,427	152,160	1,154,731	274,853	(56,062)	414,307	(5,741)	-	-
73004	95,093	-	0.004283%	1,035,552	1,338,032	784,141	102,254	(791)	101,463	-	17,979	15,866	101,779	46,004	181,628	2,872	-	103,197	39,122	145,191	24,033	(25,049)	38,060	(608)	-	-
73005	13,065	1,449	0.000654%	158,057	204,225	119,684	15,607	(40,882)	(25,275)	1,449	2,744	2,422	15,535	6,423	27,124	438	-	15,751	40,109	56,298	(18,823)	(8,947)	(1,313)	(91)	-	-
73006	1,143,875	54,889	0.053994%	13,054,470	16,867,620	9,885,111	1,289,038	(275,697)	1,013,341	54,889	226,648	200,013	1,283,058	470,682	2,180,401	36,202	-	1,300,927	568,321	1,905,450	(34,078)	(186,160)	502,846	(7,658)	-	-
73010	413,924	-	0.018644%	4,507,606	5,824,257	3,413,252	445,095	52,136	497,231	-	78,260	69,063	443,030	75,613	665,966	12,500	-	449,200	29,353	491,053	125,668	(73,163)	125,051	(2,643)	-	-
73013	52,686	-	0.002373%	573,747	741,336	434,453	56,654	20,262	76,916	-	9,961	8,791	56,391	38,750	113,893	1,591	-	57,176	-	58,767	29,538	3,455	22,468	(336)	-	-
73101	698,317	36,909	0.033116%	8,006,565	10,345,245	6,062,734	790,592	(151,878)	638,714	36,909	139,008	122,672	786,925	-	1,048,605	22,203	-	797,884	120,013	940,100	86,647	(195,569)	222,122	(4,696)	-	-
73102	220,394	12,074	0.010471%	2,531,563	3,271,021	1,916,952	249,974	(36,335)	213,639	12,074	43,952	38,787	248,815	93,890	425,444	7,020	-	252,280	225,418	484,718	10,468	(87,627)	19,370	(1,485)	-	-
73105	565,402	28,408	0.026746%	6,466,552	8,355,401	4,896,605	638,527	(229,968)	408,559	28,408	112,271	99,077	635,565	0	846,913	17,933	-	644,416	465,892	1,128,241	(127,447)	(267,968)	117,878	(3,792)	-	-
73201	7,974,636	368,403	0.375785%	90,855,190	117,393,570	68,797,406	8,971,315	(466,712)	8,504,603	368,403	1,577,404	1,392,033	8,929,699	2,332,623	14,231,759	251,955	-	9,054,060	1,859,260	11,165,275	1,545,138	(1,663,649)	3,238,284	(53,289)	-	-
73202	1,245,132	55,521	0.058584%	14,164,040	18,301,290	10,725,300	1,398,600	(33,158)	1,365,442	55,521	245,912	217,014	1,392,112	99,333	1,954,371	39,279	-	1,411,500	269,165	1,719,944	181,614	(365,598)	426,719	(8,308)	-	-
73203	1,402,698	65,107	0.066112%	15,984,306	20,653,248	12,103,643	1,578,339	76,774	1,655,113	65,107	277,515	244,903	1,571,017	251,202	2,344,637	44,327	-	1,592,896	0	1,637,223	440,399	(218,542)	494,931	(9,375)	-	-
73204	67,850,403	-	3.056100%	738,886,769	954,712,164	559,500,154	72,959,906	(19,959,980)	52,999,926	-	12,828,355	11,320,811	72,621,461	10,848,753	107,619,380	2,049,043	-	73,632,835	78,382,414	154,064,292	(11,203,482)	(45,054,591)	10,246,544	(433,383)	-	-
73205	1,246,672	52,584	0.058521%	14,148,820	18,281,625	10,713,776	1,397,097	(147,853)	1,249,244	52,584	245,648	216,780	1,390,616	26,639	1,879,683	39,237	-	1,409,983	534,681	1,983,901	44,987	(476,787)	335,881	(8,299)	-	-
73206	287,628	12,898	0.013536%	3,272,706	4,228,648	2,478,160	323,157	13,737	336,894	12,898	56,820	50,143	321,658	292,568	721,189	9,076	-	326,137	130,683	465,896	76,435	10,520	170,259	(1,920)	-	-
73207	822,377	-	0.037041%	8,955,633	11,571,532	6,781,389	884,306	(173,625)	710,681	-	155,485	137,213	880,204	-	1,172,902	24,835	-	892,462	187,922	1,105,219	56,470	(234,895)	251,360	(5,252)	-	-
73208	830,434	-	0.037404%	9,043,378	11,684,907	6,847,830	892,970	50,118	943,088	-	157,009	138,558	888,828	973,029	2,157,424	25,079	-	901,206	275,808	1,202,093	344,619	223,309	392,706	(5,304)	-	-
73209	67,231	1,793	0.003109%	751,664	971,222	569,176	74,222	27,365	101,587	1,793	13,050	11,517	73,877	96,766	195,210	2,084	-	74,906	64,871	141,861	76,630	(41,307)	18,467	(441)	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2023

				Net Pension Liability as of June 30, 2023			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	2,131,457,512	88,705,515	100.000000%	24,177,440,512	31,239,558,650	18,307,651,817	2,387,353,342	N/A	N/A	N/A	419,762,279	370,433,265	2,376,278,926	N/A	3,166,474,470	67,047,627	-	2,409,372,530	N/A	2,476,420,157	444,515,893	(450,875,594)	710,594,904	(14,180,890)	-	-
Employer																										
73212	15,133	761	0.000716%	173,088	223,646	131,065	17,091	(2,042)	15,049	761	3,005	2,652	17,012	1,536	24,205	480	-	17,249	7,748	25,477	1,509	(5,805)	3,125	(101)	-	-
73213	7,235	326	0.000341%	82,346	106,399	62,354	8,131	4,445	12,576	326	1,430	1,262	8,093	14,508	25,293	228	-	8,206	-	8,434	7,530	3,550	5,825	(47)	-	-
73215	29,646	2,688	0.001456%	352,113	454,964	266,627	34,769	(138,440)	(103,671)	2,688	6,113	5,395	34,607	44,464	90,579	976	-	35,089	64,127	100,192	13,106	(16,626)	(5,886)	(207)	-	-
73216	231,454	6,839	0.010733%	2,594,996	3,352,983	1,964,984	256,238	87,290	343,528	6,839	45,054	39,759	255,049	237,554	577,416	7,196	-	258,601	-	265,797	152,238	37,749	123,153	(1,521)	-	-
73217	204,965	8,436	0.009612%	2,323,926	3,002,735	1,759,725	229,471	48,864	278,335	8,436	40,347	35,606	228,407	95,319	399,679	6,445	-	231,588	-	238,033	87,696	(10,404)	85,718	(1,364)	-	-
73218	15,498	-	0.000698%	168,767	218,063	127,794	16,665	(53,851)	(37,186)	-	2,930	2,586	16,587	-	22,103	468	-	16,818	90,750	108,036	(45,191)	(36,340)	(4,302)	(99)	-	-
73219	73,001	-	0.003288%	794,980	1,027,189	601,975	78,499	28,698	107,197	-	13,802	12,180	78,135	105,950	210,067	2,205	-	79,223	9,388	90,816	55,349	28,065	36,305	(467)	-	-
73222	414,807	-	0.018684%	4,517,224	5,836,685	3,420,535	446,044	87,012	533,056	-	78,427	69,210	443,975	119,875	711,487	12,527	-	450,158	58,068	520,753	121,013	(80,213)	152,585	(2,650)	-	-
73223	17,872	899	0.000845%	204,409	264,116	154,783	20,184	(8,528)	11,656	899	3,549	3,132	20,090	6,050	32,821	567	-	20,370	12,013	32,950	(5,467)	(1,386)	6,843	(120)	-	-
73224	303,099	55,394	0.016147%	3,903,964	5,044,294	2,956,162	385,489	(1,363,212)	(977,723)	55,394	67,780	59,814	383,701	38,406	549,701	10,826	-	389,045	829,020	1,228,891	(249,849)	(398,271)	(28,780)	(2,290)	-	-
73225	4,086	-	0.000184%	44,502	57,500	33,697	4,394	(153)	4,241	-	773	682	4,374	7,677	13,506	123	-	4,435	3,350	7,908	794	2,182	2,647	(25)	-	-
73226	11,209	249	0.000516%	124,777	161,224	94,484	12,321	(10,855)	1,466	249	2,166	1,912	12,264	5,353	21,695	346	-	12,434	21,696	34,476	(6,849)	(5,679)	(181)	(72)	-	-
73227	9,977	499	0.000472%	114,085	147,408	86,387	11,265	840	12,105	499	1,981	1,748	11,213	11,173	26,115	316	-	11,369	2,168	13,853	4,854	2,281	5,192	(66)	-	-
73228	107,243	-	0.004830%	1,167,867	1,508,995	884,333	115,319	67,811	183,130	-	20,276	17,893	114,784	132,031	284,984	3,239	-	116,382	-	119,621	87,305	21,731	57,014	(686)	-	-
73301	709,678	40,375	0.033784%	8,168,028	10,553,872	6,184,998	806,536	(463,305)	343,231	40,375	141,811	125,146	802,794	299,358	1,369,109	22,651	-	813,975	1,067,286	1,903,912	(93,917)	(411,999)	(24,096)	(4,792)	-	-
73302	194,148	10,042	0.009197%	2,223,619	2,873,127	1,683,769	219,567	(8,132)	211,435	10,042	38,606	34,069	218,548	143,381	434,604	6,166	-	221,592	109,011	336,769	35,390	(36,830)	100,579	(1,304)	-	-
73303	139,410	7,616	0.006622%	1,601,104	2,068,779	1,212,389	158,098	47,285	205,383	7,616	27,798	24,531	157,364	146,666	356,359	4,440	-	159,556	0	163,996	101,716	28,661	62,926	(940)	-	-
73306	49,753	3,456	0.002397%	579,435	748,685	438,760	57,215	(28,935)	28,280	3,456	10,060	8,878	56,950	1,423	77,311	1,607	-	57,743	47,417	106,767	(22,773)	(23,735)	17,390	(339)	-	-
73308	227,786	8,293	0.010633%	2,570,889	3,321,834	1,946,730	253,857	114,211	368,068	8,293	44,635	39,390	252,680	275,003	611,708	7,129	-	256,199	-	263,328	184,636	39,953	125,297	(1,507)	-	-
73310	670,828	31,994	0.031656%	7,653,689	9,889,297	5,795,530	755,748	(394,570)	361,178	31,994	132,881	117,266	752,243	-	1,002,390	21,225	-	762,719	759,455	1,543,399	(288,518)	(401,575)	153,573	(4,488)	-	-
73311	12,617	491	0.000590%	142,746	184,441	108,090	14,095	17,935	32,030	491	2,478	2,187	14,030	17,514	36,209	396	-	14,225	45,607	60,228	(34,074)	4,624	5,514	(83)	-	-
73312	138,272	-	0.006228%	1,505,769	1,945,597	1,140,199	148,684	(8,421)	140,263	-	26,143	23,071	147,994	19,752	216,960	4,176	-	150,056	16,322	170,554	30,570	(24,292)	41,012	(884)	-	-
73401	1,367,400	40,799	0.063428%	15,335,198	19,814,538	11,612,125	1,514,244	993,981	2,508,225	40,799	266,246	234,957	1,507,219	582,509	2,590,931	42,527	-	1,528,210	10,770	1,581,507	506,005	(80,670)	593,084	(8,995)	-	-
73402	536,423	31,573	0.025584%	6,185,442	7,992,181	4,683,743	610,769	(287,221)	323,548	31,573	107,390	94,770	607,936	21,559	831,655	17,153	-	616,403	359,869	993,425	(42,056)	(263,265)	147,179	(3,628)	-	-
73405	132,143	5,993	0.006222%	1,504,289	1,943,685	1,139,078	148,538	11,214	159,752	5,993	26,117	23,048	147,849	1,942	198,956	4,172	-	149,908	47,943	202,023	6,269	(47,666)	39,212	(882)	-	-
73406	66,499	1,778	0.003075%	743,531	960,712	563,017	73,418	(111,690)	(38,272)	1,778	12,909	11,392	73,078	226,840	324,219	2,062	-	74,096	33,336	109,494	98,299	81,318	35,543	(436)	-	-
73407	22,307	945	0.001047%	253,206	327,167	191,733	25,002	15,412	40,414	945	4,396	3,879	24,886	12,066	45,227	702	-	25,233	17,214	43,149	8,165	(11,820)	5,882	(149)	-	-
73408	48,431	-	0.002181%	527,410	681,464	399,366	52,078	(17,501)	34,577	-	9,157	8,081	51,836	0	69,074	1,463	-	52,558	29,651	83,672	(6,663)	(22,356)	14,731	(310)	-	-
73501	21,975	1,058	0.001037%	250,823	324,087	189,928	24,767	(3,682)	21,085	1,058	4,355	3,843	24,652	36,162	69,012	696	-	24,995	55,309	81,000	2,538	(8,510)	(5,868)	(147)	-	-
73502	612,830	24,258	0.028696%	6,937,842	8,964,353	5,253,476	685,063	265,922	950,985	24,258	120,453	106,298	681,886	750,035	1,658,672	19,240	-	691,382	0	710,622	467,753	126,224	358,143	(4,069)	-	-
73503	147,249	-	0.006632%	1,603,535	2,071,920	1,214,230	158,338	(123,019)	35,319	-	27,840	24,568	157,603	5,828	215,839	4,447	-	159,798	184,029	348,274	(70,153)	(75,703)	14,362	(941)	-	-
73504	37,396	-	0.001684%	407,245	526,199	308,374	40,213	(172,927)	(132,714)	-	7,070	6,240	40,026	13,361	66,697	1,129	-	40,583	468,178	509,890	(154,348)	(182,536)	(106,071)	(237)	-	-
73506	-	19	0.000001%	211	273	160	21	(25)	(4)	19	4	3	21	-	28	1	-	21	33	55	(11)	(17)	1	(0)	-	-
73507	53,531	2,833	0.002539%	613,797	793,085	464,780	60,608	53,344	113,952	2,833	10,657	9,404	60,327	92,240	172,628	1,702	-	61,167	128,596	191,465	(73,599)	25,918	29,204	(360)	-	-
73601	905,371	41,315	0.042640%	10,309,351	13,320,664	7,806,451	1,017,976	(175,818)	842,158	41,315	178,988	157,954	1,013,254	62,189	1,412,385	28,589	-	1,027,365	323,236	1,379,190	86,117	(327,107)	280,230	(6,046)	-	-
73602	856,089	45,780	0.040622%	9,821,296	12,690,051	7,436,886	969,784	(281,045)	688,739	45,780	170,515	150,476	965,286	26,564	1,312,841	27,236	-	978,729	460,533	1,466,498	(35,884)	(377,507)	265,495	(5,761)	-	-
73603	35,903	1,909	0.001703%	411,770	532,047	311,801	40,659	(8,480)	32,179	1,909	7,149	6,309	40,471	744	54,673	1,142	-	41,034	30,514	72,690	(3,268)	(18,885)	4,377	(241)	-	-
73604	506,561	-	0.022816%	5,516,414	7,127,733	4,177,141	544,707	179,246	723,953	-	95,775	84,519	542,181	427,571	1,150,046	15,298	-	549,731	99,464	664,493	254,710	(16,135)	250,213	(3,235)	-	-
73606	189,399	-	0.008531%	2,062,544	2,665,003	1,561,800	203,662	241,645	445,307	-	35,809	31,601	202,717	1,102,506	1,372,633	5,720	-	205,540	255,571	466,831	280,276	286,990	339,746	(1,210)	-	-
73607	58,622	3,726	0.002808%	678,958	877,279	514,121	67,042	(51,104)	15,938	3,726	11,788	10,403	66,731	-	88,922	1,883	-	67,661	161,166	230,710	(77,200)	(59,351)	(4,839)	(398)	-	-
73608	3,832	108	0.000177%	42,903	55,435	32,487	4,236	1,470	5,706	108	745	657	4,217	3,993	9,612	119	-	4,275	7,223	11,617	1,491	(3,685)	214	(25)	-	-
73609	28,612	892	0.001329%	321,295	415,143	243,291	31,726	(8,206)	23,520	892	5,578	4,923	31,578	3,130	45,209	891	-	32,018	9,177	42,086	(106)	(6,819)	10,235	(188)	-	-
73610	50,343	-	0.002268%	548,230	708,365	415,131	54,134	4,716	58,850	-	9,518	8,400	53,883	24,300	96,101	1,520	-	54,633	0	56,153	25,373	(3,355)	18,251	(321)	-	-
73611	220,153	-	0.009916%	2,397,448	3,097,732	1,815,397	236,731	71,670	308,401	-	41,624	36,732	235,633	265,374	579,363	6,648	-	238,915	52,760	298,323	126,213	23,796	132,437	(1,406)	-	-
73612	780	49	0.000037%	9,026	11,663	6,835	891	(479)	412	49	157	138	887	-	1,182	25	-	899	743	1,667	(176)	(448)	144	(5)	-	-
73613	648,384	28,876	0.030505%	7,375,325	9,529,623	5,584,746	728,262	(113,963)	614,299	28,876	128,048	113,001	724,884	29,221	995,154	20,453	-	734,979	243,035	998,467	(39,567)	(183,585)	224,165	(4,326)	-	-
73614	160,646	7,887	0.007591%	1,835,317	2,371,404	1,389,739	181,225	27,687	208,912	7,887	31,864	28,120	180,384	14,631	254,999	5,090	-	182,896	104,730	292,716	(4,755)	(77,751)	45,866	(1,076)	-	-
73701	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73702	2,552,226	123,647	0.120526%	29,140,090	37,651,775	22,065,472	2,877,380	(1,110,290)	1,767,090	123,647	505,922	446,468	2,864,033	989,255	4,805,678	80,810	-	2,903,919	86,915	3,071,644	868,515	(219,224)	1,101,836	(17,092)	-	-
73703	1,302,057	60,045	0.061351%	14,833,213	19,165,926	11,232,012	1,464,676	(46,047)	1,418,629	60,045	257,530	227,266	1,457,882	376,050	2,318,728	41,135	-	1,478,185	258,472	1,777,792	263,748	(135,250)	421,137	(8,700)	-	-
73707	318,801	16,910	0.015121%	3,655,874	4,723,738	2,768,303	360,992	(39,866)	321,126	16,910	63,472	56,013	359,317	0	478,802	10,138	-	364,322	140,487	514,947	(6,464)	(112,440)	84,905	(2,145)	-	-
73708	252,688	10,894	0.011872%	2,870,395	3,708,824	2,173,522	283,431	107,937	391,368	10,894	49,835	43,979	282,117	316,622	692,553	7,960	-	286,046	2,943	296,949	190,514	71,776	134,996	(1,683)	-	-
73709	182,939	-	0.008240%	1,992,199	2,574,112	1,508,534	196,716	17,436	214,152	-	34,588	30,523	195,803	47,190	308,104	5,525	-	198,530	149,425	353,480	19,587	(95,607)	31,812	(1,169)	-	-
73710	16,026	937	0.000764%	184,728	238,687	139,880	18,241	(7,897)	10,344	937	3,207	2,830	18,156	-	24,193	512	-	18,409	19,045	37,966	(4,738)	(10,501)	1,574	(108)	-	-
73711	294,434	-	0.013262%	3,206,369	4,142,935	2,427,928	316,607	91,053	407,660	-	55,668	49,126	315,138	21,391	441,323	8,892	-	319,527	69,627	398,046	51,309	(82,761)	76,610	(1,882)	-	-
73712	812,575	37,472	0.038288%	9,256,964	11,960,881	7,009,563	914,061	(366,674)	547,387	37,472	160,717	141,830	909,820	301,201	1,513,568	25,671	-	922,491	1,058,946	2,007,108	(160,675)	(374,197)	46,763	(5,431)	-	-
73801	928,108	45,219	0.043840%	10,599,476	13,695,534	8,026,140	1,046,624	(2,222)	1,044,402	45,219	184,025	162,399	1,041,769	97,584	1,485,777	29,394	-	1,056,278	50,135	1,135,807	210,149	(161,374)	307,413	(6,218)	-	-
73802	2,448,057	-	0.110265%	26,655,188	34,446,213	20,186,882	2,632,409	352,998	2,985,407	-	462,850	408,457	2,620,197	580,138	4,071,642	73,930	-	2,656,688	93,670	2,824,288	798,649	(407,529)	871,871	(15,637)	-	-
73803	2,823,555	165,137	0.134616%	32,546,676	42,053,409	24,645,008	3,213,757	(306,610)	2,907,147	165,137	565,067	498,662	3,198,849	0	4,262,578	90,257	-	3,243,398	1,260,275	4,593,930	(99,839)	(987,343)	774,920	(19,090)	-	-
73805	12,940	755	0.000617%	149,133	192,694	112,927	14,726	(24,104)	(9,378)	755	2,589	2,285	14,658	6,576	26,108	414	-	14,862	55,821	71,097	(12,639)	(23,976)	(8,285)	(88)	-	-
73806	9,361	253	0.000433%	104,702	135,285	79,282	10,339	1,531	11,870	253	1,818	1,604	10,291	12,511	26,224	290	-	10,434	-	10,724	7,395	2,679	5,486	(60)	-	-
73807	7,235	963	0.000369%	89,283	115,362	67,607	8,816	(24,889)	(16,073)	963	1,550	1,368	8,775	1,728	13,421	248	-	8,897	46,911	56,056	(18,371)	(16,361)	(7,849)	(53)	-	-
73808	1,152	24	0.000053%	12,806	16,546	9,697	1,264	974	2,238	24	222	196	1,259	3,309	4,986	36	-	1,276	429	1,741	1,201	1,047	1,004	(7)	-	-
73809	6,661	275	0.000312%	75,536	97,599	57,197	7,459	6,199	13,658	275	1,311	1,157	7,424	26,118	36,010	209	-	7,527	-	7,736	12,890	7,316	8,112	(44)	-	-
73810	16,841	-	0.000759%	183,398	236,967	138,872	18,109	(2,692)	15,417	-	3,184	2,810	18,025	0	24,019	509	-	18,276	17,054	35,839	(8,476)	(7,336)	4,100	(108)	-	-
73811	24,288	1,245	0.001150%	278,054	359,272	210,548	27,456	9,284	36,740	1,245	4,827	4,260	27,328	23,545	59,960	771	-	27,709	1,722	30,202	13,958	4,167	11,797	(164)	-	-
73812	97,879	4,064	0.004592%	1,110,158	1,434,430	840,634	109,830	(18,047)	91,573	4,064	19,274	17,009	109,112	-	145,395	3,079	-	110,631	53,865	167,575	(6,773)	(37,531)	22,795	(651)	-	-
73815	1,308,277	64,969	0.061853%	14,954,565	19,322,724	11,323,902	1,476,659	(518,534)	958,125	64,969	259,637	229,126	1,469,809	-	1,958,572	41,471	-	1,490,278	841,455	2,373,204	(237,365)	(492,225)	323,728	(8,770)	-	-
73816	58	12	0.000003%	765	988	579	76	(563)	(487)	12	13	12	75	652	752	2	-	76	2,667	2,745	(855)	(583)	(555)	-	-	-
73817	24,575	-	0.001107%	267,625	345,797	202,651	26,426	1,165	27,591	-	4,646	4,100	26,304	22,520	57,570	742	-	26,670	17,191	44,603	6,548	1,164	5,412	(157)	-	-
73819	3,609	-	0.000163%	39,300	50,780	29,759	3,881	(7,573)	(3,692)	-	682	602	3,863	1,823	6,970	109	-	3,916	25,709	29,734	(7,375)	(10,013)	(5,354)	(23)	-	-
73820	16,194	562	0.000755%	182,480	235,781	138,177	18,019	9,927	27,946	562	3,168	2,796	17,935	19,480	43,379	506	-	18,185	5,576	24,267	15,891	(624)	3,951	(107)	-	-
73821	15,670	-	0.000706%	170,642	220,485	129,213	16,850	(34,069)	(17,219)	-	2,963	2,614	16,771	1,289	23,637	473	-	17,005	76,606	94,084	(33,711)	(34,790)	(1,846)	(100)	-	-
73822	464,334	24,869	0.022035%	5,327,389	6,883,495	4,034,008	526,042	(88,863)	437,179	24,869	92,493	81,623	523,602	0	697,718	14,774	-	530,894	148,923	694,591	(22,697)	(118,319)	147,268	(3,125)	-	-
73901	584,857	30,415	0.027713%	6,700,280	8,657,400	5,073,589	661,606	(137,780)	523,826	30,415	116,328	102,658	658,537	180,104	1,057,627	18,581	-	667,708	147,328	833,617	70,686	(85,271)	242,525	(3,930)	-	-
73902	126,563	4,653	0.005910%	1,428,934	1,846,319	1,082,018	141,097	(20,368)	120,729	4,653	24,809	21,893	140,443	0	187,145	3,963	-	142,399	70,031	216,393	(4,340)	(51,979)	27,910	(839)	-	-
73903	3,202,702	144,323	0.150756%	36,448,902	47,095,457	27,599,853	3,599,074	41,993	3,641,067	144,323	632,816	558,450	3,582,379	1,434,146	6,207,791	101,078	-	3,633,270	442,878	4,176,226	1,029,162	(380,634)	1,404,396	(21,379)	-	-
73904	1,017,961	-	0.045851%	11,085,535	14,323,568	8,394,193	1,094,619	(87,610)	1,007,009	-	192,464	169,846	1,089,541	412,450	1,864,301	30,742	-	1,104,715	143,424	1,278,881	329,056	(146,197)	409,064	(6,503)	-	-
73906	156,164	13,006	0.007620%	1,842,252	2,380,365	1,394,991	181,910	(307,999)	(126,089)	13,006	31,985	28,226	181,066	-	241,277	5,109	-	183,587	564,723	753,419	(217,089)	(232,407)	(61,565)	(1,080)	-	-
73907	158,843	7,363	0.007486%	1,809,979	2,338,665	1,370,553	178,723	(34,567)	144,156	7,363	31,424	27,731	177,894	17,968	255,017	5,019	-	180,371	105,691	291,081	1,119	(63,717)	27,595	(1,061)	-	-
73909	265,529	15,414	0.012654%	3,059,444	3,953,094	2,316,674	302,099	(79,722)	222,377	15,414	53,117	46,875	300,697	38,278	438,967	8,484	-	304,885	74,727	388,096	15,346	(62,290)	99,611	(1,796)	-	-
73910	52,617	-	0.002370%	572,999	740,369	433,887	56,580	37,426	94,006	-	9,948	8,779	56,317	144,193	219,237	1,589	-	57,102	0	58,691	72,546	43,975	44,362	(337)	-	-
73911	1,577,836	55,275	0.073558%	17,784,484	22,979,249	13,466,775	1,756,094	853,537	2,609,631	55,275	308,769	272,484	1,747,947	4,712,598	7,041,798	49,319	-	1,772,290	1,304,436	3,126,045	1,330,708	879,669	1,715,808	(10,432)	-	-
73912	7,235	507	0.000349%	84,316	108,944	63,845	8,326	(2,551)	5,775	507	1,464	1,292	8,287	-	11,043	234	-	8,402	23,429	32,065	(12,224)	(8,666)	(83)	(49)	-	-
73913	95,788	-	0.004314%	1,043,128	1,347,821	789,878	103,002	(36,127)	66,875	-	18,111	15,982	102,524	24,512	161,129	2,893	-	103,952	195,134	301,979	(33,968)	(93,829)	(12,441)	(612)	-	-
73914	14,037	559	0.000657%	158,956	205,386	120,365	15,696	940	16,636	559	2,760	2,435	15,623	4,601	25,419	441	-	15,841	5,540	21,822	1,116	(3,261)	5,837	(94)	-	-
73915	73,370	-	0.003305%	798,998	1,032,382	605,018	78,896	(18,134)	60,762	-	13,872	12,242	78,530	12,683	117,327	2,216	-	79,623	49,482	131,321	(6,749)	(32,733)	25,955	(468)	-	-
73916	718,189	40,152	0.034157%	8,258,283	10,670,489	6,253,340	815,448	(568,355)	247,093	40,152	143,378	126,529	811,665	28,177	1,109,749	22,901	-	822,969	939,208	1,785,078	(368,466)	(381,919)	79,900	(4,844)	-	-
73917	59,546	-	0.002682%	648,451	837,861	491,020	64,030	(3,127)	60,903	-	11,258	9,935	63,733	29,083	114,009	1,798	-	64,621	42,376	108,795	18,138	(20,873)	8,330	(381)	-	-
73918	98,080	-	0.004418%	1,068,090	1,380,075	808,780	105,466	(11,491)	93,975	-	18,544	16,365	104,977	10,644	150,530	2,962	-	106,439	44,763	154,164	10,982	(37,447)	23,458	(626)	-	-
74001	246,539	-	0.011105%	2,684,794	3,469,009	2,032,981	265,105	(994,887)	(729,782)	-	46,613	41,135	263,875	0	351,623	7,445	-	267,550	1,457,781	1,732,776	(672,572)	(569,526)	(137,482)	(1,573)	-	-
74002	2,370,128	115,815	0.111971%	27,071,764	34,979,300	20,499,293	2,673,148	(948,055)	1,725,093	115,815	470,013	414,778	2,660,747	0	3,545,538	75,074	-	2,697,803	2,271,452	5,044,329	(531,984)	(1,246,967)	296,039	(15,879)	-	-
74003	9,821,010	495,112	0.464656%	112,341,941	145,156,501	85,067,613	11,092,982	(3,413,170)	7,679,812	495,112	1,950,451	1,721,241	11,041,524	-	14,713,216	311,541	-	11,195,295	4,514,462	16,021,298	(573,368)	(3,834,816)	3,165,994	(65,891)	-	-
74005	10,996,560	568,408	0.520906%	125,941,807	162,728,825	95,365,709	12,435,874	(4,241,155)	8,194,719	568,408	2,186,568	1,929,610	12,378,186	300,887	16,795,251	349,255	-	12,550,573	5,721,304	18,621,132	(1,200,967)	(4,328,755)	3,777,711	(73,870)	-	-
74008	609,183	-	0.027439%	6,633,865	8,571,715	5,023,374	655,058	91,313	746,371	-	115,177	101,642	652,019	163,592	1,032,430	18,397	-	661,099	-	679,496	238,714	(93,326)	211,436	(3,891)	-	-
74009	1,250,713	-	0.056334%	13,620,193	17,598,588	10,313,488	1,344,899	(581,927)	762,972	-	236,470	208,681	1,338,660	-	1,783,811	37,771	-	1,357,303	1,249,036	2,644,110	(491,316)	(676,892)	315,898	(7,989)	-	-
74010	605,387	-	0.027268%	6,592,623	8,518,297	4,992,069	650,975	104,388	755,363	-	114,459	101,008	647,956	152,007	1,015,430	18,282	-	656,980	26,798	702,060	162,414	(77,423)	232,247	(3,868)	-	-
74013	376,313	16,338	0.017686%	4,275,938	5,524,920	3,237,828	422,219	132,050	554,269	16,338	74,238	65,514	420,260	324,679	884,691	11,858	-	426,113	-	437,971	216,394	43,490	189,344	(2,508)	-	-
74014	312,334	13,836	0.014691%	3,551,975	4,589,491	2,689,628	350,733	30,258	380,991	13,836	61,668	54,421	349,106	281,145	746,340	9,850	-	353,968	89,567	453,385	96,394	43,682	154,964	(2,084)	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2023

				Net Pension Liability as of June 30, 2023			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,					
								Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions						Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions					Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions								
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense		Employer Pension 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	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	2,131,457,512	88,705,515	100.000000%	24,177,440,512	31,239,558,650	18,307,651,817	2,387,353,342	N/A	N/A	N/A	419,762,279	370,433,265	2,376,278,926	N/A	3,166,474,470	67,047,627	-	2,409,372,530	N/A	2,476,420,157	444,515,893	(450,875,594)	710,594,904	(14,180,890)	-	-
Employer																										
74016	11,230	601	0.000533%	128,843	166,477	97,562	12,722	(3,995)	8,727	601	2,237	1,974	12,663	25,667	42,541	357	-	12,840	8,324	21,521	5,794	7,863	7,439	(76)	-	-
74017	461,382	24,184	0.021871%	5,287,793	6,832,333	4,004,025	522,133	84,989	607,122	24,184	91,805	81,017	519,711	245,666	938,199	14,664	-	526,948	145,602	687,214	168,837	(107,194)	192,444	(3,101)	-	-
74018	1,374,512	-	0.061910%	14,968,353	19,340,539	11,334,342	1,478,020	154,565	1,632,585	-	259,877	229,337	1,471,164	1,570,404	3,530,782	41,509	-	1,491,652	407,943	1,941,104	564,411	342,162	691,883	(8,778)	-	-
74020	100,363	4,233	0.004711%	1,139,044	1,471,753	862,507	112,473	(13,768)	98,705	4,233	19,776	17,452	111,951	14,320	163,499	3,159	-	113,510	87,112	203,781	(5,502)	(56,365)	22,253	(667)	-	-
74021	210,292	-	0.009472%	2,290,065	2,958,982	1,734,084	226,128	75,777	301,905	-	39,759	35,087	225,079	166,409	466,334	6,351	-	228,214	-	234,565	174,872	(21,037)	79,279	(1,344)	-	-
74022	14,750	-	0.000664%	160,631	207,551	121,633	15,861	(7,897)	7,964	-	2,789	2,461	15,788	0	21,038	445	-	16,007	11,636	28,088	(2,523)	(7,388)	2,954	(92)	-	-
74024	863,548	-	0.038896%	9,403,988	12,150,849	7,120,892	928,578	(466,792)	461,786	-	163,270	144,083	924,271	1,437,376	2,669,000	26,079	-	937,143	1,525,812	2,489,034	(208,660)	(246,155)	640,297	(5,516)	-	-
74101	72,598	3,981	0.003449%	833,936	1,077,525	631,474	82,345	(15,372)	66,973	3,981	14,479	12,777	81,963	11,956	121,175	2,313	-	83,105	43,987	129,405	7,909	(32,908)	17,259	(489)	-	-
74102	751,268	33,520	0.035348%	8,546,298	11,042,632	6,471,432	843,887	(34,419)	809,468	33,520	148,379	130,942	839,973	418,106	1,537,400	23,700	-	851,671	81,825	957,196	251,909	3,202	330,105	(5,012)	-	-
74103	102,953	-	0.004637%	1,121,154	1,448,637	848,960	110,706	2,743	113,449	-	19,465	17,178	110,193	38,082	184,918	3,109	-	111,727	10,437	125,273	41,873	(11,880)	30,310	(657)	-	-
74105			0.000000%					(13,173)	(13,173)					-			-								-	-
74106	32,602	1,309	0.001527%	369,295	477,165	279,638	36,465	(8,825)	27,640	1,309	6,412	5,658	36,296	-	48,366	1,024	-	36,802	7,970	45,796	3,241	(9,978)	9,524	(217)	-	-
74108	331	-	0.000015%	3,602	4,654	2,728	356	(520)	(164)	-	63	55	354	-	472	10	-	359	845	1,214	(379)	(387)	26	(2)	-	-
74109	187,304	-	0.008437%	2,039,730	2,635,526	1,544,525	201,409	143,806	345,215	-	35,413	31,252	200,475	258,648	525,788	5,656	-	203,267	0	208,923	149,114	54,839	114,108	(1,196)	-	-
74201	2,316,422	-	0.104336%	25,225,690	32,593,997	19,101,408	2,490,861	(147,631)	2,343,230	-	437,962	386,494	2,479,306	578,903	3,882,665	69,955	-	2,513,835	538,588	3,122,378	352,111	(464,994)	887,967	(14,797)	-	-
74202	776,498	-	0.034975%	8,456,021	10,925,986	6,403,072	834,973	144,054	979,027	-	146,811	129,558	831,100	343,517	1,450,986	23,450	-	842,674	138,245	1,004,369	291,135	(140,458)	300,900	(4,960)	-	-
74203	6,809,856	354,393	0.322690%	78,018,237	100,807,002	59,077,003	7,703,756	(1,620,915)	6,082,841	354,393	1,354,532	1,195,352	7,668,020	386,673	10,604,577	216,356	-	7,774,810	1,540,660	9,531,826	1,166,256	(2,055,289)	2,007,544	(45,760)	-	-
74204	45,047,624	-	2.029023%	490,565,893	633,857,913	371,466,515	48,439,955	(30,724,271)	17,715,684	-	8,517,074	7,516,177	48,215,252	-	64,248,503	1,360,412	-	48,886,729	40,430,768	90,677,909	(9,842,125)	(24,257,479)	7,957,932	(287,734)	-	-
74208	1,250,449	57,577	0.058916%	14,244,319	18,405,018	10,786,089	1,406,527	1,415	1,407,942	57,577	247,306	218,244	1,400,002	849,461	2,715,013	39,502	-	1,419,500	261,585	1,720,587	346,837	60,804	595,139	(8,355)	-	-
74211	166,305	-	0.007491%	1,811,048	2,340,047	1,371,363	178,828	(7,957)	170,871	-	31,443	27,748	177,999	10,999	248,189	5,022	-	180,478	53,052	238,552	21,450	(54,541)	43,789	(1,061)	-	-
74213	111,211	4,541	0.005214%	1,260,534	1,628,730	954,502	124,469	26,883	151,352	4,541	21,885	19,313	123,892	106,156	271,246	3,496	-	125,617	8,040	137,153	60,044	11,583	63,205	(740)	-	-
74214	295,772	-	0.013322%	3,220,940	4,161,761	2,438,961	318,045	162,179	480,224	-	55,921	49,349	316,570	304,432	726,272	8,932	-	320,979	-	329,911	242,439	39,792	116,021	(1,890)	-	-
74215	672,768	-	0.030303%	7,326,401	9,466,409	5,547,701	723,431	199,829	923,260	-	127,199	112,251	720,075	461,506	1,421,031	20,317	-	730,103	19,446	769,866	305,049	41,207	309,206	(4,297)	-	-
74216	224,977	8,364	0.010510%	2,541,066	3,283,299	1,924,147	250,912	65,114	316,026	8,364	44,117	38,933	249,749	126,861	459,660	7,047	-	253,227	-	260,274	116,908	(8,105)	92,074	(1,491)	-	-
74217	54,464	2,211	0.002553%	617,187	797,464	467,346	60,943	20,790	81,733	2,211	10,715	9,456	60,660	36,729	117,560	1,712	-	61,505	19,381	82,598	21,238	(10,465)	24,552	(363)	-	-
74218	23,254	1,282	0.001105%	267,196	345,243	202,326	26,384	(869)	25,515	1,282	4,639	4,094	26,261	53,649	88,643	741	-	26,627	26,572	53,940	5,989	7,436	21,436	(157)	-	-
74219	347,120	-	0.015635%	3,780,114	4,884,267	2,862,379	373,260	137,397	510,657	-	65,629	57,917	371,528	205,376	700,450	10,483	-	376,702	17,133	404,318	181,775	(28,225)	144,801	(2,218)	-	-
74221	49,097	2,546	0.002326%	562,390	726,662	425,853	55,532	(12,152)	43,380	2,546	9,764	8,617	55,275	19,699	93,355	1,560	-	56,044	27,876	85,480	(10,077)	(3,100)	21,380	(329)	-	-
74222	50,283	2,260	0.002367%	572,186	739,319	433,271	56,499	4,780	61,279	2,260	9,934	8,767	56,237	40,509	115,447	1,587	-	57,020	9,626	68,233	18,945	1,532	27,073	(336)	-	-
74223	26,925	1,040	0.001260%	304,536	393,490	230,601	30,071	15,941	46,012	1,040	5,287	4,666	29,931	19,722	59,606	845	-	30,348	48,286	79,479	5,212	(21,631)	(3,274)	(180)	-	-
74224	8,075	256	0.000375%	90,721	117,220	68,696	8,958	10,352	19,310	256	1,575	1,390	8,916	11,373	23,254	252	-	9,041	-	9,293	7,340	2,161	4,514	(54)	-	-
74226	139,367	4,603	0.006485%	1,567,817	2,025,770	1,187,183	154,811	42,707	197,518	4,603	27,220	24,021	154,093	181,991	387,325	4,348	-	156,239	41,892	202,479	73,440	44,564	67,761	(919)	-	-
74227	46,701	-	0.002104%	508,574	657,126	385,102	50,218	1,572	51,790	-	8,830	7,792	49,985	13,028	79,635	1,410	-	50,681	20,221	72,312	14,224	(17,225)	10,621	(297)	-	-
74228	13,793	-	0.000621%	150,210	194,085	113,742	14,832	(722,870)	(708,038)	-	2,608	2,301	14,763	16,729	36,401	417	-	14,969	15,782	31,168	(6,601)	3,500	8,424	(90)	-	-
74229	72,141	2,713	0.003372%	815,153	1,053,255	617,250	80,491	155,302	235,793	2,713	14,152	12,489	80,117	161,870	268,628	2,261	-	81,233	374,034	457,528	(166,754)	(4,942)	(16,725)	(480)	-	-
74230	1,720,496	80,218	0.081107%	19,609,672	25,337,566	14,848,844	1,936,318	(819,288)	1,117,030	80,218	340,458	300,448	1,927,336	680,304	3,248,546	54,381	-	1,954,177	373,953	2,382,511	397,322	(268,364)	748,579	(11,502)	-	-
74231	-	-	0.000000%	-	-	-	-	(3,690)	(3,690)	-	-	-	-	-	-	-	-	-	0	0	-	-	-	(0)	-	-
74233	86,932	-	0.003916%	946,681	1,223,202	716,846	93,478	1,289	94,767	-	16,436	14,505	93,045	11,743	135,729	2,625	-	94,340	25,386	122,351	14,797	(28,668)	27,803	(554)	-	-
74234	-	-	0.000000%	-	-	-	-	(3,472)	(3,472)	-	-	-	-	-	-	-	-	-	6,373	6,373	(6,373)	-	-	-	-	-
74239	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74241	-	-	0.000000%	-	-	-	-	(38)	(38)	-	-	-	-	-	-	-	-	-	0	0	-	-	-	(0)	-	-
74242	251,962	-	0.011349%	2,743,848	3,545,313	2,077,698	270,936	(231,654)	39,282	-	47,638	42,040	269,679	156,996	516,353	7,609	-	273,435	692,550	973,594	(104,394)	(256,546)	(94,692)	(1,609)	-	-
74243	367,279	-	0.016543%	3,999,645	5,167,923	3,028,613	394,937	621,287	1,016,224	-	69,441	61,280	393,105	-	523,826	11,092	-	398,580	239,904	649,576	(76,728)	(152,424)	105,750	(2,347)	-	-
74301	2,787,017	130,980	0.131432%	31,776,811	41,058,670	24,062,050	3,137,738	(382,681)	2,755,057	130,980	551,701	486,867	3,123,183	115,486	4,277,237	88,122	-	3,166,678	557,773	3,812,573	371,589	(827,273)	938,986	(18,638)	-	-
74302	2,907,244	134,245	0.136994%	33,121,629	42,796,303	25,080,374	3,270,529	(171,149)	3,099,380	134,245	575,049	507,471	3,255,358	1,090,332	5,428,210	91,851	-	3,300,694	606,548	3,999,093	560,544	(361,516)	1,249,516	(19,427)	-	-
74304	113,706	7,049	0.005439%	1,315,016	1,699,126	995,757	129,849	(54,636)	75,213	7,049	22,831	20,148	129,246	55,037	227,262	3,647	-	131,046	52,627	187,320	(5,791)	(3,307)	49,811	(771)	-	-
74305	159,047	-	0.007164%	1,732,008	2,237,920	1,311,512	171,024	(34,568)	136,456	-	30,071	26,537	170,230	21,105	247,943	4,803	-	172,601	119,860	297,264	(3,620)	(80,779)	36,093	(1,015)	-	-
74306	222,520	-	0.010023%	2,423,224	3,131,037	1,834,915	239,276	(93,513)	145,763	-	42,071	37,127	238,166	84,358	401,722	6,720	-	241,483	352,788	600,991	(6,353)	(173,398)	(18,096)	(1,422)	-	-
74307	161,699	8,630	0.007672%	1,854,876	2,396,676	1,404,550	183,156	(29,271)	153,885	8,630	32,204	28,419	182,306	43,821	286,750	5,144	-	184,845	81,785	271,774	16,804	(61,250)	60,510	(1,088)	-	-
74308	3,008	76	0.000139%	33,587	43,398	25,433	3,316	6,767	10,083	76	583	515	3,301	27,725	32,124	93	-	3,347	51,910	55,350	344	(22,724)	(826)	(20)	-	-
74309	6,921	240	0.000323%	77,984	100,763	59,051	7,700	4,842	12,542	240	1,354	1,195	7,665	22,616	32,830	216	-	7,771	4,089	12,076	7,321	5,460	8,018	(45)	-	-
74310	254,739	-	0.011474%	2,774,093	3,584,392	2,100,600	273,922	26,018	299,940	-	48,163	42,503	272,652	140,123	503,441	7,693	-	276,449	161,909	446,051	96,528	(78,052)	40,542	(1,627)	-	-
74311	1,108,286	46,252	0.052002%	12,572,852	16,245,324	9,520,421	1,241,481	(258,731)	982,750	46,252	218,287	192,634	1,235,722	717,059	2,363,702	34,866	-	1,252,932	591,933	1,879,731	44,915	(104,636)	551,067	(7,374)	-	-
74312	5,470	262	0.000258%	62,417	80,648	47,263	6,163	(668)	5,495	262	1,084	956	6,135	2,536	10,711	173	-	6,220	2,018	8,411	725	(865)	2,476	(36)	-	-
74313	96,184	-	0.004332%	1,047,439	1,353,391	793,142	103,427	(41,646)	61,781	-	18,185	16,048	102,947	166,315	303,495	2,905	-	104,381	119,491	226,777	60,536	(37,185)	53,983	(616)	-	-
74401	943,220	46,041	0.044558%	10,772,994	13,919,736	8,157,531	1,063,758	25,427	1,089,185	46,041	187,038	165,058	1,058,823	155,981	1,566,900	29,875	-	1,073,569	25,020	1,128,464	292,313	(157,850)	310,293	(6,319)	-	-
74402	781,129	42,844	0.037113%	8,973,019	11,593,997	6,794,554	886,023	(271,448)	614,575	42,844	155,787	137,480	881,913	-	1,175,180	24,884	-	894,195	443,802	1,362,881	(38,978)	(339,103)	195,642	(5,263)	-	-
74405	38,265	1,621	0.001797%	434,358	561,231	328,904	42,890	14,843	57,733	1,621	7,541	6,655	42,691	50,991	107,878	1,205	-	43,285	76,429	120,919	5,039	(12,560)	(5,265)	(255)	-	-
74406	39,494	1,227	0.001834%	443,445	572,973	335,786	43,787	10,623	54,410	1,227	7,699	6,794	43,584	23,698	81,775	1,230	-	44,191	5,593	51,014	20,636	(1,232)	11,617	(260)	-	-
74407	472,564	22,229	0.022286%	5,388,267	6,962,155	4,080,106	532,054	(47,105)	484,949	22,229	93,550	82,556	529,586	0	705,692	14,942	-	536,961	110,223	662,126	18,942	(118,662)	146,445	(3,159)	-	-
74408	100,812	-	0.004541%	1,097,840	1,418,514	831,307	108,404	(12,390)	96,014	-	19,060	16,820	107,901	73,105	216,886	3,044	-	109,404	15,798	128,246	35,244	7,947	46,093	(644)	-	-
74409	-	-	0.000000%	-	-	-	-	(28,529)	(28,529)	-	-	-	-	0	0	-	-	-	-	-	-	-	-	0	-	-
74410	6,956	426	0.000333%	80,395	103,877	60,876	7,938	(9,666)	(1,728)	426	1,396	1,232	7,902	2,170	12,700	223	-	8,012	7,416	15,651	(2,214)	(3,602)	2,912	(47)	-	-
74411	16,228	-	0.000731%	176,717	228,335	133,814	17,450	(42,186)	(24,736)	-	3,068	2,708	17,369	4,586	27,731	490	-	17,610	38,771	56,871	(23,439)	(11,955)	6,355	(102)	-	-
74412	16,412	-	0.000739%	178,724	230,928	135,333	17,648	11,720	29,368	-	3,103	2,738	17,566	28,705	52,112	496	-	17,811	26,451	44,758	12,637	(3,734)	(1,444)	(106)	-	-
74413	15,650	-	0.000705%	170,428	220,209	129,052	16,829	(11,128)	5,701	-	2,959	2,611	16,751	4,048	26,369	473	-	16,984	27,953	45,410	(5,400)	(14,291)	751	(100)	-	-
74414	6,917	-	0.000312%	75,321	97,322	57,034	7,437	15,473	22,910	-	1,308	1,154	7,403	-	9,865	209	-	7,506	20,266	27,981	(17,342)	(2,369)	1,640	(44)	-	-
74501	1,214,719	82,460	0.058427%	14,126,202	18,252,400	10,696,649	1,394,864	(1,082,562)	312,302	82,460	245,255	216,434	1,388,393	-	1,850,082	39,174	-	1,407,729	1,627,685	3,074,588	(723,590)	(747,023)	254,392	(8,286)	-	-
74504	204,657	10,705	0.009700%	2,345,275	3,030,319	1,775,890	231,580	(49,287)	182,293	10,705	40,718	35,933	230,505	-	307,156	6,504	-	233,715	104,574	344,793	(27,356)	(71,467)	62,562	(1,376)	-	-
74506	40,340	2,257	0.001919%	463,882	599,379	351,261	45,805	(6,724)	39,081	2,257	8,054	7,107	45,593	6,195	66,949	1,286	-	46,228	24,938	72,452	4,838	(18,144)	8,074	(272)	-	-
74508	253,829	13,746	0.012052%	2,913,879	3,765,009	2,206,448	287,725	(227,566)	60,159	13,746	50,590	44,645	286,390	-	381,625	8,081	-	290,379	508,203	806,663	(238,129)	(235,626)	50,426	(1,709)	-	-
74509	53,438	3,694	0.002573%	622,161	803,891	471,113	61,434	(73,299)	(11,865)	3,694	10,802	9,532	61,149	0	81,483	1,725	-	62,001	193,292	257,018	(81,698)	(85,947)	(7,525)	(366)	-	-
74510	17,359	570	0.000808%	195,241	252,270	147,840	19,279	14,295	33,574	570	3,390	2,991	19,189	9,773	35,343	541	-	19,456	-	19,997	9,225	(1,034)	7,270	(114)	-	-
74511	-	-	0.000000%	-	-	-	-	(40,366)	(40,366)	-	-	-	-	0	0	-	-	-	-	-	-	-	-	0	-	-
74601	6,657,250	278,692	0.312407%	75,531,982	97,594,523	57,194,359	7,458,256	1,607,019	9,065,275	278,692	1,311,366	1,157,259	7,423,658	1,954,715	11,846,998	209,461	-	7,527,045	-	7,736,506	2,502,771	(668,463)	2,320,487	(44,302)	-	-
74602	6,962,824	279,161	0.326192%	78,864,780	101,900,815	59,718,022	7,787,346	1,360,971	9,148,317	279,161	1,369,229	1,208,322	7,751,222	5,230,808	15,559,581	218,704	-	7,859,171	272,806	8,350,681	3,394,737	277,168	3,583,254	(46,258)	-	-
74604	1,012,453	31,406	0.047017%	11,367,561	14,687,973	8,607,749	1,122,467	105,085	1,227,552	31,406	197,361	174,167	1,117,260	89,758	1,578,546	31,524	-	1,132,820	758,159	1,922,503	(9,724)	(503,090)	175,525	(6,668)	-	-
74605	656,574	29,666	0.030909%	7,473,117	9,655,980	5,658,797	737,918	(5,132)	732,786	29,666	129,746	114,499	734,495	168,004	1,146,744	20,724	-	744,724	29,072	794,520	172,713	(76,107)	260,002	(4,383)	-	-
74607	285,379	13,161	0.013447%	3,251,089	4,200,717	2,461,791	321,022	(3,834)	317,188	13,161	56,445	49,811	319,533	131,316	557,105	9,016	-	323,983	114,072	447,071	79,282	(81,984)	114,644	(1,907)	-	-
74609	444,968	22,023	0.021034%	5,085,509	6,570,963	3,850,851	502,158	(51,685)	450,473	22,023	88,293	77,917	499,829	221,084	887,123	14,103	-	506,790	51,386	572,279	129,893	(17,505)	205,440	(2,983)	-	-
74610	113,224	-	0.005100%	1,233,006	1,593,161	933,657	121,751	(6,741)	115,010	-	21,407	18,891	121,186	40,934	202,418	3,419	-	122,874	71,848	198,141	1,589	(41,455)	44,867	(724)	-	-
74611	405,181	16,406	0.018989%	4,591,058	5,932,084	3,476,443	453,335	47,764	501,099	16,406	79,709	70,342	451,232	183,403	784,686	12,732	-	457,516	5,496	475,744	153,613	(21,800)	179,821	(2,692)	-	-
74612	1,447,774	66,275	0.068195%	16,487,898	21,303,937	12,484,973	1,628,065	(869,585)	758,480	66,275	286,258	252,618	1,620,513	148,858	2,308,247	45,723	-	1,643,081	1,089,974	2,778,778	(488,189)	(494,951)	522,280	(9,671)	-	-
74613	596,214	20,653	0.027785%	6,717,640	8,679,832	5,086,734	663,320	238,224	901,544	20,653	116,630	102,924	660,243	523,579	1,403,376	18,629	-	669,438	93,210	781,277	329,945	(8,171)	304,265	(3,940)	-	-
74616	259,743	-	0.011699%	2,828,581	3,654,797	2,141,859	279,303	(87,462)	191,841	-	49,109	43,338	278,007	2,833	373,287	7,844	-	281,879	12,106	301,829	42,611	(53,346)	83,851	(1,659)	-	-
74618	61,764	-	0.002782%	672,608	869,074	509,313	66,415	(46,552)	19,863	-	11,678	10,305	66,107	5,353	93,443	1,865	-	67,028	122,951	191,844	(41,488)	(62,644)	6,125	(395)	-	-
74619	130,138	3,419	0.006016%	1,454,421	1,879,250	1,101,317	143,614	88,237	231,851	3,419	25,251	22,284	142,948	153,411	343,894	4,033	-	144,938	-	148,971	95,162	25,361	75,252	(852)	-	-
74620	130,297	8,779	0.006264%	1,514,530	1,956,917	1,146,833	149,549	(78,320)	71,229	8,779	26,295	23,205	148,856	56,822	255,178	4,200	-	150,929	41,513	196,642	8,422	(6,751)	57,753	(887)	-	-
74621	4,931	-	0.000222%	53,697	69,381	40,660	5,302	(5,843)	(541)	-	932	823	5,278	1,290	8,323	149	-	5,351	3,927	9,427	(2,034)	(546)	1,507	(31)	-	-
75001	1,190,651	-	0.053629%	12,966,113	16,753,454	9,818,205	1,280,313	369,872	1,650,185	-	225,114	198,660	1,274,374	565,114	2,263,262	35,957	-	1,292,122	0	1,328,079	584,088	(100,682)	459,382	(7,605)	-	-
75002	139,731	-	0.006294%	1,521,657	1,966,126	1,152,230	150,253	12,723	162,976	-	26,419	23,314	149,556	158,523	357,812	4,220	-	151,639	11,095	166,954	113,638	36,199	41,914	(893)	-	-
75003	1,222	-	0.000055%	13,309	17,197	10,078	1,314	(64,807)	(63,493)	-	231	204	1,308	90,067	91,810	37	-	1,326	146,134	147,497	(12,393)	(10,333)	(32,953)	(8)	-	-
75005	133,196	-	0.005999%	1,450,498	1,874,182	1,098,347	143,227	(29,644)	113,583	-	25,183	22,224	142,562	31,379	221,348	4,022	-	144,548	17,380	165,950	31,015	(15,795)	41,027	(850)	-	-
75007	508,846	-	0.022919%	5,541,297	7,159,884	4,195,983	547,164	(216,140)	331,024	-	96,207	84,901	544,626	1,239	726,973	15,367	-	552,211	326,031	893,609	(51,590)	(235,467)	123,671	(3,250)	-	-
75011	333,651	-	0.015028%	3,633,435	4,694,745	2,751,312	358,776	7,250	366,026	-	63,083	55,669	357,112	71,395	547,259	10,076	-	362,085	86,852	459,013	42,187	(76,676)	124,865	(2,131)	-	-
75014	120,058	-	0.005408%	1,307,428	1,689,321	990,011	129,099	(211,781)	(82,682)	-	22,699	20,032	128,500	-	171,231	3,626	-	130,290	266,589	400,505	(101,875)	(127,700)	1,068	(767)	-	-
75015	96,559	-	0.004349%	1,051,526	1,358,672	796,237	103,831	(1,997)	101,834	-	18,256	16,111	103,349	95,759	233,475	2,916	-	104,789	101,895	209,600	52,232	(32,848)	5,108	(617)	-	-
75016	7,200	-	0.000324%	78,403	101,305	59,369	7,742	(43,950)	(36,208)	-	1,361	1,201	7,706	-	10,268	217	-	7,813	72,164	80,194	(39,299)	(28,369)	(2,214)	(45)	-	-
75018	6,916	-	0.000312%	75,315	97,314	57,030	7,437	14,600	22,037	-	1,308	1,154	7,402	40,576	50,440	209	-	7,505	34,433	42,147	17,036	(2,195)	(6,504)	(44)	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2023

				Net Pension Liability as of June 30, 2023			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	2,131,457,512	88,705,515	100.000000%	24,177,440,512	31,239,558,650	18,307,651,817	2,387,353,342	N/A	N/A	N/A	419,762,279	370,433,265	2,376,278,926	N/A	3,166,474,470	67,047,627	-	2,409,372,530	N/A	2,476,420,157	444,515,893	(450,875,594)	710,594,904	(14,180,890)	-	-
Employer																										
75021	108,922	-	0.004906%	1,186,149	1,532,618	898,176	117,124	(60,649)	56,475	-	20,594	18,174	116,581	32,832	188,181	3,289	-	118,204	98,045	219,538	12,877	(60,354)	16,814	(694)	-	-
75022	991,401	-	0.044654%	10,796,300	13,949,849	8,175,179	1,066,059	147,711	1,213,770	-	187,442	165,415	1,061,114	283,471	1,697,442	29,940	-	1,075,892	236,302	1,342,134	94,254	(121,692)	389,080	(6,333)	-	-
75025	52,117	-	0.002347%	567,552	733,331	429,762	56,042	26,174	82,216	-	9,854	8,696	55,782	109,921	184,253	1,574	-	56,559	11,109	69,242	46,178	32,291	36,874	(333)	-	-
75026	123,431	-	0.005560%	1,344,154	1,736,776	1,017,821	132,726	(16,288)	116,438	-	23,337	20,594	132,110	-	176,041	3,728	-	133,950	27,174	164,852	10,789	(34,262)	35,452	(789)	-	-
80101	3,296,655	176,908	0.156455%	37,826,893	48,875,953	28,643,296	3,735,141	(874,315)	2,860,826	176,908	656,740	579,563	3,717,815	0	4,954,118	104,900	-	3,769,592	1,472,732	5,347,224	(126,396)	(1,225,422)	980,900	(22,188)	-	-
80103	139,607	14,277	0.006931%	1,675,784	2,165,273	1,268,938	165,472	(82,945)	82,527	14,277	29,095	25,675	164,704	41,164	260,638	4,647	-	166,998	64,598	236,243	(219)	(34,077)	59,675	(983)	-	-
80201	24,697,535	1,292,296	1.170627%	283,027,688	365,698,762	214,314,347	27,947,007	(2,062,352)	25,884,655	1,292,296	4,913,851	4,336,392	27,817,367	0	37,067,610	784,878	-	28,204,769	13,368,468	42,358,115	(1,470,115)	(9,470,414)	5,816,030	(166,006)	-	-
80202	1,144,860	15,206	0.052251%	12,633,049	16,323,103	9,566,002	1,247,425	1,926,557	3,173,982	15,206	219,332	193,557	1,241,639	3,411,495	5,066,023	35,033	-	1,258,931	0	1,293,964	2,191,938	985,464	602,066	(7,409)	-	-
80302	1,488,444	89,679	0.071081%	17,185,664	22,205,516	13,013,335	1,696,964	609,040	2,306,004	89,679	298,373	263,309	1,689,092	127,516	2,378,290	47,658	-	1,712,616	1,629,576	3,389,850	(981,429)	(557,436)	537,385	(10,080)	-	-
80401	10,531,948	444,266	0.494388%	119,530,304	154,444,551	90,510,788	11,802,782	2,478,852	14,281,634	444,266	2,075,253	1,831,377	11,748,032	3,337,599	18,992,261	331,475	-	11,911,643	1,086,510	13,329,628	4,345,058	(2,357,856)	3,745,539	(70,108)	-	-
80402	3,823,371	181,435	0.180383%	43,612,101	56,350,993	33,023,974	4,306,390	(41,362)	4,265,028	181,435	757,182	668,200	4,286,414	570,771	6,282,567	120,943	-	4,346,109	448,573	4,915,625	687,567	(721,346)	1,426,300	(25,580)	-	-
80403	3,078,626	141,140	0.145024%	35,063,058	45,304,815	26,550,464	3,462,232	423,917	3,886,149	141,140	608,755	537,217	3,446,172	1,038,848	5,630,992	97,235	-	3,494,165	-	3,591,400	1,189,435	(357,752)	1,228,474	(20,565)	-	-
80404	3,555,453	176,333	0.168086%	40,638,923	52,509,364	30,772,623	4,012,810	355,933	4,368,743	176,333	705,562	622,647	3,994,195	1,472,728	6,795,132	112,698	-	4,049,821	584,842	4,747,361	1,119,376	(553,114)	1,505,346	(23,837)	-	-
80405	14,556,619	714,400	0.687833%	166,300,460	214,876,052	125,926,105	16,421,009	1,477,736	17,898,745	714,400	2,887,264	2,547,963	16,344,835	3,454,698	25,234,760	461,176	-	16,572,464	237,835	17,271,475	4,279,205	(1,757,844)	5,539,466	(97,542)	-	-
80406	101,796	5,767	0.004845%	1,171,347	1,513,492	886,968	115,662	(58,985)	56,677	5,767	20,337	17,947	115,126	-	153,410	3,248	-	116,729	159,811	279,788	(56,736)	(76,587)	7,631	(686)	-	-
80407	527,900	25,402	0.024922%	6,025,425	7,785,423	4,562,575	594,969	(29,270)	565,699	25,402	104,612	92,318	592,209	0	789,139	16,709	-	600,456	151,541	768,706	21,551	(158,655)	161,071	(3,533)	-	-
80409	180,200	12,265	0.008669%	2,095,933	2,708,146	1,587,084	206,959	(113,118)	93,841	12,265	36,389	32,113	205,999	-	274,501	5,812	-	208,868	176,023	390,703	(83,427)	(84,406)	52,860	(1,229)	-	-
80502	57,582	-	0.002594%	627,060	810,221	474,823	61,918	(2,396,735)	(2,334,817)	-	10,887	9,607	61,631	2,287,796	2,369,921	1,739	-	62,489	8,463,351	8,527,579	(2,145,868)	(2,005,057)	(2,006,366)	(368)	-	-
80503	81,718	-	0.003681%	889,907	1,149,844	673,856	87,872	(5,171,684)	(5,083,812)	-	15,450	13,635	87,464	0	116,549	2,468	-	88,683	13,423,084	13,514,235	(5,065,513)	(5,021,961)	(3,309,689)	(522)	-	-
80504	2,606,366	141,254	0.123758%	29,921,410	38,661,315	22,657,103	2,954,530	7,846,793	10,801,323	141,254	519,488	458,439	2,940,825	21,013,712	24,932,464	82,977	-	2,981,781	-	3,064,758	8,396,915	7,288,800	6,199,541	(17,550)	-	-
80601	2,335,879	134,264	0.111260%	26,899,714	34,756,995	20,369,013	2,656,159	(521,309)	2,134,850	134,264	467,026	412,142	2,643,837	104,005	3,627,010	74,597	-	2,680,657	969,373	3,724,627	199,290	(875,372)	594,242	(15,778)	-	-
80602	81,175	-	0.003656%	883,989	1,142,198	669,374	87,288	(1,977,828)	(1,890,540)	-	15,348	13,544	86,883	7,386	123,161	2,451	-	88,093	4,859,515	4,950,059	(1,792,743)	(1,829,314)	(1,204,322)	(518)	-	-
80603	57,573	-	0.002593%	626,961	810,094	474,748	61,908	(3,041,126)	(2,979,218)	-	10,885	9,606	61,621	115,305	197,417	1,739	-	62,479	7,751,013	7,815,231	(2,874,103)	(2,822,267)	(1,921,077)	(368)	-	-
80606	179,661	10,253	0.008554%	2,068,152	2,672,250	1,566,047	204,216	(39,179)	165,037	10,253	35,907	31,687	203,268	-	270,862	5,735	-	206,099	37,291	249,125	17,231	(51,839)	57,558	(1,213)	-	-
80607	1,551,625	106,924	0.074704%	18,061,495	23,337,174	13,676,533	1,783,446	4,736,569	6,520,015	106,924	313,579	276,728	1,775,173	12,684,531	15,050,011	50,087	-	1,799,896	-	1,849,983	5,068,640	4,399,747	3,742,236	(10,594)	-	-
80701	28,571,154	1,206,425	1.341234%	324,276,022	418,995,543	245,548,428	32,019,992	10,052,058	42,072,050	1,206,425	5,629,994	4,968,376	31,871,458	22,840,190	65,310,018	899,265	-	32,315,321	0	33,214,586	15,997,321	2,525,709	13,762,602	(190,200)	-	-
80702	274,536	13,320	0.012966%	3,134,739	4,050,381	2,373,688	309,534	166,820	476,354	13,320	54,424	48,029	308,098	286,030	696,581	8,693	-	312,388	-	321,081	195,115	43,167	139,056	(1,838)	-	-
80704	905,239	30,366	0.042141%	10,188,673	13,164,737	7,715,071	1,006,060	615,819	1,621,879	30,366	176,893	156,105	1,001,393	1,354,860	2,689,251	28,255	-	1,015,339	0	1,043,594	770,655	304,457	576,523	(5,977)	-	-
80801	37,895,296	1,724,676	1.784552%	431,459,090	557,486,287	326,709,636	42,603,571	1,563,811	44,167,382	1,724,676	7,490,878	6,610,576	42,405,942	3,163,152	59,670,548	1,196,500	-	42,996,515	11,179,858	55,372,873	6,262,422	(12,428,332)	10,716,649	(253,065)	-	-
80902	2,189,362	114,657	0.103777%	25,090,634	32,419,492	18,999,141	2,477,525	(614,816)	1,862,709	114,657	435,617	384,425	2,466,032	107,170	3,393,244	69,580	-	2,500,376	1,246,413	3,816,369	(21,992)	(972,728)	586,312	(14,716)	-	-
81001	59,336,278	2,967,628	2.806276%	678,485,746	876,668,283	513,763,266	66,995,727	10,503,183	77,498,910	2,967,628	11,779,689	10,395,380	66,684,949	10,640,337	99,500,355	1,881,542	-	67,613,647	4,873,064	74,368,253	21,106,044	(14,283,508)	18,707,522	(397,955)	-	-
81002	1,282,531	47,295	0.059898%	14,481,724	18,711,769	10,965,857	1,429,969	398,292	1,828,261	47,295	251,428	221,881	1,423,336	546,548	2,443,193	40,160	-	1,443,158	56,352	1,539,670	479,528	(45,327)	477,817	(8,494)	-	-
81003	681,675	25,729	0.031863%	7,703,596	9,953,780	5,833,320	760,676	432,992	1,193,668	25,729	133,748	118,030	757,148	402,762	1,411,688	21,363	-	767,692	-	789,055	395,222	(2,589)	234,518	(4,518)	-	-
81004	448,852	16,493	0.020960%	5,067,581	6,547,798	3,837,276	500,388	195,866	696,254	16,493	87,982	77,643	498,067	175,457	839,149	14,053	-	505,003	43,528	562,584	212,512	(70,896)	137,920	(2,971)	-	-
81005	1,821,676	-	0.082051%	19,837,943	25,632,514	15,021,696	1,958,858	5,079,329	7,038,187	-	344,421	303,946	1,949,772	9,439,921	12,038,060	55,014	-	1,976,925	-	2,031,939	5,444,061	3,644,760	928,936	(11,636)	-	-
81102	9,037,707	519,855	0.430489%	104,081,276	134,482,933	78,812,468	10,277,299	(3,898,033)	6,379,266	519,855	1,807,031	1,594,675	10,229,625	0	13,631,331	288,633	-	10,372,089	6,970,908	17,631,630	(1,584,544)	(4,654,627)	2,299,918	(61,047)	-	-
81201	5,182,353	300,214	0.246944%	59,704,822	77,144,323	45,209,711	5,895,434	(2,208,933)	3,686,501	300,214	1,036,579	914,764	5,868,086	-	7,819,429	165,570	-	5,949,809	4,223,548	10,338,927	(979,111)	(2,600,775)	1,095,406	(35,019)	-	-
81203	312,838	-	0.014091%	3,406,787	4,401,893	2,579,688	336,396	869,580	1,205,976	-	59,148	52,197	334,836	1,563,434	2,009,615	9,448	-	339,499	40,748	389,695	932,216	599,890	89,812	(1,998)	-	-
81301	7,862,319	401,890	0.372234%	89,996,733	116,284,361	68,147,365	8,886,549	(383,455)	8,503,094	401,890	1,562,499	1,378,880	8,845,326	654,497	12,441,202	249,574	-	8,968,512	1,724,951	10,943,037	1,456,146	(2,113,560)	2,208,365	(52,786)	-	-
81401	-	-	0.000000%	-	-	-	-	(2,471,079)	(2,471,079)	-	-	-	-	2,067,671	2,067,671	-	-	-	8,328,519	8,328,519	(2,645,696)	(3,615,152)	-	-	-	-
81402	-	-	0.000000%	-	-	-	-	(9,589,649)	(9,589,649)	-	-	-	-	270,995	270,995	-	-	-	24,178,375	24,178,375	(9,157,546)	(8,742,599)	(6,007,236)	-	-	-
81403	-	-	0.000000%	-	-	-	-	(3,846,795)	(3,846,795)	-	-	-	-	259,666	259,666	-	-	-	7,216,261	7,216,261	(3,824,239)	(3,132,355)	-	-	-	-
81408	-	-	0.000000%	-	-	-	-	(195,484)	(195,484)	-	-	-	-	12,820,359	12,820,359	-	-	-	19,953,569	19,953,569	(195,484)	(1,886,001)	(5,051,725)	-	-	-
81409	5,632,348	261,600	0.265474%	64,184,733	82,932,795	48,601,991	6,337,794	16,832,239	23,170,033	261,600	1,114,358	983,403	6,308,394	45,076,735	53,482,890	177,994	-	6,396,249	-	6,574,243	18,012,312	15,635,283	13,298,700	(37,647)	-	-
81501	5,490,119	317,820	0.261600%	63,248,099	81,722,575	47,892,752	6,245,308	(1,941,477)	4,303,831	317,820	1,098,097	969,052	6,216,337	-	8,283,486	175,396	-	6,302,910	3,167,934	9,646,240	(620,351)	(2,199,926)	1,494,619	(37,097)	-	-
81601	12,457,817	580,789	0.587281%	141,989,628	183,464,139	107,517,447	14,020,484	2,056,748	16,077,232	580,789	2,465,186	2,175,486	13,955,446	3,268,047	21,864,165	393,758	-	14,149,798	-	14,543,556	4,436,872	(1,493,747)	4,460,764	(83,280)	-	-
81701	5,449,363	292,843	0.258639%	62,532,281	80,797,670	47,350,721	6,174,626	(1,315,866)	4,858,760	292,843	1,085,669	958,085	6,145,983	200,528	8,390,265	173,411	-	6,231,576	2,473,289	8,878,276	212,701	(2,157,110)	1,493,074	(36,676)	-	-
81802	24,341,108	1,247,446	1.152553%	278,657,802	360,052,452	211,005,380	27,515,511	(3,991,962)	23,523,549	1,247,446	4,837,982	4,269,439	27,387,873	353,110	36,848,404	772,759	-	27,769,294	6,701,720	35,243,773	1,643,243	(6,844,168)	6,968,998	(163,442)	-	-
81805	427,538	16,434	0.019997%	4,834,825	6,247,054	3,661,028	477,405	(77,169)	400,236	16,434	83,941	74,076	475,191	86,487	719,695	13,408	-	481,808	229,685	724,901	(12,941)	(153,426)	163,995	(2,835)	-	-
81806	3,130,247	162,788	0.148324%	35,860,952	46,335,769	27,154,645	3,541,018	(515,600)	3,025,418	162,788	622,608	549,442	3,524,592	234,043	4,930,685	99,448	-	3,573,678	1,020,161	4,693,287	167,845	(803,298)	893,886	(21,034)	-	-
81901	4,353,060	214,372	0.205725%	49,739,050	64,267,596	37,663,425	4,911,384	47,513	4,958,897	214,372	863,556	762,074	4,888,601	1,073,964	7,588,195	137,934	-	4,956,683	115,892	5,210,509	1,200,996	(527,907)	1,733,772	(29,175)	-	-
81902	627,262	20,851	0.029192%	7,057,916	9,119,501	5,344,398	696,920	258,625	955,545	20,851	122,538	108,137	693,687	288,011	1,212,373	19,573	-	703,348	0	722,921	330,591	(49,454)	212,456	(4,141)	-	-
82001	4,154,641	256,219	0.198673%	48,033,995	62,064,502	36,372,322	4,743,021	(2,101,627)	2,641,394	256,219	833,953	735,950	4,721,020	171,903	6,462,826	133,205	-	4,786,768	3,043,741	7,963,714	(431,365)	(2,142,559)	1,101,210	(28,174)	-	-
82101	17,896,497	1,012,354	0.851688%	205,916,239	266,063,417	155,923,983	20,332,790	(2,141,525)	18,191,265	1,012,354	3,575,063	3,154,934	20,238,471	490,130	27,458,598	571,036	-	20,520,325	6,612,826	27,704,187	(435,161)	(5,865,788)	6,176,136	(120,776)	-	-
82104	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82106	1,298,653	61,297	0.061255%	14,809,773	19,135,638	11,214,262	1,462,362	(83,120)	1,379,242	61,297	257,123	226,907	1,455,578	128,123	2,067,731	41,070	-	1,475,849	297,244	1,814,163	213,056	(393,804)	443,002	(8,686)	-	-
82107	3,723,988	221,656	0.177719%	42,967,824	55,518,525	32,536,114	4,242,772	(521,079)	3,721,693	221,656	745,996	658,329	4,223,091	1,012,390	6,639,806	119,156	-	4,281,905	873,473	5,274,534	886,675	(929,319)	1,433,119	(25,203)	-	-
82108	-	-	0.000000%	-	-	-	-	(2,114,103)	(2,114,103)	-	-	-	-	547,627	547,627	-	-	-	5,779,665	5,779,665	(1,890,991)	(1,895,042)	(1,446,005)	-	-	-
82109	1,456,169	76,823	0.069049%	16,694,192	21,570,487	12,641,183	1,648,435	(30,880)	1,617,555	76,823	289,840	255,779	1,640,788	250,142	2,436,549	46,295	-	1,663,639	34,658	1,744,592	387,078	(236,747)	551,418	(9,792)	-	-
82110	15,099	-	0.000680%	164,427	212,455	124,508	16,236	40,320	56,556	-	2,855	2,519	16,161	67,791	89,326	456	-	16,386	43,336	60,178	37,954	(16,910)	8,201	(97)	-	-
82201	11,619,674	621,134	0.551347%	133,301,662	172,238,459	100,938,741	13,162,608	509,039	13,671,647	621,134	2,314,348	2,042,374	13,101,549	5,631,690	23,089,961	369,665	-	13,284,010	1,415,566	15,069,241	3,569,104	(813,841)	5,343,644	(78,186)	-	-
82301	88,040,458	3,976,014	4.144582%	1,002,053,785	1,294,749,044	758,775,595	98,945,811	13,626,939	112,572,750	3,976,014	17,397,391	15,352,909	98,486,823	19,503,717	150,740,840	2,778,844	-	99,858,414	0	102,637,258	29,359,300	(10,405,293)	29,737,314	(587,739)	-	-
82306	403,907	18,144	0.019010%	4,596,111	5,938,613	3,480,269	453,834	67,184	521,018	18,144	79,796	70,419	451,729	109,497	711,441	12,746	-	458,020	240,202	710,968	(93,174)	(66,461)	162,805	(2,696)	-	-
82307	485,723	20,962	0.022822%	5,517,773	7,129,489	4,178,170	544,842	152,236	697,078	20,962	95,798	84,540	542,314	347,623	1,070,275	15,302	-	549,867	0	565,169	271,000	30,001	207,342	(3,237)	-	-
82308	414,942	16,764	0.019445%	4,701,249	6,074,462	3,559,882	464,216	202,920	667,136	16,764	81,622	72,030	462,062	97,632	713,346	13,037	-	468,497	109,301	590,835	136,926	(122,160)	110,502	(2,757)	-	-
82309	-	67,060	0.003021%	730,281	943,592	552,984	72,110	(4,441,060)	(4,368,950)	67,060	12,679	11,189	71,776	-	95,644	2,025	-	72,775	4,274,350	4,349,150	(3,983,968)	(274,214)	5,104	(428)	-	-
82312	337,404	16,319	0.015932%	3,852,023	4,977,181	2,916,831	380,360	(66,688)	313,672	16,319	66,878	59,019	378,596	14,480	518,973	10,682	-	383,869	237,356	631,907	(10,435)	(162,705)	62,465	(2,259)	-	-
82313	1,655,882	-	0.074584%	18,032,451	23,299,646	13,654,540	1,780,579	3,235,299	5,015,878	-	313,075	276,283	1,772,319	5,188,390	7,550,067	50,007	-	1,797,001	3,216,446	5,063,454	2,258,896	522,626	(284,332)	(10,577)	-	-
82401	1,069,795	53,277	0.050585%	12,230,191	15,802,573	9,260,950	1,207,646	(8,873)	1,198,773	53,277	212,337	187,384	1,202,044	361,918	1,963,683	33,916	-	1,218,784	345,216	1,597,916	231,395	(282,564)	424,109	(7,173)	-	-
82402	10,664,597	490,323	0.502437%	121,476,397	156,959,088	91,984,409	11,994,946	935,119	12,930,065	490,323	2,109,041	1,861,194	11,939,304	1,860,724	17,770,263	336,872	-	12,105,578	434,453	12,876,903	3,459,884	(1,955,574)	3,460,299	(71,248)	-	-
82406	1,627,141	91,464	0.077409%	18,715,506	24,182,219	14,171,764	1,848,025	60,963	1,908,988	91,464	324,934	286,749	1,839,453	250,427	2,701,563	51,901	-	1,865,070	66,649	1,983,620	382,062	(252,007)	598,865	(10,976)	-	-
82501	-	-	0.000000%	-	-	-	-	(2,835,415)	(2,835,415)	-	-	-	-	64,232	64,232	-	-	-	4,624,454	4,624,454	(2,552,889)	(2,007,332)	-	-	-	-
82502	-	-	0.000000%	-	-	-	-	(8,269,456)	(8,269,456)	-	-	-	-	825,567	825,567	-	-	-	14,650,096	14,650,096	(7,447,137)	(6,353,407)	(23,985)	-	-	-
82503	3,973,257	190,094	0.187525%	45,338,645	58,581,852	34,331,348	4,476,874	11,715,077	16,191,951	190,094	787,157	694,653	4,456,107	25,461,412	31,399,329	125,731	-	4,518,166	-	4,643,897	12,548,654	9,357,615	4,875,757	(26,594)	-	-
82601	55,899,979	2,621,245	2.635898%	637,292,575	823,442,778	482,570,956	62,928,190	6,869,097	69,797,287	2,621,245	11,064,504	9,764,242	62,636,279	16,243,808	99,708,833	1,767,307	-	63,508,593	-	65,275,900	19,717,859	(6,074,270)	21,163,138	(373,794)	-	-
82602	177,184	7,018	0.008297%	2,005,943	2,591,870	1,518,941	198,073	190,325	388,398	7,018	34,827	30,734	197,154	397,344	660,059	5,563	-	199,900	6,963	212,426	217,292	86,502	145,016	(1,176)	-	-
82603	218,987	11,271	0.010371%	2,507,486	3,239,911	1,898,720	247,597	(16,254)	231,343	11,271	43,534	38,418	246,448	82,535	410,935	6,954	-	249,880	56,164	312,998	35,512	(11,292)	75,189	(1,472)	-	-
82604	124,263	7,444	0.005932%	1,434,281	1,853,228	1,086,067	141,625	(48,181)	93,444	7,444	24,902	21,975	140,968	0	187,845	3,977	-	142,932	122,102	269,011	(39,972)	(62,231)	21,879	(842)	-	-
82701	4,047,376	167,834	0.189860%	45,903,382	59,311,546	34,758,978	4,532,638	2,703,283	7,235,921	167,834	796,962	703,306	4,511,612	16,684,279	22,696,159	127,297	-	4,574,444	6,634,918	11,336,659	3,859,915	2,171,831	5,354,679	(26,925)	-	-
82702	835,924	23,414	0.038706%	9,358,132	12,091,599	7,086,169	924,050	630,484	1,554,534	23,414	162,473	143,380	919,764	750,900	1,976,517	25,951	-	932,573	-	958,524	682,228	18,341	322,913	(5,489)	-	-
82801	10,750,967	569,840	0.509909%	123,282,907	159,293,271	93,352,335	12,173,326	(1,969,406)	10,203,920	569,840	2,140,405	1,888,872	12,116,856	776,566	16,922,699	341,882	-	12,285,604	7,923,698	20,551,184	(163,532)	(5,335,976)	1,943,333	(72,310)	-	-
82901	15,789,562	669,228	0.741332%	179,235,222	231,588,999	135,720,572	17,698,226	1,980,196	19,678,422	669,228	3,111,834	2,746,142	17,616,128	5,434,446	28,908,550	497,046	-	17,861,461	3,671,221	22,029,728	5,066,329	(2,420,792)	4,338,413	(105,128)	-	-
82906	114,194	-	0.005144%	1,243,567	1,606,807	941,655	122,794	316,849	439,643	-	21,590	19,053	122,224	608,109	770,976	3,449	-	123,926	73,106	200,481	339,713	213,472	18,040	(730)	-	-
83001	6,223,220	327,630	0.295062%	71,338,362	92,175,967	54,018,865	7,044,165	(1,056,593)	5,987,572	327,630	1,238,558	1,093,007	7,011,489	84,760	9,427,814	197,832	-	7,109,135	2,488,352	9,795,319	270,916	(2,321,378)	1,724,799	(41,841)	-	-
83005	3,433,259	176,515	0.162591%	39,310,222	50,792,555	29,766,503	3,881,610	11,262	3,892,872	176,515	682,494	602,289	3,863,604	1,014,251	6,162,638	109,013	-	3,917,411	578,414	4,604,838	836,911	(642,830)	1,386,777	(23,057)	-	-
83101	1,768,069	136,426	0.085782%	20,739,835	26,797,844	15,704,627	2,047,914	(1,065,295)	982,619	136,426	360,079	317,764	2,038,414	419,478	3,135,735	57,515	-	2,066,802	1,540,364	3,664,681	(389,754)	(521,672)	394,645	(12,166)	-	-
83202	9,861,846	529,029	0.468023%	113,156,002	146,208,345	85,684,036	11,173,365	(1,346,228)	9,827,137	529,029	1,964,584	1,733,713	11,121,534	782,794	15,602,625	313,798	-	11,276,420	4,494,316	16,084,534	677,669	(3,948,280)	2,855,071	(66,370)	-	-
83203	2,800,465	136,907	0.132304%	31,987,812	41,331,303	24,221,825	3,158,573	(389,156)	2,769,417	136,907	555,364	490,099	3,143,921	-	4,189,384	88,707	-	3,187,705	484,547	3,760,959	298,237	(777,892)	926,842	(18,762)	-	-
83204	3,883,388	182,975	0.183156%	44,282,453	57,217,152	33,531,578	4,372,583	97,313	4,469,896	182,975	768,820	678,471	4,352,299	386,469	6,186,059	122,802	-	4,412,912	-	4,535,714	1,049,355	(696,376)	1,323,340	(25,974)	-	-
83205	22,228,263	1,190,410	1.054818%	255,027,923	329,520,395	193,112,352	25,182,226	(3,755,518)	21,426,708	1,190,410	4,427,727	3,907,396	25,065,411	131,592	33,532,126	707,230	-	25,414,488	9,345,526	35,467,244	954,902	(8,364,053)	5,623,615	(149,581)	-	-
83206	34,591,625	1,601,793	1.630214%	394,144,121	509,271,789	298,453,979	38,918,978	254,460	39,173,438	1,601,793	6,843,025	6,038,856	38,738,442	1,420,497	53,040,820	1,093,020	-	39,277,938	1,424,897	41,795,855	7,586,273	(7,333,603)	11,223,474	(231,179)	-	-
83207	107,638	5,269	0.005086%	1,229,550	1,588,696	931,040	121,409	(18,881)	102,528	5,269	21,347	18,838	120,846	104,900	265,931	3,410	-	122,529	127,962	253,901	15,551	(54,911)	52,112	(722)	-	-
83208	415,762	-	0.018727%	4,527,627	5,850,125	3,428,411	447,071	1,187,356	1,634,427	-	78,607	69,370	444,998	3,179,738	3,772,713	12,556	-	451,195	-	463,751	1,270,599	1,102,922	938,098	(2,656)	-	-
83301	4,063,572	295,413	0.196336%	47,469,085	61,334,584	35,944,561	4,687,241	(2,307,925)	2,379,316	295,413	824,146	727,295	4,665,497	-	6,216,938	131,639	-	4,730,472	3,996,741	8,858,852	(989,956)	(2,252,974)	628,858	(27,843)	-	-
83302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83402	3,880,490	236,994	0.185459%	44,839,152	57,936,460	33,953,122	4,427,553	(4,552,056)	(124,503)	236,994	778,485	687,000	4,407,015	1,468,981	7,341,481	124,346	-	4,468,390	2,101,399	6,694,135	273,331	(627,032)	1,027,348	(26,301)	-	-
83501	1,143,952	59,670	0.054213%	13,107,376	16,935,979	9,925,173	1,294,262	218,651	1,512,913	59,670	227,567	200,824	1,288,258	610,794	2,327,443	36,349	-	1,306,199	147,211	1,489,759	353,272	(6,457)	498,557	(7,688)	-	-
83601	6,774,608	363,272	0.321503%	77,731,080	100,435,967	58,859,561	7,675,401	(1,124,809)	6,550,592	363,272	1,349,546	1,190,952	7,639,797	1,124,219	11,304,514	215,560	-	7,746,193	4,464,074	12,425,827	313,308	(2,577,810)	1,188,781	(45,592)	-	-
83701	12,587,602	676,585	0.597442%	144,446,185	186,638,245	109,377,602	14,263,052	(2,414,417)	11,848,635	676,585	2,507,836	2,213,124	14,196,888	555,327	19,473,175	400,571	-	14,394,604	5,541,389	20,336,564	630,548	(4,924,033)	3,514,820	(84,724)	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2023

				Net Pension Liability as of June 30, 2023			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	2,131,457,512	88,705,515	100.000000%	24,177,440,512	31,239,558,650	18,307,651,817	2,387,353,342	N/A	N/A	N/A	419,762,279	370,433,265	2,376,278,926	N/A	3,166,474,470	67,047,627	-	2,409,372,530	N/A	2,476,420,157	444,515,893	(450,875,594)	710,594,904	(14,180,890)	-	-
Employer																										
83802	-	-	0.000000%	-	-	-	-	(23,166,410)	(23,166,410)	-	-	-	-	-	-	-	-	-	1,610,060	1,610,060	(1,610,060)	-	-	-	-	-
83805	-	-	0.000000%	-	-	-	-	(9,500,411)	(9,500,411)	-	-	-	-	-	-	-	-	-	729	729	(729)	-	-	(0)	-	-
83806	-	-	0.000000%	-	-	-	-	(11,828,750)	(11,828,750)	-	-	-	-	-	-	-	-	-	1,063,114	1,063,114	(1,063,114)	-	-	-	-	-
83810	371,221	8,571	0.017107%	4,135,915	5,343,997	3,131,800	408,393	88,109	496,502	8,571	71,807	63,368	406,498	548,253	1,089,926	11,470	-	412,159	92,343	515,972	257,640	149,404	169,336	(2,426)	-	-
83811	361,203	4,122	0.016455%	3,978,371	5,140,435	3,012,504	392,836	(90,690)	302,146	4,122	69,071	60,954	391,014	136,474	657,513	11,033	-	396,460	592,212	999,705	(35,163)	(302,780)	(1,913)	(2,336)	-	-
83812	12,765,266	852,211	0.613355%	148,293,499	191,609,342	112,290,867	14,642,947	32,866,522	47,509,469	852,211	2,574,632	2,272,070	14,575,022	6,127,421	25,549,145	411,240	-	14,778,003	27,791,037	42,980,280	(3,430,829)	(11,235,826)	(2,677,500)	(86,980)	-	-
83901	16,299,334	810,238	0.770645%	186,322,195	240,746,043	141,086,972	18,398,015	240,634	18,638,649	810,238	3,234,876	2,854,725	18,312,671	2,000,173	26,402,445	516,699	-	18,567,705	2,564,158	21,648,562	3,500,347	(3,504,473)	4,867,294	(109,285)	-	-
84002	34,407,325	1,976,873	1.638807%	396,221,701	511,956,221	300,027,166	39,124,125	(10,191,448)	28,932,677	1,976,873	6,879,096	6,070,688	38,942,637	8,180,196	60,072,617	1,098,782	-	39,484,977	19,265,787	59,849,546	2,972,628	(9,990,912)	7,473,752	(232,397)	-	-
84003	32,015,398	1,784,734	1.522417%	368,081,380	475,596,243	278,718,740	36,345,465	(6,552,038)	29,793,427	1,784,734	6,390,531	5,639,538	36,176,866	3,214,253	51,421,188	1,020,744	-	36,680,689	16,086,694	53,788,127	1,635,100	(10,913,196)	7,127,048	(215,892)	-	-
84004	98,238	8,286	0.004798%	1,160,041	1,498,884	878,407	114,546	(43,186)	71,360	8,286	20,140	17,774	114,015	-	151,929	3,217	-	115,602	284,557	403,376	(111,953)	(123,474)	(15,340)	(680)	-	-
84005	413,423	17,177	0.019395%	4,689,209	6,058,905	3,550,765	463,027	235,521	698,548	17,177	81,413	71,845	460,879	707,237	1,321,374	13,004	-	467,297	0	480,301	406,084	189,678	248,062	(2,751)	-	-
84006	1,757,277	63,725	0.082021%	19,830,606	25,623,034	15,016,140	1,958,134	1,033,757	2,991,891	63,725	344,294	303,833	1,949,050	1,642,907	4,240,084	54,993	-	1,976,194	0	2,031,187	1,406,739	35,992	777,798	(11,632)	-	-
84007	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84008	-	6,213	0.000280%	67,660	87,423	51,233	6,681	(8,997)	(2,316)	6,213	1,175	1,037	6,650	-	8,862	188	-	6,743	10,409	17,340	(3,606)	(5,305)	473	(40)	-	-
84009	237,878	15,046	0.011392%	2,754,330	3,558,857	2,085,635	271,971	269,928	541,899	15,046	47,820	42,200	270,709	801,407	1,162,136	7,638	-	274,479	-	282,117	435,644	257,795	188,196	(1,616)	-	-
84010	-	2,906	0.000131%	31,646	40,889	23,963	3,125	(243,454)	(240,329)	2,906	549	485	3,110	0	4,144	88	-	3,154	446,133	449,375	(253,882)	(182,991)	(8,338)	(20)	-	-
84011	113,706	8,090	0.005486%	1,326,356	1,713,778	1,004,344	130,968	(9,535)	121,433	8,090	23,028	20,322	130,361	68,885	242,596	3,678	-	132,176	6,813	142,667	48,772	2,713	49,221	(777)	-	-
84012	-	-	0.000000%	-	-	-	-	(24,910)	(24,910)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84101	2,759,964	129,505	0.130147%	31,466,137	40,657,250	23,826,802	3,107,061	672,959	3,780,020	129,505	546,307	482,107	3,092,648	1,177,116	5,298,178	87,260	-	3,135,718	0	3,222,978	1,218,320	(184,877)	1,060,211	(18,455)	-	-
84203	10,961,243	574,938	0.519610%	125,628,314	162,323,762	95,128,326	12,404,918	(1,873,295)	10,531,623	574,938	2,181,125	1,924,807	12,347,375	1,038,876	17,492,183	348,386	-	12,519,332	3,255,573	16,123,291	1,232,113	(2,839,410)	3,049,874	(73,685)	-	-
84207	14,544,089	662,048	0.684911%	165,593,911	213,963,123	125,391,092	16,351,242	3,760,777	20,112,019	662,048	2,874,997	2,537,138	16,275,392	7,976,232	29,663,759	459,216	-	16,502,054	49,960	17,011,230	6,726,528	127,742	5,895,386	(97,127)	-	-
84208	2,928,122	145,816	0.138456%	33,474,996	43,252,887	25,347,951	3,305,422	(94,898)	3,210,524	145,816	581,184	512,885	3,290,089	117,266	4,501,424	92,831	-	3,335,909	319,909	3,748,649	491,102	(727,025)	1,008,334	(19,635)	-	-
84209	10,908,898	460,111	0.512080%	123,807,820	159,971,510	93,749,810	12,225,157	3,663,280	15,888,437	460,111	2,149,518	1,896,914	12,168,447	4,644,086	20,858,965	343,337	-	12,337,913	-	12,681,250	4,997,622	(649,130)	3,901,842	(72,619)	-	-
84210	3,588,239	208,649	0.171018%	41,347,875	53,425,398	31,309,456	4,082,814	(1,436,563)	2,646,251	208,649	717,871	633,509	4,063,875	24,699	5,439,954	114,664	-	4,120,471	938,563	5,173,698	295,363	(1,165,367)	1,160,512	(24,252)	-	-
84211	5,981,748	285,075	0.282269%	68,245,329	88,179,473	51,676,757	6,738,749	1,072,505	7,811,254	285,075	1,184,857	1,045,617	6,707,490	5,888,948	14,826,912	189,254	-	6,800,903	998,245	7,988,402	3,526,515	112,978	3,239,045	(40,028)	-	-
84212	10,634,184	508,515	0.501887%	121,343,319	156,787,139	91,883,639	11,981,805	138,880	12,120,685	508,515	2,106,730	1,859,155	11,926,224	1,312,945	17,205,054	336,503	-	12,092,316	1,015,445	13,444,264	2,559,588	(2,051,159)	3,323,532	(71,171)	-	-
84213	-	-	0.000000%	-	-	-	-	(1,523,175)	(1,523,175)	-	-	-	-	217,246	217,246	-	-	-	4,072,560	4,072,560	(1,681,710)	(1,639,908)	(533,696)	-	-	-
84214	334,310	17,033	0.015825%	3,826,113	4,943,703	2,897,211	377,802	11,945	389,747	17,033	66,428	58,622	376,049	190,868	691,967	10,610	-	381,286	58,486	450,382	91,605	2,590	149,633	(2,243)	-	-
84215	1,192,839	25,161	0.054861%	13,263,949	17,138,287	10,043,733	1,309,722	689,665	1,999,387	25,161	230,285	203,223	1,303,647	838,861	2,576,016	36,783	-	1,321,802	-	1,358,585	780,680	(61,496)	506,026	(7,779)	-	-
84301	15,735,117	968,825	0.752375%	181,904,918	235,038,500	137,742,119	17,961,840	(8,232,190)	9,729,650	968,825	3,158,185	2,787,046	17,878,519	-	23,823,750	504,449	-	18,127,507	9,854,120	28,486,076	(1,558,781)	(6,412,163)	3,415,311	(106,693)	-	-
84302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84401	3,645,832	208,100	0.173588%	41,969,088	54,228,064	31,779,851	4,144,154	(1,341,470)	2,802,684	208,100	728,656	643,027	4,124,930	-	5,496,613	116,387	-	4,182,377	1,245,587	5,544,351	181,997	(1,204,743)	999,626	(24,617)	-	-
84501	3,834,262	232,787	0.183187%	44,289,913	57,226,791	33,537,227	4,373,319	(396,667)	3,976,652	232,787	768,950	678,585	4,353,033	1,273,885	7,074,453	122,822	-	4,413,656	548,757	5,085,235	1,262,323	(437,386)	1,190,257	(25,977)	-	-
84506	-	13,509	0.000608%	147,110	190,080	111,395	14,526	(109,563)	(95,037)	13,509	2,554	2,254	14,459	-	19,267	408	-	14,660	22,632	37,700	(7,840)	(11,534)	1,028	(87)	-	-
84601	10,929,036	472,711	0.513554%	124,164,333	160,432,158	94,019,769	12,260,360	2,412,767	14,673,127	472,711	2,155,708	1,902,377	12,203,487	3,053,550	19,315,122	344,326	-	12,373,441	0	12,717,767	3,933,000	(1,339,756)	4,076,937	(72,826)	-	-
84603	19,781,749	1,002,099	0.936141%	226,334,840	292,446,196	171,385,364	22,348,984	(672,973)	21,676,011	1,002,099	3,929,565	3,467,776	22,245,312	698,952	30,341,605	627,660	-	22,555,115	3,089,139	26,271,914	3,541,307	(5,426,471)	6,087,608	(132,753)	-	-
84604	19,916,259	686,528	0.927985%	224,363,105	289,898,526	169,892,326	22,154,289	8,950,958	31,105,247	686,528	3,895,332	3,437,566	22,051,520	7,190,467	36,574,885	622,192	-	22,358,624	746,541	23,727,357	9,333,914	(2,760,000)	6,405,212	(131,598)	-	-
84605	6,368,670	303,935	0.300546%	72,664,271	93,889,167	55,022,870	7,175,089	(14,811)	7,160,278	303,935	1,261,578	1,113,321	7,141,805	709,990	10,226,694	201,509	-	7,241,267	256,118	7,698,894	1,392,157	(1,137,149)	2,315,414	(42,622)	-	-
84606	42,259	6,519	0.002197%	531,188	686,346	402,226	52,451	(33,466)	18,985	6,519	9,222	8,139	52,208	3,512	73,081	1,473	-	52,935	125,558	179,966	(43,512)	(59,912)	(3,150)	(311)	-	-
90203	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90208	17,503	768	0.000823%	198,969	257,087	150,663	19,647	1,362	21,009	768	3,454	3,048	19,556	16,149	42,207	552	-	19,828	71,677	92,057	(8,066)	(30,824)	(10,842)	(118)	-	-
90211	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90403	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90407	56,778	-	0.002557%	618,308	798,912	468,195	61,054	(78,140)	(17,086)	-	10,735	9,473	60,770	15,279	96,257	1,715	-	61,617	149,216	212,548	(44,901)	(55,138)	(15,889)	(364)	-	-
90704	17,782	-	0.000801%	193,640	250,201	146,628	19,121	(6,334)	12,787	-	3,362	2,967	19,032	53,877	79,238	537	-	19,297	28,743	48,577	(4,924)	16,367	19,331	(113)	-	-
90705	11,711	-	0.000527%	127,527	164,777	96,566	12,592	4,457	17,049	-	2,214	1,954	12,534	5,283	21,985	354	-	12,709	3,797	16,860	5,393	(2,978)	2,787	(76)	-	-
90707	8,705	-	0.000392%	94,795	122,484	71,781	9,360	1,140	10,500	-	1,646	1,452	9,317	2,044	14,459	263	-	9,447	1,752	11,462	2,859	(2,149)	2,342	(56)	-	-
90709	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90710	5,559	-	0.000250%	60,534	78,216	45,838	5,977	15,423	21,400	-	1,051	927	5,950	29,617	37,545	168	-	6,032	3,582	9,782	16,536	10,389	872	(35)	-	-
90711	1,049,095	41,353	0.049116%	11,874,913	15,343,520	8,991,926	1,172,565	248,160	1,420,725	41,353	206,169	181,941	1,167,125	497,901	2,053,136	32,931	-	1,183,380	-	1,216,311	476,072	(66,284)	434,002	(6,965)	-	-
90803	1,540,823	78,716	0.072947%	17,636,685	22,788,279	13,354,858	1,741,499	(912,295)	829,204	78,716	306,203	270,219	1,733,421	1,407,868	3,717,711	48,909	-	1,757,562	3,121,354	4,927,825	(725,740)	(1,271,746)	797,718	(10,345)	-	-
90807	8,704	-	0.000392%	94,789	122,476	71,776	9,360	21,474	30,834	-	1,646	1,452	9,316	23,224	35,638	263	-	9,446	34,141	43,850	3,852	(15,519)	3,511	(56)	-	-
90809	11,805	-	0.000532%	128,554	166,104	97,344	12,694	30,752	43,446	-	2,232	1,970	12,635	22,890	39,727	356	-	12,811	-	13,167	16,140	3,451	7,044	(75)	-	-
90810	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90811	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91007	92,421	-	0.004163%	1,006,455	1,300,436	762,109	99,380	(19,198)	80,182	-	17,474	15,420	98,919	30,886	162,699	2,791	-	100,297	34,711	137,799	10,739	(22,509)	37,261	(591)	-	-
91009	355,762	15,256	0.016711%	4,040,355	5,220,524	3,059,439	398,957	(79,591)	319,366	15,256	70,148	61,904	397,106	94,868	624,026	11,205	-	402,637	137,712	551,554	340	(68,265)	142,767	(2,370)	-	-
91203	44,651	2,197	0.002110%	510,169	659,187	386,310	50,376	3,800	54,176	2,197	8,857	7,817	50,142	61,182	127,998	1,415	-	50,840	28,638	80,893	11,818	5,102	30,484	(299)	-	-
91503	12,219	530	0.000574%	138,829	179,380	105,124	13,708	(49)	13,659	530	2,410	2,127	13,645	689	18,871	385	-	13,835	4,839	19,059	(1,984)	(2,377)	4,255	(81)	-	-
91604	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91605	5,203	278	0.000247%	59,686	77,120	45,196	5,894	170	6,064	278	1,036	914	5,866	2,561	10,377	166	-	5,948	604	6,718	1,720	(424)	2,399	(36)	-	-
91803	-	-	0.000000%	-	-	-	-	(273)	(273)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91804	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91807	-	-	0.000000%	-	-	-	-	(11,206)	(11,206)	-	-	-	-	0	0	-	-	-	-	-	-	-	-	0	-	-
92109	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92114	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92116	7,240	-	0.000326%	78,843	101,872	59,701	7,785	19,557	27,342	-	1,369	1,208	7,749	18,835	29,161	219	-	7,857	664	8,740	19,248	(1,364)	2,584	(47)	-	-
92117	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92118	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92119	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92121	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92202	113,028	3,535	0.005250%	1,269,362	1,640,137	961,187	125,341	54,855	180,196	3,535	22,038	19,448	124,759	83,915	250,160	3,520	-	126,497	2,119	132,136	64,926	11,561	42,282	(746)	-	-
92204	13,596	-	0.000612%	148,057	191,304	112,112	14,620	12,247	26,867	-	2,571	2,268	14,552	14,100	33,491	411	-	14,754	13,422	28,587	9,710	(8,435)	3,716	(87)	-	-
92302	578,405	27,074	0.027272%	6,593,636	8,519,606	4,992,836	651,075	20,337	671,412	27,074	114,477	101,024	648,055	171,793	1,035,349	18,285	-	657,080	137,434	812,799	184,042	(116,622)	158,997	(3,867)	-	-
92310	9,259	-	0.000417%	100,828	130,280	76,349	9,956	1,783	11,739	-	1,751	1,545	9,910	3,734	16,940	280	-	10,048	-	10,328	4,021	(897)	3,546	(59)	-	-
92313	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92318	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92319	21,401	-	0.000964%	233,053	301,127	176,472	23,012	(31,934)	(8,922)	-	4,046	3,571	22,906	24,813	55,336	646	-	23,225	4,814	28,685	25,579	(4,421)	5,631	(137)	-	-
92404	44,384	2,363	0.002106%	509,080	657,780	385,486	50,268	47	50,315	2,363	8,839	7,800	50,035	43,207	109,881	1,412	-	50,732	-	52,144	37,753	2,838	17,445	(298)	-	-
92502	55,042	4,625	0.002687%	649,766	839,560	492,016	64,160	(73,297)	(9,137)	4,625	11,281	9,955	63,862	31,965	117,063	1,802	-	64,752	139,979	206,533	(22,359)	(50,438)	(16,292)	(382)	-	-
92507	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92606	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92609	7,177	81	0.000327%	79,031	102,116	59,844	7,804	1,385	9,189	81	1,372	1,211	7,768	1,605	11,956	219	-	7,876	3,173	11,268	719	(2,528)	2,542	(46)	-	-
92805	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93005	235,498	9,932	0.011055%	2,672,723	3,453,413	2,023,840	263,913	4,527	268,440	9,932	46,403	40,950	262,688	176,157	526,198	7,412	-	266,347	273,555	547,314	61,982	(90,825)	9,297	(1,569)	-	-
93706	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93808	30,338	2,190	0.001465%	354,235	457,706	268,234	34,978	(38,582)	(3,604)	2,190	6,150	5,427	34,816	4,919	51,312	982	-	35,301	52,562	88,845	(15,400)	(21,077)	(848)	(208)	-	-
94215	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94216	9,369	-	0.000422%	102,023	131,824	77,254	10,074	(2,009)	8,065	-	1,771	1,563	10,027	4,112	17,473	283	-	10,167	26,105	36,555	(12,370)	(10,690)	4,040	(61)	-	-
94218	12,233	-	0.000515%	133,218	172,130	100,875	13,154	(11,318)	1,836	-	2,313	2,041	13,093	15,566	33,013	369	-	13,276	42,382	56,027	(3,346)	(12,776)	(6,815)	(78)	-	-
94219	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94220	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94221	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94224	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94225	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94226	-	-	0.000000%	-	-	-	-	(1,287)	(1,287)	-	-	-	-	-	-	-	-	-	129	129	(129)	-	-	-	-	-
94227	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94228	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94229	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94231	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94232	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2023

				Net Pension Liability as of June 30, 2023			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	2,131,457,512	88,705,515	100.000000%	24,177,440,512	31,239,558,650	18,307,651,817	2,387,353,342	N/A	N/A	N/A	419,762,279	370,433,265	2,376,278,926	N/A	3,166,474,470	67,047,627	-	2,409,372,530	N/A	2,476,420,157	444,515,893	(450,875,594)	710,594,904	(14,180,890)	-	-
Employer																										
94504	13,402	258	0.000615%	148,757	192,208	112,642	14,689	152	14,841	258	2,583	2,279	14,621	661	20,144	413	-	14,824	2,205	17,442	2,250	(3,699)	4,237	(87)	-	-
94607	-	-	0.000000%	-	-	-	-	(12,846)	(12,846)	-	-	-	-	352	352	-	-	-	39,904	39,904	(16,974)	(15,665)	(6,913)	-	-	-
94608	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	2,131,457,512	88,705,515	100.00000%	24,177,440,512	31,239,558,650	18,307,651,817	2,387,353,342	(1,774,042)	2,385,579,300	88,705,515	419,762,279	370,433,265	2,376,278,926	812,668,005	3,979,142,475	67,047,627	-	2,409,372,530	815,389,971	3,291,810,128	442,954,988	(451,650,371)	710,208,617	(14,180,888)	-	-

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, 2023

				Net Pension Liability as of June 30, 2023			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	342,153,297	12,470,282	100.0000%	3,044,096,206	4,294,157,853	2,020,139,756	358,249,876	N/A	N/A	N/A	143,257,906	66,252,100	435,312,301	N/A	644,822,307	37,527,142	-	440,536,569	N/A	478,063,711	86,388,208	(64,006,279)	147,561,052	(3,184,385)	-	-
Employer																										
10001	4,639	-	0.001308%	39,821	56,174	26,426	4,686	9,162	13,848	-	1,874	867	5,695	12,401	20,837	491	-	5,763	2,269	8,523	10,292	769	1,294	(41)	-	-
10002	5,536	-	0.001561%	47,524	67,040	31,538	5,593	(8,053)	(2,460)	-	2,237	1,034	6,796	303	10,370	586	-	6,878	28,899	36,363	(9,135)	(11,590)	(5,219)	(51)	-	-
10100	210,851	6,063	0.061167%	1,861,997	2,626,629	1,235,669	219,132	95,355	314,487	6,063	87,627	40,525	266,270	150,729	545,151	22,954	-	269,465	0	292,419	127,927	9,086	117,666	(1,947)	-	-
10200	288,266	8,409	0.083659%	2,546,667	3,592,459	1,690,033	299,709	122,020	421,729	8,409	119,848	55,426	364,179	267,638	807,091	31,395	-	368,549	596	400,540	200,377	43,362	165,476	(2,664)	-	-
10300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10700	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10900	5,265	-	0.001485%	45,192	63,750	29,991	5,319	11,289	16,608	-	2,127	984	6,463	31,373	40,947	557	-	6,540	-	7,097	12,572	10,339	10,985	(47)	-	-
12300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13700	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20101	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20102	6,543,797	245,191	1.914421%	58,276,814	82,208,255	38,673,977	6,858,410	1,117,556	7,975,966	245,191	2,742,559	1,268,344	8,333,710	3,641,714	15,986,327	718,427	-	8,433,724	56,668	9,208,819	3,052,856	15,729	3,769,884	(60,962)	-	-
20105	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20108	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20200	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20400	358,963	9,841	0.103999%	3,165,827	4,465,878	2,100,924	372,576	84,059	456,635	9,841	148,987	68,901	452,720	158,558	829,166	39,028	-	458,153	-	497,181	175,610	(8,076)	167,764	(3,312)	-	-
20500	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20600	554,911	26,469	0.163943%	4,990,574	7,039,959	3,311,872	587,325	(200,606)	386,719	26,469	234,861	108,615	713,663	130,542	1,187,681	61,523	-	722,228	417,189	1,200,940	53,086	(191,678)	130,553	(5,221)	-	-
21100	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21400	9,790	705	0.002959%	90,089	127,085	59,786	10,602	(6,006)	4,596	705	4,240	1,961	12,883	4,250	23,334	1,111	-	13,038	37,610	51,759	(11,766)	(17,721)	1,157	(95)	-	-
21900	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22100	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22200	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30100	1,731,180	67,736	0.507275%	15,441,938	21,783,187	10,247,663	1,817,312	(508,392)	1,308,920	67,736	726,711	336,080	2,208,230	312,648	3,583,669	190,366	-	2,234,732	807,916	3,233,014	38,673	(340,654)	668,791	(16,155)	-	-
30200	200,967	7,907	0.058900%	1,792,975	2,529,262	1,189,864	211,009	(6,004)	205,005	7,907	84,379	39,023	256,399	6,411	386,212	22,104	-	259,476	119,965	401,545	362	(81,613)	67,794	(1,876)	-	-
30300	1,315,028	37,431	0.381379%	11,609,543	16,377,015	7,704,388	1,366,290	372,639	1,738,929	37,431	546,356	252,672	1,660,190	215,659	2,674,877	143,121	-	1,680,114	45,518	1,868,753	452,408	(184,147)	550,008	(12,144)	-	-
30400	132,591	7,200	0.039420%	1,199,973	1,692,744	796,333	141,221	(16,851)	124,370	7,200	56,472	26,116	171,599	182,097	436,284	14,793	-	173,658	96,177	284,628	27,743	36,780	88,388	(1,255)	-	-
30500	575,727	34,002	0.171937%	5,233,927	7,383,245	3,473,367	615,964	(474,725)	141,239	34,002	246,313	113,912	748,463	-	1,108,688	64,523	-	757,445	779,942	1,601,910	(243,349)	(394,336)	149,939	(5,475)	-	-
30600	149,785	4,899	0.043619%	1,327,810	1,873,077	881,168	156,266	(12,815)	143,451	4,899	62,488	28,899	189,880	148,446	429,713	16,369	-	192,158	88,004	296,531	19,029	16,213	99,328	(1,388)	-	-
30700	-	1,035	0.000292%	8,884	12,532	5,896	1,046	(21,333)	(20,287)	1,035	418	193	1,270	568	2,449	110	-	1,286	42,276	43,672	(25,151)	(16,207)	146	(11)	-	-
30800	21,829	478	0.006290%	191,484	270,117	127,073	22,535	(13,734)	8,801	478	9,011	4,167	27,383	12,359	52,920	2,361	-	27,711	19,292	49,364	(3,804)	(5,186)	12,746	(201)	-	-
30900	-	-	0.000000%	-	-	-	-	(19)	(19)	-	-	-	-	2,612	2,612	-	-	-	3,985	3,985	(19)	(237)	(1,117)	-	-	-
31100	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31102	254	37	0.000082%	2,502	3,529	1,660	294	(3,743)	(3,449)	37	118	54	358	134	664	31	-	362	1,537	1,930	(1,140)	(283)	159	(2)	-	-
31104	108,030	2,706	0.031226%	950,561	1,340,909	630,816	111,868	7,130	118,998	2,706	44,734	20,688	135,932	3,999	205,353	11,718	-	137,564	32,151	181,433	15,256	(31,889)	41,548	(995)	-	-
31105	22,592	1,240	0.006720%	204,572	288,580	135,759	24,075	24,081	48,156	1,240	9,627	4,452	29,254	37,217	80,550	2,522	-	29,605	-	32,127	30,608	7,767	10,265	(216)	-	-
31107	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31108	117,967	12,599	0.036818%	1,120,778	1,581,027	743,777	131,901	(290,703)	(158,802)	12,599	52,745	24,393	160,274	62,284	299,696	13,817	-	162,197	514,892	690,906	(211,565)	(137,073)	(41,400)	(1,171)	-	-
31113	1,025	42	0.000301%	9,158	12,918	6,077	1,078	1,656	2,734	42	431	199	1,310	6,069	8,009	113	-	1,325	76	1,514	2,378	1,981	2,145	(9)	-	-
31121	2,403	-	0.000677%	20,623	29,092	13,686	2,427	2,485	4,912	-	971	449	2,949	6,748	11,117	254	-	2,985	5,093	8,332	3,421	(222)	(393)	(21)	-	-
31123	120,843	3,015	0.034927%	1,063,202	1,499,807	705,568	125,125	85,666	210,791	3,015	50,035	23,140	152,040	73,824	299,039	13,107	-	153,865	79,287	246,259	61,611	(47,255)	39,536	(1,113)	-	-
31124	82,627	2,393	0.023975%	729,815	1,029,515	484,324	85,890	41,375	127,265	2,393	34,346	15,884	104,365	111,548	266,143	8,997	-	105,618	2,607	117,222	74,130	25,764	49,790	(763)	-	-
31126	14,748	933	0.004422%	134,607	189,883	89,328	15,841	(7,566)	8,275	933	6,335	2,930	19,249	0	28,514	1,659	-	19,480	18,534	39,673	(6,401)	(8,691)	4,072	(140)	-	-
31138	48,972	2,660	0.014560%	443,206	625,209	294,123	52,160	(26,401)	25,759	2,660	20,858	9,646	63,379	10,795	104,678	5,464	-	64,140	31,434	101,038	5,306	(19,582)	18,279	(464)	-	-
31140	99,518	3,944	0.029175%	888,126	1,252,837	589,383	104,521	(5,568)	98,953	3,944	41,796	19,329	127,004	36,285	224,414	10,949	-	128,528	29,798	169,275	21,734	(18,805)	53,138	(929)	-	-
31142	46,037	387	0.013091%	398,507	562,154	264,459	46,899	11,379	58,278	387	18,754	8,673	56,987	33,482	117,896	4,913	-	57,671	4,705	67,289	19,392	2,930	28,703	(417)	-	-
31143	512	1,562	0.000585%	17,802	25,112	11,814	2,095	(42,906)	(40,811)	1,562	838	387	2,546	15,367	19,138	219	-	2,576	104,330	107,125	(30,794)	(29,789)	(27,385)	(18)	-	-
31146	35,357	1,730	0.010458%	318,356	449,089	211,269	37,466	(33,258)	4,208	1,730	14,982	6,929	45,526	23,218	90,655	3,925	-	46,072	146,045	196,042	(32,234)	(61,762)	(11,058)	(333)	-	-
31200	14,393	53	0.004074%	124,003	174,925	82,291	14,593	9,350	23,943	53	5,836	2,699	17,733	11,213	37,481	1,529	-	17,945	2,483	21,957	6,782	1,516	7,355	(129)	-	-
31300	89,130	5,201	0.026603%	809,739	1,142,260	537,364	95,296	(59,971)	35,325	5,201	38,107	17,623	115,794	9,406	180,930	9,982	-	117,184	100,101	227,267	(32,061)	(37,392)	23,964	(848)	-	-
31400	318,525	20,459	0.095590%	2,909,847	4,104,778	1,931,048	342,450	(239,314)	103,136	20,459	136,940	63,330	416,114	1,353	617,737	35,872	-	421,108	469,063	926,043	(162,873)	(239,321)	96,933	(3,044)	-	-
31600	142,987	5,494	0.041870%	1,274,562	1,797,963	845,832	149,999	(16,685)	133,314	5,494	59,982	27,740	182,265	21,040	291,027	15,713	-	184,453	83,745	283,911	15,099	(46,183)	39,534	(1,335)	-	-
31700	489,383	22,327	0.144297%	4,392,535	6,196,334	2,914,998	516,943	(183,749)	333,194	22,327	206,717	95,600	628,142	78,173	1,008,632	54,150	-	635,680	263,983	953,813	(31,466)	(103,131)	194,010	(4,593)	-	-
40100	134,206	8,773	0.040318%	1,227,332	1,731,338	814,489	144,441	44,813	189,254	8,773	57,759	26,712	175,511	210,841	470,823	15,130	-	177,617	36,147	228,894	91,875	53,423	97,914	(1,283)	-	-
40200	1,087,710	79,387	0.329109%	10,018,381	14,132,441	6,648,453	1,179,031	(569,883)	609,148	79,387	471,474	218,041	1,432,650	-	2,122,165	123,505	-	1,449,844	789,333	2,362,682	(147,061)	(481,244)	398,269	(10,481)	-	-
40700	4,252,326	189,085	1.252430%	38,125,166	53,781,310	25,300,831	4,486,828	(655,717)	3,831,111	189,085	1,794,205	829,761	5,451,981	0	8,075,947	470,001	-	5,517,411	1,044,744	7,032,156	596,376	(1,221,324)	1,708,622	(39,882)	-	-
40900	45,064,212	1,940,988	13.254956%	403,493,621	569,188,746	267,768,641	47,485,860	(11,489,987)	35,995,873	1,940,988	18,988,771	8,781,684	57,700,447	20,598,152	106,069,054	4,974,198	-	58,392,935	23,919,635	87,286,768	3,275,613	(9,404,387)	25,333,158	(422,099)	-	-
41400	10,247,997	470,080	3.022381%	92,004,195	129,785,825	61,056,327	10,827,677	(3,135,820)	7,691,857	470,080	4,329,800	2,002,391	13,156,798	-	19,488,989	1,134,213	-	13,314,695	4,403,797	18,852,705	417,855	(3,680,685)	3,995,358	(96,244)	-	-
41600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41700	-	1,222	0.000344%	10,486	14,792	6,959	1,234	(12,167)	(10,933)	1,222	493	228	1,500	1,318	3,539	129	-	1,518	21,300	22,947	(16,394)	(3,175)	172	(12)	-	-
41800	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42000	36,913	-	0.010409%	316,864	446,985	210,279	37,291	12,515	49,806	-	14,912	6,896	45,312	31,026	98,146	3,906	-	45,856	57,402	107,164	8,165	(28,399)	11,547	(331)	-	-
42200	528,291	28,198	0.156924%	4,776,910	6,738,554	3,170,079	562,179	(332,527)	229,652	28,198	224,806	103,965	683,108	30,103	1,041,982	58,889	-	691,307	883,459	1,633,655	(253,066)	(469,427)	135,818	(4,998)	-	-
50100	682,578	21,760	0.198616%	6,046,051	8,528,868	4,012,313	711,540	175,014	886,554	21,760	284,533	131,587	864,598	411,799	1,692,517	74,535	-	874,974	9,019	958,528	405,592	10,134	324,587	(6,324)	-	-
50200	985,418	38,731	0.288799%	8,791,318	12,401,483	5,834,142	1,034,622	(147,932)	886,690	38,731	413,727	191,335	1,257,177	91,040	1,953,279	108,378	-	1,272,265	409,031	1,789,674	146,599	(335,363)	361,567	(9,198)	-	-
50400	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50501	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50515	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51200	-	120	0.000034%	1,029	1,451	683	121	(7,033)	(6,912)	120	48	22	147	0	217	13	-	149	10,579	10,741	(6,421)	(3,430)	(671)	(2)	-	-
51300	1,548,951	51,453	0.451296%	13,737,896	19,379,379	9,116,817	1,616,769	247,197	1,863,966	51,453	646,518	298,993	1,964,549	266,091	3,176,151	169,359	-	1,988,126	1,092,871	3,250,356	233,053	(666,046)	373,161	(14,372)	-	-
51400	729,159	28,245	0.213580%	6,501,573	9,171,451	4,314,609	765,149	(206,001)	559,148	28,245	305,970	141,501	929,739	-	1,377,210	80,150	-	940,897	407,302	1,428,349	13,921	(272,422)	214,163	(6,802)	-	-
51500	981	291	0.000359%	10,919	15,402	7,246	1,285	(26,078)	(24,793)	291	514	238	1,561	-	2,313	135	-	1,580	46,245	47,960	(23,076)	(13,742)	(8,818)	(11)	-	-
51600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51700	87,370	3,932	0.025746%	783,737	1,105,579	520,108	92,235	(10,054)	82,181	3,932	36,883	17,057	112,076	34,770	200,786	9,662	-	113,421	129,302	252,385	2,959	(55,483)	1,745	(821)	-	-
51800	3,734,346	126,040	1.088587%	33,137,630	46,745,637	21,990,975	3,899,861	1,149,054	5,048,915	126,040	1,559,487	721,212	4,738,752	3,570,153	10,589,604	408,516	-	4,795,623	349,304	5,553,443	1,957,596	515,340	2,597,890	(34,665)	-	-
51902	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52000	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52200	11,528	192	0.003305%	100,600	141,912	66,761	11,839	8,042	19,881	192	4,734	2,189	14,386	2,688	23,997	1,240	-	14,559	11,257	27,056	(1,319)	(5,208)	3,575	(107)	-	-
52600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52700	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	624	-	0.000176%	5,356	7,555	3,554	630	1,226	1,856	-	252	117	766	3,124	4,259	66	-	775	2,041	2,882	525	812	44	(5)	-	-
53300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53900	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54000	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54100	-	228	0.000064%	1,955	2,757	1,297	230	(207)	23	228	92	43	280	3	418	24	-	283	348	655	(94)	(174)	32	(1)	-	-
54200	12,725,322	484,271	3.724962%	113,391,424	159,955,744	75,249,436	13,344,671	1,006,049	14,350,720	484,271	5,336,302	2,467,865	16,215,217	5,133,897	29,153,281	1,397,872	-	16,409,819	538,317	18,346,008	5,005,706	(348,946)	6,269,131	(118,618)	-	-
54300	54,558	2,442	0.016073%	489,288	690,215	324,704	57,583	(22,691)	34,892	2,442	23,026	10,649	69,969	72,564	176,208	6,032	-	70,809	65,635	142,476	9,278	9,051	15,915	(512)	-	-
54400	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60100	-	-	0.000000%	-	-	-	-	(11,911)	(11,911)	-	-	-	-	-	-	-	-	-	1,971	1,971	(1,971)	-	-	0	-	-
60400	20,956	-	0.005909%	179,883	253,752	119,375	21,170	23,405	44,575	-	8,465	3,915	25,724	43,101	81,205	2,218	-	26,032	7,664	35,914	21,899	13,718	9,864	(189)	-	-
60500	-	-	0.000000%	-	-	-	-	(6,431)	(6,431)	-	-	-	-	0	0	-	-	-	986	986	(986)	-	-	-	-	-
60601	16,816	1,216	0.005085%	154,789	218,353	102,722	18,217	(31,869)	(13,652)	1,216	7,284	3,369	22,135	-	32,788	1,908	-	22,401	66,008	90,317	(26,075)	(29,750)	(1,542)	(162)	-	-
60700	141,730	7,905	0.042195%	1,284,463	1,811,929	852,402	151,164	(200,851)	(49,687)	7,905	60,448	27,955	183,681	-	272,084	15,835	-	185,885	282,947	484,667	(111,347)	(127,684)	27,792	(1,344)	-	-
60800	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60900	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61000	32,698	2,648	0.009967%	303,407	428,001	201,349	35,707	(72,576)	(36,869)	2,648	14,279	6,603	43,388	13,949	78,219	3,740	-	43,909	243,191	290,840	(66,657)	(92,404)	(53,245)	(316)	-	-
61200	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62200	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62500	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62700	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63000	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63500	-	546	0.000154%	4,685	6,609	3,109	551	(1,501)	(950)	546	220	102	670	7	999	58	-	678	832	1,568	(225)	(417)	77	(5)	-	-
63700	25,871	605	0.007466%	227,274	320,604	150,825	26,747	14,380	41,127	605	10,696	4,946	32,501	24,892	73,035	2,802	-	32,891	36	35,729	21,255	4,269	12,020	(238)	-	-
63800	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2023

				Net Pension Liability as of June 30, 2023			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	342,153,297	12,470,282	100.0000%	3,044,096,206	4,294,157,853	2,020,139,756	358,249,876	N/A	N/A	N/A	143,257,906	66,252,100	435,312,301	N/A	644,822,307	37,527,142	-	440,536,569	N/A	478,063,711	86,388,208	(64,006,279)	147,561,052	(3,184,385)	-	-
Employer																										
64100	43,861	2,027	0.012940%	393,909	555,668	261,408	46,358	(30,338)	16,020	2,027	18,538	8,573	56,330	360	83,801	4,856	-	57,006	75,043	136,905	(22,879)	(39,294)	9,482	(413)	-	-
66600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67000	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67100	18,078	522	0.005245%	159,661	225,225	105,955	18,790	10,972	29,762	522	7,514	3,475	22,832	33,178	66,999	1,968	-	23,106	3,000	28,074	15,853	6,753	16,486	(166)	-	-
67200	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67300	39,128	2,284	0.011678%	355,479	501,457	235,905	41,835	(3,530)	38,305	2,284	16,729	7,737	50,834	1,291	76,591	4,382	-	51,444	7,100	62,926	7,983	(10,153)	16,207	(372)	-	-
67400	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67500	818,095	30,260	0.239227%	7,282,292	10,272,774	4,832,714	857,029	51,898	908,927	30,260	342,711	158,493	1,041,383	163,593	1,706,180	89,775	-	1,053,881	268,594	1,412,250	227,440	(203,606)	277,714	(7,618)	-	-
67600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67800	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67900	5,026	77	0.001439%	43,797	61,782	29,065	5,154	10,707	15,861	77	2,061	953	6,263	29,874	39,151	540	-	6,338	42	6,920	11,969	9,811	10,497	(46)	-	-
68000	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68100	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68200	2,618	2,030	0.001311%	39,901	56,287	26,479	4,696	(51,223)	(46,527)	2,030	1,878	868	5,706	0	8,452	492	-	5,774	38,497	44,763	(23,785)	(14,198)	1,713	(41)	-	-
68300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68400	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68500	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68700	8,756	-	0.002469%	75,160	106,025	49,878	8,845	18,168	27,013	-	3,537	1,636	10,748	32,584	48,505	927	-	10,877	3,406	15,210	20,301	10,385	2,688	(79)	-	-
68800	28,544	-	0.008049%	245,023	345,642	162,603	28,836	61,209	90,045	-	11,531	5,333	35,039	170,099	222,002	3,021	-	35,459	-	38,480	68,162	56,057	59,559	(255)	-	-
68900	26,522	-	0.007479%	227,661	321,151	151,082	26,793	56,872	83,665	-	10,714	4,955	32,556	158,047	206,272	2,807	-	32,947	-	35,754	63,333	52,085	55,339	(239)	-	-
70101	542,076	20,381	0.158607%	4,828,140	6,810,821	3,204,077	568,208	130,631	698,839	20,381	227,217	105,080	690,434	276,482	1,299,213	59,521	-	698,720	132,418	890,659	271,403	(54,721)	196,923	(5,051)	-	-
70102	244,672	9,139	0.071572%	2,178,723	3,073,419	1,445,856	256,407	(42,391)	214,016	9,139	102,533	47,418	311,562	79,024	540,537	26,859	-	315,301	241,308	583,468	30,327	(128,437)	57,458	(2,279)	-	-
70104	43,446	2,042	0.012827%	390,472	550,820	259,127	45,953	(12,625)	33,328	2,042	18,376	8,498	55,838	3,928	86,640	4,814	-	56,508	57,524	118,846	(7,568)	(29,479)	5,251	(409)	-	-
70106	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70108	50,018	1,217	0.014448%	439,803	620,408	291,864	51,759	31,858	83,617	1,217	20,698	9,572	62,893	122,337	215,500	5,422	-	63,648	70,662	139,732	42,316	(8,808)	42,720	(460)	-	-
70202	867,822	36,377	0.254974%	7,761,664	10,949,000	5,150,838	913,445	(113,703)	799,742	36,377	365,271	168,926	1,109,935	323,250	1,967,382	95,685	-	1,123,255	449,586	1,668,526	181,308	(151,673)	277,340	(8,119)	-	-
70203	3,000,466	117,142	0.879132%	26,761,615	37,751,304	17,759,689	3,149,488	152,654	3,302,142	117,142	1,259,426	582,443	3,826,968	1,418,909	7,087,746	329,913	-	3,872,897	1,511,791	5,714,601	1,062,097	(540,827)	879,870	(27,996)	-	-
70204	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70209	62,128	1,659	0.017987%	547,545	772,395	363,365	64,439	5,790	70,229	1,659	25,768	11,917	78,300	43,461	159,446	6,750	-	79,240	14,934	100,924	28,937	5,403	24,755	(573)	-	-
70211	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70212	23,157	2,654	0.007279%	221,566	312,552	147,037	26,075	(958)	25,117	2,654	10,427	4,822	31,684	47,392	94,325	2,731	-	32,065	60,257	95,053	17,974	(12,421)	(6,048)	(232)	-	-
70213	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70214	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70215	33,819	2,010	0.010104%	307,561	433,861	204,105	36,196	(24,937)	11,259	2,010	14,474	6,694	43,982	49,301	114,451	3,792	-	44,510	103,135	151,437	(15,005)	(14,779)	(6,880)	(322)	-	-
70216	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70217	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70218	2,707	-	0.000763%	23,236	32,778	15,420	2,735	5,804	8,539	-	1,093	506	3,323	16,130	21,052	286	-	3,363	-	3,649	6,463	5,315	5,648	(23)	-	-
70219	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70220	-	287	0.000081%	2,462	3,474	1,634	290	(7,501)	(7,211)	287	116	54	352	-	522	30	-	356	6,291	6,677	(5,343)	(851)	40	(1)	-	-
70222	6,680	479	0.002019%	61,451	86,686	40,780	7,232	(6,380)	852	479	2,892	1,337	8,788	11,833	24,850	758	-	8,893	23,054	32,705	(557)	(10,044)	2,811	(65)	-	-
70224	6,964	197	0.002020%	61,477	86,723	40,798	7,235	110	7,345	197	2,893	1,338	8,791	17,537	30,559	758	-	8,897	8,097	17,752	8,897	(773)	4,748	(65)	-	-
70301	325,525	9,139	0.094372%	2,872,769	4,052,475	1,906,443	338,087	98,519	436,606	9,139	135,195	62,523	410,812	1,388,784	1,997,314	35,415	-	415,742	832,758	1,283,915	423,633	(66,664)	359,436	(3,005)	-	-
70302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70303	54,228	2,696	0.016052%	488,643	689,305	324,276	57,507	(64,299)	(6,792)	2,696	22,996	10,635	69,877	33,636	137,144	6,024	-	70,716	180,635	257,375	(39,742)	(81,399)	1,422	(512)	-	-
70304	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70305	38,301	2,063	0.011382%	346,483	488,766	229,935	40,776	(39,736)	1,040	2,063	16,306	7,541	49,548	109,924	183,319	4,271	-	50,142	240,172	294,585	(33,757)	(35,812)	(41,336)	(362)	-	-
70401	131,548	4,660	0.038409%	1,169,213	1,649,352	775,920	137,601	31,715	169,316	4,660	55,024	25,447	167,200	168,876	416,547	14,414	-	169,207	174,186	357,807	36,196	575	23,193	(1,224)	-	-
70402	4,072,308	144,450	1.189080%	36,196,740	51,060,973	24,021,078	4,259,878	274,958	4,534,836	144,450	1,703,451	787,790	5,176,212	443,364	8,110,817	446,228	-	5,238,332	632,470	6,317,030	1,112,548	(988,390)	1,707,494	(37,865)	-	-
70403	-	-	0.000000%	-	-	-	-	(66)	(66)	-	-	-	-	132	132	-	-	-	924	924	(686)	(106)	-	-	-	-
70404	169,519	6,489	0.049632%	1,510,857	2,131,292	1,002,643	177,808	(27,932)	149,876	6,489	71,102	32,882	216,056	24,848	344,888	18,626	-	218,649	86,525	323,800	25,810	(63,165)	60,024	(1,582)	-	-
70405	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70406	60,222	3,643	0.018009%	548,220	773,348	363,813	64,518	(39,904)	24,614	3,643	25,800	11,932	78,397	147,400	263,529	6,758	-	79,338	356,343	442,439	(122,736)	(33,685)	(21,916)	(573)	-	-
70407	53,358	494	0.015185%	462,261	652,089	306,768	54,402	27,554	81,956	494	21,754	10,061	66,104	70,166	168,085	5,699	-	66,898	8,261	80,858	41,879	8,078	37,754	(484)	-	-
70411	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70412	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70413	25,541	1,094	0.007511%	228,637	322,528	151,730	26,908	(11,947)	14,961	1,094	10,760	4,976	32,696	24,160	72,592	2,819	-	33,088	31,148	67,055	(1,841)	(10,120)	17,737	(239)	-	-
70414	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70415	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70416	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70417	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70418	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70419	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70420	185,819	7,248	0.054443%	1,657,288	2,337,855	1,099,818	195,041	1,592	196,633	7,248	77,993	36,069	236,996	70,321	421,379	20,431	-	239,840	159,245	419,516	37,232	(92,550)	58,914	(1,734)	-	-
70422	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70423	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70424	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70426	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70501	232,484	10,897	0.068631%	2,089,189	2,947,117	1,386,439	245,870	(60,640)	185,230	10,897	98,319	45,469	298,759	4,719	447,266	25,755	-	302,144	150,967	479,066	(2,290)	(104,283)	76,958	(2,185)	-	-
70502	106,137	5,497	0.031480%	958,272	1,351,787	635,934	112,776	(17,309)	95,467	5,497	45,097	20,856	137,035	29,699	232,687	11,813	-	138,680	61,205	211,698	15,263	(25,700)	32,429	(1,003)	-	-
70503	-	-	0.000000%	-	-	-	-	(15,691)	(15,691)	-	-	-	-	2,955	2,955	-	-	-	40,730	40,730	(17,096)	(16,936)	(3,742)	-	-	-
70504	47,751	2,727	0.014234%	433,308	611,247	287,554	50,995	(40,683)	10,312	2,727	20,392	9,431	61,964	3,032	94,819	5,342	-	62,708	110,499	178,549	(41,958)	(47,345)	6,027	(453)	-	-
70505	-	352	0.000099%	3,025	4,267	2,007	356	(17,163)	(16,807)	352	142	66	433	4	645	37	-	438	3,743	4,218	(3,351)	(269)	50	(3)	-	-
70506	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70507	10,238	771	0.003104%	94,501	133,308	62,713	11,122	6,121	17,243	771	4,447	2,057	13,514	38,267	58,285	1,165	-	13,676	8,475	23,316	13,602	7,158	14,307	(99)	-	-
70508	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70601	73,577	3,228	0.021658%	659,290	930,028	437,522	77,590	(6,424)	71,166	3,228	31,027	14,349	94,280	45,886	185,542	8,128	-	95,411	67,592	171,131	23,843	(22,559)	13,817	(690)	-	-
70602	709,728	16,156	0.204691%	6,231,003	8,789,772	4,135,052	733,307	503,082	1,236,389	16,156	293,237	135,612	891,047	872,622	2,192,518	76,815	-	901,740	-	978,555	671,182	172,834	376,465	(6,518)	-	-
70603	136,185	6,195	0.040150%	1,222,191	1,724,085	811,077	143,836	(25,339)	118,497	6,195	57,517	26,600	174,776	1,483	260,376	15,067	-	176,873	34,531	226,471	12,419	(36,897)	59,661	(1,278)	-	-
70604	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70605	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70606	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70607	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70608	534	-	0.000151%	4,587	6,470	3,044	540	903	1,443	-	216	100	656	16,344	17,316	57	-	664	23,708	24,429	1,033	(1,718)	(6,424)	(5)	-	-
70609	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70701	4,312,815	196,136	1.271475%	38,704,930	54,599,154	25,685,577	4,555,059	(981,781)	3,573,278	196,136	1,821,489	842,279	5,534,888	7,839	8,206,595	477,148	-	5,601,313	1,878,232	7,956,693	173,180	(1,402,395)	1,519,604	(40,488)	-	-
70702	1,330,936	51,745	0.389901%	11,868,963	16,742,966	7,876,546	1,396,820	(179,769)	1,217,051	51,745	558,564	258,318	1,697,287	8,046	2,522,215	146,319	-	1,717,657	166,239	2,030,215	256,594	(305,115)	552,938	(12,417)	-	-
70704	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70705	7,102	-	0.002003%	60,962	85,996	40,456	7,174	(33,440)	(26,266)	-	2,869	1,327	8,718	9,860	22,774	752	-	8,822	83,167	92,741	(31,080)	(36,413)	(2,410)	(63)	-	-
70707	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70709	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70712	2,269,378	-	0.639940%	19,480,391	27,480,036	12,927,683	2,292,584	253,324	2,545,908	-	916,765	423,974	2,785,738	758,728	4,885,205	240,151	-	2,819,170	835,167	3,894,488	759,867	(459,229)	710,455	(20,377)	-	-
70714	327,193	12,235	0.095715%	2,913,656	4,110,152	1,933,576	342,899	13,328	356,227	12,235	137,119	63,413	416,659	76,818	694,009	35,919	-	421,659	88,582	546,160	73,532	(79,698)	157,061	(3,047)	-	-
70715	7,463	-	0.002104%	64,060	90,366	42,512	7,539	7,263	14,802	-	3,015	1,394	9,161	14,612	28,182	790	-	9,271	3,588	13,649	8,054	884	5,663	(67)	-	-
70718	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70719	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70801	3,415,789	117,818	0.996439%	30,332,550	42,788,647	20,129,453	3,569,740	(466,979)	3,102,761	117,818	1,427,477	660,162	4,337,620	651,582	7,076,841	373,935	-	4,389,677	2,186,862	6,950,474	426,123	(1,471,359)	1,203,332	(31,730)	-	-
70802	694,351	25,399	0.202962%	6,178,346	8,715,491	4,100,108	727,110	(9,871)	717,239	25,399	290,759	134,466	883,517	217,082	1,525,824	76,166	-	894,120	612,065	1,582,351	111,457	(289,441)	127,920	(6,463)	-	-
70803	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70804	43,270	2,504	0.012908%	392,919	554,272	260,751	46,241	(25,301)	20,940	2,504	18,491	8,552	56,188	17,383	100,614	4,844	-	56,863	40,423	102,130	4,233	(22,268)	16,931	(412)	-	-
70805	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70806	580,923	16,353	0.168426%	5,127,035	7,232,458	3,402,431	603,384	163,623	767,007	16,353	241,283	111,585	733,177	93,872	1,179,917	63,205	-	741,976	67,818	872,999	204,831	(122,069)	229,519	(5,363)	-	-
70807	17,350	869	0.005138%	156,397	220,621	103,789	18,406	(2,456)	15,950	869	7,360	3,404	22,365	186	33,315	1,928	-	22,633	4,840	29,401	2,287	(5,227)	7,016	(163)	-	-
70808	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70809	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70812	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70813	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2023

				Net Pension Liability as of June 30, 2023			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	342,153,297	12,470,282	100.0000%	3,044,096,206	4,294,157,853	2,020,139,756	358,249,876	N/A	N/A	N/A	143,257,906	66,252,100	435,312,301	N/A	644,822,307	37,527,142	-	440,536,569	N/A	478,063,711	86,388,208	(64,006,279)	147,561,052	(3,184,385)	-	-
Employer																										
70901	339,405	13,233	0.099440%	3,027,049	4,270,111	2,008,827	356,244	(32,265)	323,979	13,233	142,456	65,881	432,875	61,812	703,024	37,317	-	438,070	166,807	642,194	57,027	(94,216)	101,186	(3,166)	-	-
70902	95,275	5,699	0.028474%	866,761	1,222,698	575,205	102,006	(3,207)	98,799	5,699	40,791	18,864	123,949	102,366	285,970	10,685	-	125,436	39,193	175,314	39,268	1,853	70,442	(906)	-	-
70903	12,112	427	0.003536%	107,631	151,830	71,427	12,667	6,072	18,739	427	5,065	2,342	15,391	28,734	51,532	1,327	-	15,576	3,461	20,364	14,941	10,388	5,951	(113)	-	-
70905	685	-	0.000193%	5,881	8,296	3,903	692	1,469	2,161	-	277	128	841	4,082	5,328	73	-	851	-	924	1,636	1,345	1,429	(6)	-	-
70908	-	-	0.000000%	-	-	-	-	(614)	(614)	-	-	-	-	4,475	4,475	-	-	-	11,840	11,840	(2,201)	(4,835)	(328)	-	-	-
71001	7,818,982	361,053	2.306681%	70,217,589	99,052,524	46,598,180	8,263,682	(3,958,299)	4,305,383	361,053	3,304,503	1,528,225	10,041,266	-	14,873,994	865,631	-	10,161,773	6,867,372	17,894,776	(1,453,494)	(4,028,388)	2,534,552	(73,452)	-	-
71003	-	-	0.000000%	-	-	-	-	(474)	(474)	-	-	-	-	-	-	-	-	-	0	0	-	-	-	(0)	-	-
71004	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71006	12,042,955	425,689	3.516022%	107,031,104	150,983,551	71,028,566	12,596,146	469,337	13,065,483	425,689	5,036,980	2,329,439	15,305,678	3,611,738	26,283,835	1,319,463	-	15,489,364	845,145	17,653,972	4,004,691	(1,363,723)	6,100,858	(111,964)	-	-
71008	3,785,262	131,974	1.104618%	33,625,631	47,434,035	22,314,825	3,957,292	413,862	4,371,154	131,974	1,582,452	731,833	4,808,538	1,108,237	8,231,060	414,532	-	4,866,246	39,107	5,319,885	1,398,743	(268,349)	1,815,957	(35,176)	-	-
71011	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71012	352,717	11,536	0.102715%	3,126,755	4,410,760	2,074,994	367,978	25,769	393,747	11,536	147,148	68,051	447,133	75,265	737,597	38,546	-	452,499	49,026	540,071	79,169	(46,253)	167,881	(3,271)	-	-
71015	670,986	-	0.189211%	5,759,760	8,125,013	3,822,324	677,848	1,420,438	2,098,286	-	271,060	125,356	823,658	2,663,089	3,883,163	71,005	-	833,543	-	904,548	1,583,894	1,087,345	313,401	(6,025)	-	-
71016	521,158	-	0.146961%	4,473,635	6,310,738	2,968,818	526,488	1,115,196	1,641,684	-	210,533	97,365	639,739	3,105,682	4,053,319	55,150	-	647,417	352	702,919	1,244,159	1,023,490	1,087,431	(4,680)	-	-
71017	3,667	-	0.001034%	31,478	44,405	20,890	3,705	7,153	10,858	-	1,481	685	4,501	12,330	18,997	388	-	4,555	2,521	7,464	6,061	1,616	3,889	(33)	-	-
71018	6,834,536	292,076	2.009627%	61,174,989	86,296,569	40,597,280	7,199,487	(1,002,922)	6,196,565	292,076	2,878,950	1,331,420	8,748,155	100,225	13,058,750	754,156	-	8,853,143	3,385,082	12,992,381	298,738	(2,481,306)	2,312,931	(63,994)	-	-
71019	625,985	-	0.176521%	5,373,466	7,580,086	3,565,969	632,386	186,840	819,226	-	252,880	116,949	768,417	447,002	1,585,248	66,243	-	777,639	4,548	848,430	356,660	37,406	348,374	(5,621)	-	-
71020	-	-	0.000000%	-	-	-	-	(131)	(131)	-	-	-	-	0	0	-	-	-	-	-	-	-	-	0	-	-
71024	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71025	789,142	30,183	0.231041%	7,033,105	9,921,257	4,667,347	827,703	92,607	920,310	30,183	330,984	153,069	1,005,749	358,805	1,848,607	86,703	-	1,017,819	8,645	1,113,167	357,179	(23,432)	409,050	(7,357)	-	-
71026	15	-	0.000004%	132	186	88	16	33	49	-	6	3	19	92	120	2	-	19	-	21	37	30	32	-	-	-
71027	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71028	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71030	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71031	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71032	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71034	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71035	708,277	-	0.199726%	6,079,863	8,576,566	4,034,752	715,520	218,545	934,065	-	286,124	132,323	869,433	329,567	1,617,447	74,952	-	879,868	110,628	1,065,448	356,155	(61,503)	263,707	(6,361)	-	-
71036	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71037	226	-	0.000064%	1,942	2,739	1,289	229	460	689	-	91	42	278	3,422	3,833	24	-	281	3,872	4,177	515	134	(991)	(2)	-	-
71038	66,726	863	0.019059%	580,185	818,439	385,026	68,280	113,133	181,413	863	27,304	12,627	82,968	316,003	438,902	7,152	-	83,963	703	91,818	135,072	100,752	111,865	(606)	-	-
71039	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71042	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71043	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71044	18,998	-	0.005357%	163,083	230,053	108,226	19,193	(10,959)	8,234	-	7,675	3,549	23,321	1,024	35,569	2,010	-	23,601	31,040	56,651	(5,983)	(14,630)	(299)	(170)	-	-
71045	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71047	60,421	-	0.017038%	518,655	731,641	344,193	61,039	31,002	92,041	-	24,408	11,288	74,169	38,907	148,772	6,394	-	75,059	20,870	102,323	17,274	(4,938)	34,656	(544)	-	-
71101	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71103	1,045,275	39,703	0.305952%	9,313,478	13,138,069	6,180,661	1,096,073	(12,864)	1,083,209	39,703	438,301	202,700	1,331,847	296,668	2,269,516	114,815	-	1,347,831	634,310	2,096,956	247,809	(339,165)	273,658	(9,742)	-	-
71105	788,403	30,862	0.231024%	7,032,588	9,920,529	4,667,005	827,643	13,556	841,199	30,862	330,960	153,058	1,005,675	106,255	1,595,948	86,697	-	1,017,745	207,875	1,312,317	196,875	(188,518)	282,630	(7,357)	-	-
71106	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71107	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71108	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71109	74,916	4,285	0.022334%	679,862	959,049	451,174	80,011	(63,570)	16,441	4,285	31,995	14,797	97,222	11,468	155,482	8,381	-	98,389	101,083	207,853	(25,696)	(56,703)	30,739	(711)	-	-
71112	-	158	0.000045%	1,360	1,918	902	160	(144)	16	158	64	30	194	2	290	17	-	197	241	455	(65)	(121)	22	(2)	-	-
71113	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71114	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71115	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71117	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71201	330,325	18,422	0.098343%	2,993,652	4,222,998	1,986,664	352,313	(229,780)	122,533	18,422	140,884	65,154	428,099	386,115	1,020,252	36,905	-	433,236	903,188	1,373,329	17,703	(269,140)	(98,509)	(3,131)	-	-
71202	918,264	32,672	0.268154%	8,162,851	11,514,935	5,417,076	960,660	56,712	1,017,372	32,672	384,151	177,657	1,167,305	299,983	2,029,096	100,630	-	1,181,314	281,543	1,563,487	366,114	(246,954)	354,989	(8,539)	-	-
71205	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71206	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71207	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71209	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71210	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71213	18,772	821	0.005525%	168,188	237,255	111,614	19,794	(2,172)	17,622	821	7,915	3,660	24,051	1,230	36,856	2,073	-	24,340	7,039	33,452	2,764	(6,235)	7,052	(177)	-	-
71214	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71215	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71216	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71217	20,813	-	0.005869%	178,663	252,032	118,566	21,026	44,632	65,658	-	8,408	3,888	25,549	124,032	161,877	2,203	-	25,856	-	28,059	49,702	40,875	43,429	(188)	-	-
71301	286,533	13,124	0.084500%	2,572,266	3,628,571	1,707,022	302,722	(81,433)	221,289	13,124	121,053	55,983	367,840	19,097	563,973	31,710	-	372,254	257,994	661,958	(4,832)	(145,458)	54,995	(2,690)	-	-
71302	128,953	4,700	0.037689%	1,147,275	1,618,405	761,361	135,019	28,741	163,760	4,700	53,992	24,969	164,063	65,733	308,757	14,143	-	166,032	32,163	212,338	37,808	(2,746)	62,558	(1,200)	-	-
71303	856,666	31,634	0.250491%	7,625,182	10,756,472	5,060,265	897,383	209,260	1,106,643	31,634	358,848	165,955	1,090,417	397,397	2,012,617	94,002	-	1,103,504	54,961	1,252,467	368,403	(3,188)	402,913	(7,978)	-	-
71304	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71305	48,712	1,642	0.014199%	432,240	609,740	286,845	50,869	8,096	58,965	1,642	20,342	9,407	61,811	11,372	102,932	5,329	-	62,553	9,744	77,626	14,605	(7,511)	18,666	(454)	-	-
71307	-	84	0.000024%	722	1,018	479	85	(76)	9	84	34	16	103	1	154	9	-	104	128	241	(35)	(64)	12	(0)	-	-
71309	18,787	568	0.005458%	166,142	234,368	110,256	19,553	(21,686)	(2,133)	568	7,819	3,616	23,759	18,552	53,746	2,048	-	24,044	72,602	98,694	(17,244)	(18,400)	(9,129)	(174)	-	-
71310	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71311	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71312	668	-	0.000188%	5,733	8,088	3,805	675	(461)	214	-	270	125	820	105	1,320	71	-	830	1,239	2,140	(230)	(517)	(66)	(6)	-	-
71313	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71314	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71315	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71401	1,729,337	45,701	0.500541%	15,236,960	21,494,036	10,111,635	1,793,189	1,204,910	2,998,099	45,701	717,065	331,619	2,178,918	1,520,374	4,747,976	187,839	-	2,205,068	-	2,392,907	1,576,697	(31,029)	825,240	(15,940)	-	-
71402	273,406	9,989	0.079914%	2,432,661	3,431,636	1,614,376	286,292	12,059	298,351	9,989	114,483	52,945	347,876	41,798	557,102	29,989	-	352,051	4,487	386,527	99,904	(45,909)	119,125	(2,544)	-	-
71404	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71406	45,415	1,988	0.013367%	406,909	574,007	270,035	47,888	(5,197)	42,691	1,988	19,150	8,856	58,189	11,421	97,616	5,016	-	58,887	51,829	115,732	386	(23,273)	5,197	(425)	-	-
71407	-	2,030	0.000573%	17,430	24,587	11,567	2,051	(54,781)	(52,730)	2,030	820	379	2,492	0	3,691	215	-	2,522	29,437	32,174	(24,764)	(3,985)	286	(20)	-	-
71408	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71409	5,224	217	0.001534%	46,703	65,882	30,993	5,496	(1,731)	3,765	217	2,198	1,016	6,679	15,110	25,003	576	-	6,759	14,564	21,899	(1,053)	(2,260)	6,466	(49)	-	-
71501	2,737,300	82,715	0.795214%	24,207,071	34,147,733	16,064,429	2,848,852	708,067	3,556,919	82,715	1,139,207	526,846	3,461,663	1,510,547	6,638,263	298,421	-	3,503,207	0	3,801,628	1,338,716	85,979	1,437,261	(25,322)	-	-
71504	453,372	19,478	0.133339%	4,058,958	5,725,774	2,693,628	477,686	(32,449)	445,237	19,478	191,018	88,340	580,440	59,938	919,736	50,038	-	587,406	160,564	798,008	102,514	(138,039)	161,498	(4,246)	-	-
71505	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71506	133,655	5,722	0.039303%	1,196,414	1,687,722	793,971	140,802	(30,568)	110,234	5,722	56,304	26,039	171,090	18,598	272,031	14,749	-	173,143	145,448	333,340	(9,488)	(69,078)	18,508	(1,252)	-	-
71601	1,346,069	53,381	0.394630%	12,012,909	16,946,024	7,972,072	1,413,761	356,914	1,770,675	53,381	565,338	261,450	1,717,872	446,920	2,991,580	148,093	-	1,738,488	-	1,886,581	627,642	(115,047)	604,971	(12,567)	-	-
71603	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71604	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71605	530,797	20,096	0.155346%	4,728,873	6,670,790	3,138,200	556,526	(59,146)	497,380	20,096	222,545	102,920	676,239	44,239	1,045,943	58,297	-	684,355	136,501	879,153	65,150	(134,440)	241,027	(4,947)	-	-
71606	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71607	349,270	16,940	0.103267%	3,143,559	4,434,466	2,086,146	369,955	(188,525)	181,430	16,940	147,939	68,417	449,536	-	665,892	38,753	-	454,931	341,292	834,976	(84,507)	(182,641)	101,351	(3,287)	-	-
71608	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71609	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71610	-	234	0.000066%	2,012	2,838	1,335	237	(1,839)	(1,602)	234	95	44	288	3	430	25	-	291	358	674	(97)	(179)	33	(2)	-	-
71611	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71612	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71614	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71701	605,795	30,018	0.179292%	5,457,832	7,699,097	3,621,956	642,315	(128,250)	514,065	30,018	256,850	118,785	780,482	123,954	1,280,071	67,283	-	789,848	387,012	1,244,143	80,495	(197,555)	158,697	(5,709)	-	-
71702	235,159	10,229	0.069197%	2,106,412	2,971,413	1,397,869	247,897	(32,580)	215,317	10,229	99,130	45,844	301,221	45,770	491,965	25,968	-	304,836	43,268	374,072	65,640	(38,037)	92,494	(2,204)	-	-
71705	49,293	1,916	0.014440%	439,572	620,082	291,711	51,732	(9,718)	42,014	1,916	20,687	9,567	62,860	65,396	158,510	5,419	-	63,614	82,446	151,479	26,350	(35,259)	16,400	(459)	-	-
71706	40,500	1,129	0.011739%	357,342	504,085	237,141	42,054	15,448	57,502	1,129	16,817	7,777	51,101	34,801	110,496	4,405	-	51,714	1,413	57,532	22,245	4,989	26,103	(373)	-	-
71707	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71802	108,217	2,285	0.031160%	948,545	1,338,066	629,478	111,631	57,792	169,423	2,285	44,639	20,644	135,644	202,140	403,067	11,694	-	137,272	23,210	172,176	88,587	53,862	89,435	(994)	-	-
71803	4,234,458	115,302	1.226585%	37,338,426	52,671,493	24,778,730	4,394,239	1,113,295	5,507,534	115,302	1,757,180	812,638	5,339,475	1,245,522	9,154,815	460,302	-	5,403,555	86,194	5,950,051	1,566,758	(355,767)	2,032,833	(39,060)	-	-
71805	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71807	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71808	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2023

				Net Pension Liability as of June 30, 2023			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	342,153,297	12,470,282	100.0000%	3,044,096,206	4,294,157,853	2,020,139,756	358,249,876	N/A	N/A	N/A	143,257,906	66,252,100	435,312,301	N/A	644,822,307	37,527,142	-	440,536,569	N/A	478,063,711	86,388,208	(64,006,279)	147,561,052	(3,184,385)	-	-
Employer																										
71809	2,581,787	85,292	0.752087%	22,894,259	32,295,814	15,193,214	2,694,352	355,045	3,049,397	85,292	1,077,424	498,274	3,273,928	1,244,960	6,094,586	282,237	-	3,313,219	1,662,921	5,258,377	874,891	(658,376)	643,644	(23,950)	-	-
71810	5,603	-	0.001580%	48,095	67,845	31,917	5,660	10,932	16,592	-	2,263	1,047	6,878	13,498	23,686	593	-	6,960	2,595	10,148	12,297	(435)	1,726	(50)	-	-
71811	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71812	26,040	413	0.007460%	227,079	320,330	150,696	26,724	36,359	63,083	413	10,687	4,942	32,473	154,773	202,875	2,799	-	32,863	22,230	57,892	43,633	47,194	54,393	(237)	-	-
71813	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71815	10,437	825	0.003176%	96,679	136,380	64,159	11,378	(22,855)	(11,477)	825	4,550	2,104	13,825	-	20,479	1,192	-	13,991	40,196	55,379	(21,018)	(13,640)	(142)	(101)	-	-
71817	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71819	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71901	714,094	30,440	0.209951%	6,391,102	9,015,615	4,241,298	752,148	18,388	770,536	30,440	300,771	139,097	913,941	347,841	1,701,650	78,789	-	924,910	299,278	1,302,977	284,485	(109,255)	230,130	(6,686)	-	-
71902	11,894	549	0.003509%	106,811	150,672	70,882	12,570	(3,971)	8,599	549	5,027	2,325	15,274	2,585	25,211	1,317	-	15,457	16,133	32,907	(774)	(7,905)	1,094	(111)	-	-
71904	101,112	3,340	0.029454%	896,619	1,264,817	595,019	105,520	27,479	132,999	3,340	42,196	19,514	128,218	124,328	314,256	11,053	-	129,757	85,928	226,738	92,271	(35,908)	32,092	(937)	-	-
71905	73,950	2,470	0.021550%	655,996	925,382	435,336	77,202	19,453	96,655	2,470	30,872	14,277	93,809	137,140	276,098	8,087	-	94,935	121,118	224,140	36,342	11,432	4,870	(686)	-	-
71906	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71907	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72001	198,278	8,532	0.058318%	1,775,265	2,504,279	1,178,111	208,925	5,342	214,267	8,532	83,546	38,637	253,867	72,842	448,892	21,885	-	256,913	38,034	316,832	64,549	(31,983)	101,349	(1,856)	-	-
72002	932,656	32,866	0.272267%	8,288,062	11,691,564	5,500,169	975,395	17,060	992,455	32,866	390,044	180,382	1,185,211	93,670	1,849,307	102,174	-	1,199,435	271,039	1,572,648	217,786	(258,240)	325,783	(8,670)	-	-
72004	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72006	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72007	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72009	-	-	0.000000%	-	-	-	-	(339)	(339)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72010	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72011	3,741	295	0.001138%	34,640	48,865	22,988	4,077	1,223	5,300	295	1,630	754	4,954	22,006	29,344	427	-	5,013	802	6,242	8,169	7,122	7,847	(36)	-	-
72012	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72101	1,980,079	81,746	0.581412%	17,698,753	24,966,766	11,745,343	2,082,009	178,252	2,261,161	81,746	832,919	385,198	2,530,960	782,480	4,531,557	218,187	-	2,561,334	619,478	3,398,999	786,479	(325,104)	689,697	(18,514)	-	-
72102	2,302,949	95,971	0.676469%	20,592,378	29,048,662	13,665,626	2,423,451	(253,243)	2,170,208	95,971	969,096	448,175	2,944,754	752,239	5,114,264	253,860	-	2,980,095	916,258	4,150,213	282,523	(502,806)	1,205,876	(21,542)	-	-
72108	43,337	1,288	0.012584%	383,065	540,371	254,212	45,082	29,645	74,727	1,288	18,027	8,337	54,779	190,327	271,470	4,722	-	55,437	69,063	129,222	37,173	33,727	71,750	(402)	-	-
72109	6,203	522	0.001897%	57,734	81,442	38,314	6,794	(8,788)	(1,994)	522	2,717	1,257	8,256	3,534	15,764	712	-	8,355	12,929	21,996	(668)	(5,046)	(458)	(60)	-	-
72110	7,388	-	0.002083%	63,415	89,457	42,084	7,463	2,695	10,158	-	2,984	1,380	9,069	8,516	21,949	782	-	9,177	16,536	26,495	1,739	(4,656)	(1,561)	(67)	-	-
72111	-	557	0.000157%	4,783	6,747	3,174	563	(19,993)	(19,430)	557	225	104	684	0	1,013	59	-	692	32,269	33,020	(18,502)	(13,579)	79	(5)	-	-
72112	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72113	5,589	342	0.001672%	50,912	71,819	33,787	5,992	(11,031)	(5,039)	342	2,396	1,108	7,281	1,656	12,441	628	-	7,368	37,533	45,529	(16,861)	(15,110)	(1,062)	(54)	-	-
72114	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72115	-	-	0.000000%	-	-	-	-	(202)	(202)	-	-	-	-	-	-	-	-	-	0	0	-	-	-	(0)	-	-
72116	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72117	49,919	1,039	0.014370%	437,428	617,058	290,288	51,479	2,113	53,592	1,039	20,586	9,520	62,553	34,630	127,289	5,393	-	63,304	11,104	79,801	21,444	5,437	21,066	(458)	-	-
72119	404,187	8,932	0.116495%	3,546,221	5,002,481	2,353,363	417,343	146,279	563,622	8,932	166,888	77,180	507,117	515,007	1,266,192	43,717	-	513,203	7,057	563,977	279,395	110,841	315,689	(3,710)	-	-
72120	49,321	-	0.013908%	423,369	597,226	280,959	49,825	37,940	87,765	-	19,924	9,214	60,543	30,107	119,788	5,219	-	61,269	7,208	73,696	31,492	(3,460)	18,502	(443)	-	-
72122	60,860	2,238	0.017793%	541,635	764,059	359,443	63,743	5,139	68,882	2,238	25,490	11,788	77,455	19,126	133,859	6,677	-	78,385	53,716	138,778	10,724	(30,075)	14,999	(567)	-	-
72123	72,111	-	0.020334%	619,000	873,193	410,784	72,848	29,112	101,960	-	29,131	13,472	88,518	128,379	259,500	7,631	-	89,581	21,919	119,131	58,691	38,880	43,446	(649)	-	-
72124	9,094	-	0.002564%	78,065	110,122	51,806	9,187	10,971	20,158	-	3,674	1,699	11,163	20,488	37,024	962	-	11,297	9,264	21,523	5,829	821	8,932	(81)	-	-
72125	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72126	15,749	547	0.004595%	139,883	197,326	92,830	16,462	63	16,525	547	6,583	3,044	20,004	4,028	33,659	1,724	-	20,244	2,124	24,092	5,615	(2,206)	6,305	(147)	-	-
72127	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72201	636,373	26,945	0.187049%	5,693,940	8,032,163	3,778,644	670,101	(162,232)	507,869	26,945	267,962	123,924	814,246	-	1,206,132	70,194	-	824,018	212,114	1,106,326	22,541	(189,200)	272,421	(5,956)	-	-
72202	2,616,268	114,305	0.769992%	23,439,296	33,064,670	15,554,914	2,758,495	(860,044)	1,898,451	114,305	1,103,074	510,136	3,351,870	420,937	5,386,017	288,956	-	3,392,096	2,712,132	6,393,184	(87,107)	(1,283,150)	387,609	(24,519)	-	-
72203	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72204	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72205	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72206	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72207	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72210	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72301	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72302	3,115,695	104,850	0.908159%	27,645,227	38,997,772	18,346,077	3,253,478	310,730	3,564,208	104,850	1,301,009	601,674	3,953,327	927,435	6,783,445	340,806	-	4,000,772	1,060,544	5,402,122	1,074,990	(707,548)	1,042,801	(28,920)	-	-
72303	23,442	-	0.006610%	201,228	283,863	133,540	23,682	(13,033)	10,649	-	9,470	4,380	28,776	2,274	44,900	2,481	-	29,121	40,433	72,035	(7,020)	(18,633)	(1,272)	(210)	-	-
72304	2,036	277	0.000652%	19,860	28,016	13,180	2,337	490	2,827	277	935	432	2,840	3,528	7,735	245	-	2,874	3,235	6,354	1,574	(1,330)	1,158	(21)	-	-
72305	11,964,603	398,828	3.486353%	106,127,950	149,709,516	70,429,210	12,489,857	4,169,544	16,659,401	398,828	4,994,477	2,309,782	15,176,525	21,540,761	44,021,545	1,308,329	-	15,358,661	19,908,557	36,575,547	5,376,553	1,374,102	806,363	(111,019)	-	-
72306	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72307	900,381	-	0.253898%	7,728,889	10,902,766	5,129,087	909,588	79,285	988,873	-	363,728	168,213	1,105,248	281,353	1,918,542	95,281	-	1,118,512	400,647	1,614,440	269,611	(219,769)	262,246	(8,086)	-	-
72309	1,652,418	46,389	0.479045%	14,582,596	20,570,955	9,677,382	1,716,179	871,039	2,587,218	46,389	686,270	317,377	2,085,343	1,555,381	4,644,371	179,772	-	2,110,369	271	2,290,412	1,269,358	201,630	898,226	(15,255)	-	-
72314	476,089	-	0.134252%	4,086,760	5,764,993	2,712,078	480,958	86,713	567,671	-	192,327	88,945	584,415	463,875	1,329,562	50,381	-	591,429	100,729	742,539	204,243	58,919	328,136	(4,275)	-	-
72316	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72319	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72321	-	300	0.000085%	2,574	3,631	1,708	303	(12,392)	(12,089)	300	121	56	368	3,386	3,931	32	-	372	39,358	39,762	(12,971)	(14,903)	(7,954)	(3)	-	-
72322	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72323	983,506	45,159	0.290072%	8,830,082	12,456,166	5,859,867	1,039,184	(328,570)	710,614	45,159	415,552	192,179	1,262,721	155,868	2,026,320	108,856	-	1,277,875	666,725	2,053,456	105,423	(400,456)	277,133	(9,236)	-	-
72324	566,125	-	0.159641%	4,859,631	6,855,244	3,224,975	571,914	134,962	706,876	-	228,699	105,766	694,938	139,934	1,169,337	59,909	-	703,278	26,003	789,190	232,730	(91,624)	244,125	(5,083)	-	-
72327	818	-	0.000231%	7,023	9,907	4,661	827	1,755	2,582	-	331	153	1,004	4,876	6,364	87	-	1,016	-	1,103	1,954	1,607	1,707	(6)	-	-
72328	107,040	-	0.030184%	918,835	1,296,156	609,762	108,135	6,804	114,939	-	43,241	19,998	131,395	26,227	220,861	11,327	-	132,972	15,318	159,617	40,706	(22,352)	43,851	(961)	-	-
72329	665,048	-	0.187536%	5,708,786	8,053,105	3,788,496	671,849	65,671	737,520	-	268,661	124,247	816,369	175,173	1,384,450	70,377	-	826,166	55,966	952,509	255,201	(79,964)	262,675	(5,971)	-	-
72330	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72331	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72332	566,368	17,342	0.164600%	5,010,586	7,068,190	3,325,153	589,680	214,143	803,823	17,342	235,803	109,051	716,525	340,620	1,401,999	61,770	-	725,124	-	786,894	313,591	5,557	301,198	(5,242)	-	-
72333	371,047	13,560	0.108455%	3,301,478	4,657,233	2,190,945	388,540	169,448	557,988	13,560	155,371	71,854	472,118	239,545	938,888	40,700	-	477,784	-	518,484	210,350	7,449	206,058	(3,452)	-	-
72334	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72335	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72338	633,602	-	0.178669%	5,438,855	7,672,327	3,609,362	640,081	138,266	778,347	-	255,957	118,372	777,768	229,506	1,381,603	67,049	-	787,102	103,025	957,176	275,161	(79,810)	234,766	(5,690)	-	-
72339	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72340	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72342	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72343	317,554	-	0.089547%	2,725,888	3,845,277	1,808,969	320,801	32,667	353,468	-	128,283	59,327	389,808	63,682	641,100	33,604	-	394,486	110,595	538,685	90,765	(92,101)	106,600	(2,850)	-	-
72346	651,584	-	0.183740%	5,593,210	7,890,068	3,711,797	658,247	78,719	736,966	-	263,221	121,731	799,841	314,971	1,499,764	68,952	-	809,440	86,764	965,156	260,303	(58,876)	339,032	(5,851)	-	-
72347	174,428	-	0.049187%	1,497,296	2,112,162	993,643	176,212	32,240	208,452	-	70,464	32,587	214,116	37,154	354,321	18,458	-	216,686	63,092	298,236	48,429	(53,004)	62,227	(1,567)	-	-
72348	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72349	125,503	-	0.035390%	1,077,318	1,519,720	714,936	126,786	249,143	375,929	-	50,700	23,447	154,059	747,977	976,183	13,281	-	155,908	24,150	193,339	278,408	243,693	261,869	(1,126)	-	-
72350	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72351	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72352	222,542	-	0.062755%	1,910,309	2,694,779	1,267,729	224,818	34,794	259,612	-	89,901	41,576	273,178	147,944	552,599	23,550	-	276,457	15,711	315,718	122,092	19,165	97,624	(1,999)	-	-
72353	53,985	-	0.015223%	463,409	653,708	307,530	54,537	34,400	88,937	-	21,808	10,086	66,268	125,906	224,068	5,713	-	67,064	24,822	97,599	49,160	22,309	55,485	(486)	-	-
72401	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72402	584,656	25,427	0.172037%	5,236,969	7,387,536	3,475,386	616,322	(36,362)	579,960	25,427	246,456	113,978	748,898	114,431	1,223,763	64,561	-	757,885	69,334	891,780	147,945	(96,419)	285,936	(5,479)	-	-
72403	1,270,037	57,040	0.374221%	11,391,658	16,069,656	7,559,795	1,340,648	(21,327)	1,319,321	57,040	536,102	247,930	1,629,032	116,326	2,529,390	140,435	-	1,648,582	321,202	2,110,219	304,416	(345,961)	472,631	(11,916)	-	-
72404	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72407	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72408	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72409	4,687	596	0.001490%	45,346	63,968	30,093	5,337	(7,744)	(2,407)	596	2,134	987	6,485	192	9,798	559	-	6,562	15,089	22,210	(7,347)	(5,442)	424	(47)	-	-
72411	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72412	41,974	2,881	0.012648%	385,031	543,144	255,516	45,313	(58,834)	(13,521)	2,881	18,120	8,380	55,060	-	81,560	4,747	-	55,721	125,568	186,036	(39,534)	(51,649)	(12,890)	(403)	-	-
72413	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72415	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72416	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72417	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72418	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72501	623,842	25,819	0.183197%	5,576,702	7,866,781	3,700,841	656,304	(143,522)	512,782	25,819	262,445	121,272	797,480	5,759	1,187,056	68,749	-	807,051	408,736	1,284,536	15,660	(263,058)	155,753	(5,834)	-	-
72502	55,478	2,376	0.016314%	496,621	700,559	329,570	58,446	(10,899)	47,547	2,376	23,371	10,809	71,018	11,154	116,352	6,122	-	71,870	19,097	97,089	5,777	(13,195)	27,200	(519)	-	-
72504	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72506	-	-	0.000000%	-	-	-	-	(253)	(253)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72507	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2023

				Net Pension Liability as of June 30, 2023			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	342,153,297	12,470,282	100.0000%	3,044,096,206	4,294,157,853	2,020,139,756	358,249,876	N/A	N/A	N/A	143,257,906	66,252,100	435,312,301	N/A	644,822,307	37,527,142	-	440,536,569	N/A	478,063,711	86,388,208	(64,006,279)	147,561,052	(3,184,385)	-	-
Employer																										
72509	49,244	3,930	0.014995%	456,448	643,889	302,911	53,718	(94,988)	(41,270)	3,930	21,481	9,934	65,273		96,688	5,627	-	66,056	130,079	201,762	(61,952)	(43,997)	1,354	(478)	-	-
72510	101,232	3,307	0.029479%	897,364	1,265,868	595,514	105,608	22,916	128,524	3,307	42,231	19,530	128,325	40,331	230,417	11,063	-	129,865	1,619	142,547	50,740	(7,006)	45,076	(939)	-	-
72512	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72513	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72601	14,317,189	457,483	4.166297%	126,826,089	178,907,370	84,165,022	14,925,754	5,334,079	20,259,833	457,483	5,968,550	2,760,259	18,136,403	8,547,259	35,412,471	1,563,492	-	18,354,062	0	19,917,554	7,576,026	63,095	7,988,467	(132,671)	-	-
72602	1,043,999	38,295	0.305195%	9,290,439	13,105,568	6,165,372	1,093,362	112,922	1,206,284	38,295	437,216	202,198	1,328,553	444,590	2,412,557	114,531	-	1,344,497	30,823	1,489,851	505,966	(87,128)	513,587	(9,719)	-	-
72604	5,890,967	216,283	1.722178%	52,424,757	73,953,044	34,790,403	6,169,701	(726,989)	5,442,712	216,283	2,467,156	1,140,979	7,496,853	887,277	11,992,265	646,284	-	7,586,824	1,363,533	9,596,641	945,271	(1,284,788)	2,789,983	(54,841)	-	-
72605	336,084	15,126	0.099037%	3,014,790	4,252,817	2,000,691	354,801	(65,770)	289,031	15,126	141,879	65,614	431,121	145,258	783,872	37,166	-	436,295	25,865	499,326	117,353	(9,061)	179,407	(3,154)	-	-
72606	95,281	4,990	0.028275%	860,727	1,214,186	571,200	101,296	(50,622)	50,674	4,990	40,507	18,733	123,086	57,438	239,764	10,611	-	124,563	211,460	346,634	(59,616)	(49,856)	3,502	(900)	-	-
72608	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72609	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72611	-	-	0.000000%	-	-	-	-	(247)	(247)	-	-	-	-	826	826	-	-	-	3,675	3,675	(1,236)	(1,614)	-	-	-	-
72612	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72613	32,162	1,028	0.009359%	284,904	401,900	189,069	33,529	(2,509)	31,020	1,028	13,408	6,201	40,742	11,697	72,048	3,512	-	41,231	44,976	89,719	1,009	(21,615)	3,233	(298)	-	-
72614	59,523	2,076	0.017370%	528,771	745,911	350,906	62,229	14,286	76,515	2,076	24,884	11,508	75,615	25,598	137,605	6,519	-	76,523	33,785	116,827	25,128	(19,956)	16,161	(555)	-	-
72615	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72616	-	-	0.000000%	-	-	-	-	(5,396)	(5,396)	-	-	-	-	0	0	-	-	-	938	938	(938)	-	-	0	-	-
72617	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72619	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72620	-	-	0.000000%	-	-	-	-	(8,291)	(8,291)	-	-	-	-	0	0	-	-	-	1,390	1,390	(1,390)	-	-	(0)	-	-
72621	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72622	-	-	0.000000%	-	-	-	-	(38)	(38)	-	-	-	-	0	0	-	-	-	-	-	-	-	-	0	-	-
72701	1,899,018	55,643	0.551193%	16,778,856	23,669,113	11,134,876	1,974,650	1,311,064	3,285,714	55,643	789,628	365,177	2,399,412	1,693,416	5,247,633	206,847	-	2,428,208	1,134,349	3,769,404	383,941	55,668	1,056,173	(17,553)	-	-
72702	241,106	12,941	0.071638%	2,180,742	3,076,267	1,447,196	256,645	(121,970)	134,675	12,941	102,628	47,462	311,851	57,309	519,250	26,884	-	315,593	267,199	609,676	(24,256)	(105,475)	41,585	(2,280)	-	-
72704	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72705	927,990	20,977	0.267598%	8,145,947	11,491,090	5,405,858	958,670	547,799	1,506,469	20,977	383,356	177,289	1,164,888	1,029,801	2,755,334	100,422	-	1,178,868	-	1,279,290	722,164	183,274	579,127	(8,521)	-	-
72801	684,890	-	0.193131%	5,879,107	8,293,369	3,901,525	691,893	(58,881)	633,012	-	276,676	127,954	840,725	65,104	1,310,459	72,477	-	850,815	258,221	1,181,513	125,455	(209,519)	219,161	(6,151)	-	-
72802	1,479,251	46,244	0.430173%	13,094,881	18,472,309	8,690,096	1,541,094	545,402	2,086,496	46,244	616,257	284,999	1,872,596	871,350	3,645,202	161,432	-	1,895,069	0	2,056,501	806,176	18,061	778,161	(13,698)	-	-
72803	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72806	73,637	2,143	0.021369%	650,502	917,631	431,690	76,555	35,435	111,990	2,143	30,613	14,158	93,023	102,144	239,938	8,019	-	94,140	4,717	106,876	57,323	26,054	50,366	(681)	-	-
72807	-	389	0.000110%	3,340	4,711	2,216	393	(34,907)	(34,514)	389	157	73	478	0	708	41	-	483	51,864	52,388	(27,793)	(19,040)	(4,844)	(3)	-	-
72808	-	70	0.000020%	599	845	397	70	(63)	7	70	28	13	86	1	128	7	-	87	106	200	(29)	(54)	10	0	-	-
72809	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72810	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72901	2,774,310	82,682	0.805641%	24,524,482	34,595,489	16,275,071	2,886,207	939,582	3,825,789	82,682	1,154,144	533,754	3,507,054	1,417,455	6,612,407	302,334	-	3,549,142	-	3,851,476	1,496,138	36,607	1,253,841	(25,654)	-	-
72902	678,165	27,042	0.198861%	6,053,512	8,539,394	4,017,265	712,418	81,991	794,409	27,042	284,884	131,749	865,665	279,015	1,561,313	74,627	-	876,054	178,638	1,129,319	285,827	(157,902)	310,402	(6,333)	-	-
72903	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72904	914	-	0.000258%	7,844	11,066	5,206	923	1,879	2,802	-	369	171	1,122	5,446	7,108	97	-	1,135	0	1,232	2,183	1,795	1,907	(8)	-	-
72905	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72907	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72908	17,652	-	0.004978%	151,527	213,752	100,557	17,833	31,010	48,843	-	7,131	3,298	21,669	76,553	108,651	1,868	-	21,929	37,645	61,442	32,797	17,778	(3,207)	(158)	-	-
72909	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72910	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72911	6,845	13	0.001934%	58,872	83,048	39,069	6,928	11,498	18,426	13	2,771	1,281	8,419	35,787	48,258	726	-	8,520	13,384	22,630	9,775	4,313	11,602	(62)	-	-
72912	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72913	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72915	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73001	492,536	15,568	0.143280%	4,361,573	6,152,658	2,894,451	513,299	193,475	706,774	15,568	205,260	94,926	623,714	220,418	1,144,318	53,769	-	631,200	-	684,969	304,215	(56,890)	216,587	(4,563)	-	-
73002	1,609,957	55,900	0.469754%	14,299,755	20,171,966	9,489,682	1,682,892	488,400	2,171,292	55,900	672,959	311,222	2,044,896	666,908	3,695,985	176,285	-	2,069,437	-	2,245,722	793,547	(120,544)	792,220	(14,959)	-	-
73003	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73004	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73005	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73006	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73010	972	-	0.000274%	8,340	11,764	5,534	981	(2,517)	(1,536)	-	392	182	1,193	1,092	2,859	103	-	1,207	833	2,143	(165)	212	679	(9)	-	-
73013	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73101	324,924	13,966	0.095563%	2,909,041	4,103,642	1,930,513	342,356	(89,410)	252,946	13,966	136,902	63,313	415,999	44,504	660,718	35,862	-	420,992	146,151	603,005	33,940	(116,657)	143,472	(3,042)	-	-
73102	101,289	4,476	0.029825%	907,893	1,280,720	602,501	106,847	(35,812)	71,035	4,476	42,726	19,759	129,831	5,313	197,629	11,192	-	131,389	89,135	231,716	(9,975)	(45,763)	22,601	(950)	-	-
73105	-	-	0.000000%	-	-	-	-	(380)	(380)	-	-	-	-	5,615	5,615	-	-	-	9,874	9,874	(380)	(3,879)	-	-	-	-
73201	7,848,028	310,418	2.300593%	70,032,270	98,791,103	46,475,198	8,241,872	(863,897)	7,377,975	310,418	3,295,782	1,524,191	10,014,765	1,828,653	16,663,391	863,347	-	10,134,954	2,068,351	13,066,652	1,378,624	(1,616,007)	3,907,382	(73,260)	-	-
73202	843,061	29,990	0.246191%	7,494,285	10,571,822	4,973,398	881,978	(67,897)	814,081	29,990	352,688	163,107	1,071,699	8,793	1,596,287	92,388	-	1,084,561	255,704	1,432,653	82,735	(245,514)	334,253	(7,839)	-	-
73203	894,534	26,098	0.259608%	7,902,728	11,147,993	5,244,452	930,047	(33,942)	896,105	26,098	371,910	171,996	1,130,107	50,101	1,724,114	97,424	-	1,143,670	736,439	1,977,533	(24,752)	(444,902)	224,502	(8,267)	-	-
73204	353,393	-	0.096653%	3,033,532	4,279,256	2,013,129	357,007	(31,639)	325,368	-	142,761	66,022	433,802	220,892	863,477	37,397	-	439,008	229,742	706,147	141,528	(68,518)	87,493	(3,173)	-	-
73205	835,262	31,069	0.244296%	7,436,598	10,490,445	4,935,116	875,189	(136,632)	738,557	31,069	349,973	161,851	1,063,449	63,781	1,639,054	91,677	-	1,076,212	389,543	1,557,432	109,044	(291,592)	271,948	(7,779)	-	-
73206	297,427	11,414	0.087090%	2,651,094	3,739,769	1,759,334	311,999	(9,000)	302,999	11,414	124,763	57,699	379,112	72,610	634,184	32,682	-	383,662	146,957	563,301	75,828	(103,709)	101,536	(2,772)	-	-
73207	4,216	-	0.001189%	36,186	51,046	24,014	4,259	8,394	12,653	-	1,703	788	5,175	17,722	25,388	446	-	5,237	73	5,756	9,891	7,002	2,775	(37)	-	-
73208	4,384	-	0.001236%	37,634	53,088	24,975	4,429	3,523	7,952	-	1,771	819	5,382	11,934	19,906	464	-	5,446	4,878	10,788	4,943	3,306	908	(39)	-	-
73209	98,128	2,433	0.028357%	863,211	1,217,690	572,849	101,589	15,817	117,406	2,433	40,623	18,787	123,441	155,444	338,295	10,642	-	124,923	216,349	351,914	64,804	(82,868)	5,350	(905)	-	-
73212	35,107	1,206	0.010240%	311,713	439,718	206,861	36,684	(2,826)	33,858	1,206	14,669	6,784	44,576	35,501	101,530	3,843	-	45,111	24,666	73,620	3,422	(200)	25,014	(327)	-	-
73213	32,531	1,470	0.009588%	291,866	411,722	193,690	34,349	24,275	58,624	1,470	13,735	6,352	41,738	58,032	119,857	3,598	-	42,238	546	46,382	36,422	17,236	20,122	(305)	-	-
73215	22,368	1,241	0.006657%	202,658	285,880	134,489	23,850	(27,587)	(3,737)	1,241	9,537	4,411	28,981	32,079	75,008	2,498	-	29,328	50,255	82,081	(175)	(4,741)	(1,946)	(211)	-	-
73216	81,353	2,998	0.023786%	724,072	1,021,412	480,512	85,214	(13,325)	71,889	2,998	34,075	15,759	103,544	18,163	171,541	8,926	-	104,786	7,855	121,567	25,721	(8,989)	33,999	(756)	-	-
73217	325,939	13,645	0.095759%	2,915,001	4,112,050	1,934,469	343,057	1,951	345,008	13,645	137,183	63,442	416,851	11,032	628,508	35,936	-	421,854	110,974	568,764	34,512	(94,713)	122,995	(3,050)	-	-
73218	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73219	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73222	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73223	34,856	631	0.010007%	304,625	429,720	202,157	35,850	35,621	71,471	631	14,336	6,630	43,562	131,326	195,854	3,755	-	44,085	30,303	78,143	41,609	43,516	32,905	(319)	-	-
73224	-	-	0.000000%	-	-	-	-	(8,305)	(8,305)	-	-	-	-	-	-	-	-	-	1,323	1,323	(1,323)	-	-	-	-	-
73225	403,843	-	0.113879%	3,466,598	4,890,161	2,300,523	407,973	(100,891)	307,082	-	163,141	75,447	495,731	15,845	750,164	42,736	-	501,680	225,087	769,503	21,880	(154,342)	116,751	(3,627)	-	-
73226	61,557	2,631	0.018100%	550,991	777,256	365,652	64,844	16,385	81,229	2,631	25,930	11,992	78,793	143,686	260,401	6,793	-	79,739	56,488	143,020	41,752	12,063	64,143	(578)	-	-
73227	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73228	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73301	738,209	26,435	0.215621%	6,563,725	9,259,127	4,355,855	772,464	42,458	814,922	26,435	308,895	142,854	938,627	325,717	1,716,093	80,917	-	949,891	462,336	1,493,144	224,522	(183,279)	188,572	(6,866)	-	-
73302	249,573	11,323	0.073570%	2,239,536	3,159,204	1,486,213	263,564	(76,425)	187,139	11,323	105,395	48,742	320,258	30,407	504,802	27,609	-	324,102	125,950	477,661	30,386	(89,950)	89,048	(2,343)	-	-
73303	206,394	9,721	0.060942%	1,855,133	2,616,945	1,231,113	218,325	(27,954)	190,371	9,721	87,304	40,375	265,288	659	393,626	22,870	-	268,472	45,953	337,295	33,031	(55,437)	80,678	(1,942)	-	-
73306	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73308	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73310	1,517	-	0.000428%	13,022	18,369	8,642	1,532	3,253	4,785	-	613	283	1,862	9,040	11,798	161	-	1,884	-	2,045	3,623	2,979	3,165	(14)	-	-
73311	8,971	1,146	0.002853%	86,845	122,507	57,632	10,220	(249)	9,971	1,146	4,087	1,890	12,419	27,469	45,865	1,071	-	12,568	40,337	53,976	(5,396)	(860)	(1,763)	(92)	-	-
73312	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73401	522,851	18,121	0.152548%	4,643,713	6,550,659	3,081,686	546,504	192,973	739,477	18,121	218,537	101,066	664,061	635,422	1,619,086	57,247	-	672,030	41,031	770,308	347,368	139,841	366,428	(4,859)	-	-
73402	408,994	18,609	0.120579%	3,670,550	5,177,865	2,435,870	431,975	(84,157)	347,818	18,609	172,739	79,886	524,896	26,604	804,125	45,250	-	531,196	255,107	831,553	28,882	(168,671)	116,202	(3,841)	-	-
73405	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73406	44,466	1,895	0.013073%	397,959	561,381	264,096	46,834	(145,792)	(98,958)	1,895	18,728	8,661	56,909	155,807	240,105	4,906	-	57,592	190,653	253,151	(14,334)	15,790	(14,084)	(417)	-	-
73407	19,560	555	0.005672%	172,662	243,566	114,583	20,320	2,981	23,301	555	8,126	3,758	24,691	23,207	59,782	2,129	-	24,987	35,418	62,534	10,118	(11,130)	(1,558)	(181)	-	-
73408	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73501	38,279	2,573	0.011520%	350,672	494,676	232,715	41,269	(38,296)	2,973	2,573	16,503	7,632	50,147	1,184	75,466	4,323	-	50,749	82,234	137,306	(23,048)	(38,524)	100	(368)	-	-
73502	384,596	11,776	0.111773%	3,402,468	4,799,695	2,257,964	400,425	160,026	560,451	11,776	160,123	74,052	486,560	310,567	1,031,302	41,945	-	492,399	-	534,344	239,883	45,689	214,944	(3,558)	-	-
73503	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73504	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73506	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73507	-	-	0.000000%	-	-	-	-	(3,003)	(3,003)	-	-	-	-	445	445	-	-	-	5,763	5,763	(4,655)	(663)	-	-	-	-
73601	469,972	21,808	0.138676%	4,221,444	5,954,984	2,801,457	496,808	(48,454)	448,354	21,808	198,665	91,876	603,676	43,941	938,158	52,041	-	610,920	99,649	762,610	101,622	(127,617)	205,956	(4,414)	-	-
73602	884,674	36,230	0.259685%	7,905,059	11,151,281	5,245,999	930,321	44,397	974,718	36,230	372,019	172,047	1,130,440	129,164	1,803,670	97,452	-	1,144,007	266,870	1,508,329	233,529	(254,012)	324,093	(8,269)	-	-
73603	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73604	-	-	0.000000%	-	-	-	-	(30,287)	(30,287)	-	-	-	-	-	-	-	-	-	40,794	40,794	(26,170)	(14,625)	-	-	-	-
73606	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73607	32,446	1,307	0.009518%	289,738	408,719	192,278	34,098	(18,509)	15,589	1,307	13,635	6,306	41,433	1,342	62,716	3,572	-	41,930	49,003	94,505	(16,945)	(19,531)	4,990	(303)	-	-

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2023

				Net Pension Liability as of June 30, 2023			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	342,153,297	12,470,282	100.0000%	3,044,096,206	4,294,157,853	2,020,139,756	358,249,876	N/A	N/A	N/A	143,257,906	66,252,100	435,312,301	N/A	644,822,307	37,527,142	-	440,536,569	N/A	478,063,711	86,388,208	(64,006,279)	147,561,052	(3,184,385)	-	-
Employer																										
73608	486	-	0.000137%	4,170	5,882	2,767	491	812	1,303	-	196	91	596	826	1,709	51	-	603	311	965	593	39	115	(3)	-	-
73609	35,044	1,417	0.010282%	312,980	441,505	207,701	36,834	2,145	38,979	1,417	14,729	6,812	44,757	35,921	102,219	3,858	-	45,294	2,217	51,369	21,911	7,240	22,027	(327)	-	-
73610	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73611	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73612	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73613	-	261	0.000073%	2,237	3,155	1,484	263	(11,170)	(10,907)	261	105	49	320	3	477	28	-	324	2,475	2,827	(2,186)	(199)	36	(2)	-	-
73614	1,741	-	0.000491%	14,947	21,085	9,919	1,759	3,734	5,493	-	703	325	2,137	10,377	13,542	184	-	2,163	-	2,347	4,158	3,420	3,634	(17)	-	-
73701	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73702	2,162,624	71,083	0.629881%	19,174,192	27,048,096	12,724,482	2,256,549	(283,969)	1,972,580	71,083	902,355	417,310	2,741,951	306,000	4,367,616	236,376	-	2,774,857	213,909	3,225,142	488,961	(337,604)	1,011,171	(20,055)	-	-
73703	605,749	28,371	0.178815%	5,443,304	7,678,604	3,612,315	640,605	(48,769)	591,836	28,371	256,167	118,469	778,404	-	1,153,040	67,104	-	787,746	62,530	917,380	114,290	(130,859)	257,922	(5,693)	-	-
73707	214,527	5,084	0.061928%	1,885,152	2,659,291	1,251,035	221,857	186,567	408,424	5,084	88,717	41,029	269,581	338,348	737,675	23,240	-	272,816	17,010	313,066	232,214	43,365	151,003	(1,972)	-	-
73708	128,765	8,262	0.038640%	1,176,249	1,659,277	780,589	138,429	30,846	169,275	8,262	55,355	25,600	168,206	68,741	317,902	14,501	-	170,225	1,991	186,717	75,429	(3,931)	60,919	(1,232)	-	-
73709	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73710	12,559	670	0.003730%	113,557	160,189	75,359	13,364	(11,651)	1,713	670	5,344	2,471	16,239	12,951	37,005	1,400	-	16,434	68,405	86,239	(14,494)	(28,161)	(6,459)	(120)	-	-
73711	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73712	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73801	811,586	34,358	0.238547%	7,261,604	10,243,590	4,818,985	854,595	(173,470)	681,125	34,358	341,738	158,042	1,038,425	199,598	1,737,803	89,520	-	1,050,887	397,680	1,538,087	147,143	(191,936)	252,107	(7,597)	-	-
73802	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73803	1,818,962	90,815	0.538536%	16,393,562	23,125,597	10,879,185	1,929,306	(298,580)	1,630,726	90,815	771,496	356,792	2,344,315	31,624	3,504,227	202,097	-	2,372,449	1,109,980	3,684,526	(13,157)	(731,384)	581,390	(17,148)	-	-
73805	27,220	1,046	0.007971%	242,643	342,285	161,024	28,556	(21)	28,535	1,046	11,419	5,281	34,699	20,459	71,858	2,991	-	35,115	22,529	60,635	13,427	(7,983)	6,031	(253)	-	-
73806	25,768	1,110	0.007579%	230,719	325,465	153,111	27,153	(7,127)	20,026	1,110	10,858	5,021	32,993	6,664	55,536	2,844	-	33,389	8,887	45,120	7,578	(6,364)	9,444	(242)	-	-
73807	18,415	880	0.005441%	165,629	233,644	109,915	19,492	(30,319)	(10,827)	880	7,795	3,605	23,685	10,362	45,447	2,042	-	23,970	112,099	138,111	(30,433)	(39,033)	(23,025)	(173)	-	-
73808	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73809	7,932	259	0.002310%	70,311	99,185	46,660	8,275	(1,692)	6,583	259	3,309	1,530	10,055	15,258	30,152	867	-	10,175	3,577	14,619	5,177	4,157	6,272	(73)	-	-
73810	9,732	-	0.002744%	83,539	117,845	55,439	9,831	(6,909)	2,922	-	3,931	1,818	11,946	21,712	39,407	1,030	-	12,090	17,075	30,195	3,858	4,078	1,364	(89)	-	-
73811	14,313	832	0.004270%	129,998	183,382	86,270	15,299	(7,014)	8,285	832	6,118	2,829	18,590	1,001	28,538	1,603	-	18,813	18,044	38,460	(7,265)	(8,344)	5,824	(137)	-	-
73812	48,886	2,666	0.014537%	442,523	624,246	293,670	52,079	(30,171)	21,908	2,666	20,826	9,631	63,282	35,929	129,668	5,455	-	64,041	42,152	111,648	(5,998)	(7,043)	31,523	(461)	-	-
73815	6,210	178	0.001801%	54,829	77,344	36,386	6,453	10,104	16,557	178	2,580	1,193	7,841	10,910	22,524	676	-	7,935	7,973	16,584	5,014	(2,762)	3,746	(58)	-	-
73816	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73817	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73819	19,659	-	0.005544%	168,751	238,049	111,988	19,860	(2,717)	17,143	-	7,942	3,673	24,132	4,930	40,677	2,080	-	24,421	5,027	31,528	3,415	(3,654)	9,562	(175)	-	-
73820	16,841	377	0.004855%	147,803	208,499	98,086	17,395	6,625	24,020	377	6,956	3,217	21,136	20,046	51,355	1,822	-	21,390	17,197	40,409	12,525	(3,840)	2,415	(155)	-	-
73821	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73822	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73901	824,778	30,188	0.241091%	7,339,047	10,352,835	4,870,379	863,709	14,393	878,102	30,188	345,382	159,728	1,049,500	100,244	1,654,854	90,475	-	1,062,095	232,839	1,385,409	199,696	(234,795)	312,222	(7,678)	-	-
73902	115,424	10,046	0.035381%	1,077,034	1,519,320	714,747	126,753	9,275	136,028	10,046	50,686	23,441	154,018	23,682	251,827	13,278	-	155,867	5,837	174,982	35,117	(15,625)	58,481	(1,128)	-	-
73903	2,280,889	71,833	0.663442%	20,195,809	28,489,241	13,402,453	2,376,780	83,058	2,459,838	71,833	950,433	439,544	2,888,044	213,155	4,491,176	248,971	-	2,922,704	410,988	3,582,663	573,475	(573,639)	929,805	(21,128)	-	-
73904	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73906	229,353	6,037	0.066377%	2,020,589	2,850,346	1,340,914	237,797	86,529	324,326	6,037	95,091	43,976	288,949	201,463	629,479	24,910	-	292,416	2,900	320,226	149,137	37,742	124,488	(2,113)	-	-
73907	86,819	2,781	0.025266%	769,128	1,084,972	510,413	90,516	10,694	101,210	2,781	36,196	16,739	109,987	41,387	204,309	9,482	-	111,307	102,450	223,239	14,204	(40,894)	8,564	(805)	-	-
73909	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73910	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73911	577,650	17,199	0.167741%	5,106,195	7,203,059	3,388,601	600,932	166,561	767,493	17,199	240,302	111,132	730,197	1,234,109	2,315,740	62,948	-	738,960	560,450	1,362,358	304,943	70,873	582,906	(5,340)	-	-
73912	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73913	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73914	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73915	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73916	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73917	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73918	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74001	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74002	3,062	828	0.001097%	33,394	47,108	22,161	3,930	(3,520)	410	828	1,572	727	4,775	5,759	12,833	412	-	4,833	9,734	14,979	1,026	(2,115)	(1,021)	(36)	-	-
74003	8,896,923	402,766	2.622411%	79,828,718	112,610,474	52,976,370	9,394,785	(2,651,362)	6,743,423	402,766	3,756,811	1,737,402	11,415,678	49,375	16,959,266	984,116	-	11,552,680	5,339,020	17,875,816	(494,430)	(3,995,696)	3,657,084	(83,508)	-	-
74005	8,880,715	422,394	2.623376%	79,858,077	112,651,889	52,995,853	9,398,240	(3,003,639)	6,394,601	422,394	3,758,193	1,738,041	11,419,877	964,566	17,880,677	984,478	-	11,556,929	9,006,903	21,548,310	(608,825)	(5,054,811)	2,079,542	(83,539)	-	-
74008	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74009	645	-	0.000182%	5,540	7,815	3,676	652	(1,031)	(379)	-	261	121	792	3,772	4,946	68	-	802	5,923	6,793	(1,418)	145	(568)	(6)	-	-
74010	273,657	-	0.077168%	2,349,073	3,313,723	1,558,905	276,455	(27,788)	248,667	-	110,550	51,126	335,923	58,188	555,787	28,959	-	339,954	92,406	461,319	27,318	(59,892)	129,498	(2,456)	-	-
74013	345,175	13,060	0.101018%	3,075,091	4,337,881	2,040,709	361,898	(2,751)	359,147	13,060	144,717	66,927	439,745	2,450	653,839	37,909	-	445,022	32,274	515,205	76,093	(77,341)	143,097	(3,216)	-	-
74014	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74016	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74017	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74018	11,220	-	0.003164%	96,309	135,858	63,913	11,334	22,822	34,156	-	4,532	2,096	13,772	36,355	56,755	1,187	-	13,938	-	15,125	22,888	13,106	5,738	(102)	-	-
74020	907	-	0.000256%	7,787	10,985	5,168	916	1,924	2,840	-	366	169	1,114	3,856	5,505	96	-	1,127	-	1,223	2,145	1,514	631	(8)	-	-
74021	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74022	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74024	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74101	65,945	3,359	0.019543%	594,912	839,214	394,799	70,013	(32,116)	37,897	3,359	27,997	12,948	85,074	1,142	127,161	7,334	-	86,095	48,595	142,024	(15,488)	(24,180)	25,427	(622)	-	-
74102	425,155	17,693	0.124878%	3,801,417	5,362,473	2,522,717	447,376	(80,784)	366,592	17,693	178,898	82,735	543,611	0	805,244	46,863	-	550,135	108,763	705,761	49,926	(118,451)	171,985	(3,976)	-	-
74103	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74105	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74106	28,054	311	0.007999%	243,484	343,471	161,582	28,655	32,598	61,253	311	11,459	5,299	34,819	67,208	118,785	3,002	-	35,237	50	38,289	39,066	15,595	26,090	(255)	-	-
74108	-	-	0.000000%	-	-	-	-	(4)	(4)	-	-	-	-	51	51	-	-	-	90	90	(4)	(35)	-	-	-	-
74109	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74201	60,058	-	0.016936%	515,542	727,250	342,127	60,673	121,062	181,735	-	24,262	11,220	73,724	357,899	467,105	6,356	-	74,608	856	81,820	142,562	117,947	125,316	(540)	-	-
74202	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74203	6,659,635	259,475	1.951114%	59,393,780	83,783,905	39,415,225	6,989,863	55,102	7,044,965	259,475	2,795,125	1,292,654	8,493,438	1,073,738	13,654,955	732,197	-	8,595,370	2,254,508	11,582,075	1,570,030	(2,080,691)	2,645,671	(62,131)	-	-
74204	105,005	-	0.029610%	901,363	1,271,509	598,168	106,079	(158,274)	(52,195)	-	42,419	19,617	128,897	0	190,933	11,112	-	130,444	182,167	323,723	(72,843)	(87,950)	28,947	(944)	-	-
74208	16,379	840	0.004856%	147,810	208,509	98,091	17,395	(10,946)	6,449	840	6,956	3,217	21,137	95	31,405	1,822	-	21,391	17,971	41,184	(7,657)	(7,564)	5,598	(155)	-	-
74211	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74213	113,670	5,107	0.033494%	1,019,585	1,438,279	676,623	119,992	17,560	137,552	5,107	47,983	22,190	145,803	123,106	339,082	12,569	-	147,553	28,286	188,408	49,831	20,626	81,284	(1,067)	-	-
74214	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74215	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74216	127,614	4,423	0.037233%	1,133,407	1,598,841	752,158	133,387	3,660	137,047	4,423	53,339	24,668	162,080	8,638	248,725	13,972	-	164,025	42,561	220,558	19,348	(41,556)	51,560	(1,185)	-	-
74217	82,219	2,273	0.023826%	725,278	1,023,114	481,313	85,356	41,583	126,939	2,273	34,132	15,785	103,716	111,727	265,360	8,941	-	104,961	20,988	134,890	54,005	13,109	64,115	(759)	-	-
74218	56,306	2,028	0.016450%	500,742	706,373	332,305	58,931	19,789	78,720	2,028	23,565	10,898	71,607	47,697	153,767	6,173	-	72,467	14,612	93,252	21,970	2,350	36,719	(525)	-	-
74219	1,214	-	0.000342%	10,424	14,705	6,918	1,227	(548)	679	-	491	227	1,491	14	2,223	129	-	1,509	1,071	2,709	(139)	(623)	288	(11)	-	-
74221	81,087	2,224	0.023493%	715,143	1,008,818	474,587	84,163	37,777	121,940	2,224	33,655	15,564	102,267	90,861	242,347	8,816	-	103,494	2,394	114,704	51,022	17,295	60,074	(748)	-	-
74222	96,077	3,459	0.028068%	854,422	1,205,292	567,016	100,554	(17,083)	83,471	3,459	40,210	18,596	122,184	1,343	182,333	10,533	-	123,651	77,279	211,463	(3,395)	(45,692)	20,852	(895)	-	-
74223	15,148	1,815	0.004784%	145,615	205,412	96,634	17,137	(70,091)	(52,954)	1,815	6,853	3,169	20,823	29,151	59,996	1,795	-	21,073	242,851	265,719	(68,691)	(76,526)	(60,353)	(152)	-	-
74224	61,390	1,956	0.017863%	543,762	767,059	360,854	63,994	(19,309)	44,685	1,956	25,590	11,835	77,759	7,125	122,309	6,703	-	78,692	123,644	209,039	(24,494)	(56,536)	(5,131)	(568)	-	-
74226	95,910	3,223	0.027955%	850,966	1,200,416	564,723	100,147	14,169	114,316	3,223	40,047	18,521	121,690	27,299	207,557	10,491	-	123,150	20,400	154,041	34,244	(15,414)	35,576	(890)	-	-
74227	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74228	362,794	-	0.102304%	3,114,229	4,393,091	2,066,682	366,504	645,732	1,012,236	-	146,558	67,778	445,341	173,590	833,267	38,392	-	450,686	220,605	709,683	166,118	(144,509)	105,236	(3,260)	-	-
74229	320,795	9,915	0.093256%	2,838,817	4,004,580	1,883,911	334,091	450,307	784,398	9,915	133,597	61,784	405,957	756,924	1,358,262	34,996	-	410,829	1,098,588	1,544,413	(226,977)	(2,300)	46,096	(2,970)	-	-
74232	2,415,914	92,258	0.707277%	21,530,199	30,371,601	14,287,989	2,533,820	(317,683)	2,216,137	92,258	1,013,231	468,586	3,078,865	650,907	5,211,589	265,421	-	3,115,815	416,828	3,798,064	733,948	(273,502)	975,601	(22,522)	-	-
74231	57,407	-	0.016188%	492,784	695,146	327,024	57,994	5,282	63,276	-	23,191	10,725	70,469	7,387	111,772	6,075	-	71,315	56,941	134,331	(1,428)	(30,286)	9,671	(516)	-	-
74233	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74234	80,994	-	0.022839%	695,251	980,757	461,386	81,822	31,457	113,279	-	32,719	15,132	99,422	64,715	211,988	8,571	-	100,616	10,352	119,539	59,227	2,605	31,345	(727)	-	-
74239	22,235	-	0.006270%	190,865	269,244	126,663	22,462	23,735	46,197	-	8,982	4,154	27,294	27,962	68,392	2,353	-	27,622	4,543	34,518	27,977	(2,763)	8,861	(201)	-	-
74241	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74242	-	-	0.000000%	-	-	-	-	(2,264)	(2,264)	-	-	-	-	0	0	-	-	-	-	-	-	-	-	0	-	-
74243	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74301	2,303,398	87,768	0.674283%	20,525,822	28,954,775	13,621,458	2,415,618	89,211	2,504,829	87,768	965,964	446,727	2,935,237	216,731	4,564,659	253,039	-	2,970,463	224,240	3,447,742	681,800	(475,533)	932,121	(21,471)	-	-
74302	1,860,767	88,164	0.549577%	16,729,667	23,599,724	11,102,233	1,968,861	(251,322)	1,717,539	88,164	787,313	364,107	2,392,378	158,308	3,702,106	206,241	-	2,421,090	843,886	3,471,217	251,103	(669,817)	667,105	(17,501)	-	-
74304	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74305	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74306	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2023

				Net Pension Liability as of June 30, 2023			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,					
								Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions						Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions						Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions								
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense		Employer Pension 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	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	342,153,297	12,470,282	100.0000%	3,044,096,206	4,294,157,853	2,020,139,756	358,249,876	N/A	N/A	N/A	143,257,906	66,252,100	435,312,301	N/A	644,822,307	37,527,142	-	440,536,569	N/A	478,063,711	86,388,208	(64,006,279)	147,561,052	(3,184,385)	-	-
Employer																										
74307	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74308	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74309	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74310	-	-	0.000000%	-	-	-	-	(130)	(130)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74311	894	236	0.000319%	9,703	13,688	6,439	1,142	(17,969)	(16,827)	236	457	211	1,388	-	2,056	120	-	1,404	20,076	21,600	(16,756)	(2,886)	106	(9)	-	-
74312	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74313	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74401	745,205	26,922	0.217731%	6,627,951	9,349,726	4,398,477	780,022	111,974	891,996	26,922	311,917	144,252	947,811	245,144	1,649,124	81,708	-	959,186	276,420	1,317,314	254,385	(159,444)	243,802	(6,933)	-	-
74402	371,820	19,140	0.110246%	3,356,007	4,734,156	2,227,132	394,958	(118,551)	276,407	19,140	157,937	73,041	479,916	4,032	714,926	41,372	-	485,676	325,209	852,257	(36,196)	(183,116)	85,491	(3,510)	-	-
74405	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74406	21,561	903	0.006335%	192,831	272,017	127,967	22,694	(6,001)	16,693	903	9,075	4,197	27,575	10,356	51,203	2,377	-	27,906	24,279	54,562	4,558	(10,652)	2,935	(200)	-	-
74407	4,847	-	0.001367%	41,606	58,692	27,611	4,897	9,595	14,492	-	1,958	906	5,950	12,203	21,017	513	-	6,021	-	6,534	10,654	1,185	2,687	(43)	-	-
74408	7,707	-	0.002173%	66,159	93,327	43,905	7,786	(34,000)	(26,214)	-	3,114	1,440	9,461	5,774	19,789	816	-	9,574	114,054	124,444	(40,949)	(45,821)	(17,816)	(69)	-	-
74409	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74410	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74411	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74412	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74413	3,279	-	0.000925%	28,145	39,702	18,677	3,312	(540)	2,772	-	1,325	613	4,025	358	6,321	347	-	4,073	1,934	6,354	(112)	(969)	1,076	(28)	-	-
74414	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74501	832,465	37,918	0.245439%	7,471,386	10,539,520	4,958,202	879,283	(145,230)	734,053	37,918	351,610	162,608	1,068,424	282,910	1,865,552	92,106	-	1,081,247	1,234,352	2,407,705	(49,344)	(609,187)	124,194	(7,817)	-	-
74504	171,685	9,747	0.051162%	1,557,419	2,196,975	1,033,543	183,288	(118,650)	64,638	9,747	73,294	33,896	222,714	-	329,904	19,200	-	225,387	188,079	432,666	(51,547)	(88,462)	38,876	(1,629)	-	-
74506	-	41	0.000012%	355	501	236	42	(38)	4	41	17	8	51	1	77	4	-	51	63	118	(17)	(31)	6	1	-	-
74508	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74509	42,829	1,442	0.012484%	380,024	536,081	252,194	44,724	17,425	62,149	1,442	17,884	8,271	54,344	62,160	142,659	4,685	-	54,996	8,413	68,094	26,452	13,897	34,614	(397)	-	-
74510	9,534	363	0.002791%	84,950	119,835	56,375	9,997	(575)	9,422	363	3,998	1,849	12,148	548	18,543	1,047	-	12,294	1,634	14,975	2,217	(2,281)	3,721	(89)	-	-
74511	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74601	3,567,529	132,413	1.043344%	31,760,382	44,802,819	21,076,998	3,737,777	575,506	4,313,283	132,413	1,494,672	691,237	4,541,803	636,013	7,363,725	391,537	-	4,596,310	-	4,987,847	1,398,270	(534,405)	1,545,238	(33,225)	-	-
74602	5,193,902	179,511	1.515244%	46,125,488	65,066,974	30,610,049	5,428,360	483,679	5,912,039	179,511	2,170,707	1,003,881	6,596,044	1,136,006	10,906,638	568,628	-	6,675,204	691,557	7,935,389	1,564,821	(983,933)	2,438,611	(48,251)	-	-
74604	1,114,060	29,569	0.322491%	9,816,936	13,848,272	6,514,768	1,155,324	18,922	1,174,246	29,569	461,994	213,657	1,403,843	199,690	2,279,184	121,022	-	1,420,691	561,320	2,103,033	216,081	(408,344)	378,685	(10,270)	-	-
74605	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74607	261,211	8,996	0.076195%	2,319,463	3,271,953	1,539,255	272,970	79,149	352,119	8,996	109,156	50,481	331,688	86,438	577,763	28,594	-	335,669	3,591	367,854	102,550	(19,335)	129,121	(2,427)	-	-
74609	540,181	20,600	0.158134%	4,813,757	6,790,531	3,194,531	566,516	(38,020)	528,496	20,600	226,540	104,767	688,378	44,159	1,063,844	59,343	-	696,639	102,376	858,358	125,478	(120,881)	205,923	(5,034)	-	-
74610	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74611	-	-	0.000000%	-	-	-	-	(621)	(621)	-	-	-	-	-	-	-	-	-	0	0	-	-	-	(0)	-	-
74612	-	-	0.000000%	-	-	-	-	(497)	(497)	-	-	-	-	-	-	-	-	-	407	407	(367)	(41)	-	-	-	-
74613	516,826	16,547	0.150406%	4,578,489	6,458,651	3,038,402	538,828	(19,376)	519,452	16,547	215,468	99,647	654,734	95,080	1,064,929	56,443	-	662,591	234,469	953,503	96,764	(187,907)	207,358	(4,789)	-	-
74616	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74618	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74619	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74620	-	172	0.000048%	1,474	2,080	978	174	(156)	18	172	69	32	211	2	314	18	-	213	262	493	(71)	(131)	24	(1)	-	-
74621	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75001	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75002	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75003	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75005	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75007	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75011	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75014	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75015	-	-	0.000000%	-	-	-	-	(6,547)	(6,547)	-	-	-	-	94,961	94,961	-	-	-	175,394	175,394	(6,547)	(67,058)	(6,828)	-	-	-
75016	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75018	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75021	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75022	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75025	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75026	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80101	7,317	224	0.002126%	64,730	91,311	42,956	7,618	(1,777)	5,841	224	3,046	1,409	9,256	10,302	24,013	798	-	9,368	27,276	37,442	(193)	(8,700)	(4,467)	(69)	-	-
80103	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80201	34,920	1,122	0.010163%	309,381	436,429	205,313	36,410	12,185	48,595	1,122	14,560	6,733	44,242	49,684	115,219	3,814	-	44,773	1,252	49,839	28,029	12,672	25,003	(324)	-	-
80202	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80401	15,777	402	0.004562%	138,877	195,907	92,162	16,344	11,272	27,616	402	6,536	3,023	19,860	22,664	52,083	1,712	-	20,098	14,109	35,919	12,639	893	2,777	(144)	-	-
80402	-	143	0.000040%	1,226	1,730	814	144	(7,381)	(7,237)	143	58	27	175	-	260	15	-	177	10,387	10,579	(7,163)	(3,176)	20	(0)	-	-
80403	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80404	4,630	-	0.001306%	39,745	56,066	26,376	4,677	5,947	10,624	-	1,870	865	5,684	4,280	12,699	490	-	5,752	15	6,297	3,517	231	2,696	(42)	-	-
80405	9,685	937	0.002995%	91,179	128,622	60,509	10,731	(10,941)	(210)	937	4,291	1,984	13,039	1,933	21,247	1,124	-	13,195	15,984	30,303	(8,621)	(3,730)	3,392	(96)	-	-
80406	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80407	12,961	-	0.003655%	111,260	156,949	73,835	13,094	27,794	40,888	-	5,236	2,421	15,910	77,238	100,805	1,372	-	16,101	-	17,473	30,951	25,455	27,044	(117)	-	-
80409	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80502	-	-	0.000000%	-	-	-	-	(57)	(57)	-	-	-	-	7,936	7,936	-	-	-	12,106	12,106	(57)	(719)	(3,393)	-	-	-
80503	-	-	0.000000%	-	-	-	-	(115)	(115)	-	-	-	-	86	86	-	-	-	294	294	(68)	(62)	(79)	-	-	-
80504	4,513	19	0.001278%	38,909	54,888	25,821	4,579	9,720	14,299	19	1,831	847	5,564	27,011	35,253	480	-	5,631	-	6,111	10,824	8,902	9,458	(41)	-	-
80601	-	13	0.000004%	114	161	76	13	(32,067)	(32,054)	13	5	2	16	430	453	1	-	17	49,162	49,180	(34,288)	(14,439)	2	(2)	-	-
80602	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80603	271	-	0.000076%	2,325	3,280	1,543	274	492	766	-	109	51	333	12,243	12,736	29	-	336	17,062	17,427	558	(578)	(4,670)	(2)	-	-
80606	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80607	3,335	-	0.000940%	28,629	40,385	18,999	3,369	7,152	10,521	-	1,347	623	4,094	19,875	25,939	353	-	4,143	-	4,496	7,964	6,550	6,959	(30)	-	-
80701	5,346	592	0.001674%	50,970	71,901	33,825	5,998	6,922	12,920	592	2,399	1,109	7,289	28,074	38,871	628	-	7,376	904	8,908	11,239	9,227	9,548	(52)	-	-
80702	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80704	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80801	34,711	194	0.009843%	299,625	422,666	198,838	35,262	(7,271)	27,991	194	14,101	6,521	42,847	34,793	98,262	3,694	-	43,361	110,468	157,523	(17,864)	(28,596)	(12,489)	(313)	-	-
80902	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81001	49,258	2,037	0.014464%	440,312	621,126	292,202	51,819	32,458	84,277	2,037	20,721	9,583	62,966	80,356	173,626	5,428	-	63,721	26,888	96,037	41,146	613	36,291	(461)	-	-
81002	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81003	-	-	0.000000%	-	-	-	-	(761)	(761)	-	-	-	-	1,361	1,361	-	-	-	10,446	10,446	(7,131)	(1,955)	-	-	-	-
81004	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81005	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81102	44,060	735	0.012632%	384,524	542,430	255,180	45,253	46,135	91,388	735	18,096	8,369	54,988	81,815	163,268	4,740	-	55,648	-	60,388	55,226	24,608	23,447	(402)	-	-
81201	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81203	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81301	21,818	371	0.006257%	190,473	268,690	126,402	22,416	13,339	35,755	371	8,964	4,145	27,238	24,489	64,836	2,348	-	27,565	0	29,913	17,462	3,337	14,322	(199)	-	-
81401	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81402	-	-	0.000000%	-	-	-	-	(3,905)	(3,905)	-	-	-	-	4,851	4,851	-	-	-	19,983	19,983	(4,507)	(5,023)	(5,602)	-	-	-
81403	-	-	0.000000%	-	-	-	-	(175)	(175)	-	-	-	-	46	46	-	-	-	128	128	(29)	(53)	-	(0)	-	-
81408	-	-	0.000000%	-	-	-	-	(0)	(0)	-	-	-	-	42	42	-	-	-	64	64	(0)	(4)	(18)	-	-	-
81409	19,285	9	0.005441%	165,619	233,631	109,909	19,491	41,373	60,864	9	7,794	3,605	23,684	114,976	150,059	2,042	-	23,968	-	26,010	46,073	37,891	40,258	(173)	-	-
81501	6,164	854	0.001979%	60,243	84,982	39,979	7,090	(8,503)	(1,413)	854	2,835	1,311	8,615	2,239	15,000	743	-	8,718	14,756	24,217	(5,035)	(4,280)	161	(63)	-	-
81601	9,334	17	0.002637%	80,267	113,229	53,267	9,446	(10,746)	(1,300)	17	3,777	1,747	11,478	1,520	18,522	990	-	11,616	45,599	58,205	(15,002)	(17,981)	(6,616)	(85)	-	-
81701	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81802	133,698	4,533	0.038980%	1,186,583	1,673,855	787,447	139,645	(15,757)	123,888	4,533	55,842	25,825	169,684	133,233	384,584	14,628	-	171,720	21,588	207,936	77,610	30,795	69,483	(1,240)	-	-
81805	6,287	-	0.001773%	53,969	76,131	35,815	6,351	9,565	15,916	-	2,540	1,175	7,718	2,287	13,720	665	-	7,810	-	8,475	3,548	(908)	2,661	(55)	-	-
81806	3,960	-	0.001117%	33,994	47,953	22,559	4,001	8,492	12,493	-	1,600	740	4,861	23,599	30,800	419	-	4,920	-	5,339	9,457	7,777	8,263	(36)	-	-
81901	6,814	-	0.001921%	58,488	82,506	38,814	6,883	9,205	16,088	-	2,752	1,273	8,364	25,770	38,159	721	-	8,464	408	9,593	11,628	8,344	8,655	(61)	-	-
81902	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82001	2,790	24	0.000794%	24,159	34,079	16,032	2,843	5,929	8,772	24	1,137	526	3,455	16,613	21,731	298	-	3,496	81	3,875	6,602	5,453	5,825	(25)	-	-
82101	18,871	949	0.005589%	170,133	239,999	112,905	20,022	18,308	38,330	949	8,007	3,703	24,329	61,824	97,863	2,097	-	24,621	7,659	34,377	28,174	22,096	13,393	(177)	-	-
82104	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82106	-	-	0.000000%	-	-	-	-	(80)	(80)	-	-	-	-	152	152	-	-	-	1,112	1,112	(791)	(169)	-	-	-	-

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2023

				Net Pension Liability as of June 30, 2023			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	342,153,297	12,470,282	100.0000%	3,044,096,206	4,294,157,853	2,020,139,756	358,249,876	N/A	N/A	N/A	143,257,906	66,252,100	435,312,301	N/A	644,822,307	37,527,142	-	440,536,569	N/A	478,063,711	86,388,208	(64,006,279)	147,561,052	(3,184,385)	-	-
Employer																										
82107	967	-	0.000273%	8,301	11,709	5,509	977	(535)	442	-	391	181	1,187	4,402	6,161	102	-	1,201	363	1,666	1,928	1,664	910	(7)	-	-
82108	-	-	0.000000%	-	-	-	-	(235)	(235)	-	-	-	-	-	-	-	-	-	0	0	-	-	-	(0)	-	-
82109	808	1	0.000228%	6,949	9,803	4,612	818	1,192	2,010	1	327	151	994	4,310	5,782	86	-	1,006	585	1,677	1,401	1,435	1,276	(8)	-	-
82110	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82201	22,736	991	0.006691%	203,674	287,312	135,163	23,970	(9,271)	14,699	991	9,585	4,433	29,126	1,044	44,188	2,511	-	29,475	4,507	36,493	2,953	(5,212)	10,166	(212)	-	-
82301	130,704	3,201	0.037760%	1,149,443	1,621,464	762,800	135,274	(18,650)	116,624	3,201	54,094	25,017	164,373	39,483	282,967	14,170	-	166,346	183,345	363,861	(6,737)	(77,280)	4,324	(1,202)	-	-
82306	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82307	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82308	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82309	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82312	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82313	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82401	10,336	142	0.002955%	89,945	126,882	59,690	10,585	8,894	19,479	142	4,233	1,958	12,862	6,408	25,461	1,109	-	13,017	123	14,249	5,572	87	5,649	(95)	-	-
82402	25,304	145	0.007177%	218,460	308,171	144,976	25,710	(6,426)	19,284	145	10,281	4,755	31,240	9,164	55,440	2,693	-	31,615	51,637	85,945	(20,441)	(13,935)	4,100	(229)	-	-
82406	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82501	-	-	0.000000%	-	-	-	-	(722)	(722)	-	-	-	-	3	3	-	-	-	1,217	1,217	(661)	(553)	-	-	-	-
82502	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82503	4,398	239	0.001308%	39,804	56,150	26,415	4,684	9,891	14,575	239	1,873	866	5,692	23,828	32,259	491	-	5,760	-	6,251	11,021	8,450	6,579	(42)	-	-
82601	68,005	2,559	0.019898%	605,725	854,467	401,975	71,286	22,474	93,760	2,559	28,506	13,183	86,620	72,857	201,166	7,467	-	87,660	31,615	126,742	39,659	(7,260)	42,659	(634)	-	-
82602	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82603	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82604	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82701	18,048	23	0.005096%	155,117	218,816	102,940	18,255	27,308	45,563	23	7,300	3,376	22,182	68,431	101,289	1,912	-	22,448	264	24,624	32,653	22,562	21,611	(161)	-	-
82702	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82801	7,975	220	0.002311%	70,350	99,240	46,686	8,279	6,151	14,430	220	3,311	1,531	10,060	15,190	30,092	867	-	10,181	947	11,995	6,923	3,665	7,583	(73)	-	-
82901	43,166	721	0.012376%	376,727	531,430	250,006	44,336	51,901	96,237	721	17,729	8,199	53,873	81,949	161,750	4,644	-	54,519	-	59,163	54,151	16,582	32,248	(394)	-	-
82906	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83001	1,936	216	0.000607%	18,473	26,059	12,259	2,174	2,996	5,170	216	869	402	2,642	4,856	8,769	228	-	2,673	1,521	4,422	4,023	(417)	761	(19)	-	-
83005	26,473	-	0.007465%	227,249	320,569	150,808	26,744	51,609	78,353	-	10,695	4,946	32,497	53,840	101,978	2,801	-	32,887	2,065	37,753	39,737	14,288	10,437	(237)	-	-
83101	-	-	0.000000%	-	-	-	-	(512)	(512)	-	-	-	-	68	68	-	-	-	1,139	1,139	(940)	(131)	-	-	-	-
83202	16,799	223	0.004800%	146,121	206,125	96,969	17,196	(11,788)	5,408	223	6,877	3,180	20,896	16,316	47,269	1,801	-	21,146	56,127	79,074	(13,950)	(12,704)	(4,999)	(152)	-	-
83203	(372)	-	-0.000105%	(3,190)	(4,500)	(2,117)	(375)	(925)	(1,300)	-	(150)	(69)	(456)	1,741	1,066	(39)	-	(462)	6,767	6,266	(1,524)	(1,629)	(2,052)	5	-	-
83204	208	-	0.000059%	1,783	2,515	1,183	210	445	655	-	84	39	255	1,238	1,616	22	-	258	-	280	496	408	433	(2)	-	-
83205	37,423	929	0.010815%	329,210	464,401	218,472	38,744	9,525	48,269	929	15,493	7,165	47,078	69,039	138,775	4,058	-	47,643	5,242	56,943	35,018	20,918	26,241	(344)	-	-
83206	41,404	3,091	0.012547%	381,942	538,787	253,467	44,950	(15,581)	29,369	3,091	17,975	8,313	54,619	13,482	94,389	4,709	-	55,274	13,927	73,910	8,655	(4,615)	16,837	(398)	-	-
83207	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83208	16,532	-	0.004662%	141,908	200,183	94,174	16,701	35,450	52,151	-	6,678	3,089	20,293	98,515	128,575	1,749	-	20,537	-	22,286	39,477	32,466	34,494	(148)	-	-
83301	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83402	1,804	78	0.000531%	16,157	22,791	10,722	1,901	(103)	1,798	78	760	352	2,310	587	4,009	199	-	2,338	8,389	10,926	(3,071)	(3,684)	(145)	(17)	-	-
83501	25,818	651	0.007464%	227,210	320,514	150,782	26,740	27,309	54,049	651	10,693	4,945	32,491	74,389	122,518	2,801	-	32,881	6,067	41,749	29,592	21,605	29,810	(238)	-	-
83601	20,500	672	0.005970%	181,744	256,377	120,610	21,389	4,703	26,092	672	8,553	3,955	25,990	6,649	45,147	2,241	-	26,302	13,564	42,107	4,390	(6,166)	5,008	(192)	-	-
83701	5,158	165	0.001501%	45,694	64,459	30,324	5,378	1,800	7,178	165	2,150	994	6,534	4,794	14,472	563	-	6,613	2,029	9,205	2,135	(279)	3,460	(49)	-	-
83802	-	-	0.000000%	-	-	-	-	(31,553)	(31,553)	-	-	-	-	-	-	-	-	-	6,099	6,099	(6,099)	-	-	0	-	-
83805	-	-	0.000000%	-	-	-	-	(36,806)	(36,806)	-	-	-	-	-	-	-	-	-	6,546	6,546	(6,546)	-	-	-	-	-
83806	-	-	0.000000%	-	-	-	-	(5,007)	(5,007)	-	-	-	-	-	-	-	-	-	903	903	(897)	(6)	-	-	-	-
83810	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83811	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83812	31,852	711	0.009183%	279,526	394,313	185,500	32,896	56,900	89,796	711	13,155	6,084	39,973	28,944	88,156	3,446	-	40,453	56,327	100,226	14,010	(24,345)	(1,442)	(293)	-	-
83901	7,608	210	0.002204%	67,106	94,663	44,533	7,898	13,063	20,961	210	3,158	1,461	9,596	22,001	36,216	827	-	9,711	-	10,538	11,413	6,201	8,133	(69)	-	-
84002	32,712	3,170	0.010118%	308,007	434,490	204,401	36,248	(42,910)	(6,662)	3,170	14,495	6,704	44,046	25,285	90,530	3,797	-	44,574	40,936	89,307	(17,145)	(1,002)	19,691	(321)	-	-
84003	79,517	4,792	0.023774%	723,711	1,020,904	480,273	85,171	(83,600)	1,571	4,792	34,058	15,751	103,492	78,235	231,536	8,922	-	104,734	247,892	361,548	(47,296)	(58,653)	(23,306)	(758)	-	-
84004	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84005	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84006	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84007	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84008	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84009	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84010	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84011	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84012	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84101	1,884	-	0.000531%	16,175	22,818	10,734	1,904	3,948	5,852	-	761	352	2,313	7,860	11,286	199	-	2,341	10	2,550	4,443	3,120	1,190	(17)	-	-
84203	5,057	1,206	0.001766%	53,759	75,835	35,676	6,327	(18,362)	(12,035)	1,206	2,530	1,170	7,688	16,145	27,533	663	-	7,780	33,408	41,851	(7,181)	(3,164)	(3,917)	(57)	-	-
84207	19,462	661	0.005675%	172,738	243,673	114,633	20,329	(1,987)	18,342	661	8,129	3,759	24,702	15,248	51,838	2,129	-	24,998	8,680	35,807	3,480	83	12,647	(180)	-	-
84208	3,540	153	0.001041%	31,699	44,716	21,036	3,731	3,165	6,896	153	1,492	690	4,533	3,920	10,635	391	-	4,587	2,611	7,589	3,421	(1,147)	805	(33)	-	-
84209	37,452	1,838	0.011079%	337,262	475,759	223,816	39,691	(26,399)	13,292	1,838	15,872	7,340	48,229	11,638	83,079	4,158	-	48,808	88,881	141,847	(17,838)	(32,946)	(7,630)	(354)	-	-
84210	26,325	700	0.007621%	231,983	327,248	153,950	27,301	10,833	38,134	700	10,917	5,049	33,174	51,193	100,333	2,860	-	33,572	1,814	38,246	25,105	13,269	23,956	(242)	-	-
84211	171	30	0.000057%	1,724	2,432	1,144	203	(2,189)	(1,986)	30	81	38	247	228	594	21	-	249	2,202	2,472	(971)	(883)	(23)	(1)	-	-
84212	3,788	95	0.001095%	33,332	47,020	22,120	3,923	1,609	5,532	95	1,569	725	4,767	5,659	12,720	411	-	4,824	326	5,561	4,110	790	2,294	(35)	-	-
84213	-	-	0.000000%	-	-	-	-	(29,516)	(29,516)	-	-	-	-	0	0	-	-	-	33,527	33,527	(29,273)	(4,255)	-	-	-	-
84214	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84215	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84301	20,793	1,360	0.006247%	190,160	268,249	126,195	22,379	(12,402)	9,977	1,360	8,949	4,139	27,193	110,323	150,604	2,344	-	27,520	47,914	77,778	6,237	32,570	34,219	(200)	-	-
84302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84401	13	1,072	0.000306%	9,311	13,134	6,179	1,096	(28,150)	(27,054)	1,072	438	203	1,331	894	2,866	115	-	1,347	19,098	20,560	(14,211)	(2,712)	(763)	(9)	-	-
84501	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84506	-	-	0.000000%	-	-	-	-	(1,074)	(1,074)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84601	-	-	0.000000%	-	-	-	-	(993)	(993)	-	-	-	-	-	-	-	-	-	95	95	(95)	-	-	(0)	-	-
84603	24,102	676	0.006987%	212,696	300,040	141,150	25,032	16,018	41,050	676	10,010	4,629	30,416	23,334	68,389	2,622	-	30,781	14,575	47,978	20,793	(7,447)	7,287	(222)	-	-
84604	-	337	0.000095%	2,889	4,075	1,917	340	(16,224)	(15,884)	337	136	63	413	-	612	36	-	418	11,603	12,057	(10,101)	(1,388)	47	(3)	-	-
84605	-	-	0.000000%	-	-	-	-	(6,077)	(6,077)	-	-	-	-	-	-	-	-	-	1,406	1,406	(1,389)	(17)	-	0	-	-
84606	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90203	1,141,798	48,223	0.335573%	10,215,163	14,410,032	6,779,042	1,202,190	(12,827)	1,189,363	48,223	480,735	222,324	1,460,790	167,572	2,331,421	125,931	-	1,478,322	160,616	1,764,869	341,806	(219,153)	454,585	(10,686)	-	-
90208	12,361	745	0.003696%	112,499	158,696	74,657	13,240	(12,275)	965	745	5,294	2,448	16,088	15,839	39,669	1,387	-	16,281	31,317	48,985	(1,892)	(13,540)	6,235	(119)	-	-
90211	2,976	-	0.000839%	25,546	36,037	16,953	3,006	6,382	9,388	-	1,202	556	3,653	17,735	23,146	315	-	3,697	-	4,012	7,107	5,845	6,209	(27)	-	-
90403	1,816,386	67,403	0.531208%	16,170,483	22,810,910	10,731,144	1,903,052	(369,894)	1,533,158	67,403	760,997	353,936	2,312,414	17,370	3,442,717	199,347	-	2,340,166	1,105,162	3,644,675	(43,094)	(776,313)	634,367	(16,917)	-	-
90407	65,820	-	0.018561%	565,000	797,018	374,948	66,493	(28,339)	38,154	-	26,589	12,297	80,796	17,555	137,237	6,965	-	81,766	135,610	224,341	(23,593)	(62,568)	(352)	(591)	-	-
90704	660,670	-	0.186302%	5,671,208	8,000,096	3,763,558	667,426	(140,707)	526,719	-	266,892	123,429	810,995	14,461	1,215,777	69,914	-	820,728	269,470	1,160,112	53,640	(222,645)	230,602	(5,933)	-	-
90705	874,612	-	0.246631%	7,507,685	10,590,725	4,982,291	883,555	(7,193)	876,362	-	353,318	163,398	1,073,615	138,281	1,728,612	92,554	-	1,086,500	210,467	1,389,521	221,582	(180,171)	305,535	(7,855)	-	-
90707	178,318	-	0.050284%	1,530,683	2,159,260	1,015,800	180,141	(15,903)	164,238	-	72,035	33,314	218,891	13,446	337,686	18,870	-	221,518	88,808	329,196	21,070	(64,054)	53,075	(1,601)	-	-
90709	2,134,653	80,998	0.624790%	19,019,198	26,829,454	12,621,624	2,238,308	290,714	2,529,022	80,998	895,061	413,936	2,719,786	880,046	4,908,829	234,466	-	2,752,427	267,378	3,254,271	886,951	(285,276)	1,072,780	(19,896)	-	-
90710	132,027	-	0.037230%	1,133,323	1,598,723	752,102	133,377	(52,324)	81,053	-	53,335	24,666	162,068	-	240,069	13,971	-	164,013	52,345	230,329	(3,765)	(37,178)	51,867	(1,184)	-	-
90711	748,133	29,578	0.219306%	6,675,886	9,417,346	4,430,288	785,664	10,274	795,938	29,578	314,173	145,295	954,666	52,706	1,466,840	82,299	-	966,123	159,177	1,207,599	127,489	(194,153)	332,889	(6,983)	-	-
90803	1,849,195	32,784	0.530698%	16,154,947	22,788,995	10,720,834	1,901,224	2,140,085	4,041,309	32,784	760,266	351,598	2,310,192	4,256,825	7,678,881	199,156	-	2,337,917	35,622	2,572,695	2,635,331	1,556,058	931,697	(16,900)	-	-
90807	204,797	-	0.057750%	1,757,980	2,479,896	1,166,640	206,891	303,257	510,148	-	82,732	38,261	251,395	419,671	792,059	21,672	-	254,412	-	276,084	295,224	110,834	111,756	(1,839)	-	-
90809	253,368	-	0.071447%	2,174,920	3,068,053	1,443,332	255,959	493,711	749,670	-	102,354	47,335	311,018	974,523	1,435,230	26,812	-	314,751	-	341,563	502,877	306,025	287,040	(2,275)	-	-
90810	4,056	982	0.001421%	43,245	61,003	28,698	5,089	(36,749)	(31,660)	982	2,035	941	6,184	20,406	29,566	533	-	6,258	90,757	97,548	(24,353)	(22,198)	(21,385)	(45)	-	-
90811	26,380	-	0.007439%	226,447	319,438	150,276	26,650	56,569	83,219	-	10,657	4,928	32,382	157,204	205,171	2,792	-	32,771	-	35,563	62,995	51,808	55,044	(238)	-	-
91007	1,638,869	-	0.462143%	14,068,089	19,845,166	9,335,942	1,655,628	32,812	1,688,440	-	662,057	306,180	2,011,767	207,233	3,187,237	173,429	-	2,035,911	242,127	2,451,467	464,446	(373,818)	659,858	(14,716)	-	-
91009	325,276	9,307	0.094349%	2,872,073	4,051,493	1,905,981	338,005	210,357	548,362	9,307	135,162	62,508	410,713	358,000	966,383	35,406	-	415,642	-	451,048	277,090	53,246	188,003	(3,004)	-	-
91203	51,926	1,927	0.015186%	462,273	652,105	306,776	54,403	(33,179)	21,224	1,927	21,755	10,061	66,106	0	97,922	5,699	-	66,899	49,586	122,184	(11,193)	(26,158)	13,572	(483)	-	-
91503	52,677	1,627	0.015313%	466,147	657,571	309,347	54,859	(4,772)	50,087	1,627	21,937	10,145	66,660	6,660	105,402	5,747	-	67,460	84,122	157,329	(18,735)	(35,916)	3,213	(489)	-	-
91604	10,726	1,354	0.003407%	103,701	146,286	68,818	12,204	7,491	19,695	1,354	4,880	2,257	14,829	22,567	44,533	1,278	-	15,007	20,350	36,635	3,831	2,112	2,065	(109)	-	-
91605	8,860	621	0.002673%	81,383	114,804	54,008	9,578	(14,233)	(4,655)	621	3,830	1,771	11,638	10,428	27,667	1,003	-	11,778	26,481	39,262	(11,991)	(6,345)	6,827	(86)	-	-
91803	-	-	0.000000%	-	-	-	-	(13,882)	(13,882)	-	-	-	-	-	-	-	-	-	0	0	-	-	-	(0)	-	-
91804	39,006	-	0.010999%	334,827	472,324	222,200	39,405	61,174	100,579	-	15,757	7,287	47,881	73,005	143,930	4,128	-	48,456	12,987	65,571	48,225	17,895	12,590	(352)	-	-
91807	-	-	0.000000%	-	-	-	-	(160,133)	(160,133)	-	-	-	-	-	-	-	-	-	27,145	27,145	(27,145)	-	-	-	-	-

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2023

				Net Pension Liability as of June 30, 2023			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - PORS	342,153,297	12,470,282	100.0000%	3,044,096,206	4,294,157,853	2,020,139,756	358,249,876	N/A	N/A	N/A	143,257,906	66,252,100	435,312,301	N/A	644,822,307	37,527,142	-	440,536,569	N/A	478,063,711	86,388,208	(64,006,279)	147,561,052	(3,184,385)	-	-
Employer																										
92109	45,908	-	0.012945%	394,071	555,897	261,516	46,377	9,554	55,931	-	18,545	8,577	56,353	5,611	89,086	4,858	-	57,029	30,011	91,898	(200)	(16,744)	14,542	(411)	-	-
92114	127,526	-	0.035961%	1,094,689	1,544,225	726,464	128,830	(5,803)	123,027	-	51,517	23,825	156,543	5,342	237,227	13,495	-	158,422	1,982	173,899	33,537	(22,479)	53,415	(1,146)	-	-
92116	81,679	-	0.023033%	701,136	989,059	465,292	82,514	51,541	134,055	-	32,996	15,260	100,264	64,958	213,478	8,643	-	101,467	54,404	164,514	13,355	(11,986)	48,328	(733)	-	-
92117	171,443	-	0.048345%	1,471,673	2,076,017	976,639	173,196	(36,259)	136,937	-	69,258	32,030	210,452	51,082	362,822	18,143	-	212,978	45,332	276,453	55,420	(39,906)	72,397	(1,541)	-	-
92118	39,014	-	0.011002%	334,899	472,425	222,247	39,413	34,828	74,241	-	15,761	7,289	47,891	91,003	161,944	4,129	-	48,466	77,599	130,194	31,564	5,730	(5,194)	(350)	-	-
92119	33,545	-	0.009459%	287,951	406,199	191,092	33,888	61,444	95,332	-	13,551	6,267	41,178	57,867	118,863	3,550	-	41,672	51,357	96,579	39,212	(16,189)	(438)	(301)	-	-
92121	52,841	-	0.014901%	453,588	639,855	301,013	53,381	97,657	151,038	-	21,346	9,872	64,864	59,485	155,567	5,592	-	65,643	10,323	81,558	49,163	(3,214)	28,535	(475)	-	-
92202	41,511	4,058	0.012850%	391,166	551,799	259,588	46,035	(54,573)	(8,538)	4,058	18,409	8,513	55,938	36,404	119,264	4,822	-	56,609	207,141	268,572	(50,281)	(63,421)	(35,196)	(409)	-	-
92204	711,814	-	0.200724%	6,110,223	8,619,393	4,054,900	719,092	(2,196)	716,896	-	287,553	132,984	873,775	205,212	1,499,524	75,326	-	884,261	629,655	1,589,242	81,513	(359,891)	195,051	(6,391)	-	-
92302	1,298,151	42,111	0.377940%	11,504,844	16,229,322	7,634,907	1,353,968	354,775	1,708,743	42,111	541,428	250,393	1,645,217	496,481	2,933,519	141,830	-	1,664,962	922	1,807,714	677,259	(111,974)	572,556	(12,036)	-	-
92310	348,418	-	0.098250%	2,990,825	4,219,011	1,984,788	351,981	25,417	377,398	-	140,751	65,093	427,694	114,965	748,503	36,870	-	432,827	73,827	543,524	116,608	(68,807)	160,306	(3,128)	-	-
92313	184,666	-	0.052074%	1,585,180	2,236,136	1,051,966	186,555	40,656	227,211	-	74,600	34,500	226,684	40,906	376,690	19,542	-	229,405	13,910	262,857	67,280	(32,281)	80,492	(1,659)	-	-
92318	51,514	-	0.014526%	442,194	623,782	293,451	52,040	38,056	90,096	-	20,810	9,624	63,235	50,328	143,997	5,451	-	63,994	-	69,445	37,931	10,544	26,540	(462)	-	-
92319	519,082	-	0.146375%	4,455,807	6,285,589	2,956,987	524,390	(20,342)	504,048	-	209,694	96,977	637,190	134,189	1,078,050	54,930	-	644,837	285,992	985,759	104,273	(143,146)	135,825	(4,661)	-	-
92404	81,244	1,820	0.023423%	713,018	1,005,820	473,177	83,913	51,789	135,702	1,820	33,555	15,518	101,963	59,234	210,270	8,790	-	103,187	-	111,977	62,455	(1,459)	38,045	(747)	-	-
92502	132,905	5,700	0.039085%	1,189,789	1,678,377	789,574	140,022	(36,627)	103,395	5,700	55,993	25,895	170,142	92,786	344,816	14,668	-	172,184	152,744	339,596	29,920	(40,455)	16,999	(1,244)	-	-
92507	16,170	-	0.004560%	138,802	195,802	92,113	16,335	(4,690)	11,645	-	6,532	3,021	19,849	20,619	50,021	1,711	-	20,087	25,434	47,232	(8,332)	(1,243)	12,508	(144)	-	-
92606	2,079,680	78,069	0.608462%	18,522,163	26,128,311	12,291,779	2,179,814	185,820	2,365,634	78,069	871,670	403,119	2,648,709	791,396	4,714,894	228,338	-	2,680,497	382,054	3,290,889	753,198	(346,065)	1,036,248	(19,375)	-	-
92609	13,243	544	0.003888%	118,343	166,940	78,535	13,927	69	13,996	544	5,569	2,576	16,923	2,416	27,484	1,459	-	17,126	4,850	23,435	3,348	(3,552)	4,378	(124)	-	-
92805	167,593	-	0.047259%	1,438,622	2,029,393	954,706	169,307	36,764	206,071	-	67,703	31,310	205,726	100,701	405,440	17,735	-	208,195	2,713	228,643	84,999	11,351	81,952	(1,505)	-	-
93005	450,106	16,849	0.131676%	4,008,349	5,654,383	2,660,043	471,730	107,428	579,158	16,849	188,637	87,238	573,203	307,012	1,156,090	49,414	-	580,082	6,142	635,638	247,494	28,101	249,052	(4,193)	-	-
93706	99,110	-	0.027948%	850,760	1,200,125	564,586	100,123	28,913	129,036	-	40,038	18,516	121,660	57,723	237,937	10,488	-	123,121	8,044	141,653	58,147	(9,015)	48,042	(891)	-	-
93808	65,868	2,235	0.019204%	584,598	824,664	387,954	68,799	40,480	109,279	2,235	27,512	12,723	83,599	125,302	249,136	7,207	-	84,602	2,312	94,121	62,657	34,390	58,578	(611)	-	-
94215	-	-	0.000000%	-	-	-	-	(263,783)	(263,783)	-	-	-	-	-	-	-	-	-	582,679	582,679	(250,273)	(227,161)	(105,246)	-	-	-
94216	524,249	-	0.147832%	4,500,163	6,348,160	2,986,422	529,610	40,735	570,345	-	211,782	97,942	643,533	93,703	1,046,960	55,477	-	651,256	10,758	717,491	181,816	(63,559)	215,920	(4,707)	-	-
94218	261,443	-	0.073724%	2,244,229	3,165,824	1,489,328	264,116	108,055	372,171	-	105,615	48,844	320,930	218,390	693,779	27,667	-	324,781	65,073	417,521	127,121	(8,253)	159,738	(2,348)	-	-
94219	255,087	-	0.071932%	2,189,673	3,088,864	1,453,122	257,696	291,993	549,689	-	103,048	47,656	313,128	626,242	1,090,074	26,994	-	316,886	572	344,452	355,539	190,677	201,697	(2,291)	-	-
94220	215,023	-	0.060634%	1,845,762	2,603,726	1,224,895	217,222	81,327	298,549	-	86,863	40,171	263,948	65,302	456,284	22,754	-	267,116	28,138	318,008	97,466	(43,901)	86,642	(1,931)	-	-
94221	154,576	-	0.043589%	1,326,887	1,871,774	880,556	156,157	44,373	200,530	-	62,444	28,879	189,748	47,787	328,858	16,358	-	192,025	16,779	225,162	56,987	(12,872)	60,969	(1,388)	-	-
94224	15,441	-	0.004354%	132,546	186,976	87,961	15,599	(6,246)	9,353	-	6,238	2,885	18,954	6,910	34,987	1,634	-	19,182	17,925	38,741	(2,393)	(4,464)	3,242	(139)	-	-
94225	164,242	-	0.046314%	1,409,855	1,988,813	935,616	165,921	11,634	177,555	-	66,349	30,684	201,612	65,357	364,002	17,380	-	204,032	120,603	342,015	44,454	(55,527)	34,535	(1,475)	-	-
94226	152,328	-	0.042955%	1,307,589	1,844,552	867,750	153,886	(23,667)	130,219	-	61,536	28,459	186,988	145,180	422,163	16,120	-	189,232	199,466	404,818	27,378	(24,900)	16,235	(1,368)	-	-
94227	121,819	-	0.034352%	1,045,698	1,475,115	693,952	123,065	(29,201)	93,864	-	49,211	22,759	149,537	14,455	235,962	12,891	-	151,332	94,317	258,540	(3,477)	(60,787)	42,781	(1,095)	-	-
94228	64,137	-	0.018086%	550,551	776,636	365,360	64,793	47,502	112,295	-	25,909	11,982	78,730	14,787	131,408	6,787	-	79,675	8,109	94,571	25,812	(12,813)	24,415	(577)	-	-
94229	74,224	-	0.020930%	637,139	898,781	422,822	74,983	(7,022)	67,961	-	29,984	13,867	91,112	38,088	173,051	7,855	-	92,206	14,796	114,857	40,282	(12,555)	31,135	(667)	-	-
94231	65,151	-	0.018372%	559,261	788,922	371,140	65,818	7,671	73,489	-	26,319	12,172	79,975	26,012	144,478	6,894	-	80,935	34,989	122,818	17,433	(12,642)	17,454	(585)	-	-
94232	55,518	-	0.015655%	476,564	672,265	316,260	56,085	4,247	60,332	-	22,428	10,372	68,150	99,890	200,840	5,875	-	68,968	137,586	212,429	29,451	(26,594)	(13,948)	(498)	-	-
94504	8,342	745	0.002562%	78,003	110,035	51,765	9,180	1,749	10,929	745	3,671	1,698	11,155	1,192	17,716	962	-	11,288	3,818	16,068	1,843	(3,047)	2,933	(81)	-	-
94607	259,548	-	0.073190%	2,227,961	3,142,876	1,478,532	262,202	86,280	348,482	-	104,850	48,490	318,603	127,537	599,480	27,466	-	322,427	-	349,893	134,613	(8,929)	126,233	(2,330)	-	-
94608	14,933	-	0.004211%	128,189	180,831	85,070	15,086	25,145	40,231	-	6,033	2,790	18,331	9,470	36,624	1,580	-	18,551	34,280	54,411	(697)	(15,263)	(1,692)	(134)	-	-
Total Allocated	342,153,297	12,470,282	100.0000%	3,044,096,206	4,294,157,853	2,020,139,756	358,249,876	(382,025)	357,867,851		143,257,906	66,252,100	435,312,301	143,810,573	788,632,880	37,527,142	-	440,536,569	144,407,870	622,471,581	86,030,577	(64,184,614)	147,499,746	(3,184,409)	-	-

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, 2023

		Net Pension Liability as of June 30, 2023			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
10001	N/A	640,893	832,816	481,570	12,310	10,076	64,771	64,323	151,480	2,158	-	65,662	2,269	70,089	105,638	1,560	59,274	(1,235)	23,746	(394)	-	-
10002	N/A	3,256,649	4,213,536	2,461,553	57,953	50,202	322,205	246,036	676,396	9,485	-	326,679	79,134	415,298	438,151	7,542	156,483	(27,277)	133,824	(1,933)	-	-
10100	N/A	16,700,463	21,799,343	12,471,659	345,248	267,872	1,724,668	285,584	2,623,372	64,103	-	1,748,174	815,409	2,627,686	1,698,862	71,814	216,703	(576,656)	366,290	(10,651)	-	-
10200	N/A	17,551,217	22,979,768	13,051,785	380,353	285,317	1,838,901	686,819	3,191,390	73,005	-	1,863,809	22,211	1,959,025	1,945,817	66,108	619,101	(77,421)	702,149	(11,465)	-	-
10300	N/A	48,060,350	62,098,555	36,392,279	834,411	736,354	4,723,610	1,007,230	7,301,605	133,278	-	4,789,394	492,257	5,414,929	4,792,479	225,467	1,119,909	(816,515)	1,611,470	(28,188)	-	-
10600	N/A	6,238,673	8,060,960	4,724,051	108,314	95,585	613,168	544,418	1,361,485	17,301	-	621,707	77,617	716,625	716,581	24,845	264,399	62,928	321,193	(3,660)	-	-
10700	N/A	-	-	-	-	-	-	-	-	-	-	-	0	0	(931,806)	-	-	-	-	(0)	-	-
10900	N/A	2,579,500	3,338,318	1,949,021	46,127	39,813	255,547	236,650	578,137	7,585	-	259,093	0	266,678	328,930	10,295	158,456	36,872	117,664	(1,534)	-	-
12300	N/A	1,148,057	1,483,399	869,332	19,932	17,590	112,837	49,064	199,423	3,184	-	114,408	12,657	130,249	102,259	5,945	51,339	(12,030)	30,538	(673)	-	-
13300	N/A	5,301,089	6,849,513	4,014,093	92,036	81,220	521,017	77,372	771,645	14,701	-	528,273	93,438	636,412	461,043	22,660	73,369	(110,417)	175,392	(3,110)	-	-
13600	N/A	3,594,354	4,644,248	2,721,718	62,404	55,071	353,271	157,357	628,103	9,968	-	358,191	63,550	431,709	324,635	17,042	70,943	(5,230)	132,789	(2,108)	-	-
13700	N/A	1,824,927	2,357,980	1,381,872	31,684	27,961	179,363	197,954	436,962	5,061	-	181,861	1,080	188,002	263,024	4,855	166,888	29,779	53,363	(1,070)	-	-
20101	N/A	3,309,095	4,275,666	2,505,714	57,452	50,700	325,234	11,311	444,697	9,177	-	329,764	24,668	363,609	457,815	13,495	61,229	(69,211)	91,012	(1,942)	-	-
20102	N/A	79,736,170	109,935,789	54,923,440	3,115,131	1,597,132	10,442,842	3,811,801	18,966,906	777,937	-	10,572,229	601,610	11,951,776	9,939,125	306,813	3,370,125	(601,769)	4,320,321	(73,548)	-	-
20105	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20108	N/A	433,977	560,740	328,616	7,535	6,649	42,653	30,783	87,620	1,203	-	43,247	8,932	53,382	56,941	2,343	13,024	4,184	17,284	(254)	-	-
20200	N/A	3,903,859	5,044,158	2,956,082	67,778	59,813	383,691	72,833	584,115	10,826	-	389,034	97,915	497,775	391,894	14,247	42,041	(86,590)	133,177	(2,289)	-	-
20300	N/A	3,857,855	4,984,717	2,921,247	66,979	59,108	379,169	158,442	663,698	10,698	-	384,450	-	395,148	342,754	19,654	149,504	(17,067)	138,376	(2,263)	-	-
20400	N/A	31,721,664	41,362,742	23,723,987	644,766	506,418	3,259,329	792,897	5,203,410	118,218	-	3,303,849	63,501	3,485,568	3,677,854	100,374	959,523	(365,840)	1,144,221	(20,061)	-	-
20500	N/A	10,688,573	13,810,656	8,093,606	185,572	163,764	1,050,526	79,789	1,479,651	29,641	-	1,065,156	224,969	1,319,766	1,144,370	38,782	151,712	(296,121)	310,562	(6,269)	-	-
20600	N/A	37,028,680	48,436,248	27,571,781	791,098	599,485	3,862,527	444,718	5,697,828	150,369	-	3,914,945	1,765,157	5,830,471	3,384,947	69,124	386,856	(1,313,317)	817,830	(24,012)	-	-
21100	N/A	3,175,836	4,103,483	2,404,808	55,138	48,658	312,137	353,841	769,774	8,807	-	316,484	31,341	356,632	397,357	9,543	172,399	59,683	182,923	(1,863)	-	-
21400	N/A	117,599,844	151,960,894	89,040,573	2,044,413	1,802,380	11,562,325	6,120,915	21,530,033	326,983	-	11,723,325	1,727,054	13,777,362	11,813,592	155,966	2,804,865	94,320	4,922,504	(69,019)	-	-
21900	N/A	28,955	37,412	21,925	503	444	2,846	0	3,793	80	-	2,885	87,231	90,196	(132,118)	2,659	(84,320)	(2,270)	202	(15)	-	-
22100	N/A	3,977,439	5,139,231	3,011,798	69,055	60,940	390,923	0	520,918	11,030	-	396,367	145,053	552,450	281,136	18,988	2,896	(128,461)	96,364	(2,332)	-	-
22200	N/A	175,397	226,630	132,814	3,045	2,687	17,239	0	22,971	486	-	17,479	9,408	27,373	11,373	788	(3,430)	(5,059)	4,190	(103)	-	-
30100	N/A	1,033,430,770	1,337,121,853	781,089,592	18,400,770	15,933,139	102,261,233	5,793,145	142,388,287	3,013,399	-	103,681,140	6,909,549	113,604,088	96,052,830	4,562,757	15,541,200	(18,119,610)	31,975,842	(613,232)	-	-
30200	N/A	84,982,208	110,017,684	64,182,451	1,528,688	1,313,602	8,432,650	6,411	11,281,351	252,800	-	8,549,595	4,275,754	13,078,149	5,776,767	445,045	(546,193)	(3,042,335)	1,842,401	(50,670)	-	-
30300	N/A	742,129,134	960,277,987	560,868,744	13,229,442	11,445,286	73,459,283	13,418,607	111,552,618	2,168,960	-	74,479,128	315,240	76,963,328	81,133,906	2,970,020	18,661,452	(8,840,117)	25,208,574	(440,619)	-	-
30400	N/A	83,614,496	108,180,167	63,202,293	1,487,331	1,288,825	8,271,708	182,097	11,229,961	243,341	-	8,386,574	6,159,917	14,789,832	5,318,784	475,830	(1,621,050)	(3,788,617)	1,899,391	(49,595)	-	-
30500	N/A	540,751,880	699,323,506	408,978,500	9,543,833	8,318,820	53,381,827	7,277,115	78,521,595	1,549,594	-	54,123,815	779,942	56,453,351	54,861,183	1,691,088	13,033,813	(8,048,121)	17,402,127	(319,574)	-	-
30600	N/A	59,447,887	76,969,759	44,890,878	1,071,553	919,382	5,902,210	2,826,778	10,719,923	177,545	-	5,984,041	1,064,697	7,226,283	6,270,026	169,103	1,502,324	(458,815)	2,485,609	(35,478)	-	-
30700	N/A	5,412,431	6,994,429	4,097,572	94,233	82,983	532,357	784,259	1,493,832	15,095	-	539,770	42,276	597,141	1,255,646	31,516	706,722	26,791	166,359	(3,181)	-	-
30800	N/A	32,137,229	41,547,066	24,317,044	563,645	493,622	3,167,169	12,359	4,236,795	90,951	-	3,211,224	1,874,574	5,176,749	1,852,287	147,591	(473,904)	(1,224,721)	777,610	(18,938)	-	-
30900	N/A	7,986,249	10,318,995	6,047,351	138,655	122,361	784,928	2,612	1,048,556	22,147	-	795,860	322,416	1,140,423	651,760	35,390	(20,701)	(242,987)	176,507	(4,685)	-	-
31100	N/A	23,356,304	30,178,572	17,685,871	405,506	357,852	2,295,574	266,614	3,325,546	64,770	-	2,327,543	76,666	2,468,979	2,155,500	82,229	469,314	(353,010)	753,961	(13,698)	-	-
31102	N/A	16,133,478	20,846,289	12,216,365	280,180	247,204	1,585,790	134	2,113,308	44,765	-	1,607,874	117,699	1,770,338	1,292,323	76,331	225,161	(338,140)	465,414	(9,464)	-	-
31104	N/A	44,242,195	57,277,828	33,412,125	796,352	683,978	4,390,849	38,117	5,909,296	131,772	-	4,451,737	727,557	5,311,066	4,148,232	178,677	511,020	(1,122,402)	1,235,999	(26,386)	-	-
31105	N/A	10,114,520	13,093,178	7,639,774	181,681	156,287	1,003,253	2,052,622	3,393,843	30,004	-	1,017,168	63,619	1,110,791	1,690,293	47,301	950,103	590,767	748,209	(6,028)	-	-
31107	N/A	19,501,865	25,198,269	14,767,210	338,586	298,797	1,916,740	1,089,816	3,643,939	54,082	-	1,943,434	206,076	2,203,592	1,965,950	83,473	588,842	52,536	810,408	(11,439)	-	-
31108	N/A	81,914,859	105,974,684	61,922,705	1,455,470	1,262,275	8,101,118	1,037,292	11,856,155	237,871	-	8,213,630	4,274,228	12,725,729	4,551,903	454,388	(1,154,910)	(2,246,156)	2,580,051	(48,560)	-	-
31113	N/A	10,324,482	13,341,300	7,817,051	179,523	158,245	1,015,151	452,891	1,805,810	28,719	-	1,029,286	246,607	1,304,612	1,236,220	40,704	405,863	(141,511)	242,906	(6,060)	-	-
31121	N/A	27,936,155	36,098,621	21,151,897	485,633	428,155	2,746,626	6,748	3,667,162	77,668	-	2,784,872	3,358,939	6,221,479	185,238	185,388	(1,438,748)	(1,556,540)	457,365	(16,394)	-	-
31123	N/A	82,171,525	106,299,494	62,122,447	1,458,216	1,265,837	8,123,769	73,824	10,921,646	238,032	-	8,236,613	2,798,790	11,273,435	5,801,523	429,752	151,070	(2,658,081)	2,203,906	(48,684)	-	-
31124	N/A	36,234,792	46,905,331	27,369,418	650,774	559,871	3,593,970	111,548	4,916,163	107,458	-	3,643,822	1,176,574	4,927,854	3,145,066	162,231	76,339	(992,447)	926,007	(21,590)	-	-
31126	N/A	47,331,696	61,173,022	35,827,928	825,758	726,057	4,658,013	1,196,602	7,406,430	132,544	-	4,722,847	276,306	5,131,697	4,704,207	196,119	1,145,256	(536,881)	1,694,182	(27,824)	-	-
31138	N/A	21,861,698	28,299,943	16,512,642	392,720	337,808	2,168,495	97,002	2,996,025	64,861	-	2,198,573	509,096	2,772,530	1,675,490	109,722	201,841	(519,619)	554,300	(13,027)	-	-
31140	N/A	81,387,806	105,266,099	61,545,385	1,439,410	1,252,700	8,038,912	36,285	10,767,307	234,187	-	8,150,623	4,269,393	12,654,203	4,126,734	430,823	(1,154,545)	(2,823,300)	2,139,095	(48,146)	-	-
31142	N/A	43,903,756	56,775,084	33,207,522	774,081	675,236	4,332,899	1,016,883	6,799,099	125,560	-	4,393,132	15,055	4,533,747	4,766,277	169,049	1,363,232	(382,216)	1,310,271	(25,935)	-	-
31143	N/A	23,857,373	30,828,111	18,063,624	414,734	365,644	2,345,617	15,367	3,141,362	66,330	-	2,378,279	2,651,883	5,096,492	685,488	121,683	(943,669)	(1,297,428)	299,970	(14,002)	-	-
31146	N/A	33,780,935	43,685,931	25,549,817	595,950	519,624	3,334,394	259,330	4,709,298	96,722	-	3,380,743	963,764	4,441,229	2,445,764	163,470	192,025	(936,207)	1,032,212	(19,961)	-	-
31200	N/A	7,534,727	9,750,288	5,693,843	134,499	116,242	746,096	67,953	1,064,790	22,080	-	756,451	18,958	797,489	709,124	29,288	150,547	(114,614)	235,843	(4,474)	-	-
31300	N/A	56,821,993	73,515,433	42,950,986	1,010,577	875,812	5,620,956	9,406	7,516,751	165,312	-	5,699,015	1,895,215	7,759,542	4,031,583	308,650	(111,664)	(1,676,445)	1,579,018	(33,700)	-	-
31400	N/A	174,113,147	225,315,767	131,569,684	3,109,326	2,686,412	17,242,825	706,971	23,745,534	510,644	-	17,482,158	4,629,591	22,622,393	13,208,955	983,865	(154,775)	(3,926,008)	5,307,383	(103,459)	-	-
31600	N/A	52,575,702	68,083,928	39,692,103	950,659	813,747	5,224,396	1,798,100	8,786,902	157,979	-	5,296,804	475,905	5,930,688	6,921,430	203,041	1,976,261	(536,655)	1,448,033	(31,425)	-	-
31700	N/A	173,247,443	224,372,976	130,775,383	3,138,331	2,682,701	17,224,041	6,993,532	30,038,605	522,410	-	17,462,704	4,606,110	22,591,224	14,613,586	841,450	1,996,158	(454,573)	6,009,428	(103,632)	-	-
40100	N/A	362,436,669	468,448,245	274,329,577	6,328,979	5,560,960	35,676,958	17,463,412	65,030,309	1,016,817	-	36,173,481	36,147	37,226,445	43,959,244	495,803	14,868,083	(243,266)	13,392,194	(213,146)	-	-
40200	N/A	375,969,667	486,976,399	283,754,242	6,825,023	5,824,943	37,400,160	-	50,050,126	1,138,342	-	37,918,261	22,633,533	61,690,136	25,643,227	1,762,292	(6,158,722)	(15,347,046)	10,090,881	(225,123)	-	-
40700	N/A	63,870,280	87,046,453	44,795,558	2,241,185	1,224,213	7,982,339	1,183,809	12,631,546	541,396	-	8,083,008	1,880,008	10,504,412	6,603,885	273,371	1,038,885	(1,621,772)	2,765,001	(54,981)	-	-
40900	N/A	407,418,869	574,260,540	270,740,919	19,056,920	8,841,824	58,086,240	20,598,152	106,583,136	4,985,083	-	58,784,101	25,049,978	88,819,162	35,785,392	1,953,794	2,710,652	(9,828,365)	25,306,088	(424,402)	-	-
41400	N/A	96,543,977	135,651,656	64,493,943	4,408,618	2,071,947	13,602,990	-	20,083,555	1,146,802	-	13,767,101	5,777,239	20,691,142	6,208,367	506,119	(430,390)	(4,091,885)	4,013,595	(98,906)	-	-
41600	N/A	8,868,054	11,458,372	6,715,072	153,965	135,871	871,596	426,398	1,587,830	24,592	-	883,735	-	908,327	1,036,598	12,899	363,748	(13,501)	334,458	(5,201)	-	-
41700	N/A	115,859,680	149,702,998	87,730,335	2,011,836	1,775,205	11,387,734	2,233,661	17,408,436	321,396	-	11,546,324	10,338,809	22,206,529	5,103,822	595,902	(3,476,968)	(5,223,410)	3,970,246	(67,961)	-	-
41800	N/A	4,303,766	5,560,875	3,258,899	74,721	65,940	422,995	-	563,656	11,935	-	428,886	36,211	477,032	421,182	14,456	51,864	(88,659)	125,943	(2,524)	-	-
42000	N/A	3,867,945	5,035,321	2,899,230	76,565	61,304	394,330	53,007	585,206	13,754	-	399,735	205,465	618,954	289,065	18,001	27,637	(138,601)	79,629	(2,414)	-	-
42200	N/A	1,340,264,444	1,732,315,797	1,014,428,519	23,411,185	20,565,560	131,941,455	117,544,968	293,463,168	3,762,394	-	133,777,643	883,459	138,423,496	245,622,268	3,916,235	82,730,331	18,274,894	54,822,752	(788,306)	-	-
50100	N/A	321,935,162	416,687,722	243,210,001	5,768,916	4,971,464	31,911,749	7,894,021	50,546,150	950,542	-	32,354,507	16,416,462	49,721,511	30,247,412	757,759	5,382,145	(12,696,473)	8,330,569	(191,602)	-	-
50200	N/A	68,967,559	90,154,925	51,400,821	1,458,491	1,113,322	7,171,597	322,464	10,065,874	275,256	-	7,269,053	2,325,530	9,869,839	5,809,674	322,083	551,338	(2,241,711)	1,930,901	(44,493)	-	-
50400	N/A	10,905,348	14,090,750	8,257,753	189,336	167,086	1,071,832	133,421	1,561,675	30,242	-	1,086,759	172,229	1,289,230	943,157	52,812	205,220	(205,910)	279,529	(6,395)	-	-
50501	N/A	7,217,598	9,325,825	5,465,313	125,310	110,584	709,381	264,085	1,209,360	20,015	-	719,261	240,705	979,981	629,868	23,960	73,227	(118,604)	278,990	(4,234)	-	-
50515	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51200	N/A	11,966,777	15,462,339	9,061,392	207,794	183,355	1,176,200	0	1,567,349	33,196	-	1,192,581	528,764	1,754,541	1,025,707	52,088	(32,484)	(424,263)	276,575	(7,020)	-	-
51300	N/A	24,440,883	33,208,659	17,221,338	832,340	462,978	3,016,492	328,898	4,640,708	199,040	-	3,054,719	1,316,643	4,570,402	2,543,145	97,618	406,105	(950,139)	634,991	(20,650)	-	-
51400	N/A	43,179,532	56,562,871	32,087,909	942,763	703,460	4,534,631	52,684	6,233,538	181,863	-	4,595,993	912,387	5,690,243	3,470,537	173,891	412,657	(1,146,545)	1,305,496	(28,314)	-	-
51500	N/A	54,559,763	70,497,710	41,312,745	947,576	836,005	5,362,892	348,652	7,495,125	151,407	-	5,437,577	2,086,444	7,675,428	3,466,603	291	281,853	(1,882,569)	1,452,420	(32,006)	-	-
51600	N/A	6,575,723	8,496,461	4,979,272	114,166	100,750	646,295	-	861,211	18,235	-	655,295	242,098	915,628	596,467	30,252	2,647	(209,827)	156,618	(3,855)	-	-
51700	N/A	380,592,687	491,854,961	288,119,203	6,631,025	5,836,278	37,441,586	324,882	50,233,771	1,062,929	-	37,962,806	15,228,422	54,254,157	22,733,129	1,952,926	(4,117,716)	(10,917,170)	11,238,092	(223,592)	-	-
51800	N/A	90,245,143	120,533,990	65,233,950	2,550,972	1,596,181	10,351,562	4,041,462	18,540,177	566,884	-	10,486,601	624,606	11,678,091	11,013,948	285,944	3,032,594	(496,035)	4,393,689	(68,162)	-	-
51902	N/A	5,809,212	7,506,056	4,398,854	100,858	89,006	570,958	-	760,822	16,110	-	578,910	211,873	806,893	510,028	22,634	(29,242)	(179,428)	166,008	(3,408)	-	-
52000	N/A	6,326,640	8,174,622	4,790,661	109,841	96,933	621,814	65,654	894,242	17,545	-	630,473	120,283	768,301	535,998	28,321	84,481	(120,051)	165,221	(3,711)	-	-
52200	N/A	36,746,932	47,492,467	27,816,112	640,978	563,664	3,616,169	1,585,231	6,406,042	102,866	-	3,666,503	11,257	3,780,626	4,592,942	140,388	1,502,958	(129,777)	1,273,837	(21,602)	-	-
52600	N/A	6,854,437	8,856,586	5,190,319	119,005	105,020	673,688	63,222	960,935	19,008	-	683,070	459,836	1,161,914	762,227	28,747	(55,693)	(322,607)	181,341	(4,020)	-	-
52700	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53000	N/A	6,806,602	8,795,413	5,153,596	118,333	104,322	669,226	84,204	976,085	18,927	-	678,545	601,640	1,299,112	131,192	38,095	(324,468)	(215,030)	220,466	(3,995)	-	-
53300	N/A	735,690	950,581	557,079	12,773	11,272	72,307	132,318	228,670	2,040	-	73,314	50,762	126,116	104,845	1,772	42,233	8,872	51,880	(431)	-	-
53900	N/A	2,732,940	3,531,219	2,069,438	47,449	41,873	268,607	159,142	517,071	7,579	-	272,348	0	279,927	361,980	9,455	123,509	11,497	103,740	(1,602)	-	-
54000	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54100	N/A	5,526,445	7,140,925	4,184,554	96,007	84,686	543,254	77,216	801,163	15,344	-	550,819	249,723	815,886	466,764	25,815	49,390	(161,214)	100,342	(3,241)	-	-
54200	N/A	143,629,573	199,026,316	98,146,380	5,861,289	2,931,157	19,187,172	6,505,291	34,484,909	1,481,727	-	19,423,164	862,765	21,767,656	17,840,047	577,679	6,222,325	(739,551)	7,370,833	(136,354)	-	-

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, 2023

		Net Pension Liability as of June 30, 2023			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
54300	N/A	95,719,551	123,736,796	72,435,004	1,676,388	1,469,714	9,429,672	5,545,663	18,121,437	270,120	-	9,560,861	580,266	10,411,247	10,589,178	394,777	3,426,013	319,959	4,020,586	(56,368)	-	-
54400	N/A	78,403	101,304	59,368	1,361	1,201	7,706	2,198	12,466	217	-	7,813	8,852	16,882	4,402	408	(989)	(5,184)	1,802	(45)	-	-
60100	N/A	15,816,699	20,436,683	11,976,727	274,605	242,335	1,554,544	491,010	2,562,494	43,862	-	1,576,193	286,055	1,906,110	447,968	64,758	334,185	(248,497)	579,973	(9,277)	-	-
60400	N/A	94,428,855	122,032,411	71,486,622	1,644,791	1,447,945	9,288,981	43,101	12,424,818	263,584	-	9,418,295	6,168,578	15,850,457	2,905,855	34,101	(2,082,500)	(3,772,925)	2,485,256	(55,469)	-	-
60500	N/A	5,253,405	6,787,900	3,977,985	91,208	80,490	516,331	174,737	862,766	14,568	-	523,521	14,579	552,668	465,770	8,581	158,889	(29,055)	183,344	(3,080)	-	-
60601	N/A	183,897,218	237,631,093	139,236,243	3,197,371	2,818,568	18,081,253	25,496,562	49,593,754	511,453	-	18,333,022	66,008	18,910,483	33,111,724	412,783	17,550,610	6,772,797	6,467,797	(107,933)	-	-
60700	N/A	290,206,687	375,126,993	219,630,212	5,076,639	4,454,660	28,580,392	365,368	38,477,059	817,059	-	28,978,067	10,845,163	40,640,289	19,376,782	1,450,325	139,630	(9,926,780)	7,794,727	(170,806)	-	-
60800	N/A	14,869,685	19,213,052	11,259,630	258,164	227,825	1,461,467	76,436	2,023,892	41,236	-	1,481,820	543,166	2,066,222	1,449,843	62,727	67,414	(505,199)	404,175	(8,721)	-	-
60900	N/A	3,979,365	5,141,719	3,013,257	69,089	60,970	391,112	-	521,171	11,035	-	396,559	313,300	720,894	150,101	11,536	(104,585)	(194,256)	101,452	(2,333)	-	-
61000	N/A	137,399,200	177,568,839	104,013,084	2,394,500	2,107,108	13,517,843	3,793,711	21,813,162	383,927	-	13,706,018	12,829,924	26,919,869	10,695,261	490,618	204,237	(6,019,696)	789,480	(80,727)	-	-
61200	N/A	4,172,390	5,391,125	3,159,419	72,440	63,927	410,083	276,587	823,037	11,571	-	415,794	34,557	461,922	485,358	12,511	161,345	30,484	171,734	(2,448)	-	-
62200	N/A	5,598,730	7,234,093	4,239,472	97,204	85,781	550,271	184,766	918,022	15,526	-	557,934	-	573,460	1,429,687	12,895	178,117	(37,243)	206,970	(3,282)	-	-
62500	N/A	2,164,161	2,796,302	1,638,747	37,574	33,158	212,704	199,984	483,420	6,002	-	215,667	-	221,669	322,745	4,851	138,733	29,677	94,610	(1,269)	-	-
62700	N/A	6,158,069	7,956,812	4,663,015	106,915	94,350	605,246	698,476	1,504,987	17,077	-	613,675	213,515	844,267	702,874	24,247	227,621	78,885	357,827	(3,613)	-	-
63000	N/A	15,885,696	20,525,834	12,028,974	275,803	243,392	1,561,325	396,681	2,477,201	44,053	-	1,583,069	3,581	1,630,703	1,686,607	54,381	478,546	(134,908)	512,176	(9,317)	-	-
63500	N/A	10,969,989	14,174,827	8,306,261	190,597	168,106	1,078,394	164,321	1,601,418	30,466	-	1,093,412	308,335	1,432,213	781,382	47,477	72,215	(260,530)	363,956	(6,436)	-	-
63700	N/A	3,862,862	5,018,131	2,903,767	73,816	60,648	389,825	236,259	760,548	12,884	-	395,191	142,626	550,701	277,819	16,533	32,816	7,015	172,385	(2,370)	-	-
63800	N/A	480,823	621,270	364,089	8,348	7,367	47,258	2,366	65,339	1,333	-	47,916	1,474	50,723	42,737	88	8,502	(8,004)	14,399	(281)	-	-
64100	N/A	2,087,627	2,744,113	1,543,926	47,944	34,523	222,797	141,044	446,308	9,553	-	225,791	83,518	318,862	273,033	5,523	53,491	(17,976)	93,339	(1,407)	-	-
66600	N/A	2,101,428	2,715,245	1,591,244	36,484	32,197	206,539	180,464	455,684	5,828	-	209,415	-	215,243	320,665	127	129,108	30,577	81,989	(1,233)	-	-
67000	N/A	670,092	865,823	507,408	11,634	10,267	65,860	70,971	158,732	1,858	-	66,777	46,517	115,152	114,270	1,833	39,839	(3,784)	7,918	(393)	-	-
67100	N/A	15,906,806	20,572,038	12,030,015	280,912	244,744	1,570,540	129,775	2,225,971	45,637	-	1,592,368	616,466	2,254,471	1,352,179	72,394	122,017	(532,015)	390,900	(9,402)	-	-
67200	N/A	430,768	556,593	326,186	7,479	6,600	42,338	65,497	121,914	1,195	-	42,928	24,614	68,737	116,566	2,089	18,405	5,783	29,243	(254)	-	-
67300	N/A	13,468,541	17,444,784	10,165,384	244,394	208,648	1,339,651	1,486,969	3,279,662	40,746	-	1,358,210	7,100	1,406,056	2,089,925	47,534	989,859	326,782	565,029	(8,064)	-	-
67400	N/A	9,617,591	12,426,845	7,282,636	166,978	147,355	945,265	359,524	1,619,122	26,671	-	958,429	83,764	1,068,864	999,590	49,912	229,478	(44,422)	370,844	(5,641)	-	-
67500	N/A	12,716,220	17,293,928	8,947,396	437,053	241,749	1,575,456	163,593	2,417,851	104,844	-	1,595,392	555,255	2,255,491	1,273,135	55,083	176,861	(405,487)	401,792	(10,806)	-	-
67600	N/A	1,324,228	1,711,029	1,002,732	22,991	20,289	130,152	-	173,432	3,672	-	131,964	134,132	269,768	69,712	7,971	(42,476)	(77,890)	24,805	(776)	-	-
67800	N/A	31,808,282	41,099,333	24,085,881	552,247	487,349	3,126,276	-	4,165,872	88,209	-	3,169,814	923,950	4,181,973	2,545,317	142,907	100,421	(893,638)	795,772	(18,656)	-	-
67900	N/A	1,299,228	1,683,918	979,703	23,857	20,188	129,653	244,122	417,820	4,021	-	131,446	12,784	148,251	227,068	4,504	105,611	67,441	97,298	(782)	-	-
68000	N/A	2,270,668	2,933,920	1,719,397	39,423	34,790	223,173	470,774	768,160	6,297	-	226,281	0	232,578	418,916	5,366	237,969	125,576	173,369	(1,332)	-	-
68100	N/A	9,300,391	12,016,992	7,042,446	161,471	142,495	914,089	333,278	1,551,333	25,791	-	926,819	453,356	1,405,966	662,711	45,186	898	(207,798)	357,723	(5,455)	-	-
68200	N/A	56,326,032	72,783,336	42,647,487	979,103	863,253	5,537,787	0	7,380,143	156,582	-	5,614,898	5,262,692	11,034,172	(693,055)	366,113	(2,025,526)	(3,004,390)	1,408,941	(33,054)	-	-
68300	N/A	17,012,819	21,982,185	12,882,454	295,372	260,661	1,672,104	68,740	2,296,877	47,179	-	1,695,391	2,750	1,745,320	1,547,115	74,314	339,737	(290,327)	512,126	(9,979)	-	-
68400	N/A	575,593	743,722	435,851	9,993	8,819	56,572	14,392	89,776	1,596	-	57,360	19,268	78,224	50,359	2,608	(1,151)	(4,679)	17,721	(338)	-	-
68500	N/A	15,478,069	19,999,141	11,720,310	268,726	237,146	1,521,261	1,121,951	3,149,084	42,923	-	1,542,448	393,886	1,979,257	5,093,945	-	583,688	(102,095)	697,314	(9,080)	-	-
68600	N/A	4,113,948	5,315,613	3,115,165	71,425	63,032	404,339	1,140,392	1,679,188	11,409	-	409,970	-	421,379	1,413,161	-	716,085	296,683	247,454	(2,413)	-	-
68700	N/A	5,816,993	7,525,021	4,397,711	103,225	89,609	575,084	2,408,281	3,176,199	16,850	-	583,072	3,406	603,328	2,052,705	-	1,555,579	793,906	226,834	(3,447)	-	-
68800	N/A	8,388,249	10,867,466	6,328,820	152,912	130,099	835,396	5,889,061	7,007,468	25,603	-	846,962	-	872,565	3,029,666	-	2,353,414	2,039,731	1,746,787	(5,030)	-	-
68900	N/A	11,275,216	14,595,646	8,516,516	202,519	174,219	1,118,365	7,916,710	9,411,813	33,444	-	1,133,877	-	1,167,321	4,071,719	-	3,163,634	2,743,248	2,344,328	(6,719)	-	-
70101	N/A	14,223,253	18,950,203	10,318,249	390,332	249,027	1,613,832	699,892	2,953,083	85,575	-	1,634,978	678,233	2,398,786	1,574,635	58,150	461,898	(239,199)	342,158	(10,561)	-	-
70102	N/A	7,719,891	10,233,136	5,641,741	198,737	132,317	856,175	124,202	1,311,431	42,225	-	867,499	410,453	1,320,177	604,112	33,857	54,643	(289,094)	231,232	(5,528)	-	-
70104	N/A	959,310	1,285,814	689,863	28,252	17,213	111,746	23,939	181,150	6,391	-	113,195	58,329	177,915	95,058	4,348	11,884	(31,882)	23,977	(743)	-	-
70106	N/A	438,192	566,186	331,808	7,608	6,714	43,068	3,936	61,326	1,215	-	43,667	4,542	49,424	41,893	-	8,109	(9,361)	13,409	(255)	-	-
70108	N/A	1,173,409	1,568,297	847,366	33,435	20,812	134,995	229,475	418,717	7,456	-	136,755	205,362	349,573	166,705	4,760	92,082	(79,266)	57,218	(890)	-	-
70202	N/A	24,801,998	32,966,737	18,054,127	661,121	430,009	2,784,744	520,670	4,396,544	142,940	-	2,821,388	1,077,925	4,042,253	2,085,667	110,658	302,720	(722,107)	791,789	(18,111)	-	-
70203	N/A	86,451,266	114,876,024	62,957,912	2,295,742	1,496,975	9,693,563	3,263,404	16,749,684	495,441	-	9,821,194	3,424,566	13,741,201	9,250,367	370,037	2,850,508	(1,928,953)	2,149,933	(63,005)	-	-
70204	N/A	653,246	844,056	494,651	11,341	10,009	64,204	91,214	176,768	1,812	-	65,098	110,917	177,827	41,812	-	32,269	(55,450)	22,506	(383)	-	-
70209	N/A	1,143,527	1,542,461	814,655	36,115	21,048	136,876	108,588	302,627	8,403	-	138,632	20,615	167,650	150,010	3,093	62,402	19,827	53,670	(923)	-	-
70211	N/A	1,119,823	1,446,918	847,953	19,442	17,157	110,062	12,247	158,908	3,105	-	111,595	14,808	129,508	100,797	-	20,813	(25,140)	34,385	(658)	-	-
70212	N/A	747,010	991,476	544,914	19,550	12,873	83,327	210,351	326,101	4,188	-	84,427	327,247	415,862	74,418	4,424	52,062	(83,084)	(58,200)	(539)	-	-
70213	N/A	1,027,947	1,328,206	778,383	17,847	15,750	101,032	-	134,629	2,851	-	102,439	176,868	282,158	(125,844)	-	(75,759)	(77,256)	6,089	(602)	-	-
70214	N/A	2,085,324	2,694,437	1,579,050	36,205	31,950	204,956	0	273,111	5,783	-	207,810	384,230	597,823	(17,706)	-	(196,105)	(178,008)	50,624	(1,223)	-	-
70215	N/A	1,063,179	1,410,191	776,274	27,593	18,271	118,248	206,938	371,050	5,887	-	119,810	258,244	383,941	110,707	4,895	13,667	(8,524)	(17,269)	(764)	-	-
70216	N/A	158,269	204,499	119,844	2,748	2,425	15,555	14,678	35,406	439	-	15,772	-	16,211	24,981	276	12,017	2,219	5,054	(94)	-	-
70217	N/A	3,289,371	4,250,181	2,490,779	57,109	50,398	323,296	7,602	438,405	9,122	-	327,798	271,488	608,408	178,486	-	(69,693)	(174,186)	75,805	(1,929)	-	-
70218	N/A	991,285	1,283,590	748,447	17,900	15,338	98,468	146,664	278,370	2,971	-	99,833	0	102,804	171,523	-	88,168	29,454	58,534	(591)	-	-
70219	N/A	1,228,442	1,587,265	930,202	21,328	18,822	120,737	30,001	190,888	3,407	-	122,419	30,693	156,519	106,731	-	33,394	(26,639)	28,334	(721)	-	-
70220	N/A	1,942,916	2,510,726	1,470,986	33,806	29,785	191,069	189,955	444,615	5,411	-	193,730	6,291	205,432	262,191	8,663	132,818	25,822	81,682	(1,139)	-	-
70222	N/A	187,546	249,613	136,262	5,081	3,269	21,181	42,903	72,434	1,108	-	21,459	23,054	45,621	12,471	1,013	17,651	(2,151)	11,453	(140)	-	-
70224	N/A	153,716	205,905	110,644	4,494	2,751	17,857	26,085	51,187	1,014	-	18,089	8,097	27,200	24,160	598	17,655	(1,578)	8,029	(120)	-	-
70301	N/A	9,114,810	12,117,787	6,633,044	243,568	158,160	1,024,311	4,759,909	6,185,948	52,725	-	1,037,785	2,620,832	3,711,342	1,340,846	25,776	1,390,689	(61,180)	1,151,764	(6,666)	-	-
70302	N/A	854,394	1,103,959	646,965	14,834	13,091	83,974	21,612	133,511	2,369	-	85,144	32,023	119,536	94,641	3,029	13,353	(26,350)	27,473	(501)	-	-
70303	N/A	1,616,415	2,146,494	1,178,248	42,576	27,914	180,720	55,705	306,915	9,151	-	183,103	252,585	444,839	27,306	8,815	(64,097)	(112,809)	40,156	(1,174)	-	-
70304	N/A	440,460	569,116	333,525	7,647	6,748	43,291	171,294	228,980	1,221	-	43,893	104,374	149,488	17,672	1,564	20,728	5,833	53,186	(257)	-	-
70305	N/A	833,442	1,117,963	598,670	24,760	15,002	97,409	216,844	354,015	5,621	-	98,669	401,830	506,120	(6,695)	5,129	(49,636)	(43,962)	(57,859)	(647)	-	-
70401	N/A	3,055,083	4,086,076	2,203,940	87,766	54,341	352,553	494,558	989,218	19,644	-	357,141	925,016	1,301,801	192,455	15,950	(106,986)	(124,847)	(78,420)	(2,330)	-	-
70402	N/A	107,947,486	143,769,779	78,352,209	2,949,168	1,887,115	12,228,232	7,882,554	24,947,069	645,203	-	12,388,563	632,470	13,666,236	14,869,431	370,363	5,700,216	580,243	5,080,325	(79,950)	-	-
70403	N/A	5,350,721	6,913,642	4,051,676	92,898	81,981	525,895	132	700,906	14,838	-	533,219	157,286	705,343	349,045	23,855	(11,122)	(141,642)	151,464	(3,137)	-	-
70404	N/A	3,022,509	4,084,490	2,147,296	97,347	56,043	364,629	36,532	554,551	22,818	-	369,291	179,456	571,565	226,993	14,682	20,417	(129,261)	94,299	(2,469)	-	-
70405	N/A	2,834,941	3,663,014	2,146,675	49,219	43,435	278,632	174,147	545,433	7,862	-	282,512	59,158	349,532	301,584	12,552	63,551	6,602	127,411	(1,663)	-	-
70406	N/A	781,124	1,074,282	540,173	29,844	15,500	101,288	245,081	391,713	7,404	-	102,548	597,661	707,613	33,792	5,062	(220,571)	(45,640)	(48,979)	(710)	-	-
70407	N/A	2,333,899	3,070,423	1,724,010	54,249	38,737	250,058	248,539	591,583	10,889	-	253,414	8,261	272,564	303,802	7,729	161,653	35,700	123,248	(1,582)	-	-
70411	N/A	1,074,310	1,388,111	813,489	18,652	16,460	105,589	29,909	170,610	2,979	-	107,059	46,487	156,525	103,888	-	30,394	(35,485)	19,806	(630)	-	-
70412	N/A	721,005	931,608	545,960	12,518	11,047	70,864	2,493	96,922	1,999	-	71,851	34,814	108,664	56,981	-	2,593	(26,289)	12,377	(422)	-	-
70413	N/A	444,541	601,497	315,217	14,508	8,284	53,916	36,896	113,604	3,418	-	54,604	41,430	99,452	45,513	2,281	10,499	(17,459)	21,480	(368)	-	-
70414	N/A	591,819	764,687	448,138	10,275	9,068	58,167	7,691	85,201	1,641	-	58,977	40,592	101,210	45,047	-	(1,114)	(22,147)	7,598	(346)	-	-
70415	N/A	735,759	950,670	557,131	12,774	11,273	72,314	22,151	118,512	2,040	-	73,321	-	75,361	97,619	-	29,996	(9,392)	22,978	(431)	-	-
70416	N/A	190,660	246,351	144,372	3,310	2,921	18,739	79,950	104,920	529	-	19,000	78,459	97,988	45,078	1,583	20,009	1,295	(14,260)	(112)	-	-
70417	N/A	10,024,578	12,952,711	7,590,815	174,044	153,591	985,265	0	1,312,900	27,800	-	998,987	939,860	1,966,647	203,508	49,875	(442,877)	(428,756)	223,767	(5,882)	-	-
70418	N/A	934,498	1,207,460	707,621	16,225	14,318	91,847	45,039	167,429	2,592	-	93,126	-	95,718	119,227	-	38,362	360	33,537	(548)	-	-
70419	N/A	402,356	519,882	304,672	6,986	6,165	39,546	6,319	59,016	1,116	-	40,096	72,387	113,599	26,107	-	(43,615)	(24,158)	13,426	(236)	-	-
70420	N/A	2,954,224	4,013,619	2,081,884	100,510	55,940	364,465	71,545	592,460	24,028	-	369,084	204,013	597,125	293,809	14,364	38,353	(135,731)	95,208	(2,495)	-	-
70422	N/A	1,488,877	1,923,771	1,127,408	25,849	22,812	146,334	94,513	289,508	4,129	-	148,372	0	152,501	193,363	-	71,147	5,064	61,670	(874)	-	-
70423	N/A	3,146,220	4,065,216	2,382,382	54,624	48,205	309,226	79,069	491,124	8,725	-	313,533	122,203	444,461	324,073	-	69,234	(82,257)	61,531	(1,845)	-	-
70424	N/A	3,114,072	4,023,678	2,358,039	54,066	47,712	306,066	164,008	571,852	8,636	-	310,329	35,571	354,536	341,835	-	127,776	5,206	86,161	(1,827)	-	-
70426	N/A	133,443	172,421	101,045	2,317	2,045	13,115	38,042	55,519	370	-	13,298	902	14,570	46,216	-	29,066	3,626	8,334	(77)	-	-
70501	N/A	6,738,528	8,954,506	4,907,013	179,040	116,704	755,719	196,345	1,247,808	38,648	-	765,668	263,003	1,067,319	792,900	27,065	147,792	(148,446)	186,054	(4,911)	-	-
70502	N/A	1,459,954	2,000,008	1,015,818	53,807	28,542	186,343	31,288	299,980	13,204	-	188,675	106,605	308,484	80,943	8,663	(16,954)	(37,829)	47,576	(1,298)	-	-
70503	N/A	1,906,828	2,463,803	1,443,889	33,106	29,215	187,413	46,262	295,996	5,288	-	190,023	85,065	280,376	86,725	2,791	(9,105)	(35,979)	61,823	(1,118)	-	-

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, 2023

		Net Pension Liability as of June 30, 2023			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
70504	N/A	1,580,596	2,093,652	1,156,304	40,311	27,009	174,725	57,616	299,661	8,524	-	177,040	285,985	471,549	48,236	8,478	(78,496)	(96,873)	4,609	(1,128)	-	-
70505	N/A	34,102	44,421	25,539	682	542	3,487	16,169	20,880	123	-	3,535	3,756	7,414	(13,661)	658	3,788	5,359	4,339	(20)	-	-
70506	N/A	4,489,080	5,800,320	3,399,223	77,938	68,779	441,209	706,583	1,294,509	12,449	-	447,354	1,811	461,614	935,108	10,393	372,999	189,089	273,441	(2,634)	-	-
70507	N/A	242,441	324,461	174,736	7,015	4,324	28,054	83,823	123,216	1,575	-	28,419	23,892	53,886	39,259	1,443	25,400	14,247	29,869	(186)	-	-
70508	N/A	2,508,777	3,241,579	1,899,697	43,557	38,438	246,575	67,720	396,290	6,957	-	250,009	302,870	559,836	183,809	-	(13,229)	(164,285)	15,438	(1,471)	-	-
70601	N/A	1,573,494	2,111,267	1,129,776	46,899	28,356	184,133	129,751	389,139	10,663	-	186,515	101,659	298,837	121,632	9,047	39,391	(7,822)	59,958	(1,225)	-	-
70602	N/A	14,378,967	19,317,718	10,304,857	434,700	260,451	1,691,869	872,622	3,259,642	99,411	-	1,713,715	435,281	2,248,407	1,688,102	54,100	640,850	(144,055)	525,737	(11,297)	-	-
70603	N/A	3,673,836	4,891,845	2,667,513	100,082	64,163	415,736	9,177	589,158	21,866	-	421,189	77,336	520,391	279,800	16,496	26,257	(88,438)	133,665	(2,716)	-	-
70604	N/A	1,129,050	1,458,841	854,940	19,602	17,299	110,969	211,801	359,671	3,131	-	112,514	-	115,645	252,754	-	126,004	50,957	67,728	(662)	-	-
70605	N/A	25,596	33,072	19,382	444	392	2,516	0	3,352	71	-	2,551	1,836	4,458	1,183	119	(393)	(1,170)	473	(16)	-	-
70606	N/A	1,102,688	1,424,778	834,978	19,145	16,895	108,378	-	144,418	3,058	-	109,887	118,982	231,927	13,511	-	(34,669)	(66,164)	13,969	(646)	-	-
70607	N/A	8,938,647	11,549,584	6,768,526	155,190	136,953	878,535	-	1,170,678	24,788	-	890,770	411,041	1,326,599	627,762	38,291	(90,085)	(280,332)	219,740	(5,243)	-	-
70608	N/A	1,264,403	1,634,273	957,003	22,089	19,402	124,477	146,762	312,730	3,551	-	126,209	80,722	210,482	154,191	4,925	54,127	(9,303)	58,169	(743)	-	-
70609	N/A	36,516	47,182	27,650	634	559	3,589	59	4,841	101	-	3,639	958	4,698	2,769	190	311	(1,058)	911	(21)	-	-
70701	N/A	144,496,331	191,291,732	105,792,987	3,658,211	2,463,256	15,932,592	6,837,423	28,891,482	770,523	-	16,143,822	2,728,107	19,642,452	16,456,002	560,084	4,865,741	(495,081)	4,980,907	(102,538)	-	-
70702	N/A	18,413,709	25,199,402	12,832,362	672,192	358,593	2,340,537	8,046	3,379,368	164,469	-	2,369,865	355,252	2,889,586	1,758,301	75,519	285,581	(486,643)	707,101	(16,256)	-	-
70704	N/A	28,503,193	36,828,844	21,583,200	494,865	436,710	2,801,435	1,325,856	5,058,866	79,044	-	2,840,450	35,813	2,955,307	3,282,758	-	1,115,229	5,105	999,944	(16,718)	-	-
70705	N/A	139,960,187	180,849,136	105,975,007	2,431,762	2,144,785	13,758,709	2,373,304	20,708,560	388,713	-	13,950,304	1,393,363	15,732,380	14,138,364	-	3,448,291	(2,788,120)	4,398,127	(82,118)	-	-
70707	N/A	4,933,968	6,375,157	3,736,101	85,662	75,595	484,935	264,885	911,077	13,683	-	491,688	221,232	726,603	449,761	-	26,748	(51,454)	212,075	(2,894)	-	-
70709	N/A	4,128,661	5,334,624	3,126,307	71,681	63,257	405,785	338,378	879,101	11,449	-	411,437	-	422,886	577,104	-	261,467	50,777	146,393	(2,422)	-	-
70712	N/A	20,769,478	29,145,659	13,903,806	939,146	443,725	2,912,436	941,884	5,237,191	243,726	-	2,947,632	835,167	4,026,525	2,798,331	-	873,167	(410,312)	768,943	(21,132)	-	-
70714	N/A	4,699,771	6,417,983	3,286,059	168,129	90,779	592,207	180,801	1,031,916	40,872	-	599,652	93,301	733,825	591,323	18,707	156,656	(69,082)	214,611	(4,094)	-	-
70715	N/A	1,450,647	1,881,968	1,092,464	27,089	22,639	145,442	28,521	223,691	4,635	-	147,450	14,572	166,657	135,140	-	35,232	(21,796)	44,477	(879)	-	-
70718	N/A	77,895	100,648	58,984	1,352	1,193	7,656	26,255	36,456	216	-	7,763	4,780	12,759	11,322	-	9,978	9,461	4,305	(46)	-	-
70719	N/A	5,081,463	6,565,735	3,847,788	88,223	77,855	499,431	37,299	702,808	14,092	-	506,387	140,659	661,138	406,320	-	67,097	(150,784)	128,339	(2,982)	-	-
70801	N/A	123,456,985	163,114,298	90,645,178	3,044,279	2,086,963	13,490,352	2,942,114	21,563,708	632,183	-	13,669,876	5,697,753	19,999,812	12,020,966	432,929	1,582,999	(4,220,122)	4,287,369	(86,350)	-	-
70802	N/A	11,206,300	15,212,087	7,907,377	378,053	211,502	1,377,689	350,032	2,317,276	90,109	-	1,395,174	689,327	2,174,610	1,289,589	41,736	212,098	(368,455)	308,434	(9,412)	-	-
70803	N/A	-	-	-	-	-	-	0	0	-	-	-	-	-	(2,393)	-	-	-	-	0	-	-
70804	N/A	928,314	1,246,053	666,163	27,786	16,755	108,809	122,139	275,489	6,329	-	110,217	40,423	156,969	115,402	4,445	63,503	6,386	49,360	(728)	-	-
70805	N/A	1,319,532	1,704,961	999,177	22,909	20,217	129,690	14,831	187,647	3,659	-	131,496	35,641	170,796	122,111	-	22,207	(34,340)	29,759	(774)	-	-
70806	N/A	9,917,256	13,421,881	7,029,684	324,450	184,978	1,203,984	539,005	2,252,417	76,489	-	1,219,340	67,818	1,363,647	1,565,342	27,266	577,053	(97,244)	417,133	(8,173)	-	-
70807	N/A	220,824	303,867	152,574	8,479	4,391	28,697	3,304	44,871	2,107	-	29,053	11,242	42,402	21,024	1,158	1,812	(6,848)	7,707	(202)	-	-
70808	N/A	2,236,706	2,890,038	1,693,680	38,833	34,270	219,835	0	292,938	6,203	-	222,896	188,143	417,242	94,236	-	(50,045)	(108,457)	35,510	(1,312)	-	-
70809	N/A	2,137,904	2,762,376	1,618,865	37,118	32,756	210,124	352,490	632,488	5,929	-	213,050	94,744	313,723	208,538	-	89,209	78,734	152,076	(1,254)	-	-
70812	N/A	7,268,669	9,391,814	5,503,985	126,197	111,367	714,401	581,334	1,533,299	20,157	-	724,350	-	744,507	1,186,163	-	498,747	19,639	274,668	(4,262)	-	-
70813	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70901	N/A	13,692,224	18,050,534	10,084,715	327,622	229,287	1,481,101	384,424	2,422,434	66,893	-	1,500,895	166,807	1,734,595	1,560,674	55,398	418,409	(166,784)	445,636	(9,421)	-	-
70902	N/A	1,401,686	1,913,872	980,261	50,078	27,060	176,524	190,987	444,649	12,168	-	178,743	107,941	298,852	46,753	11,991	14,436	23,980	108,600	(1,219)	-	-
70903	N/A	217,664	294,003	154,746	6,975	4,028	26,206	28,734	65,943	1,632	-	26,541	25,611	53,784	24,301	970	5,713	997	5,626	(177)	-	-
70905	N/A	6,087,565	7,866,412	4,609,078	105,866	93,308	598,579	4,082	801,835	16,938	-	606,914	693,510	1,317,362	255,439	26,848	(294,167)	(340,487)	122,700	(3,573)	-	-
70908	N/A	369,696	477,682	279,941	6,419	5,664	36,336	4,475	52,894	1,025	-	36,842	46,623	84,490	26,739	1,259	(11,659)	(25,676)	5,957	(217)	-	-
71001	N/A	267,709,836	354,231,339	196,143,343	6,733,311	4,554,091	29,451,785	1,011,249	41,750,436	1,413,306	-	29,842,615	10,653,656	41,909,577	22,533,541	1,149,949	1,567,839	(9,190,434)	7,652,741	(189,287)	-	-
71003	N/A	55,514,762	71,730,367	42,036,912	963,833	850,566	5,456,267	0	7,270,666	153,951	-	5,532,254	1,458,190	7,144,395	4,744,533	-	236,997	(1,599,651)	1,521,486	(32,561)	-	-
71004	N/A	28,113,546	36,325,382	21,288,151	488,100	430,740	2,763,139	2,640,124	6,322,103	77,963	-	2,801,620	40,677	2,920,260	4,624,632	73,625	1,673,779	328,272	1,416,280	(16,489)	-	-
71006	N/A	201,839,694	273,485,290	142,819,567	6,683,021	3,782,043	24,623,937	10,253,920	45,342,921	1,582,381	-	24,937,395	4,283,522	30,803,298	22,541,888	795,235	5,925,493	(1,787,287)	10,568,989	(167,573)	-	-
71008	N/A	71,987,199	97,000,839	51,362,988	2,248,475	1,319,588	8,578,903	3,331,984	15,478,950	520,914	-	8,689,120	327,474	9,537,508	8,784,591	264,519	2,759,463	(117,630)	3,357,285	(57,676)	-	-
71011	N/A	22,629,840	29,239,911	17,135,777	392,893	346,722	2,224,173	1,428,281	4,392,069	62,756	-	2,255,148	133,089	2,450,993	3,000,466	-	997,157	(19,793)	976,984	(13,273)	-	-
71012	N/A	6,609,885	8,911,296	4,712,491	207,621	121,418	789,472	405,166	1,523,677	48,205	-	799,606	204,417	1,052,228	907,460	22,894	294,686	(124,737)	306,812	(5,313)	-	-
71015	N/A	8,070,578	11,110,810	5,572,123	311,180	160,761	1,050,777	2,700,141	4,222,859	77,413	-	1,063,825	3,101,347	4,242,585	571,710	-	(9,815)	(276,144)	273,613	(7,380)	-	-
71016	N/A	10,285,108	13,819,715	7,369,384	311,430	186,405	1,210,919	3,364,148	5,072,902	71,266	-	1,226,552	4,191,869	5,489,687	563,728	-	(105,825)	(515,252)	212,381	(8,089)	-	-
71017	N/A	28,252,419	36,508,552	21,390,363	491,445	433,071	2,778,195	2,242,137	5,944,848	78,649	-	2,816,877	2,521	2,898,047	3,819,928	-	1,576,403	334,638	1,152,346	(16,586)	-	-
71018	N/A	109,872,869	149,218,873	77,472,309	3,724,430	2,077,542	13,534,424	1,353,628	20,690,024	889,202	-	13,706,069	4,788,886	19,384,157	9,761,525	526,456	316,194	(2,903,179)	3,985,409	(92,556)	-	-
71019	N/A	27,956,662	36,759,729	20,666,426	644,963	462,956	2,988,006	2,619,379	6,715,304	128,870	-	3,028,139	151,609	3,308,618	3,879,514	-	1,548,037	462,754	1,414,763	(18,868)	-	-
71020	N/A	12,028,050	15,541,388	9,107,885	208,828	184,287	1,182,177	75,103	1,650,395	33,356	-	1,198,640	815,066	2,047,062	814,712	-	(49,193)	(541,606)	201,186	(7,054)	-	-
71024	N/A	1,904,572	2,460,889	1,442,181	33,067	29,181	187,191	36,615	286,054	5,282	-	189,798	185,497	380,577	106,713	-	(15,558)	(110,432)	32,585	(1,117)	-	-
71025	N/A	11,791,353	16,069,368	8,270,390	413,595	225,972	1,473,413	538,635	2,651,615	99,898	-	1,491,996	14,727	1,606,621	1,406,013	49,005	514,911	(42,123)	582,354	(10,148)	-	-
71026	N/A	2,726,923	3,523,460	2,064,870	47,348	41,781	268,022	141,208	498,359	7,564	-	271,754	533,585	812,903	(128,805)	-	(108,536)	(281,757)	77,349	(1,600)	-	-
71027	N/A	459,391	593,576	347,860	7,976	7,039	45,151	71,605	131,771	1,274	-	45,780	12,336	59,390	88,978	1,194	50,282	(341)	22,709	(269)	-	-
71028	N/A	355,391	459,199	269,109	6,170	5,445	34,930	231,000	277,545	986	-	35,416	82,762	119,164	92,240	612	53,707	39,086	65,796	(208)	-	-
71030	N/A	204,682	264,469	154,990	3,554	3,136	20,117	5,869	32,676	568	-	20,397	4,965	25,930	26,357	682	5,450	(5,154)	6,570	(120)	-	-
71031	N/A	1,960,191	2,532,754	1,484,297	34,032	30,033	192,657	53,762	310,484	5,436	-	195,340	4,147	204,923	186,347	-	77,043	(32,150)	61,819	(1,150)	-	-
71032	N/A	1,689,664	2,183,207	1,279,448	29,335	25,888	166,069	112,071	333,363	4,686	-	168,381	180,019	353,086	109,915	-	(36,086)	(12,329)	29,683	(991)	-	-
71034	N/A	820,983	1,060,788	621,665	14,254	12,579	80,690	24,435	131,958	2,277	-	81,814	30,388	114,479	40,993	3,889	11,369	(12,352)	18,943	(481)	-	-
71035	N/A	6,268,021	8,819,685	4,177,229	289,391	135,206	887,926	339,416	1,651,939	75,474	-	898,619	116,400	1,090,493	950,532	-	360,709	(64,247)	271,455	(6,471)	-	-
71036	N/A	983,672	1,270,998	744,857	17,078	15,071	96,680	8,334	137,163	2,728	-	98,027	11,298	112,053	102,936	-	21,692	(22,723)	26,720	(578)	-	-
71037	N/A	1,110,098	1,434,582	840,407	19,331	17,021	109,193	305,277	450,822	3,097	-	110,713	3,872	117,682	252,115	2,291	157,394	88,873	87,524	(651)	-	-
71038	N/A	3,982,349	5,214,360	2,961,214	86,371	64,753	417,350	376,746	945,220	16,587	-	423,001	19,765	459,353	521,448	13,799	224,493	56,787	207,188	(2,601)	-	-
71039	N/A	-	-	-	-	-	-	-	-	-	-	-	36,134	36,134	(61,018)	-	(36,134)	-	-	-	-	-
71042	N/A	510,164	659,180	386,307	8,857	7,816	50,141	107,573	174,387	1,415	-	50,840	27,975	80,230	65,978	-	85,283	1,264	7,911	(301)	-	-
71043	N/A	153,977	198,953	116,595	2,673	2,359	15,134	10,966	31,132	427	-	15,344	2,710	18,481	18,685	478	8,025	877	3,840	(91)	-	-
71044	N/A	9,412,971	12,181,790	7,112,430	168,269	145,271	932,446	1,024	1,247,010	27,661	-	945,387	406,416	1,379,464	587,451	-	(35,914)	(295,590)	204,644	(5,594)	-	-
71045	N/A	4,269,519	5,516,625	3,232,967	74,126	65,415	419,630	483,183	1,042,354	11,840	-	425,474	1,008,383	1,445,697	534,859	-	111,751	(382,778)	(129,811)	(2,505)	-	-
71047	N/A	1,953,212	2,585,226	1,430,469	49,314	33,267	215,164	82,867	380,612	10,372	-	218,018	20,870	249,260	254,266	4,446	68,788	(18,662)	82,614	(1,387)	-	-
71101	N/A	13,591,317	17,561,277	10,291,623	235,969	208,239	1,335,822	242,750	2,022,780	37,691	-	1,354,426	92,318	1,484,435	1,590,283	-	362,163	(191,934)	376,087	(7,972)	-	-
71103	N/A	22,675,291	30,402,805	16,298,499	670,285	407,422	2,645,112	546,070	4,268,889	151,869	-	2,679,386	1,085,323	3,916,578	2,274,776	85,997	467,008	(649,305)	552,188	(17,580)	-	-
71105	N/A	11,943,642	16,266,078	8,385,755	416,224	228,302	1,488,358	228,402	2,361,286	100,316	-	1,507,150	245,380	1,852,846	1,281,048	52,384	303,853	(243,069)	457,895	(10,238)	-	-
71106	N/A	821,491	1,061,445	622,050	14,263	12,586	80,740	5,883	113,472	2,278	-	81,865	27,534	111,677	68,321	3,595	7,603	(26,579)	21,252	(482)	-	-
71107	N/A	600,215	775,535	454,495	10,421	9,196	58,992	40,848	119,457	1,664	-	59,814	46,233	107,711	39,638	-	14,382	(9,233)	6,948	(352)	-	-
71108	N/A	977,313	1,262,782	740,042	16,968	14,974	96,055	26,681	154,678	2,710	-	97,393	8,068	108,171	113,698	4,191	33,856	(13,459)	26,681	(572)	-	-
71109	N/A	1,804,693	2,412,438	1,302,919	51,524	32,031	207,776	21,449	312,780	11,500	-	210,483	267,733	489,716	24,911	10,095	(70,594)	(144,109)	39,139	(1,371)	-	-
71112	N/A	4,807,022	6,211,291	3,639,847	83,499	73,660	472,518	19,153	648,830	13,344	-	479,099	191,886	684,329	367,627	19,310	(33,261)	(145,531)	146,113	(2,820)	-	-
71113	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,682)	-	-	-	-	-	-	-
71114	N/A	283,239	365,972	214,475	4,918	4,340	27,838	1,122	38,218	785	-	28,226	13,242	42,253	21,984	-	552	(10,489)	6,068	(166)	-	-
71115	N/A	1,269,930	1,640,870	961,617	22,048	19,457	124,815	18,424	184,744	3,522	-	126,553	39,983	170,058	143,928	-	2,431	(28,988)	41,989	(745)	-	-
71117	N/A	965,686	1,247,758	731,237	16,766	14,796	94,912	98,019	224,493	2,678	-	96,234	312	99,224	144,747	-	63,340	12,998	49,497	(566)	-	-
71201	N/A	4,658,845	6,374,587	3,247,583	169,795	90,667	591,762	505,801	1,358,025	41,523	-	599,179	1,147,886	1,788,588	145,377	28,023	46,786	(361,722)	(111,519)	(4,108)	-	-
71202	N/A	27,262,125	36,193,018	19,879,436	715,747	470,285	3,044,476	424,726	4,655,234	153,595	-	3,084,628	1,159,753	4,397,976	2,686,763	102,697	433,516	(956,444)	799,928	(19,742)	-	-
71205	N/A	975,371	1,260,272	738,571	16,934	14,944	95,864	59,765	187,507	2,705	-	97,199	1,870	101,774	114,326	3,438	39,062	3,446	43,798	(573)	-	-
71206	N/A	5,685,309	7,345,962	4,305,032	98,707	87,107	558,780	173,041	917,635	15,766	-	566,562	0	582,328	662,522	-	210,457	(57,179)	185,364	(3,335)	-	-

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, 2023

		Net Pension Liability as of June 30, 2023			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
71207	N/A	2,373,124	3,066,302	1,796,978	41,202	36,360	233,242	15,139	325,943	6,581	-	236,491	72,115	315,187	209,284	-	29,009	(72,076)	55,214	(1,392)	-	-
71209	N/A	917,744	1,185,812	694,934	15,934	14,061	90,200	56,564	176,759	2,545	-	91,457	16,153	110,155	132,348	-	39,377	(9,277)	37,041	(538)	-	-
71210	N/A	542,949	701,542	411,132	9,427	8,319	53,364	7,667	78,777	1,506	-	54,107	3,542	59,155	63,901	-	15,861	(11,594)	15,673	(318)	-	-
71213	N/A	359,292	484,179	256,322	11,233	6,588	42,834	10,767	71,422	2,603	-	43,384	8,932	54,919	38,246	1,584	8,942	(7,163)	15,013	(289)	-	-
71214	N/A	10,665	13,780	8,076	185	163	1,048	0	1,396	30	-	1,063	4,366	5,459	(2,543)	-	(2,066)	(1,516)	(474)	(7)	-	-
71215	N/A	-	-	-	-	-	-	-	-	-	-	-	0	0	(122)	-	-	-	-	(0)	-	-
71216	N/A	236,291	305,311	178,924	4,102	3,620	23,224	4,548	35,494	655	-	23,547	20,000	44,202	(21,866)	-	(13,457)	(2,550)	7,438	(139)	-	-
71217	N/A	279,800	382,711	195,149	10,164	5,438	35,489	195,060	246,151	2,483	-	35,935	-	38,418	102,168	-	78,084	65,512	64,385	(247)	-	-
71301	N/A	7,017,108	9,371,731	5,072,747	198,223	124,084	804,701	19,097	1,146,105	44,036	-	815,199	511,985	1,371,220	551,039	33,879	(51,297)	(311,261)	142,741	(5,298)	-	-
71302	N/A	3,080,020	4,115,696	2,224,875	87,548	54,581	354,023	99,228	595,380	19,503	-	358,637	104,063	482,203	342,429	12,234	73,436	(67,703)	109,779	(2,334)	-	-
71303	N/A	18,642,051	24,991,318	13,402,464	550,120	334,749	2,173,210	692,599	3,750,678	124,553	-	2,201,376	116,068	2,441,997	2,041,924	83,226	674,908	(81,130)	729,342	(14,439)	-	-
71304	N/A	116,711	150,802	88,376	2,026	1,788	11,471	60,070	75,355	324	-	11,631	12,767	24,722	16,537	362	14,249	17,815	18,638	(69)	-	-
71305	N/A	873,142	1,179,428	620,705	27,997	16,162	105,145	23,198	172,502	6,552	-	106,491	65,760	178,803	59,167	4,467	(6,325)	(22,690)	23,428	(713)	-	-
71307	N/A	149,078	192,708	112,817	2,610	2,289	14,684	12,998	32,581	420	-	14,888	70,282	85,590	12,567	859	(17,415)	(22,631)	(12,877)	(86)	-	-
71309	N/A	29,349,357	37,941,865	22,208,383	514,490	450,745	2,892,030	204,567	4,061,832	82,977	-	2,932,261	778,603	3,793,841	2,121,428	112,683	(42,408)	(567,993)	895,684	(17,292)	-	-
71310	N/A	251,265	324,658	190,263	4,362	3,850	24,696	51,477	84,385	697	-	25,039	-	25,736	46,703	-	28,612	15,100	15,084	(147)	-	-
71311	N/A	368,840	476,576	279,293	6,404	5,651	36,251	25,231	73,537	1,023	-	36,756	36,948	74,727	28,910	1,591	1,485	(17,185)	14,727	(217)	-	-
71312	N/A	2,007,172	2,594,138	1,519,336	35,018	30,790	197,531	72,664	336,003	5,621	-	200,281	140,885	346,787	129,852	-	45,601	(78,607)	23,403	(1,181)	-	-
71313	N/A	10,049	12,984	7,609	174	154	988	5,658	6,974	28	-	1,001	7,397	8,426	3,292	-	1,988	(3,293)	(140)	(6)	-	-
71314	N/A	16,828	21,743	12,743	292	258	1,654	2,121	4,325	47	-	1,677	377	2,101	2,032	58	869	333	1,032	(10)	-	-
71315	N/A	1,234,037	1,594,494	934,438	21,425	18,907	121,287	105,610	267,229	3,422	-	122,976	16,657	143,055	147,604	-	53,806	19,050	52,041	(723)	-	-
71401	N/A	27,942,087	37,910,271	19,732,216	937,648	526,280	3,427,641	2,313,325	7,204,894	223,072	-	3,471,181	133,694	3,827,947	4,496,331	96,152	2,050,917	(41,929)	1,391,351	(23,391)	-	-
71402	N/A	5,229,338	7,045,210	3,732,077	163,038	95,794	622,747	72,493	954,072	37,745	-	630,750	175,926	844,421	500,855	22,671	95,919	(169,038)	186,954	(4,185)	-	-
71404	N/A	32,296	41,729	24,455	561	495	3,174	11,567	15,797	90	-	3,218	458,142	461,450	(206,136)	2,966	(166,910)	(164,885)	(113,839)	(19)	-	-
71406	N/A	1,096,299	1,464,764	792,055	31,119	19,418	125,946	162,079	338,562	6,928	-	127,587	55,588	190,103	148,215	3,938	77,558	23,909	47,823	(830)	-	-
71407	N/A	341,533	443,359	256,984	6,447	5,345	34,346	10,778	56,916	1,114	-	34,820	52,046	87,980	(64,449)	4,713	(24,746)	(11,649)	5,542	(211)	-	-
71408	N/A	1,021,855	1,320,334	773,769	17,741	15,656	100,433	22,177	156,007	2,834	-	101,832	445	105,111	115,959	4,720	28,167	(10,289)	33,617	(600)	-	-
71409	N/A	7,885,879	10,194,845	5,966,977	138,300	121,123	777,152	45,497	1,082,072	22,315	-	787,962	81,408	891,685	618,084	32,439	95,150	(144,675)	244,559	(4,647)	-	-
71501	N/A	49,987,799	67,458,892	35,586,123	1,586,805	921,844	5,995,521	2,373,167	10,877,337	369,915	-	6,072,353	164,342	6,606,610	6,399,994	178,622	1,974,242	(71,497)	2,408,425	(40,443)	-	-
71504	N/A	8,555,727	11,536,029	6,098,674	269,090	157,237	1,022,405	100,007	1,548,739	62,508	-	1,035,526	268,113	1,366,147	761,644	42,575	114,046	(212,686)	288,115	(6,884)	-	-
71505	N/A	5,015,902	6,481,023	3,798,143	87,085	76,851	492,988	0	656,924	13,910	-	499,853	482,314	996,077	125,258	22,072	(188,094)	(247,314)	99,195	(2,940)	-	-
71506	N/A	3,127,344	4,182,667	2,256,110	89,828	55,624	360,871	81,552	587,875	20,104	-	365,567	211,193	596,864	295,445	13,582	8,698	(106,500)	91,199	(2,385)	-	-
71601	N/A	31,256,580	41,810,682	22,543,773	899,441	556,291	3,609,236	898,603	5,963,571	201,459	-	3,656,192	1,264,256	5,121,907	3,740,163	133,602	870,022	(854,985)	850,481	(23,854)	-	-
71603	N/A	11,474	14,825	8,688	199	176	1,128	0	1,503	32	-	1,143	831	2,006	569	61	(180)	(528)	211	(6)	-	-
71604	N/A	3,920,487	5,065,643	2,968,673	68,066	60,068	385,325	241,767	755,226	10,872	-	390,691	336,654	738,217	542,328	-	(113,292)	(43,836)	176,435	(2,298)	-	-
71605	N/A	11,910,662	15,950,346	8,576,397	347,233	212,955	1,382,101	455,647	2,397,936	78,213	-	1,400,047	209,437	1,687,697	1,228,936	47,876	318,427	(151,700)	552,673	(9,160)	-	-
71606	N/A	879,482	1,136,375	665,962	15,269	13,475	86,440	0	115,184	2,439	-	87,644	186,832	276,915	(3,776)	-	(65,942)	(84,434)	(10,839)	(517)	-	-
71607	N/A	7,097,638	9,543,513	5,080,255	216,589	128,999	838,163	98,877	1,282,628	49,718	-	848,970	490,168	1,388,856	436,634	35,735	(83,349)	(259,871)	242,598	(5,606)	-	-
71608	N/A	141,033	182,228	106,793	2,449	2,161	13,861	1,681	20,152	391	-	14,054	4,505	18,950	12,881	-	1,882	(3,602)	3,004	(82)	-	-
71609	N/A	3,374,056	4,359,602	2,554,904	58,579	51,695	331,619	102,763	544,656	9,357	-	336,237	7,219	352,813	372,976	-	107,379	(20,077)	106,522	(1,980)	-	-
71610	N/A	5,683,943	7,344,435	4,303,810	98,743	87,099	558,736	3	744,581	15,782	-	566,517	398,034	980,333	335,895	25,773	(131,350)	(225,001)	123,937	(3,337)	-	-
71611	N/A	869,948	1,124,055	658,742	15,104	13,329	85,503	6,860	120,796	2,412	-	86,694	73,781	162,887	57,903	-	(16,462)	(47,480)	22,360	(509)	-	-
71612	N/A	71,940	92,953	54,474	1,249	1,102	7,071	8,133	17,555	199	-	7,169	1,996	9,364	9,201	-	3,447	700	4,086	(41)	-	-
71614	N/A	302,104	390,347	228,759	5,245	4,629	29,692	95	39,661	838	-	30,106	2,990	33,934	28,861	1,272	4,102	(6,886)	8,687	(177)	-	-
71701	N/A	15,929,013	21,228,861	11,550,948	438,648	279,219	1,809,642	136,634	2,664,143	96,321	-	1,833,340	803,560	2,733,221	1,382,995	78,771	129,049	(547,272)	360,995	(11,850)	-	-
71702	N/A	6,985,107	9,275,152	5,092,116	183,833	120,593	780,723	86,932	1,172,081	39,497	-	791,016	360,847	1,191,360	493,885	35,946	49,637	(256,515)	192,663	(5,065)	-	-
71705	N/A	868,622	1,174,455	616,596	28,136	16,141	105,029	122,396	271,702	6,609	-	106,370	181,024	294,003	21,986	4,477	41,825	(84,041)	20,625	(710)	-	-
71706	N/A	598,357	815,499	419,642	21,001	11,470	74,789	53,269	160,529	5,073	-	75,732	10,703	91,508	95,498	1,476	39,971	(3,512)	33,076	(514)	-	-
71707	N/A	47,684	61,612	36,107	828	731	4,687	2,692	8,938	132	-	4,752	7,241	12,125	6,151	-	(387)	(3,987)	1,214	(27)	-	-
71802	N/A	1,664,533	2,263,191	1,171,639	57,070	31,614	206,015	380,474	675,173	13,680	-	208,623	52,783	275,086	283,795	3,995	146,838	109,644	145,019	(1,414)	-	-
71803	N/A	105,451,738	140,680,387	76,355,521	2,939,745	1,856,232	12,033,990	4,469,077	21,299,044	649,190	-	12,191,302	465,456	13,305,948	13,580,348	368,666	3,737,169	(392,760)	4,727,698	(79,011)	-	-
71805	N/A	316,219	408,586	239,448	5,490	4,845	31,080	94,721	136,136	877	-	31,512	49,057	81,446	43,688	-	13,179	8,421	33,275	(185)	-	-
71807	N/A	2,830,482	3,657,253	2,143,299	49,142	43,367	278,194	49,448	420,151	7,849	-	282,068	7,373	297,290	267,910	13,108	66,997	(33,103)	90,625	(1,659)	-	-
71808	N/A	7,683,475	9,927,782	5,818,084	133,398	117,722	755,170	397,164	1,403,454	21,307	-	765,687	286,033	1,073,027	661,694	-	144,457	(129,126)	319,604	(4,507)	-	-
71809	N/A	40,243,051	54,712,107	28,330,074	1,378,629	764,083	4,979,053	2,166,929	9,288,694	330,348	-	5,042,091	3,152,664	8,525,103	5,119,795	144,477	1,303,666	(1,282,325)	776,374	(34,125)	-	-
71810	N/A	2,767,088	3,581,043	2,090,794	49,469	42,706	274,114	70,626	436,915	8,133	-	277,918	26,197	312,248	283,270	11,301	91,287	(52,583)	87,607	(1,645)	-	-
71811	N/A	12,763,795	16,492,041	9,665,007	221,602	195,560	1,254,489	0	1,671,651	35,396	-	1,271,960	1,175,588	2,482,944	1,453,817	55,552	(820,460)	(328,217)	344,870	(7,486)	-	-
71812	N/A	740,534	983,762	539,494	19,601	12,809	82,938	370,495	485,843	4,223	-	84,031	62,209	150,463	163,677	1,339	120,964	94,881	120,074	(539)	-	-
71813	N/A	1,678,690	2,169,027	1,271,138	29,145	25,720	164,990	10,729	230,584	4,655	-	167,288	154,052	325,995	40,743	-	(21,364)	(90,541)	17,479	(985)	-	-
71815	N/A	358,883	475,173	262,705	9,102	6,121	39,596	853	55,672	1,919	-	40,121	56,556	98,596	3,037	1,983	(22,550)	(23,835)	3,716	(255)	-	-
71817	N/A	2,257,126	2,916,423	1,709,142	39,188	34,582	221,842	133,129	428,741	6,259	-	224,931	-	231,190	332,167	-	107,673	(960)	92,162	(1,324)	-	-
71819	N/A	4,910	6,344	3,718	85	75	483	1,687	2,330	14	-	489	1,518	2,021	370	28	610	(568)	268	(2)	-	-
71901	N/A	16,089,791	21,547,246	11,585,343	469,157	287,695	1,867,176	1,141,623	3,765,651	105,685	-	1,891,421	381,397	2,378,503	1,964,969	72,032	735,353	(42,838)	707,008	(12,375)	-	-
71902	N/A	192,748	261,711	135,955	6,519	3,642	23,720	5,202	39,083	1,555	-	24,021	19,593	45,169	16,663	943	1,538	(10,987)	3,524	(161)	-	-
71904	N/A	1,582,278	2,150,754	1,114,214	54,100	30,019	195,608	218,020	497,747	12,954	-	198,086	290,338	501,378	161,165	6,923	108,041	(129,498)	19,165	(1,339)	-	-
71905	N/A	1,046,118	1,429,457	730,744	37,645	20,254	132,152	244,249	434,300	9,169	-	133,812	299,342	442,323	111,909	4,312	21,613	(6,386)	(22,334)	(916)	-	-
71906	N/A	3,864,043	4,992,712	2,925,933	67,086	59,203	379,777	43,922	549,988	10,716	-	385,066	220,549	616,331	333,172	-	29,573	(151,378)	57,730	(2,267)	-	-
71907	N/A	649,956	839,805	492,160	11,284	9,958	63,881	16,246	101,369	1,802	-	64,771	62,222	128,795	44,603	-	(10,701)	(36,934)	20,591	(382)	-	-
72001	N/A	9,041,065	11,892,385	6,679,923	209,693	149,960	967,986	476,052	1,803,691	42,034	-	980,977	38,034	1,061,045	1,129,224	36,195	415,910	(38,214)	371,067	(6,117)	-	-
72002	N/A	27,620,706	36,671,183	20,139,242	725,692	476,586	3,085,319	108,485	4,396,082	155,786	-	3,126,005	1,127,333	4,409,124	2,436,243	110,129	120,316	(985,140)	871,791	(20,009)	-	-
72004	N/A	743,520	960,699	563,009	12,909	11,392	73,077	1,063	98,441	2,062	-	74,095	42,147	118,304	74,684	2,732	(6,352)	(31,289)	18,215	(436)	-	-
72006	N/A	267,093	345,109	202,248	4,637	4,092	26,251	-	34,980	741	-	26,617	43,868	71,226	(619,215)	-	(19,846)	(23,286)	7,044	(158)	-	-
72007	N/A	1,025,054	1,324,467	776,192	17,797	15,705	100,747	57,013	191,262	2,843	-	102,150	43,455	148,448	118,441	4,700	19,167	(1,228)	25,476	(601)	-	-
72009	N/A	5,594,836	7,229,061	4,236,524	97,136	85,721	549,888	13,617	746,362	15,515	-	557,546	682,757	1,255,818	260,281	24,490	(225,494)	(386,705)	106,024	(3,281)	-	-
72010	N/A	496,153	641,077	375,697	8,614	7,602	48,764	38,487	103,467	1,376	-	49,443	26,196	77,015	57,146	1,799	23,206	(4,414)	7,950	(290)	-	-
72011	N/A	323,923	422,646	242,039	6,652	5,186	33,386	137,115	182,339	1,229	-	33,841	58,602	93,672	35,936	1,461	23,503	19,879	45,491	(206)	-	-
72012	N/A	126,094	162,925	95,481	2,189	1,932	12,393	31,194	47,708	350	-	12,566	14,121	27,037	7,851	-	3,350	10,401	6,995	(75)	-	-
72101	N/A	45,501,284	60,890,287	32,797,987	1,315,619	811,173	5,263,531	969,229	8,359,552	295,288	-	5,331,960	803,711	6,430,959	4,837,609	190,883	1,329,181	(828,124)	1,462,357	(34,821)	-	-
72102	N/A	71,163,441	94,391,298	51,959,068	1,847,097	1,222,997	7,915,129	3,378,581	14,363,804	394,101	-	8,019,691	2,133,745	10,547,537	6,732,542	301,915	1,373,604	(863,256)	3,357,123	(51,204)	-	-
72108	N/A	1,087,564	1,450,651	787,673	30,258	19,131	124,021	514,253	687,663	6,676	-	125,643	176,328	308,647	190,952	3,386	111,937	94,059	173,836	(816)	-	-
72109	N/A	135,253	181,604	97,013	4,063	2,445	15,875	3,534	25,917	927	-	16,080	43,446	60,453	(24,421)	1,055	(16,422)	(18,763)	754	(104)	-	-
72110	N/A	4,525,603	5,855,029	3,420,944	80,455	69,747	447,635	577,131	1,174,968	13,156	-	453,851	16,536	483,543	840,719	-	429,178	65,353	199,577	(2,684)	-	-
72111	N/A	142,941	185,260	107,790	2,624	2,221	14,263	19,774	38,882	442	-	14,460	39,620	54,522	(6,815)	1,225	(13,700)	(10,999)	9,146	(86)	-	-
72112	N/A	4,855,162	6,273,332	3,676,428	84,294	74,388	477,189	252,617	888,488	13,464	-	483,835	189,479	686,778	315,734	22,112	(1,371)	5,210	200,719	(2,848)	-	-
72113	N/A	237,326	312,683	174,943	5,632	3,964	25,603	16,721	51,920	1,145	-	25,945	37,877	64,967	19,437	1,363	(2,482)	(14,731)	4,330	(164)	-	-
72114	N/A	671,330	867,423	508,345	11,655	10,286	65,982	-	87,923	1,862	-	66,901	58,514	127,277	37,197	-	(16,506)	(35,557)	13,104	(395)	-	-
72115	N/A	14,806,356	19,131,223	11,211,675	257,064	226,855	1,455,242	57,572	1,996,733	41,060	-	1,475,509	665,061	2,181,630	947,593	62,417	(217,488)	(408,471)	449,747	(8,684)	-	-
72116	N/A	1,953,971	2,524,717	1,479,587	33,924	29,938	192,046	62,193	318,101	5,419	-	194,721	23,822	223,962	212,750	-	58,596	(31,261)	67,950	(1,147)	-	-
72117	N/A	878,203	1,186,581	624,052	28,239	16,273	105,875	69,381	219,768	6,615	-	107,229	16,730	130,574	120,136	2,291	40,145	7,272	42,494	(716)	-	-

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, 2023

		Net Pension Liability as of June 30, 2023			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
72119	N/A	8,936,054	11,966,659	6,434,654	260,465	159,760	1,036,857	1,343,858	2,800,940	58,664	-	1,050,320	7,057	1,116,041	1,414,566	22,880	779,683	281,823	630,264	(6,871)	-	-
72120	N/A	517,537	718,900	352,265	21,559	10,657	69,798	34,743	136,757	5,480	-	70,653	7,208	83,341	100,083	-	36,400	(3,786)	21,299	(498)	-	-
72122	N/A	1,646,985	2,192,276	1,196,436	44,681	28,724	186,094	33,710	293,209	9,742	-	188,537	170,301	368,580	124,261	6,849	(18,838)	(100,818)	45,498	(1,214)	-	-
72123	N/A	1,342,647	1,808,214	958,745	41,695	24,559	159,642	137,594	363,490	9,638	-	161,695	77,816	249,149	166,020	-	58,730	4,006	52,680	(1,074)	-	-
72124	N/A	6,486,426	8,390,336	4,904,348	114,934	99,884	641,009	107,412	963,239	18,733	-	649,914	137,024	805,671	663,875	-	118,389	(162,294)	205,312	(3,839)	-	-
72125	N/A	360,786	466,170	273,195	6,264	5,528	35,460	13,220	60,472	1,001	-	35,954	7,804	44,759	49,717	-	15,993	(9,940)	9,872	(212)	-	-
72126	N/A	177,871	246,411	121,596	7,243	3,626	23,738	4,268	38,875	1,829	-	24,030	7,337	33,196	18,202	682	3,242	(4,877)	7,483	(169)	-	-
72127	N/A	1,615,590	2,087,496	1,223,358	28,049	24,753	158,788	13,986	225,576	4,480	-	161,000	128,117	293,597	56,756	-	(19,082)	(82,673)	34,683	(950)	-	-
72201	N/A	14,905,254	19,934,059	10,753,639	427,886	265,055	1,719,580	34,353	2,446,874	95,738	-	1,741,960	457,915	2,295,613	1,200,810	67,403	24,368	(413,594)	551,846	(11,358)	-	-
72202	N/A	51,841,298	69,762,765	37,061,490	1,596,182	945,296	6,143,360	903,994	9,588,832	367,719	-	6,222,462	4,361,779	10,951,960	3,991,470	239,470	(2,347)	(2,162,629)	843,025	(41,177)	-	-
72203	N/A	555,782	718,123	420,849	9,649	8,515	54,625	-	72,789	1,541	-	55,386	36,621	93,548	59,153	-	(5,446)	(23,526)	8,539	(326)	-	-
72204	N/A	8,708,186	11,251,806	6,594,016	151,189	133,422	855,884	67,026	1,207,521	24,149	-	867,803	276,142	1,168,094	720,434	-	94,761	(274,728)	224,502	(5,107)	-	-
72205	N/A	5,237,251	6,767,028	3,965,753	90,928	80,242	514,743	2,563	688,476	14,524	-	521,912	119,942	656,378	455,840	20,714	38,130	(147,476)	144,517	(3,073)	-	-
72206	N/A	23,752	30,690	17,986	412	364	2,334	652	3,762	66	-	2,367	0	2,433	2,443	-	806	(227)	765	(15)	-	-
72207	N/A	1,060,600	1,370,397	803,108	18,414	16,250	104,241	122,932	261,837	2,941	-	105,693	7,919	116,553	170,841	3,607	72,209	30,764	42,932	(622)	-	-
72210	N/A	4,244,914	5,484,833	3,214,335	73,699	65,038	417,211	32,120	588,068	11,772	-	423,022	176,791	611,585	111,655	-	10,843	(119,696)	87,827	(2,491)	-	-
72301	N/A	28,608,091	36,964,382	21,662,631	496,686	438,317	2,811,745	399,074	4,145,822	79,334	-	2,850,903	1,526,534	4,456,771	2,564,911	-	325,967	(1,112,683)	492,545	(16,779)	-	-
72302	N/A	94,670,474	125,600,782	69,098,963	2,464,683	1,628,597	10,540,901	3,245,619	17,879,800	526,677	-	10,680,089	1,174,747	12,381,513	10,865,995	369,182	3,268,206	(1,236,706)	3,535,020	(68,233)	-	-
72303	N/A	16,447,109	21,275,090	12,435,253	291,527	253,290	1,625,502	111,433	2,281,752	47,533	-	1,648,084	393,204	2,088,821	1,509,141	-	238,531	(462,957)	427,097	(9,739)	-	-
72304	N/A	17,433,342	22,527,895	13,199,024	303,263	267,232	1,714,323	303,199	2,588,017	48,535	-	1,738,193	1,205,735	2,992,463	1,541,859	71,114	169,724	(772,447)	208,513	(10,236)	-	-
72305	N/A	270,834,785	362,526,453	195,148,590	7,854,073	4,833,328	31,364,731	50,224,697	94,276,829	1,765,085	-	31,772,314	45,079,486	78,616,885	34,549,584	1,046,772	10,301,714	4,296,423	1,269,432	(207,625)	-	-
72306	N/A	28,317,861	36,589,376	21,442,862	491,647	433,870	2,783,220	502,094	4,210,831	78,530	-	2,821,981	636,941	3,537,452	2,505,729	-	492,711	(703,517)	900,796	(16,610)	-	-
72307	N/A	8,644,413	12,085,710	5,822,340	379,623	182,240	1,195,230	325,830	2,082,923	97,820	-	1,209,747	2,126,222	3,433,789	423,736	-	(323,351)	(884,319)	(134,572)	(8,623)	-	-
72309	N/A	30,701,558	41,398,191	21,882,989	966,123	564,343	3,669,595	3,557,006	8,757,067	224,472	-	3,716,684	271	3,941,427	5,225,809	90,413	2,530,598	563,916	1,745,835	(24,709)	-	-
72314	N/A	26,890,255	35,229,283	19,979,350	588,235	438,327	2,825,656	3,384,746	7,236,964	113,618	-	2,863,883	188,558	3,166,059	3,966,901	-	1,858,121	797,378	1,433,057	(17,651)	-	-
72316	N/A	1,400,729	1,809,876	1,060,661	24,319	21,461	137,671	140,756	324,207	3,884	-	139,588	0	143,472	207,741	-	91,653	25,131	64,772	(821)	-	-
72319	N/A	12,037,451	15,553,534	9,115,004	208,991	184,431	1,183,100	887,238	2,463,760	33,382	-	1,199,577	0	1,232,959	1,895,323	-	792,800	25,445	419,617	(7,061)	-	-
72321	N/A	29,683,440	38,354,141	22,476,666	515,432	454,810	2,917,551	923,311	4,811,104	82,341	-	2,958,182	579,804	3,620,327	2,305,846	133,973	350,960	(240,065)	1,097,292	(17,411)	-	-
72322	N/A	4,163,579	5,379,741	3,152,747	72,287	63,792	409,217	127,187	672,483	11,546	-	414,916	255,335	681,797	389,786	-	13,628	(161,299)	140,799	(2,442)	-	-
72323	N/A	16,471,268	22,329,307	11,645,929	548,216	309,253	2,013,735	157,716	3,028,920	130,046	-	2,039,348	913,439	3,082,833	1,260,676	77,188	132,325	(642,423)	469,904	(13,719)	-	-
72324	N/A	4,966,404	6,993,205	3,305,826	230,553	107,402	705,432	141,990	1,185,377	60,205	-	713,918	260,540	1,034,663	583,393	-	106,566	(194,617)	243,910	(5,145)	-	-
72327	N/A	10,771,116	13,918,142	8,155,452	187,214	165,074	1,058,953	318,671	1,729,912	29,937	-	1,073,698	197,132	1,300,767	501,874	67,929	148,432	(72,964)	359,998	(6,320)	-	-
72328	N/A	977,736	1,372,261	654,363	44,264	20,900	137,184	33,214	235,562	11,490	-	138,842	20,003	170,335	121,114	-	45,652	(23,825)	44,396	(996)	-	-
72329	N/A	6,221,156	8,715,135	4,176,473	277,557	132,097	866,727	182,962	1,459,343	71,798	-	877,226	103,624	1,052,648	726,511	-	238,180	(104,919)	279,706	(6,272)	-	-
72330	N/A	789,859	1,020,574	598,098	13,713	12,102	77,631	23,491	126,937	2,190	-	78,712	35,510	116,412	71,380	-	2,823	(20,998)	29,162	(463)	-	-
72331	N/A	2,936,567	3,794,325	2,223,629	50,984	44,992	288,620	286,112	670,708	8,144	-	292,640	4,987	305,771	394,614	11,970	175,065	58,132	133,464	(1,723)	-	-
72332	N/A	12,236,925	16,405,309	8,797,084	361,265	219,769	1,426,765	1,236,307	3,244,106	81,810	-	1,445,256	0	1,527,066	2,036,382	38,867	887,868	183,938	654,716	(9,481)	-	-
72333	N/A	4,775,148	6,561,355	3,306,838	180,956	94,433	616,958	312,410	1,204,757	44,787	-	624,641	34,951	704,379	754,072	18,784	235,950	9,145	259,599	(4,316)	-	-
72334	N/A	11,955,643	15,447,831	9,053,057	207,571	183,178	1,175,060	3,691,209	5,257,018	33,155	-	1,191,425	0	1,224,580	2,859,504	-	1,861,933	1,172,949	1,004,568	(7,012)	-	-
72335	N/A	2,642,866	3,414,835	2,001,232	45,885	40,493	259,754	41,079	387,211	7,329	-	263,371	77,334	348,034	260,474	-	28,626	(51,789)	63,889	(1,549)	-	-
72338	N/A	5,983,590	8,376,176	4,021,846	265,415	126,718	831,307	261,595	1,485,035	68,560	-	841,387	123,380	1,033,327	857,542	-	295,265	(83,361)	245,813	(6,009)	-	-
72339	N/A	2,576,345	3,328,884	1,950,861	44,730	39,473	253,216	168,064	505,483	7,145	-	256,742	48,211	312,098	396,938	-	152,972	(21,590)	63,515	(1,512)	-	-
72340	N/A	1,507,060	1,947,265	1,141,176	26,165	23,090	148,121	351,711	549,087	4,179	-	150,184	232,095	386,458	229,192	-	101,473	60,905	1,135	(884)	-	-
72342	N/A	5,306,707	6,856,771	4,018,347	92,134	81,306	521,569	29,254	724,263	14,716	-	528,833	47,260	590,809	472,622	-	64,473	(91,281)	163,374	(3,112)	-	-
72343	N/A	2,861,276	4,020,212	1,911,488	130,634	61,401	403,115	78,895	674,045	33,979	-	407,978	110,595	552,552	372,069	-	104,792	(92,104)	111,733	(2,928)	-	-
72346	N/A	6,097,406	8,541,537	4,093,584	271,975	129,456	849,396	317,607	1,568,434	70,350	-	859,685	1,179,491	2,109,526	411,547	-	(141,128)	(477,987)	84,169	(6,146)	-	-
72347	N/A	1,497,296	2,112,162	993,643	70,464	32,587	214,116	37,154	354,321	18,458	-	216,686	63,092	298,236	208,452	-	48,429	(53,004)	62,227	(1,567)	-	-
72348	N/A	1,453,926	1,878,611	1,100,942	25,243	22,276	142,899	297,946	488,364	4,032	-	144,889	275,415	424,336	133,753	-	60,304	18,561	(13,986)	(852)	-	-
72349	N/A	1,298,289	1,805,235	882,260	54,536	26,833	175,777	851,979	1,109,125	13,894	-	177,929	803,594	995,417	171,943	-	62,318	(18,383)	71,029	(1,257)	-	-
72350	N/A	476,403	615,559	360,742	8,271	7,299	46,823	35,544	97,937	1,321	-	47,475	9,603	58,399	49,206	-	14,584	5,068	20,166	(280)	-	-
72351	N/A	2,806,437	3,626,185	2,125,092	48,725	42,999	275,831	100,359	467,914	7,783	-	279,672	0	287,455	331,421	-	117,941	(24,241)	88,405	(1,646)	-	-
72352	N/A	1,995,476	2,804,823	1,332,219	91,380	42,881	281,549	147,944	563,754	23,786	-	284,944	39,421	348,151	219,258	-	109,808	9,646	98,197	(2,048)	-	-
72353	N/A	652,502	898,034	450,715	25,091	12,983	84,853	248,209	371,136	6,237	-	85,908	24,822	116,967	156,910	-	101,939	65,597	87,231	(598)	-	-
72401	N/A	18,580,539	24,007,829	14,069,564	322,590	284,681	1,826,188	50,575	2,484,034	51,527	-	1,851,620	833,289	2,736,436	1,333,085	-	71,977	(660,514)	347,032	(10,898)	-	-
72402	N/A	16,074,759	21,390,994	11,681,982	434,619	280,029	1,814,090	439,084	2,967,822	94,616	-	1,837,911	304,169	2,236,696	1,527,847	73,391	284,831	(228,531)	686,662	(11,835)	-	-
72403	N/A	37,905,021	50,327,450	27,636,255	996,420	654,153	4,234,897	688,939	6,574,409	213,960	-	4,290,738	1,526,956	6,031,654	3,504,604	171,578	548,052	(971,979)	994,150	(27,467)	-	-
72404	N/A	2,208,120	2,853,102	1,672,034	38,337	33,832	217,025	599,100	888,294	6,123	-	220,047	260,572	486,742	265,221	8,773	91,505	94,766	216,575	(1,294)	-	-
72407	N/A	7,213,454	9,320,471	5,462,175	125,238	110,521	708,974	-	944,733	20,004	-	718,848	424,400	1,163,252	428,714	-	(105,156)	(289,894)	180,761	(4,230)	-	-
72408	N/A	1,569,287	2,027,668	1,188,296	27,246	24,044	154,237	51,504	257,031	4,352	-	156,385	39,284	200,021	145,850	-	13,575	(8,528)	52,883	(920)	-	-
72409	N/A	17,325,067	22,391,015	13,114,651	302,140	265,737	1,704,822	192	2,272,891	48,478	-	1,728,551	1,769,743	3,546,772	773,871	83,371	(521,789)	(924,865)	182,953	(10,181)	-	-
72411	N/A	164,895	213,060	124,862	2,863	2,526	16,207	0	21,596	457	-	16,432	14,567	31,456	(2,600)	-	(3,593)	(8,564)	2,393	(96)	-	-
72412	N/A	696,869	946,068	491,646	23,534	13,158	85,709	-	122,401	5,612	-	86,797	197,644	290,053	(35,557)	5,183	(86,348)	(74,727)	(5,991)	(586)	-	-
72413	N/A	2,796,006	3,612,706	2,117,193	48,544	42,839	274,805	67,088	433,276	7,754	-	278,632	36,583	322,969	212,945	-	51,340	(38,556)	99,162	(1,639)	-	-
72415	N/A	488,954	631,775	370,246	8,489	7,491	48,057	50,366	114,403	1,356	-	48,726	11,820	61,902	34,548	-	32,609	(2,295)	22,475	(288)	-	-
72416	N/A	20,311,028	26,243,785	15,379,925	352,635	311,194	1,996,269	1,022,841	3,682,939	56,325	-	2,024,070	387,515	2,467,910	2,291,545	-	837,842	(109,750)	498,849	(11,913)	-	-
72417	N/A	-	-	-	-	-	-	-	-	-	-	-	1,351	1,351	(2,246)	-	(1,351)	-	-	-	-	-
72418	N/A	-	-	-	-	-	-	-	-	-	-	-	247,495	247,495	(156,234)	-	(213,742)	(33,753)	-	-	-	-
72501	N/A	14,923,257	19,943,421	10,778,243	424,717	264,575	1,716,106	19,697	2,425,095	94,668	-	1,738,470	903,721	2,736,859	1,202,509	69,790	(4,902)	(628,969)	333,424	(11,316)	-	-
72502	N/A	910,982	1,235,953	643,333	30,565	17,158	111,743	78,151	237,617	7,271	-	113,163	19,574	140,008	118,053	4,017	38,385	4,237	55,749	(762)	-	-
72504	N/A	102,599	132,568	77,690	1,781	1,572	10,084	-	13,437	285	-	10,224	5,795	16,304	6,888	472	(717)	(4,214)	2,124	(60)	-	-
72506	N/A	1,698,058	2,194,053	1,285,804	29,481	26,017	166,894	12,797	235,189	4,709	-	169,218	143,223	317,150	18,306	9,804	(73,797)	(60,314)	53,147	(996)	-	-
72507	N/A	3,427,274	4,428,364	2,595,202	59,503	52,511	336,849	61,418	510,281	9,504	-	341,541	-	351,045	279,319	-	109,855	(50,270)	101,661	(2,010)	-	-
72509	N/A	1,427,065	1,898,019	1,037,882	38,333	24,805	160,670	24,093	247,901	8,319	-	162,782	214,304	385,405	56,770	8,598	(67,642)	(98,646)	29,831	(1,047)	-	-
72510	N/A	1,557,757	2,119,159	1,095,577	53,697	29,648	193,232	129,104	405,681	12,894	-	195,676	1,619	210,189	261,159	4,350	110,375	14,664	71,780	(1,327)	-	-
72512	N/A	1,166,506	1,507,237	883,302	20,253	17,873	114,650	134,760	287,536	3,235	-	116,247	0	119,482	183,391	-	86,653	21,995	60,090	(684)	-	-
72513	N/A	1,921,464	2,482,715	1,454,972	33,360	29,440	188,851	203,560	455,211	5,329	-	191,481	16,292	213,102	254,917	-	112,074	27,174	103,987	(1,126)	-	-
72601	N/A	262,660,076	354,417,834	187,021,292	8,326,863	4,841,432	31,486,842	15,713,144	60,368,281	1,940,180	-	31,890,428	60,489	33,891,097	36,351,053	968,300	12,838,657	253,044	13,597,827	(212,343)	-	-
72602	N/A	27,922,095	37,179,445	20,273,643	760,694	487,662	3,159,765	1,846,047	6,254,168	166,199	-	3,201,211	30,823	3,398,233	3,759,421	89,774	1,507,686	21,218	1,347,677	(20,647)	-	-
72604	N/A	104,823,421	141,657,115	74,467,742	3,376,888	1,943,802	12,646,854	2,926,885	20,894,429	791,593	-	12,808,547	2,595,090	16,195,230	9,681,049	438,505	1,606,034	(1,667,659)	4,846,398	(85,574)	-	-
72605	N/A	7,577,173	10,147,851	5,455,421	221,090	135,516	879,535	326,575	1,562,716	49,818	-	890,954	244,640	1,185,412	701,973	34,942	192,725	(79,594)	270,002	(5,830)	-	-
72606	N/A	2,284,005	3,053,197	1,648,935	65,218	40,540	262,973	150,769	519,500	14,558	-	266,398	793,734	1,074,690	(123,961)	14,192	(282,724)	(202,858)	(67,874)	(1,734)	-	-
72608	N/A	39,934,630	51,599,350	30,239,317	693,334	611,856	3,924,974	185,916	5,416,080	110,745	-	3,979,635	485,493	4,575,873	3,641,831	-	716,977	(932,905)	1,079,558	(23,424)	-	-
72609	N/A	1,019,114	1,316,792	771,694	17,694	15,614	100,164	52,086	185,558	2,826	-	101,559	49,301	153,686	120,429	-	40,361	(38,879)	30,988	(598)	-	-
72611	N/A	6,282,857	8,118,050	4,757,508	109,081	96,262	617,510	245,412	1,068,265	17,423	-	626,110	148,221	791,754	706,148	-	152,307	(38,927)	166,817	(3,685)	-	-
72612	N/A	392,198	506,758	296,981	6,809	6,009	38,547	26,455	77,820	1,088	-	39,084	-	40,172	59,898	-	25,394	(1,188)	13,673	(231)	-	-
72613	N/A	599,999	809,033	427,665	18,879	11,029	71,711	14,924	116,543	4,386	-	72,631	124,889	201,906	84,645	1,925	(21,609)	(57,898)	(5,374)	(482)	-	-
72614	N/A	959,407	1,302,333	676,992	32,361	18,106	117,940	98,907	267,314	7,713	-	119,437	33,988	161,138	147,391	4,165	62,956	(2,281)	46,307	(806)	-	-
72615	N/A	9,752,648	12,601,352	7,384,905	169,323	149,425	958,539	173,001	1,450,288	27,046	-	971,888	1,257,569	2,256,503	542,985	-	(138,381)	(630,367)	(31,746)	(5,720)	-	-
72616	N/A	10,228,888	13,216,699	7,745,523	177,591	156,721	1,005,346	737,520	2,077,178	28,366	-	1,019,347	32,606	1,080,319	1,445,065	-	476,573	99,048	427,237	(5,999)	-	-

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, 2023

		Net Pension Liability as of June 30, 2023			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
72617	N/A	9,934,365	12,836,147	7,522,504	172,478	152,209	976,399	-	1,301,086	27,549	-	989,997	560,368	1,577,914	700,369	37,734	(118,436)	(371,984)	219,418	(5,826)	-	-
72619	N/A	2,312,459	2,987,917	1,751,041	40,148	35,430	227,280	111,667	414,525	6,413	-	230,445	10,622	247,480	275,122	-	79,267	362	88,774	(1,357)	-	-
72620	N/A	1,138,318	1,470,816	861,958	19,763	17,441	111,880	39,257	188,341	3,157	-	113,438	1,390	117,985	156,541	-	43,504	(9,504)	37,025	(668)	-	-
72621	N/A	1,224,721	1,582,456	927,384	21,263	18,764	120,372	71,534	231,933	3,396	-	122,048	-	125,444	172,812	-	69,932	(6,377)	43,654	(719)	-	-
72622	N/A	6,932,496	8,957,446	5,249,428	120,360	106,216	681,360	353,783	1,261,719	19,225	-	690,849	0	710,074	918,266	-	394,418	(49,375)	210,669	(4,067)	-	-
72701	N/A	28,636,729	38,990,616	20,113,900	995,501	546,857	3,564,863	3,016,580	8,123,801	239,731	-	3,609,890	1,563,121	5,412,742	5,514,664	95,858	739,046	351,236	1,645,287	(24,509)	-	-
72702	N/A	4,160,281	5,634,020	2,946,143	136,996	77,791	506,410	79,677	800,874	32,374	-	512,861	345,848	891,083	270,197	22,322	(24,853)	(167,343)	105,428	(3,441)	-	-
72704	N/A	3,426,144	4,426,905	2,594,346	59,484	52,493	336,738	-	448,715	9,501	-	341,428	754,017	1,104,946	2,065	18,418	(449,370)	(237,041)	32,191	(2,010)	-	-
72705	N/A	14,589,101	19,816,259	10,284,746	495,220	276,007	1,798,153	1,827,622	4,397,002	118,290	-	1,820,952	0	1,939,242	2,577,721	33,006	1,207,636	340,721	921,703	(12,301)	-	-
72801	N/A	15,400,414	20,595,805	11,111,253	441,982	273,834	1,796,526	78,482	2,570,824	98,881	-	1,799,649	1,279,513	3,178,043	1,012,071	-	(131,849)	(788,723)	325,089	(11,737)	-	-
72802	N/A	37,965,202	50,607,135	27,522,411	1,048,049	666,048	4,316,975	1,846,206	7,877,278	230,401	-	4,373,490	105,360	4,709,251	4,580,704	147,975	1,637,037	(45,497)	1,604,772	(28,285)	-	-
72803	N/A	2,641,132	3,412,594	1,999,919	45,855	40,466	259,584	47,610	393,515	7,324	-	263,199	143,941	414,464	255,289	-	25,572	(108,310)	63,338	(1,549)	-	-
72806	N/A	866,907	1,197,246	595,556	34,370	17,474	114,292	128,805	294,941	8,619	-	115,706	9,463	133,788	153,851	2,836	67,918	30,567	63,476	(808)	-	-
72807	N/A	29,988	39,142	22,394	620	481	3,097	0	4,198	115	-	3,139	70,368	73,622	(54,153)	805	(36,649)	(27,201)	(5,556)	(19)	-	-
72808	N/A	3,519,703	4,547,863	2,665,134	61,126	53,931	345,961	90,928	551,946	9,766	-	350,779	106	360,651	372,904	13,080	114,287	(32,751)	111,822	(2,064)	-	-
72809	N/A	2,351,574	3,038,458	1,780,660	40,827	36,030	231,124	109,713	417,694	6,521	-	234,343	247,102	487,966	217,707	9,284	47,126	(122,574)	6,555	(1,379)	-	-
72810	N/A	242,444	313,260	183,583	4,209	3,715	23,829	1,863	33,616	672	-	24,160	4,138	28,970	16,056	-	3,232	(5,872)	7,428	(141)	-	-
72901	N/A	60,564,482	81,162,605	43,565,295	1,779,861	1,085,939	7,049,244	2,113,679	12,028,723	402,278	-	7,140,663	-	7,542,941	7,933,311	214,711	2,634,696	(467,437)	2,365,314	(46,792)	-	-
72902	N/A	15,474,296	20,711,945	11,150,875	448,445	276,089	1,791,586	1,007,911	3,524,031	100,752	-	1,814,870	388,904	2,304,526	1,859,269	69,005	613,035	(153,165)	771,494	(11,859)	-	-
72903	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72904	N/A	292,278	378,582	220,585	5,307	4,529	29,078	49,829	88,743	886	-	29,480	14,466	44,832	59,610	459	19,569	4,537	19,979	(175)	-	-
72905	N/A	11,981,485	15,481,222	9,072,626	208,019	183,574	1,177,600	313,341	1,882,534	33,226	-	1,194,000	29,622	1,256,848	1,440,504	-	473,102	(185,035)	344,646	(7,027)	-	-
72907	N/A	7,130,603	9,213,419	5,399,438	123,800	109,251	700,831	169,106	1,102,988	19,774	-	710,591	379,669	1,110,034	338,714	29,740	(109,339)	(145,913)	252,387	(4,181)	-	-
72908	N/A	1,037,120	1,358,022	771,146	22,506	16,867	108,709	82,616	230,698	4,324	-	110,182	131,174	245,680	(5,283)	5,665	11,688	(36,349)	10,357	(678)	-	-
72909	N/A	1,262,554	1,631,340	956,031	21,920	19,344	124,090	46,295	211,649	3,501	-	125,818	9,357	138,676	165,433	3,840	49,968	(10,993)	34,738	(740)	-	-
72910	N/A	4,879,191	6,304,380	3,694,623	84,711	74,756	479,551	57,535	696,553	13,531	-	486,230	20,868	520,629	605,131	-	120,189	(79,522)	138,120	(2,863)	-	-
72911	N/A	2,108,334	2,731,148	1,590,963	38,353	32,682	209,850	1,240,680	1,521,565	6,409	-	212,757	372,958	592,124	466,728	4,474	302,571	254,759	373,375	(1,264)	-	-
72912	N/A	1,117,881	1,444,408	846,482	19,408	17,128	109,871	264,529	410,936	3,100	-	111,401	3,548	118,049	197,837	-	121,997	73,607	97,939	(655)	-	-
72913	N/A	68,040	87,915	51,522	1,181	1,042	6,687	106	9,016	189	-	6,780	4,146	11,115	5,063	-	(332)	(2,862)	1,135	(41)	-	-
72915	N/A	82,087	106,064	62,158	1,425	1,258	8,068	57,650	68,401	228	-	8,180	-	8,408	29,633	-	23,036	19,996	17,008	(48)	-	-
73001	N/A	10,857,173	14,545,593	7,813,052	318,035	194,448	1,262,134	228,583	2,003,200	71,782	-	1,278,511	424,268	1,774,561	1,177,396	43,959	244,139	(345,663)	338,535	(8,372)	-	-
73002	N/A	34,773,358	46,625,814	24,992,713	1,028,416	624,907	4,057,143	2,385,650	8,096,116	233,061	-	4,109,708	-	4,342,769	4,821,137	131,574	1,951,088	130,540	1,698,687	(26,968)	-	-
73003	N/A	9,788,163	12,647,240	7,411,797	169,939	149,969	962,029	500,152	1,782,089	27,144	-	975,427	152,160	1,154,731	1,024,542	-	274,853	(56,062)	414,307	(5,741)	-	-
73004	N/A	1,035,552	1,338,032	784,141	17,979	15,866	101,779	46,004	181,628	2,872	-	103,197	39,122	145,191	101,463	-	24,033	(25,049)	38,060	(608)	-	-
73005	N/A	158,057	204,225	119,684	2,744	2,422	15,535	6,423	27,124	438	-	15,751	40,109	56,298	(25,275)	1,449	(18,823)	(8,947)	(1,313)	(91)	-	-
73006	N/A	13,054,470	16,867,620	9,885,111	226,648	200,013	1,283,058	470,682	2,180,401	36,202	-	1,300,927	568,321	1,905,450	1,013,341	54,889	(34,078)	(186,160)	502,846	(7,658)	-	-
73010	N/A	4,515,946	5,836,021	3,418,786	78,652	69,245	444,223	76,705	668,825	12,603	-	450,407	30,186	493,196	495,695	-	125,503	(72,951)	125,730	(2,652)	-	-
73013	N/A	573,747	741,336	434,453	9,961	8,791	56,391	38,750	113,893	1,591	-	57,176	-	58,767	76,916	-	29,538	3,455	22,468	(336)	-	-
73101	N/A	10,915,606	14,448,887	7,993,247	275,910	185,985	1,202,924	44,504	1,709,323	58,065	-	1,218,876	266,164	1,543,105	891,660	50,875	120,587	(312,226)	365,594	(7,738)	-	-
73102	N/A	3,439,456	4,551,741	2,519,453	86,678	58,546	378,646	99,203	623,073	18,212	-	383,669	314,553	716,434	284,675	16,550	493	(133,390)	41,971	(2,435)	-	-
73105	N/A	6,466,552	8,355,401	4,896,605	112,271	99,077	635,565	5,615	852,528	17,933	-	644,416	475,766	1,138,115	408,178	28,408	(127,827)	(271,847)	117,878	(3,792)	-	-
73201	N/A	160,887,460	216,184,673	115,272,604	4,873,186	2,916,224	18,944,464	4,161,275	30,895,149	1,115,302	-	19,189,014	3,927,611	24,231,927	15,882,579	678,821	2,923,762	(3,279,656)	7,145,666	(126,549)	-	-
73202	N/A	21,658,325	28,873,112	15,698,698	598,600	380,121	2,463,811	108,126	3,550,658	131,667	-	2,496,061	524,868	3,152,596	2,179,523	85,511	264,349	(611,113)	760,972	(16,147)	-	-
73203	N/A	23,887,034	31,801,241	17,348,095	649,425	416,899	2,701,124	301,303	4,068,751	141,751	-	2,736,566	736,439	3,614,756	2,551,218	91,205	415,648	(663,444)	719,433	(17,642)	-	-
73204	N/A	741,920,301	958,991,420	561,513,283	12,971,116	11,386,833	73,055,263	11,069,645	108,482,857	2,086,440	-	74,071,843	78,612,156	154,770,439	53,325,293	-	(11,061,955)	(45,123,108)	10,334,037	(436,556)	-	-
73205	N/A	21,585,418	28,772,070	15,648,892	595,621	378,631	2,454,065	90,420	3,518,737	130,914	-	2,486,195	924,225	3,541,334	1,987,802	83,653	154,031	(768,378)	607,828	(16,078)	-	-
73206	N/A	5,923,800	7,968,417	4,237,494	181,583	107,842	700,770	365,178	1,355,373	41,758	-	709,799	277,640	1,029,197	639,893	24,311	152,263	(93,189)	271,795	(4,692)	-	-
73207	N/A	8,991,819	11,622,578	6,805,403	157,188	138,001	885,379	17,722	1,198,290	25,281	-	897,699	187,996	1,110,976	723,334	-	66,361	(227,893)	254,134	(5,289)	-	-
73208	N/A	9,081,012	11,737,995	6,872,805	158,780	139,377	894,210	984,963	2,177,330	25,543	-	906,652	280,686	1,212,881	951,040	-	349,562	226,616	393,614	(5,343)	-	-
73209	N/A	1,614,875	2,188,912	1,142,025	53,673	30,304	197,318	252,209	533,504	12,726	-	199,829	281,219	493,774	218,993	4,226	141,434	(124,175)	23,817	(1,346)	-	-
73212	N/A	484,801	663,364	337,926	17,674	9,436	61,588	37,036	125,734	4,323	-	62,360	32,414	99,097	48,907	1,968	4,931	(6,005)	28,140	(428)	-	-
73213	N/A	374,212	518,121	256,044	15,165	7,614	49,831	72,540	145,150	3,826	-	50,444	546	54,816	71,199	1,796	43,953	20,787	25,948	(352)	-	-
73215	N/A	554,771	740,844	401,116	15,650	9,806	63,588	76,542	165,586	3,474	-	64,417	114,383	182,274	(107,408)	3,929	12,930	(21,367)	(7,833)	(418)	-	-
73216	N/A	3,319,068	4,374,395	2,445,496	79,129	55,518	358,593	255,717	748,957	16,122	-	363,387	7,855	387,364	415,417	9,836	177,959	28,760	157,151	(2,277)	-	-
73217	N/A	5,238,927	7,114,785	3,694,194	177,530	99,048	645,258	106,351	1,028,187	42,381	-	653,442	110,974	806,797	623,344	22,081	122,208	(105,117)	208,713	(4,414)	-	-
73218	N/A	168,767	218,063	127,794	2,930	2,586	16,587	-	22,103	468	-	16,818	90,750	108,036	(37,186)	-	(45,191)	(36,340)	(4,302)	(99)	-	-
73219	N/A	794,980	1,027,189	601,975	13,802	12,180	78,135	105,950	210,067	2,205	-	79,223	9,388	90,816	107,197	-	55,349	28,065	36,305	(467)	-	-
73222	N/A	4,517,224	5,836,685	3,420,535	78,427	69,210	443,975	119,875	711,487	12,527	-	450,158	58,068	520,753	533,056	-	121,013	(80,213)	152,585	(2,650)	-	-
73223	N/A	509,034	693,836	356,940	17,885	9,762	63,652	137,376	228,675	4,322	-	64,455	42,316	111,093	83,127	1,530	36,142	42,130	39,749	(439)	-	-
73224	N/A	3,903,964	5,044,294	2,956,162	67,780	59,814	383,701	38,406	549,701	10,826	-	389,045	830,343	1,230,214	(986,029)	55,394	(251,172)	(398,271)	(28,780)	(2,290)	-	-
73225	N/A	3,511,100	4,947,661	2,334,220	163,914	76,129	500,105	23,522	763,670	42,859	-	506,115	228,437	777,411	311,323	-	22,674	(152,161)	119,398	(3,652)	-	-
73226	N/A	675,768	938,480	460,136	28,096	13,904	91,057	149,038	282,095	7,139	-	92,173	78,185	177,497	82,695	2,880	34,903	6,383	63,962	(650)	-	-
73227	N/A	114,085	147,408	86,387	1,981	1,748	11,213	11,173	26,115	316	-	11,369	2,168	13,853	12,105	499	4,854	2,281	5,192	(66)	-	-
73228	N/A	1,167,867	1,508,995	884,333	20,276	17,893	114,784	132,031	284,984	3,239	-	116,382	-	119,621	183,130	-	87,305	21,731	57,014	(686)	-	-
73301	N/A	14,731,753	19,812,999	10,540,853	450,706	268,000	1,741,421	625,075	3,085,202	103,568	-	1,763,866	1,529,622	3,397,056	1,158,153	66,810	130,605	(595,278)	164,476	(11,658)	-	-
73302	N/A	4,463,155	6,032,331	3,169,982	144,001	82,811	538,806	173,787	939,405	33,775	-	545,694	234,960	814,429	398,575	21,365	65,777	(126,780)	189,627	(3,647)	-	-
73303	N/A	3,456,237	4,685,724	2,443,502	115,102	64,906	422,652	147,324	749,984	27,310	-	428,028	45,953	501,291	395,754	17,337	134,747	(26,776)	143,604	(2,882)	-	-
73306	N/A	579,435	748,685	438,760	10,060	8,878	56,950	1,423	77,311	1,607	-	57,743	47,417	106,767	28,280	3,456	(22,773)	(23,735)	17,390	(339)	-	-
73308	N/A	2,570,889	3,321,834	1,946,730	44,635	39,390	252,680	275,003	611,708	7,129	-	256,199	-	263,328	368,068	8,293	184,636	39,953	125,297	(1,507)	-	-
73310	N/A	7,666,711	9,907,666	5,804,172	133,494	117,549	754,105	9,040	1,014,188	21,386	-	764,503	759,455	1,545,444	365,963	31,994	(284,895)	(398,597)	156,738	(4,502)	-	-
73311	N/A	229,591	306,948	165,722	6,565	4,077	26,449	44,983	82,074	1,467	-	26,793	85,943	114,203	42,001	1,638	(39,470)	3,764	3,751	(175)	-	-
73312	N/A	1,505,769	1,945,597	1,140,199	26,143	23,071	147,994	19,752	216,960	4,176	-	150,056	16,322	170,554	140,263	-	30,570	(24,292)	41,012	(884)	-	-
73401	N/A	19,978,911	26,365,197	14,693,811	484,783	336,023	2,171,280	1,217,931	4,210,017	99,774	-	2,200,240	51,801	2,351,815	3,247,702	58,920	853,373	59,171	959,512	(13,854)	-	-
73402	N/A	9,855,992	13,170,046	7,119,613	280,129	174,656	1,132,832	48,163	1,635,780	62,403	-	1,147,599	614,975	1,824,977	671,367	50,181	(13,174)	(431,935)	263,381	(7,469)	-	-
73405	N/A	1,504,289	1,943,685	1,139,078	26,117	23,048	147,849	1,942	198,956	4,172	-	149,908	47,943	202,023	159,752	5,993	6,269	(47,666)	39,212	(882)	-	-
73406	N/A	1,141,490	1,522,093	827,113	31,637	20,053	129,987	382,648	564,325	6,968	-	131,688	223,990	362,646	(137,230)	3,673	83,965	97,108	21,459	(853)	-	-
73407	N/A	425,868	570,733	306,316	12,522	7,637	49,577	35,273	105,009	2,831	-	50,220	52,632	105,683	63,716	1,500	18,283	(22,951)	4,324	(330)	-	-
73408	N/A	527,410	681,464	399,366	9,157	8,081	51,836	0	69,074	1,463	-	52,558	29,651	83,672	34,577	-	(6,663)	(22,356)	14,731	(310)	-	-
73501	N/A	601,495	818,763	422,643	20,858	11,475	74,799	37,346	144,478	5,019	-	75,744	137,542	218,305	24,057	3,631	(20,510)	(47,034)	(5,769)	(515)	-	-
73502	N/A	10,340,310	13,764,048	7,511,440	280,576	180,350	1,168,446	1,060,602	2,689,974	61,185	-	1,183,781	0	1,244,966	1,511,437	36,034	707,637	171,913	573,086	(7,627)	-	-
73503	N/A	1,603,535	2,071,920	1,214,230	27,840	24,568	157,603	5,828	215,839	4,447	-	159,798	184,029	348,274	35,319	-	(70,153)	(75,703)	14,362	(941)	-	-
73504	N/A	407,245	526,199	308,374	7,070	6,240	40,026	13,361	66,697	1,129	-	40,583	468,178	509,890	(132,714)	-	(154,348)	(182,536)	(106,071)	(237)	-	-
73506	N/A	211	273	160	4	3	21	-	28	1	-	21	33	55	(4)	19	(11)	(17)	1	(0)	-	-
73507	N/A	613,797	793,085	464,780	10,657	9,404	60,327	92,685	173,073	1,702	-	61,167	134,359	197,228	110,949	2,833	(78,254)	25,255	29,204	(360)	-	-
73601	N/A	14,530,795	19,275,648	10,607,908	377,653	249,830	1,616,930	106,129	2,350,542	80,630	-	1,638,285	422,886	2,141,801	1,290,513	63,123	187,739	(454,724)	486,186	(10,460)	-	-
73602	N/A	17,726,355	23,841,332	12,682,885	542,534	322,523	2,095,726	155,728	3,116,511	124,688	-	2,122,736	727,403	2,974,827	1,663,458	82,009	197,645	(631,519)	589,588	(14,030)	-	-
73603	N/A	411,770	532,047	311,801	7,149	6,309	40,471	744	54,673	1,142	-	41,034	30,514	72,690	32,179	1,909	(3,268)	(18,885)	4,377	(241)	-	-
73604	N/A	5,516,414	7,127,733	4,177,141	95,775	84,519	542,181	427,571	1,150,046	15,298	-	549,731	140,258	705,287	693,666	-	228,540	(30,759)	250,213	(3,235)	-	-
73606	N/A	2,062,544	2,665,003	1,561,800	35,809	31,601	202,717	1,102,506	1,372,633	5,720	-	205,540	255,571	466,831	445,307	-	280,276	286,990	339,746	(1,210)	-	-

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, 2023

		Net Pension Liability as of June 30, 2023			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
73607	N/A	968,696	1,285,998	706,399	25,423	16,709	108,164	1,342	151,638	5,455	-	109,591	210,169	325,215	31,527	5,032	(94,145)	(78,882)	152	(701)	-	-
73608	N/A	47,073	61,317	35,254	941	748	4,813	4,819	11,321	170	-	4,878	7,534	12,582	7,009	108	2,084	(3,645)	329	(28)	-	-
73609	N/A	634,275	856,648	450,992	20,307	11,735	76,335	39,051	147,428	4,749	-	77,312	11,394	93,455	62,499	2,309	21,805	421	32,262	(515)	-	-
73610	N/A	548,230	708,365	415,131	9,518	8,400	53,883	24,300	96,101	1,520	-	54,633	0	56,153	58,850	-	25,373	(3,355)	18,251	(321)	-	-
73611	N/A	2,397,448	3,097,732	1,815,397	41,624	36,732	235,633	265,374	579,363	6,648	-	238,915	52,760	298,323	308,401	-	126,213	23,796	132,437	(1,406)	-	-
73612	N/A	9,026	11,663	6,835	157	138	887	-	1,182	25	-	899	743	1,667	412	49	(176)	(448)	144	(5)	-	-
73613	N/A	7,377,562	9,532,778	5,586,230	128,153	113,050	725,204	29,225	995,632	20,481	-	735,303	245,511	1,001,295	603,391	29,137	(41,753)	(183,783)	224,201	(4,328)	-	-
73614	N/A	1,850,264	2,392,489	1,399,658	32,567	28,445	182,521	25,008	268,541	5,274	-	185,059	104,730	295,063	214,405	7,887	(597)	(74,331)	49,499	(1,093)	-	-
73701	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73702	N/A	48,314,282	64,699,871	34,789,954	1,408,277	863,778	5,605,984	1,295,255	9,173,294	317,186	-	5,678,776	300,824	6,296,786	3,739,670	194,730	1,357,477	(556,829)	2,113,007	(37,147)	-	-
73703	N/A	20,276,517	26,844,530	14,844,327	513,697	345,735	2,236,286	376,050	3,471,768	108,239	-	2,265,931	321,002	2,695,172	2,010,465	88,416	378,038	(266,109)	679,059	(14,393)	-	-
73707	N/A	5,541,026	7,383,029	4,019,338	152,189	97,042	628,898	338,348	1,216,477	33,378	-	637,138	157,496	828,012	729,550	21,995	225,749	(69,076)	235,908	(4,117)	-	-
73708	N/A	4,046,644	5,368,101	2,954,111	105,190	69,579	450,323	385,363	1,010,455	22,461	-	456,271	4,934	483,666	560,643	19,156	265,943	67,845	195,915	(2,915)	-	-
73709	N/A	1,992,199	2,574,112	1,508,534	34,588	30,523	195,803	47,190	308,104	5,525	-	198,530	149,425	353,480	214,152	-	19,587	(95,607)	31,812	(1,169)	-	-
73710	N/A	298,285	398,876	215,239	8,551	5,301	34,395	12,951	61,198	1,912	-	34,843	87,450	124,205	12,057	1,607	(19,231)	(38,662)	(4,886)	(228)	-	-
73711	N/A	3,206,369	4,142,935	2,427,928	55,668	49,126	315,138	21,391	441,323	8,892	-	319,527	69,627	398,046	407,660	-	51,309	(82,761)	76,610	(1,882)	-	-
73712	N/A	9,256,964	11,960,881	7,009,563	160,717	141,830	909,820	301,201	1,513,568	25,671	-	922,491	1,058,946	2,007,108	547,387	37,472	(160,675)	(374,197)	46,763	(5,431)	-	-
73801	N/A	17,861,080	23,939,124	12,845,125	525,763	320,441	2,080,194	297,183	3,223,581	118,914	-	2,107,165	447,814	2,673,893	1,725,528	79,577	357,293	(353,310)	559,520	(13,815)	-	-
73802	N/A	26,659,188	34,446,213	20,186,882	462,850	408,457	2,620,197	580,138	4,071,642	73,930	-	2,656,688	93,670	2,824,288	2,985,407	-	798,649	(407,529)	871,871	(15,637)	-	-
73803	N/A	48,940,238	65,179,006	35,524,193	1,336,563	855,454	5,543,164	31,624	7,766,805	292,354	-	5,615,847	2,370,254	8,278,455	4,537,873	255,952	(112,995)	(1,718,727)	1,356,310	(36,238)	-	-
73805	N/A	391,776	534,979	273,951	14,008	7,566	49,357	27,035	97,966	3,405	-	49,977	78,350	131,732	19,157	1,801	788	(31,959)	(2,254)	(341)	-	-
73806	N/A	335,421	460,750	232,393	12,676	6,625	43,284	19,175	81,760	3,134	-	43,823	8,887	55,844	31,895	1,363	14,973	(3,685)	14,930	(302)	-	-
73807	N/A	254,912	349,006	177,522	9,345	4,973	32,460	12,090	58,868	2,290	-	32,867	159,009	194,166	(26,900)	1,843	(48,804)	(55,394)	(30,874)	(226)	-	-
73808	N/A	12,806	16,546	9,697	222	196	1,259	3,309	4,986	36	-	1,276	429	1,741	2,238	24	1,201	1,047	1,004	(7)	-	-
73809	N/A	145,847	196,784	103,857	4,620	2,687	17,479	41,375	66,161	1,076	-	17,702	3,577	22,355	20,241	535	18,066	11,473	14,383	(117)	-	-
73810	N/A	266,937	354,812	194,311	7,115	4,628	29,971	21,712	63,426	1,539	-	30,366	34,130	66,035	18,339	-	(4,618)	(3,258)	5,464	(197)	-	-
73811	N/A	408,052	542,654	296,818	10,945	7,089	45,918	24,546	88,498	2,374	-	46,522	19,766	68,662	45,025	2,077	6,693	(4,177)	17,621	(301)	-	-
73812	N/A	1,552,681	2,058,676	1,134,304	40,100	26,640	172,394	35,929	275,063	8,534	-	174,672	96,016	279,222	113,481	6,730	(12,770)	(44,594)	54,317	(1,112)	-	-
73815	N/A	15,009,394	19,400,068	11,360,288	262,217	230,319	1,477,650	10,910	1,981,096	42,147	-	1,498,213	849,428	2,389,788	974,681	65,147	(232,351)	(494,987)	327,474	(8,828)	-	-
73816	N/A	765	988	579	13	12	75	652	752	2	-	76	2,667	2,745	(487)	12	(855)	(583)	(555)	-	-	-
73817	N/A	267,625	345,797	202,651	4,646	4,100	26,304	22,520	57,570	742	-	26,670	17,191	44,603	27,591	-	6,548	1,164	5,412	(157)	-	-
73819	N/A	208,051	288,829	141,747	8,624	4,275	27,995	6,752	47,646	2,189	-	28,337	30,736	61,262	13,451	-	(3,960)	(13,666)	4,208	(198)	-	-
73820	N/A	330,283	444,280	236,263	10,124	6,013	39,071	39,525	94,733	2,328	-	39,575	22,774	64,677	51,966	939	28,416	(4,463)	6,366	(262)	-	-
73821	N/A	170,642	220,485	129,213	2,963	2,614	16,771	1,289	23,637	473	-	17,005	76,606	94,084	(17,219)	-	(33,711)	(34,790)	(1,846)	(100)	-	-
73822	N/A	5,327,389	6,883,495	4,034,008	92,493	81,623	523,602	0	697,718	14,774	-	530,894	148,923	694,591	437,179	24,869	(22,697)	(118,319)	147,268	(3,125)	-	-
73901	N/A	14,039,327	19,010,235	9,943,968	461,710	262,386	1,708,037	280,348	2,712,481	109,056	-	1,729,803	380,167	2,219,026	1,401,928	60,603	270,382	(320,066)	554,747	(11,608)	-	-
73902	N/A	2,505,968	3,365,639	1,796,765	75,495	45,334	294,461	23,682	438,972	17,241	-	298,266	75,868	391,375	256,757	14,699	30,778	(67,605)	86,391	(1,967)	-	-
73903	N/A	56,644,711	75,584,698	41,002,306	1,583,249	997,994	6,470,423	1,647,301	10,698,967	350,049	-	6,554,974	853,866	7,758,889	6,100,906	216,156	1,602,636	(954,253)	2,334,201	(42,507)	-	-
73904	N/A	11,085,535	14,323,568	8,394,193	192,464	169,846	1,089,541	412,450	1,864,301	30,742	-	1,104,715	143,424	1,278,881	1,007,009	-	329,056	(146,197)	409,064	(6,503)	-	-
73906	N/A	3,862,841	5,230,711	2,735,905	127,076	72,202	470,015	201,463	870,756	30,019	-	476,003	567,622	1,073,644	198,238	19,042	(67,952)	(194,666)	62,922	(3,193)	-	-
73907	N/A	2,579,107	3,423,637	1,880,966	67,620	44,470	287,881	59,355	459,326	14,501	-	291,678	208,142	514,321	245,367	10,144	15,322	(104,610)	36,159	(1,866)	-	-
73909	N/A	3,059,444	3,953,094	2,316,674	53,117	46,875	300,697	38,278	438,967	8,484	-	304,885	74,727	388,096	222,377	15,414	15,346	(62,290)	99,611	(1,796)	-	-
73910	N/A	572,999	740,369	433,887	9,948	8,779	56,317	144,193	219,237	1,589	-	57,102	0	58,691	94,006	-	72,546	43,975	44,362	(337)	-	-
73911	N/A	22,890,679	30,182,308	16,855,376	549,071	383,616	2,478,144	5,946,707	9,357,538	112,267	-	2,511,250	1,864,886	4,488,403	3,377,123	72,474	1,635,651	950,542	2,298,714	(15,772)	-	-
73912	N/A	84,316	108,944	63,845	1,464	1,292	8,287	-	11,043	234	-	8,402	23,429	32,065	5,775	507	(12,224)	(8,666)	(83)	(49)	-	-
73913	N/A	1,043,128	1,347,821	789,878	18,111	15,982	102,524	24,512	161,129	2,893	-	103,952	195,134	301,979	66,875	-	(33,968)	(93,829)	(12,441)	(612)	-	-
73914	N/A	158,956	205,386	120,365	2,760	2,435	15,623	4,601	25,419	441	-	15,841	5,540	21,822	16,636	559	1,116	(3,261)	5,837	(94)	-	-
73915	N/A	798,998	1,032,382	605,018	13,872	12,242	78,530	12,683	117,327	2,216	-	79,623	49,482	131,321	60,762	-	(6,749)	(32,733)	25,955	(468)	-	-
73916	N/A	8,258,283	10,670,489	6,253,340	143,378	126,529	811,665	28,177	1,109,749	22,901	-	822,969	939,208	1,785,078	247,093	40,152	(368,466)	(381,919)	79,900	(4,844)	-	-
73917	N/A	648,451	837,861	491,020	11,258	9,935	63,733	29,083	114,009	1,798	-	64,621	42,376	108,795	60,903	-	18,138	(20,873)	8,330	(381)	-	-
73918	N/A	1,068,090	1,380,075	808,780	18,544	16,365	104,977	10,644	150,530	2,962	-	106,439	44,763	154,164	93,975	-	10,982	(37,447)	23,458	(626)	-	-
74001	N/A	2,684,794	3,469,009	2,032,981	46,613	41,135	263,875	0	351,623	7,445	-	267,550	1,457,781	1,732,776	(729,782)	-	(672,572)	(569,526)	(137,482)	(1,573)	-	-
74002	N/A	27,105,158	35,026,408	20,521,454	471,585	415,505	2,665,522	5,759	3,558,371	75,486	-	2,702,636	2,281,186	5,059,308	1,725,503	116,643	(530,958)	(1,249,082)	295,018	(15,915)	-	-
74003	N/A	192,170,659	257,766,975	138,043,983	5,707,262	3,458,643	22,457,202	49,375	31,672,482	1,295,657	-	22,747,975	9,853,482	33,897,114	14,423,235	897,877	(1,067,798)	(7,830,512)	6,823,078	(149,399)	-	-
74005	N/A	205,799,884	275,380,714	148,361,562	5,944,761	3,667,651	23,798,063	1,265,454	34,675,929	1,333,733	-	24,107,502	14,728,208	40,169,443	14,589,320	990,802	(1,809,792)	(9,383,566)	5,857,253	(157,409)	-	-
74008	N/A	6,633,965	8,571,715	5,023,374	115,177	101,642	652,019	163,592	1,032,430	18,397	-	661,099	-	679,496	746,371	-	238,714	(93,326)	211,436	(3,891)	-	-
74009	N/A	13,625,733	17,606,403	10,317,164	236,731	208,802	1,339,452	3,772	1,788,757	37,839	-	1,358,105	1,254,959	2,650,903	762,594	-	(492,734)	(676,747)	315,331	(7,995)	-	-
74010	N/A	8,941,696	11,832,020	6,550,974	225,009	152,134	983,879	210,195	1,571,217	47,241	-	996,934	119,203	1,163,378	1,004,030	-	189,732	(137,315)	361,746	(6,324)	-	-
74013	N/A	7,351,029	9,862,801	5,278,537	218,955	132,441	860,005	327,129	1,538,530	49,767	-	871,135	32,274	953,176	913,416	29,397	292,488	(33,851)	332,441	(5,724)	-	-
74014	N/A	3,551,975	4,589,491	2,689,628	61,668	54,421	349,106	281,145	746,340	9,850	-	353,968	89,567	453,385	380,991	13,836	96,394	43,682	154,964	(2,084)	-	-
74016	N/A	128,843	166,477	97,562	2,237	1,974	12,663	25,667	42,541	357	-	12,840	8,324	21,521	8,727	601	5,794	7,863	7,439	(76)	-	-
74017	N/A	5,287,793	6,832,333	4,004,025	91,805	81,017	519,711	245,666	938,199	14,664	-	526,948	145,602	687,214	607,122	24,184	168,837	(107,194)	192,444	(3,101)	-	-
74018	N/A	15,064,662	19,476,397	11,398,255	264,409	231,433	1,484,936	1,606,759	3,587,537	42,696	-	1,505,590	407,943	1,956,229	1,666,741	-	587,299	355,268	697,621	(8,880)	-	-
74020	N/A	1,146,831	1,482,738	867,675	20,142	17,621	113,065	18,176	169,004	3,255	-	114,637	87,112	205,004	101,546	4,233	(3,357)	(54,851)	22,884	(675)	-	-
74021	N/A	2,290,065	2,958,982	1,734,084	39,759	35,087	225,079	166,409	466,334	6,351	-	228,214	-	234,565	301,905	-	174,872	(21,037)	79,279	(1,344)	-	-
74022	N/A	160,631	207,551	121,633	2,789	2,461	15,788	0	21,038	445	-	16,007	11,636	28,088	7,964	-	(2,523)	(7,388)	2,954	(92)	-	-
74024	N/A	9,403,988	12,150,849	7,120,892	163,270	144,083	924,271	1,437,376	2,669,000	26,079	-	937,143	1,525,812	2,489,034	461,786	-	(208,660)	(246,155)	640,297	(5,516)	-	-
74101	N/A	1,428,848	1,916,739	1,026,273	42,476	25,725	167,037	13,099	248,337	9,647	-	169,200	92,581	271,428	104,871	7,340	(7,579)	(57,088)	42,687	(1,111)	-	-
74102	N/A	12,347,715	16,405,105	8,994,149	327,277	213,677	1,383,584	418,106	2,342,644	70,563	-	1,401,806	190,588	1,662,957	1,176,060	51,213	301,835	(115,250)	502,090	(8,988)	-	-
74103	N/A	1,121,154	1,448,637	848,960	19,465	17,178	110,193	38,082	184,918	3,109	-	111,727	10,437	125,273	113,449	-	41,873	(11,880)	30,310	(657)	-	-
74105	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	(13,173)	-	-	-	-	-	-	-
74106	N/A	612,779	820,636	441,220	17,871	10,957	71,115	67,208	167,151	4,026	-	72,039	8,020	84,085	88,893	1,620	42,307	5,618	35,614	(472)	-	-
74108	N/A	3,602	4,654	2,728	63	55	354	51	523	10	-	359	935	1,304	(168)	-	(383)	(423)	26	(2)	-	-
74109	N/A	2,039,730	2,635,526	1,544,525	35,413	31,252	200,475	258,648	525,788	5,656	-	203,267	0	208,923	345,215	-	149,114	54,839	114,108	(1,196)	-	-
74201	N/A	25,741,232	33,321,247	19,443,535	462,224	397,714	2,553,030	936,802	4,349,770	76,311	-	2,588,443	539,444	3,204,198	2,524,965	-	494,673	(347,047)	1,013,283	(15,337)	-	-
74202	N/A	8,456,021	10,925,986	6,403,072	146,811	129,558	831,100	343,517	1,450,986	23,450	-	842,674	138,245	1,004,369	979,027	-	291,135	(140,458)	300,900	(4,960)	-	-
74203	N/A	137,412,017	184,590,907	98,492,228	4,149,657	2,488,006	16,161,458	1,460,411	24,259,532	948,553	-	16,370,180	3,795,168	21,113,901	13,127,806	613,868	2,736,286	(4,135,980)	4,653,215	(107,891)	-	-
74204	N/A	491,467,256	635,129,422	372,064,683	8,559,493	7,535,794	48,344,149	0	64,439,436	1,371,524	-	49,017,173	40,612,935	91,001,632	17,663,489	-	(9,914,968)	(24,345,429)	7,986,879	(288,678)	-	-
74208	N/A	14,392,129	18,613,527	10,884,180	254,262	221,461	1,421,139	849,556	2,746,418	41,324	-	1,440,891	279,556	1,761,771	1,414,391	58,417	339,180	53,240	600,737	(8,510)	-	-
74211	N/A	1,811,048	2,340,047	1,371,363	31,443	27,748	177,999	10,999	248,189	5,022	-	180,478	53,052	238,552	170,871	-	21,450	(54,541)	43,789	(1,061)	-	-
74213	N/A	2,280,119	3,067,009	1,631,125	69,868	41,503	269,695	229,262	610,328	16,065	-	273,170	36,326	325,561	288,904	9,648	109,876	32,209	144,489	(1,807)	-	-
74214	N/A	3,220,940	4,161,761	2,438,961	55,921	49,349	316,570	304,432	726,272	8,932	-	320,979	-	329,911	480,224	-	242,439	39,792	116,021	(1,890)	-	-
74215	N/A	7,326,401	9,466,409	5,547,701	127,199	112,251	720,075	461,506	1,421,031	20,317	-	730,103	19,446	769,866	923,260	-	305,049	41,207	309,206	(4,297)	-	-
74216	N/A	3,674,473	4,882,140	2,676,305	97,456	63,601	411,829	135,500	708,386	21,019	-	417,252	42,561	480,832	453,073	12,787	136,256	(49,660)	143,634	(2,676)	-	-
74217	N/A	1,342,465	1,820,578	948,659	44,847	25,241	164,376	148,456	382,920	10,653	-	166,466	40,369	217,488	208,672	4,484	75,243	2,644	88,667	(1,122)	-	-
74218	N/A	767,938	1,051,616	534,631	28,204	14,992	97,868	101,346	242,410	6,914	-	99,094	41,184	147,192	104,235	3,311	27,960	9,786	58,155	(682)	-	-
74219	N/A	3,790,538	4,898,972	2,869,297	66,120	58,144	373,019	205,390	702,673	10,612	-	378,211	18,203	407,026	511,336	-	181,635	(28,849)	145,089	(2,229)	-	-
74221	N/A	1,277,533	1,735,480	900,440	43,419	24,181	157,542	110,560	335,702	10,376	-	159,538	30,270	200,184	165,320	4,771	40,945	14,195	81,454	(1,077)	-	-
74222	N/A	1,426,608	1,944,611	1,000,287	50,144	27,363	178,421	41,852	297,780	12,120	-	180,671	86,906	279,697	144,750	5,719	15,550	(44,160)	47,924	(1,231)	-	-

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, 2023

		Net Pension Liability as of June 30, 2023			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
74223	N/A	450,151	598,902	327,235	12,140	7,835	50,754	48,872	119,601	2,640	-	51,421	291,136	345,197	(6,943)	2,856	(63,480)	(98,157)	(63,627)	(332)	-	-
74224	N/A	634,483	884,279	429,550	27,165	13,225	86,675	18,498	145,563	6,955	-	87,733	123,644	218,332	63,994	2,212	(17,155)	(54,375)	(617)	(622)	-	-
74226	N/A	2,418,783	3,226,186	1,751,906	67,267	42,542	275,783	209,290	594,882	14,839	-	279,389	62,293	356,521	311,834	7,826	107,684	29,150	103,337	(1,809)	-	-
74227	N/A	508,574	657,126	385,102	8,830	7,792	49,985	13,028	79,635	1,410	-	50,681	20,221	72,312	51,790	-	14,224	(17,225)	10,621	(297)	-	-
74228	N/A	3,264,439	4,587,176	2,180,424	149,166	70,079	460,104	190,319	869,668	38,809	-	465,655	236,387	740,851	304,199	-	159,517	(141,009)	113,659	(3,350)	-	-
74229	N/A	3,653,970	5,057,835	2,501,161	147,749	74,273	486,074	918,794	1,626,890	37,257	-	492,062	1,472,622	2,001,941	1,020,191	12,627	(393,731)	(7,242)	29,372	(3,450)	-	-
74230	N/A	41,139,871	55,709,167	29,136,833	1,353,689	769,034	5,006,201	1,331,211	8,460,135	319,802	-	5,069,992	790,781	6,180,575	3,333,167	172,476	1,131,270	(541,866)	1,724,180	(34,024)	-	-
74231	N/A	492,784	695,146	327,024	23,191	10,725	70,469	7,387	111,772	6,075	-	71,315	56,941	134,331	59,586	-	(1,428)	(30,286)	9,671	(516)	-	-
74233	N/A	946,681	1,223,202	716,846	16,436	14,505	93,045	11,743	135,729	2,625	-	94,340	25,386	122,351	94,767	-	14,797	(28,668)	27,803	(554)	-	-
74234	N/A	695,251	980,757	461,386	32,719	15,132	99,422	64,715	211,988	8,571	-	100,616	16,725	125,912	109,806	-	52,854	2,605	31,345	(727)	-	-
74239	N/A	190,865	269,244	126,663	8,982	4,154	27,294	27,962	68,392	2,353	-	27,622	4,543	34,518	46,197	-	27,977	(2,763)	8,861	(201)	-	-
74241	N/A	-	-	-	-	-	-	-	-	-	-	-	0	0	(38)	-	-	-	-	(0)	-	-
74242	N/A	2,743,848	3,545,313	2,077,698	47,638	42,040	269,679	156,996	516,353	7,609	-	273,435	692,550	973,594	37,018	-	(104,394)	(256,546)	(94,692)	(1,609)	-	-
74243	N/A	3,999,645	5,167,923	3,028,613	69,441	61,280	393,105	-	523,826	11,092	-	398,580	239,904	649,576	1,016,224	-	(76,728)	(152,424)	105,750	(2,347)	-	-
74301	N/A	52,302,633	70,013,445	37,683,508	1,517,665	933,594	6,058,420	332,217	8,841,896	341,161	-	6,137,141	782,013	7,260,315	5,259,886	218,748	1,053,389	(1,302,806)	1,871,107	(40,109)	-	-
74302	N/A	49,851,296	66,396,027	36,182,607	1,362,362	871,578	5,647,736	1,248,640	9,130,316	298,092	-	5,721,784	1,450,434	7,470,310	4,816,919	222,409	811,647	(1,031,333)	1,916,620	(36,928)	-	-
74304	N/A	1,315,016	1,699,126	995,757	22,831	20,148	129,246	55,037	227,262	3,647	-	131,046	52,627	187,320	75,213	7,049	(5,791)	(3,307)	49,811	(771)	-	-
74305	N/A	1,732,008	2,237,920	1,311,512	30,071	26,537	170,230	21,105	247,943	4,803	-	172,601	119,860	297,264	136,456	-	(3,620)	(80,779)	36,093	(1,015)	-	-
74306	N/A	2,423,224	3,131,037	1,834,915	42,071	37,127	238,166	84,358	401,722	6,720	-	241,483	352,788	600,991	145,763	-	(6,353)	(173,398)	(18,096)	(1,422)	-	-
74307	N/A	1,854,876	2,396,676	1,404,550	32,204	28,419	182,306	43,821	286,750	5,144	-	184,845	81,785	271,774	153,885	8,630	16,804	(61,250)	60,510	(1,088)	-	-
74308	N/A	33,587	43,398	25,433	583	515	3,301	27,725	32,124	93	-	3,347	51,910	55,350	10,083	76	344	(22,724)	(826)	(20)	-	-
74309	N/A	77,984	100,763	59,051	1,354	1,195	7,665	22,616	32,830	216	-	7,771	4,089	12,076	12,542	240	7,321	5,460	8,018	(45)	-	-
74310	N/A	2,774,093	3,584,392	2,100,600	48,163	42,503	272,652	140,123	503,441	7,693	-	276,449	161,909	446,051	299,810	-	96,528	(78,052)	40,542	(1,627)	-	-
74311	N/A	12,582,555	16,259,012	9,526,860	218,744	192,845	1,237,110	717,059	2,365,758	34,986	-	1,254,336	612,009	1,901,331	965,923	46,489	28,159	(107,522)	551,173	(7,383)	-	-
74312	N/A	62,417	80,648	47,263	1,084	956	6,135	2,536	10,711	173	-	6,220	2,018	8,411	5,495	262	725	(865)	2,476	(36)	-	-
74313	N/A	1,047,439	1,353,391	793,142	18,185	16,048	102,947	166,315	303,495	2,905	-	104,381	119,491	226,777	61,781	-	60,536	(37,185)	53,983	(616)	-	-
74401	N/A	17,400,945	23,269,462	12,556,008	498,955	309,310	2,006,634	401,125	3,216,024	111,583	-	2,032,755	301,440	2,445,778	1,981,180	72,963	546,698	(317,294)	554,094	(13,252)	-	-
74402	N/A	12,329,026	16,328,153	9,021,686	313,724	210,521	1,361,829	4,032	1,890,106	66,256	-	1,379,871	769,011	2,215,138	890,982	61,984	(75,173)	(522,218)	281,133	(8,773)	-	-
74405	N/A	434,358	561,231	328,904	7,541	6,655	42,691	50,991	107,878	1,205	-	43,285	76,429	120,919	57,733	1,621	5,039	(12,560)	(5,265)	(255)	-	-
74406	N/A	636,276	844,990	463,753	16,774	10,991	71,159	34,055	132,979	3,607	-	72,097	29,872	105,576	71,103	2,130	25,194	(11,883)	14,552	(460)	-	-
74407	N/A	5,429,873	7,020,847	4,107,717	95,508	83,462	535,536	12,203	726,709	15,455	-	542,982	110,223	668,660	499,441	22,229	29,596	(117,477)	149,132	(3,202)	-	-
74408	N/A	1,163,999	1,511,841	875,212	22,174	18,260	117,362	78,879	236,675	3,860	-	118,978	129,852	252,690	69,800	-	(5,705)	(37,874)	28,277	(713)	-	-
74409	N/A	-	-	-	-	-	-	0	0	-	-	-	-	-	(28,529)	-	-	-	-	0	-	-
74410	N/A	80,395	103,877	60,876	1,396	1,232	7,902	2,170	12,700	223	-	8,012	7,416	15,651	(1,728)	426	(2,214)	(3,602)	2,912	(47)	-	-
74411	N/A	176,717	228,335	133,814	3,068	2,708	17,369	4,586	27,731	490	-	17,610	38,771	56,871	(24,736)	-	(23,439)	(11,955)	6,355	(102)	-	-
74412	N/A	178,724	230,928	135,333	3,103	2,738	17,566	28,705	52,112	496	-	17,811	26,451	44,758	29,368	-	12,637	(3,734)	(1,444)	(106)	-	-
74413	N/A	198,573	259,911	147,729	4,284	3,224	20,776	4,407	32,691	820	-	21,057	29,887	51,764	8,473	-	(5,512)	(15,260)	1,826	(128)	-	-
74414	N/A	75,321	97,322	57,034	1,308	1,154	7,403	-	9,865	209	-	7,506	20,266	27,981	22,910	-	(17,342)	(2,369)	1,640	(44)	-	-
74501	N/A	21,597,588	28,791,920	15,654,851	596,865	379,042	2,456,817	282,910	3,715,634	131,280	-	2,488,976	2,862,037	5,482,293	1,046,355	120,378	(772,933)	(1,356,209)	378,586	(16,103)	-	-
74504	N/A	3,902,694	5,227,294	2,809,433	114,012	69,829	453,219	-	637,060	25,704	-	459,102	292,652	777,458	246,932	20,452	(78,903)	(159,928)	101,438	(3,005)	-	-
74506	N/A	464,237	599,880	351,497	8,071	7,115	45,644	6,195	67,025	1,290	-	46,279	25,001	72,570	39,086	2,298	4,821	(18,175)	8,080	(271)	-	-
74508	N/A	2,913,879	3,765,009	2,206,448	50,590	44,645	286,390	-	381,625	8,081	-	290,379	508,203	806,663	60,159	13,746	(238,129)	(235,626)	50,426	(1,709)	-	-
74509	N/A	1,002,185	1,339,972	723,307	28,686	17,803	115,493	62,160	224,142	6,410	-	116,997	201,705	325,112	50,284	5,136	(55,246)	(72,050)	27,089	(763)	-	-
74510	N/A	280,191	372,105	204,215	7,388	4,840	31,337	10,321	53,886	1,588	-	31,750	1,634	34,972	42,996	932	11,441	(3,316)	10,991	(203)	-	-
74511	N/A	-	-	-	-	-	-	0	0	-	-	-	-	-	(40,366)	-	-	-	-	0	-	-
74601	N/A	107,292,364	142,397,342	78,271,357	2,806,038	1,848,496	11,965,461	2,590,728	19,210,723	600,998	-	12,123,355	-	12,724,353	13,378,558	411,105	3,901,041	(1,202,868)	3,865,724	(77,527)	-	-
74602	N/A	124,990,268	166,967,789	90,328,071	3,539,936	2,212,203	14,347,266	6,366,814	26,466,219	787,332	-	14,534,375	964,364	16,286,071	15,060,355	458,672	4,959,558	(706,765)	6,021,865	(94,509)	-	-
74604	N/A	21,184,497	28,536,245	15,122,517	659,355	387,824	2,521,103	289,447	3,857,729	152,546	-	2,553,511	1,319,478	4,025,535	2,401,778	60,975	206,356	(911,434)	554,210	(16,938)	-	-
74605	N/A	7,473,117	9,655,980	5,658,797	129,746	114,499	734,495	168,004	1,146,744	20,724	-	744,724	29,072	794,520	732,786	29,666	172,713	(76,107)	260,002	(4,383)	-	-
74607	N/A	5,570,552	7,472,670	4,001,046	165,601	100,292	651,221	217,755	1,134,869	37,610	-	659,652	117,663	814,925	669,306	22,158	181,832	(101,319)	243,765	(4,334)	-	-
74609	N/A	9,899,266	13,361,494	7,045,382	314,833	182,684	1,188,207	265,242	1,950,966	73,446	-	1,203,429	153,761	1,430,636	978,969	42,623	255,371	(138,387)	411,363	(8,017)	-	-
74610	N/A	1,233,006	1,593,161	933,657	21,407	18,891	121,186	40,934	202,418	3,419	-	122,874	71,848	198,141	115,010	-	1,589	(41,455)	44,867	(724)	-	-
74611	N/A	4,591,058	5,932,084	3,476,443	79,709	70,342	451,232	183,403	784,686	12,732	-	457,516	5,496	475,744	500,479	16,406	153,613	(21,800)	179,821	(2,692)	-	-
74612	N/A	16,487,898	21,303,937	12,484,973	286,258	252,618	1,620,513	148,858	2,308,247	45,723	-	1,643,081	1,090,381	2,779,185	757,983	66,275	(488,556)	(494,992)	522,280	(9,671)	-	-
74613	N/A	11,296,129	15,138,483	8,125,136	332,098	202,571	1,314,977	618,659	2,468,305	75,072	-	1,332,029	327,679	1,734,780	1,420,997	37,200	426,709	(196,078)	511,623	(8,729)	-	-
74616	N/A	2,828,581	3,654,797	2,141,859	49,109	43,338	278,007	2,833	373,287	7,844	-	281,879	12,106	301,829	191,841	-	42,611	(53,346)	83,851	(1,659)	-	-
74618	N/A	672,608	869,074	509,313	11,678	10,305	66,107	5,353	93,443	1,865	-	67,028	122,951	191,844	19,863	-	(41,488)	(62,644)	6,125	(395)	-	-
74619	N/A	1,454,421	1,879,250	1,101,317	25,251	22,284	142,948	153,411	343,894	4,033	-	144,938	-	148,971	231,851	3,419	95,162	25,361	75,252	(852)	-	-
74620	N/A	1,516,004	1,958,997	1,147,811	26,364	23,237	149,067	56,824	255,492	4,218	-	151,142	41,775	197,135	71,247	8,950	8,351	(6,882)	57,777	(888)	-	-
74621	N/A	53,697	69,381	40,660	932	823	5,278	1,290	8,323	149	-	5,351	3,927	9,427	(541)	-	(2,034)	(546)	1,507	(31)	-	-
75001	N/A	12,966,113	16,753,454	9,818,205	225,114	198,660	1,274,374	565,114	2,263,262	35,957	-	1,292,122	0	1,328,079	1,650,185	-	584,088	(100,682)	459,382	(7,605)	-	-
75002	N/A	1,521,657	1,966,126	1,152,230	26,419	23,314	149,556	158,523	357,812	4,220	-	151,639	11,095	166,954	162,976	-	113,638	36,199	41,914	(893)	-	-
75003	N/A	13,309	17,197	10,078	231	204	1,308	90,067	91,810	37	-	1,326	146,134	147,497	(63,493)	-	(12,393)	(10,333)	(32,953)	(8)	-	-
75005	N/A	1,450,498	1,874,182	1,098,347	25,183	22,224	142,562	31,379	221,348	4,022	-	144,548	17,380	165,950	113,583	-	31,015	(15,795)	41,027	(850)	-	-
75007	N/A	5,541,297	7,159,884	4,195,983	96,207	84,901	544,626	1,239	726,973	15,367	-	552,211	326,031	893,609	331,024	-	(51,590)	(235,467)	123,671	(3,250)	-	-
75011	N/A	3,633,435	4,694,745	2,751,312	63,083	55,669	357,112	71,395	547,259	10,076	-	362,085	86,852	459,013	366,026	-	42,187	(76,676)	124,865	(2,131)	-	-
75014	N/A	1,307,428	1,689,321	990,011	22,699	20,032	128,500	-	171,231	3,626	-	130,290	266,589	400,505	(82,682)	-	(101,875)	(127,700)	1,068	(767)	-	-
75015	N/A	1,051,526	1,358,672	796,237	18,256	16,111	103,349	190,719	328,435	2,916	-	104,789	277,290	384,995	95,287	-	45,685	(99,906)	(1,721)	(617)	-	-
75016	N/A	78,403	101,305	59,369	1,361	1,201	7,706	-	10,268	217	-	7,813	72,164	80,194	(36,208)	-	(39,299)	(28,369)	(2,214)	(45)	-	-
75018	N/A	75,315	97,314	57,030	1,308	1,154	7,402	40,576	50,440	209	-	7,505	34,433	42,147	22,037	-	17,036	(2,195)	(6,504)	(44)	-	-
75021	N/A	1,186,149	1,532,618	898,176	20,594	18,174	116,581	32,832	188,181	3,289	-	118,204	98,045	219,538	56,475	-	12,877	(60,354)	16,814	(694)	-	-
75022	N/A	10,796,300	13,949,849	8,175,179	187,442	165,415	1,061,114	283,471	1,697,442	29,940	-	1,075,892	236,302	1,342,134	1,213,770	-	94,254	(121,692)	389,080	(6,333)	-	-
75025	N/A	567,552	733,331	429,762	9,854	8,696	55,782	109,921	184,253	1,574	-	56,559	11,109	69,242	82,216	-	46,178	32,291	36,874	(333)	-	-
75026	N/A	1,344,154	1,736,776	1,017,821	23,337	20,594	132,110	-	176,041	3,728	-	133,950	27,174	164,852	116,438	-	10,789	(34,262)	35,452	(789)	-	-
80101	N/A	37,891,623	48,967,264	28,686,252	659,786	580,972	3,727,071	10,302	4,978,131	105,698	-	3,778,960	1,500,008	5,384,666	2,866,667	177,132	(126,589)	(1,234,122)	976,433	(22,257)	-	-
80103	N/A	1,675,784	2,165,273	1,268,938	29,095	25,675	164,704	41,164	260,638	4,647	-	166,998	64,598	236,243	82,527	14,277	(219)	(34,077)	59,675	(983)	-	-
80201	N/A	283,337,069	366,135,191	214,519,660	4,928,411	4,343,125	27,861,609	49,684	37,182,829	788,692	-	28,249,542	13,369,720	42,407,954	25,933,249	1,293,418	(1,442,086)	(9,457,743)	5,841,033	(166,330)	-	-
80202	N/A	12,633,049	16,323,103	9,566,002	219,332	193,557	1,241,639	3,411,495	5,066,023	35,033	-	1,258,931	0	1,293,964	3,173,982	15,206	2,191,938	985,464	602,066	(7,409)	-	-
80302	N/A	17,185,664	22,205,516	13,013,335	298,373	263,309	1,689,092	127,516	2,378,290	47,658	-	1,712,616	1,629,576	3,389,850	2,306,004	89,679	(981,429)	(557,436)	537,385	(10,080)	-	-
80401	N/A	119,669,181	154,640,458	90,602,950	2,081,789	1,834,400	11,767,892	3,360,263	19,044,344	333,187	-	11,931,741	1,100,619	13,365,547	14,309,250	444,668	4,357,697	(2,356,963)	3,748,316	(70,252)	-	-
80402	N/A	43,613,327	56,352,723	33,024,788	757,240	668,227	4,286,589	570,771	6,282,827	120,958	-	4,346,286	458,960	4,926,204	4,257,791	181,578	680,404	(724,522)	1,426,320	(25,580)	-	-
80403	N/A	35,063,058	45,304,815	26,550,464	608,755	537,217	3,446,172	1,038,848	5,630,992	97,235	-	3,494,165	-	3,591,400	3,886,149	141,140	1,189,435	(357,752)	1,228,474	(20,565)	-	-
80404	N/A	40,678,668	52,565,430	30,798,999	707,432	623,512	3,999,879	1,477,008	6,807,831	113,188	-	4,055,573	584,897	4,753,658	4,379,367	176,333	1,122,893	(552,883)	1,508,042	(23,879)	-	-
80405	N/A	166,391,639	215,004,674	125,986,614	2,891,555	2,549,947	16,357,874	3,456,632	25,256,008	462,300	-	16,585,659	253,819	17,301,778	17,898,534	715,337	4,270,584	(1,761,575)	5,542,858	(97,638)	-	-
80406	N/A	1,171,347	1,513,492	886,968	20,337	17,947	115,126	-	153,410	3,248	-	116,729	159,811	279,788	56,677	5,767	(56,736)	(76,587)	7,631	(686)	-	-
80407	N/A	6,136,685	7,942,372	4,636,410	109,848	94,739	608,119	77,238	889,944	18,081	-	616,557	151,541	786,179	606,586	25,402	52,501	(133,201)	188,115	(3,650)	-	-
80409	N/A	2,095,933	2,708,146	1,587,084	36,389	32,113	205,999	-	274,501	5,812	-	208,868	176,023	390,703	93,841	12,265	(83,427)	(84,406)	52,860	(1,229)	-	-
80502	N/A	627,060	810,221	474,823	10,887	9,607	61,631	2,295,731	2,377,856	1,739	-	62,489	8,475,457	8,539,685	(2,334,874)	-	(2,145,925)	(2,005,776)	(2,009,759)	(368)	-	-
80503	N/A	889,907	1,149,844	673,856	15,450	13,635	87,464	86	116,635	2,468	-	88,683	13,423,378	13,514,529	(5,083,927)	-	(5,065,581)	(5,022,023)	(3,309,768)	(522)	-	-

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, 2023

		Net Pension Liability as of June 30, 2023			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
80504	N/A	29,960,319	38,716,203	22,682,924	521,319	459,286	2,946,389	21,040,723	24,967,717	83,457	-	2,987,412	-	3,070,869	10,815,622	141,273	8,407,739	7,297,702	6,208,998	(17,591)	-	-
80601	N/A	26,899,828	34,757,156	20,369,089	467,031	412,144	2,643,853	104,434	3,627,462	74,598	-	2,680,674	1,018,534	3,773,806	2,102,796	134,278	165,002	(889,811)	594,245	(15,780)	-	-
80602	N/A	883,989	1,142,198	669,374	15,348	13,544	86,883	7,386	123,161	2,451	-	88,093	4,859,515	4,950,059	(1,890,540)	-	(1,792,743)	(1,829,314)	(1,204,322)	(518)	-	-
80603	N/A	629,286	813,374	476,291	10,994	9,657	61,954	127,547	210,152	1,768	-	62,815	7,768,076	7,832,659	(2,978,452)	-	(2,873,544)	(2,822,845)	(1,925,747)	(370)	-	-
80606	N/A	2,068,152	2,672,250	1,566,047	35,907	31,687	203,268	-	270,862	5,735	-	206,099	37,291	249,125	165,037	10,253	17,231	(51,839)	57,558	(1,213)	-	-
80607	N/A	18,090,124	23,377,559	13,695,532	314,926	277,351	1,779,267	12,704,405	15,075,949	50,440	-	1,804,039	-	1,854,479	6,530,535	106,924	5,076,603	4,406,296	3,749,195	(10,624)	-	-
80701	N/A	324,326,992	419,067,444	245,582,253	5,632,393	4,969,485	31,878,747	22,868,264	65,348,889	899,893	-	32,322,697	904	33,223,494	42,084,970	1,207,017	16,008,560	2,534,937	13,772,151	(190,252)	-	-
80702	N/A	3,134,739	4,050,381	2,373,688	54,424	48,029	308,098	286,030	696,581	8,693	-	312,388	-	321,081	476,354	13,320	195,115	43,167	139,056	(1,838)	-	-
80704	N/A	10,188,673	13,164,737	7,715,071	176,893	156,105	1,001,393	1,354,860	2,689,251	28,255	-	1,015,339	0	1,043,594	1,621,879	30,366	770,655	304,457	576,523	(5,977)	-	-
80801	N/A	431,758,715	557,908,953	326,908,474	7,504,979	6,617,097	42,448,789	3,197,944	59,768,809	1,200,194	-	43,039,876	11,290,326	55,530,396	44,195,373	1,724,869	6,244,559	(12,456,928)	10,704,161	(253,378)	-	-
80902	N/A	25,090,634	32,419,492	18,999,141	435,617	384,425	2,466,032	107,170	3,393,244	69,580	-	2,500,376	1,246,413	3,816,369	1,862,709	114,657	(21,992)	(972,728)	586,312	(14,716)	-	-
81001	N/A	678,926,058	877,289,409	514,055,468	11,800,410	10,404,963	66,747,915	10,720,693	99,673,981	1,886,970	-	67,677,368	4,899,952	74,464,290	77,583,187	2,969,664	21,147,189	(14,282,895)	18,743,813	(398,416)	-	-
81002	N/A	14,481,724	18,711,769	10,965,857	251,428	221,881	1,423,336	546,548	2,443,193	40,160	-	1,443,158	56,352	1,539,670	1,828,261	47,295	479,528	(45,327)	477,817	(8,494)	-	-
81003	N/A	7,703,596	9,953,780	5,833,320	133,748	118,030	757,148	404,123	1,413,049	21,363	-	767,692	10,446	799,501	1,192,907	25,729	388,091	(4,544)	234,518	(4,518)	-	-
81004	N/A	5,067,581	6,547,798	3,837,276	87,982	77,643	498,067	175,457	839,149	14,053	-	505,003	43,528	562,584	696,254	16,493	212,512	(70,896)	137,920	(2,971)	-	-
81005	N/A	19,837,943	25,632,514	15,021,696	344,421	303,946	1,949,772	9,439,921	12,038,060	55,014	-	1,976,925	-	2,031,939	7,038,187	-	5,444,061	3,644,760	928,936	(11,636)	-	-
81102	N/A	104,465,800	135,025,363	79,067,648	1,825,127	1,603,044	10,284,613	81,815	13,794,599	293,373	-	10,427,737	6,970,908	17,692,018	6,470,654	520,590	(1,529,317)	(4,630,018)	2,323,366	(61,449)	-	-
81201	N/A	59,704,822	77,144,323	45,209,711	1,036,579	914,764	5,868,086	-	7,819,429	165,570	-	5,949,809	4,223,548	10,338,927	3,686,501	300,214	(979,111)	(2,600,775)	1,095,406	(35,019)	-	-
81203	N/A	3,406,787	4,401,893	2,579,688	59,148	52,197	334,836	1,563,434	2,009,615	9,448	-	339,499	40,748	389,695	1,205,976	-	932,216	599,890	89,812	(1,998)	-	-
81301	N/A	90,187,206	116,553,051	68,273,767	1,571,463	1,383,025	8,872,564	678,986	12,506,038	251,922	-	8,996,077	1,724,951	10,972,950	8,538,849	402,262	1,473,608	(2,110,223)	2,222,687	(52,985)	-	-
81401	N/A	-	-	-	-	-	-	2,067,671	2,067,671	-	-	-	8,328,519	8,328,519	(2,471,079)	-	(2,645,696)	(3,615,152)	-	-	-	-
81402	N/A	-	-	-	-	-	-	275,846	275,846	-	-	-	24,198,358	24,198,358	(9,593,554)	-	(9,162,053)	(8,747,622)	(6,012,837)	-	-	-
81403	N/A	-	-	-	-	-	-	259,712	259,712	-	-	-	7,216,389	7,216,389	(3,846,970)	-	(3,824,268)	(3,132,409)	-	(0)	-	-
81408	N/A	-	-	-	-	-	-	12,820,401	12,820,401	-	-	-	19,953,633	19,953,633	(195,484)	-	(195,484)	(1,886,005)	(5,051,743)	-	-	-
81409	N/A	64,350,352	83,166,426	48,711,900	1,122,152	987,008	6,332,078	45,191,712	53,632,950	180,036	-	6,420,217	-	6,600,253	23,230,897	261,609	18,058,385	15,673,174	13,338,958	(37,820)	-	-
81501	N/A	63,308,342	81,807,557	47,932,731	1,100,932	970,363	6,224,952	2,239	8,298,486	176,139	-	6,311,628	3,182,690	9,670,457	4,302,418	318,674	(625,385)	(2,204,206)	1,494,780	(37,160)	-	-
81601	N/A	142,069,895	183,577,368	107,570,714	2,468,963	2,177,233	13,966,924	3,269,567	21,882,687	394,748	-	14,161,414	45,599	14,601,761	16,075,933	580,806	4,421,870	(1,511,728)	4,454,148	(83,365)	-	-
81701	N/A	62,532,281	80,797,670	47,350,721	1,085,669	958,085	6,145,983	200,528	8,390,265	173,411	-	6,231,576	2,473,289	8,878,276	4,858,760	292,843	212,701	(2,157,110)	1,493,074	(36,676)	-	-
81802	N/A	279,844,385	361,726,307	211,792,827	4,893,824	4,295,264	27,557,557	486,343	37,232,988	787,387	-	27,941,014	6,723,309	35,451,710	23,647,437	1,251,979	1,720,852	(6,813,373)	7,038,480	(164,682)	-	-
81805	N/A	4,888,794	6,323,185	3,696,843	86,481	75,251	482,909	88,774	733,415	14,073	-	489,618	229,685	733,376	416,152	16,434	(9,393)	(154,334)	166,656	(2,890)	-	-
81806	N/A	35,894,946	46,383,722	27,177,204	624,208	550,182	3,529,453	257,642	4,961,485	99,867	-	3,578,598	1,020,161	4,698,626	3,037,911	162,788	177,302	(795,521)	902,149	(21,070)	-	-
81901	N/A	49,797,538	64,350,102	37,702,239	866,308	763,347	4,896,965	1,099,734	7,626,354	138,655	-	4,965,147	116,300	5,220,102	4,974,985	214,372	1,212,624	(519,563)	1,742,427	(29,236)	-	-
81902	N/A	7,057,916	9,119,501	5,344,398	122,538	108,137	693,687	288,011	1,212,373	19,573	-	703,348	0	722,921	955,545	20,851	330,591	(49,454)	212,456	(4,141)	-	-
82001	N/A	48,058,154	62,098,581	36,388,354	835,090	736,476	4,724,475	188,516	6,484,557	133,503	-	4,790,264	3,043,821	7,967,588	2,650,166	256,243	(424,763)	(2,137,105)	1,107,036	(28,199)	-	-
82101	N/A	206,086,372	266,303,416	156,036,888	3,583,070	3,158,637	20,262,800	551,954	27,556,461	573,133	-	20,544,946	6,620,485	27,738,564	18,229,595	1,013,302	(406,988)	(5,843,692)	6,189,529	(120,953)	-	-
82104	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82106	N/A	14,809,773	19,135,638	11,214,262	257,123	226,907	1,455,578	128,274	2,067,882	41,070	-	1,475,849	298,355	1,815,274	1,379,162	61,297	212,265	(393,973)	443,002	(8,686)	-	-
82107	N/A	42,976,125	55,530,234	32,541,623	746,387	658,510	4,224,278	1,016,792	6,645,967	119,258	-	4,283,106	873,836	5,276,200	3,722,135	221,656	888,603	(927,655)	1,434,029	(25,210)	-	-
82108	N/A	-	-	-	-	-	-	547,627	547,627	-	-	-	5,779,665	5,779,665	(2,114,339)	-	(1,890,991)	(1,895,042)	(1,446,005)	(0)	-	-
82109	N/A	16,701,141	21,580,290	12,645,795	290,167	255,930	1,641,782	254,452	2,442,331	46,381	-	1,664,645	35,244	1,746,270	1,619,565	76,824	388,479	(235,313)	552,694	(9,800)	-	-
82110	N/A	164,427	212,455	124,508	2,855	2,519	16,161	67,791	89,326	456	-	16,386	43,336	60,178	56,556	-	37,954	(16,910)	8,201	(97)	-	-
82201	N/A	133,505,336	172,525,771	101,073,904	2,323,933	2,046,807	13,130,675	5,632,734	23,134,149	372,176	-	13,313,485	1,420,073	15,105,734	13,686,346	622,125	3,572,057	(819,053)	5,353,809	(78,398)	-	-
82301	N/A	1,003,203,228	1,296,370,508	759,538,395	17,451,485	15,377,926	98,651,196	19,543,199	151,023,806	2,793,014	-	100,024,760	183,345	103,001,119	112,689,374	3,979,215	29,352,563	(10,482,573)	29,741,638	(588,941)	-	-
82306	N/A	4,596,111	5,938,613	3,480,269	79,796	70,419	451,729	109,497	711,441	12,746	-	458,020	240,202	710,968	521,018	18,144	(93,174)	(66,461)	162,805	(2,696)	-	-
82307	N/A	5,517,773	7,129,489	4,178,170	95,798	84,540	542,314	347,623	1,070,275	15,302	-	549,867	0	565,169	697,078	20,962	271,000	30,001	207,342	(3,237)	-	-
82308	N/A	4,701,249	6,074,462	3,559,882	81,622	72,030	462,062	97,632	713,346	13,037	-	468,497	109,301	590,835	667,136	16,764	136,926	(122,160)	110,502	(2,757)	-	-
82309	N/A	730,281	943,592	552,984	12,679	11,189	71,776	-	95,644	2,025	-	72,775	4,274,350	4,349,150	(4,368,950)	67,060	(3,983,968)	(274,214)	5,104	(428)	-	-
82312	N/A	3,852,023	4,977,181	2,916,831	66,878	59,019	378,596	14,480	518,973	10,682	-	383,869	237,356	631,907	313,672	16,319	(10,435)	(162,705)	62,465	(2,259)	-	-
82313	N/A	18,032,451	23,299,646	13,654,540	313,075	276,283	1,772,319	5,188,390	7,550,067	50,007	-	1,797,001	3,216,446	5,063,454	5,015,878	-	2,258,896	522,626	(284,332)	(10,577)	-	-
82401	N/A	12,320,136	15,929,455	9,320,640	216,570	189,342	1,214,906	368,326	1,989,144	35,025	-	1,231,801	345,339	1,612,165	1,218,252	53,420	236,967	(282,477)	429,757	(7,268)	-	-
82402	N/A	121,694,857	157,267,259	92,129,385	2,119,322	1,865,949	11,970,544	1,869,889	17,825,704	339,565	-	12,137,193	486,090	12,962,848	12,949,349	490,468	3,439,443	(1,969,510)	3,464,398	(71,477)	-	-
82406	N/A	18,715,506	24,182,219	14,171,764	324,934	286,749	1,839,453	250,427	2,701,563	51,901	-	1,865,070	66,649	1,983,620	1,908,988	91,464	382,062	(252,007)	598,865	(10,976)	-	-
82501	N/A	-	-	-	-	-	-	64,235	64,235	-	-	-	4,625,671	4,625,671	(2,836,137)	-	(2,553,551)	(2,007,885)	-	-	-	-
82502	N/A	-	-	-	-	-	-	825,567	825,567	-	-	-	14,650,096	14,650,096	(8,269,456)	-	(7,447,137)	(6,353,407)	(23,985)	-	-	-
82503	N/A	45,378,449	58,638,002	34,357,763	789,030	695,519	4,461,799	25,485,240	31,431,588	126,222	-	4,523,926	-	4,650,148	16,206,526	190,333	12,559,675	9,366,065	4,882,336	(26,636)	-	-
82601	N/A	637,898,300	824,297,245	482,972,931	11,093,010	9,777,425	62,722,899	16,316,665	99,909,999	1,774,774	-	63,596,253	31,615	65,402,642	69,891,047	2,623,805	19,757,517	(6,081,530)	21,205,797	(374,428)	-	-
82602	N/A	2,005,943	2,591,870	1,518,941	34,827	30,734	197,154	397,344	660,059	5,563	-	199,900	6,963	212,426	388,398	7,018	217,292	86,502	145,016	(1,176)	-	-
82603	N/A	2,507,486	3,239,911	1,898,720	43,534	38,418	246,448	82,535	410,935	6,954	-	249,880	56,164	312,998	231,343	11,271	35,512	(11,292)	75,189	(1,472)	-	-
82604	N/A	1,434,281	1,853,228	1,086,067	24,902	21,975	140,968	0	187,845	3,977	-	142,932	122,102	269,011	93,444	7,444	(39,972)	(62,231)	21,879	(842)	-	-
82701	N/A	46,058,499	59,530,362	34,861,918	804,262	706,682	4,533,794	16,752,710	22,797,448	129,209	-	4,596,892	6,635,181	11,361,282	7,281,483	167,856	3,892,569	2,194,393	5,376,290	(27,086)	-	-
82702	N/A	9,358,132	12,091,599	7,086,169	162,473	143,380	919,764	750,900	1,976,517	25,951	-	932,573	-	958,524	1,554,534	23,414	682,228	18,341	322,913	(5,489)	-	-
82801	N/A	123,353,257	159,392,511	93,399,021	2,143,716	1,890,403	12,126,916	791,756	16,952,791	342,749	-	12,295,785	7,924,645	20,563,179	10,218,350	570,061	(156,610)	(5,332,311)	1,950,916	(72,383)	-	-
82901	N/A	179,611,949	232,120,429	135,970,578	3,129,563	2,754,341	17,670,001	5,516,395	29,070,300	501,690	-	17,915,980	3,671,221	22,088,891	19,774,659	669,949	5,120,480	(2,404,210)	4,370,661	(105,522)	-	-
82906	N/A	1,243,567	1,606,807	941,655	21,590	19,053	122,224	608,109	770,976	3,449	-	123,926	73,106	200,481	439,643	-	339,713	213,472	18,040	(730)	-	-
83001	N/A	71,356,835	92,202,026	54,031,124	1,239,427	1,093,409	7,014,131	89,616	9,436,583	198,060	-	7,111,808	2,489,873	9,799,741	5,992,742	327,846	274,938	(2,321,795)	1,725,559	(41,860)	-	-
83005	N/A	39,537,471	51,113,124	29,917,311	693,189	607,235	3,896,101	1,068,091	6,264,616	111,814	-	3,950,298	580,479	4,642,591	3,971,225	176,515	876,647	(628,541)	1,397,214	(23,294)	-	-
83101	N/A	20,739,835	26,797,844	15,704,627	360,079	317,764	2,038,414	419,546	3,135,803	57,515	-	2,066,802	1,541,504	3,665,821	982,107	136,426	(390,694)	(521,803)	394,645	(12,166)	-	-
83202	N/A	113,302,123	146,414,470	85,781,005	1,971,461	1,736,893	11,142,430	799,109	15,649,893	315,599	-	11,297,566	4,550,443	16,163,608	9,832,545	529,252	663,719	(3,960,984)	2,850,072	(66,522)	-	-
83203	N/A	31,984,622	41,326,803	24,219,708	555,214	490,030	3,143,465	1,741	4,190,450	88,668	-	3,187,243	491,314	3,767,225	2,768,116	136,907	296,713	(779,521)	924,791	(18,757)	-	-
83204	N/A	44,284,236	57,219,667	33,532,761	768,904	678,510	4,352,554	387,706	6,187,674	122,824	-	4,413,170	-	4,535,994	4,470,552	182,975	1,049,851	(695,968)	1,323,773	(25,976)	-	-
83205	N/A	255,357,133	329,984,796	193,330,824	4,443,220	3,914,561	25,112,489	200,631	33,670,901	711,288	-	25,462,131	9,350,767	35,524,186	21,474,977	1,191,338	989,919	(8,343,135)	5,649,856	(149,925)	-	-
83206	N/A	394,526,063	509,810,576	298,707,446	6,861,000	6,047,169	38,793,061	1,433,979	53,135,209	1,097,729	-	39,333,212	1,438,824	41,869,765	39,202,807	1,604,884	7,594,929	(7,338,218)	11,240,311	(231,577)	-	-
83207	N/A	1,229,550	1,588,696	931,040	21,347	18,838	120,846	104,900	265,931	3,410	-	122,529	127,962	253,901	102,528	5,269	15,551	(54,911)	52,112	(722)	-	-
83208	N/A	4,669,535	6,050,308	3,522,585	85,285	72,459	465,291	3,278,253	3,901,288	14,305	-	471,732	-	486,037	1,686,577	-	1,310,075	1,135,387	972,593	(2,804)	-	-
83301	N/A	47,469,085	61,334,584	35,944,561	824,146	727,295	4,665,497	-	6,216,938	131,639	-	4,730,472	3,996,741	8,858,852	2,379,316	295,413	(989,956)	(2,252,974)	628,858	(27,843)	-	-
83302	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83402	N/A	44,855,309	57,959,251	33,963,844	779,245	687,352	4,409,325	1,469,569	7,345,491	124,545	-	4,470,728	2,109,788	6,705,061	(122,705)	237,072	270,260	(630,715)	1,027,203	(26,318)	-	-
83501	N/A	13,334,586	17,256,493	10,075,955	238,260	205,769	1,320,749	685,183	2,449,961	39,150	-	1,339,080	153,278	1,531,508	1,566,962	60,321	382,864	15,148	528,367	(7,926)	-	-
83601	N/A	77,912,824	100,692,344	58,980,171	1,358,099	1,194,907	7,665,787	1,130,868	11,349,661	217,801	-	7,772,495	4,477,638	12,467,934	6,576,684	363,944	317,697	(2,583,976)	1,193,789	(45,784)	-	-
83701	N/A	144,491,879	186,702,704	109,407,926	2,509,986	2,214,118	14,203,422	560,121	19,487,647	401,134	-	14,401,217	5,543,418	20,345,769	11,855,813	676,749	632,683	(4,924,312)	3,518,280	(84,773)	-	-
83802	N/A	-	-	-	-	-	-	-	-	-	-	-	1,616,159	1,616,159	(23,197,963)	-	(1,616,159)	-	-	0	-	-
83805	N/A	-	-	-	-	-	-	-	-	-	-	-	7,275	7,275	(9,537,217)	-	(7,275)	-	-	(0)	-	-
83806	N/A	-	-	-	-	-	-	-	-	-	-	-	1,064,017	1,064,017	(11,833,757)	-	(1,064,011)	(6)	-	-	-	-
83810	N/A	4,135,915	5,343,997	3,131,800	71,807	63,368	406,498	548,253	1,089,926	11,470	-	412,159	92,343	515,972	496,502	8,571	257,640	149,404	169,336	(2,426)	-	-
83811	N/A	3,978,371	5,140,435	3,012,504	69,071	60,954	391,014	136,474	657,513	11,033	-	396,460	592,212	999,705	302,146	4,122	(35,163)	(302,780)	(1,913)	(2,336)	-	-
83812	N/A	148,573,025	192,003,655	112,476,367	2,587,787	2,278,154	14,614,995	6,156,365	25,637,301	414,686	-	14,818,456	27,847,364	43,080,506	47,599,265	852,923	(3,416,818)	(11,260,171)	(2,678,942)	(87,273)	-	-
83901	N/A	186,389,301	240,840,706	141,131,505	3,238,034	2,856,186	18,322,267	2,022,174	26,438,661	517,526	-	18,577,416	2,564,158	21,659,100	18,659,610	810,447	3,511,760	(3,498,272)	4,875,427	(109,354)	-	-
84002	N/A	396,529,708	512,390,711	300,231,567	6,893,591	6,077,392	38,986,683	8,205,481	60,163,147	1,102,579	-	39,529,551	19,306,723	59,938,853	28,926,015	1,980,043	2,955,483	(9,991,914)	7,493,443	(232,718)	-	-
84003	N/A	368,805,091	476,617,147	279,199,013	6,424,589	5,655,289	36,280,358	3,292,487	51,652,723	1,029,666	-	36,785,423	16,334,586	54,149,675	29,794,998	1,789,526	1,587,804	(10,971,849)	7,103,743	(216,650)	-	-

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, 2023

		Net Pension Liability as of June 30, 2023			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
84004	N/A	1,160,041	1,498,884	878,407	20,140	17,774	114,015	-	151,929	3,217	-	115,602	284,557	403,376	71,360	8,286	(111,953)	(123,474)	(15,340)	(680)	-	-
84005	N/A	4,689,209	6,058,905	3,550,765	81,413	71,845	460,879	707,237	1,321,374	13,004	-	467,297	0	480,301	698,548	17,177	406,084	189,678	248,062	(2,751)	-	-
84006	N/A	19,830,606	25,623,034	15,016,140	344,294	303,833	1,949,050	1,642,907	4,240,084	54,993	-	1,976,194	0	2,031,187	2,991,891	63,725	1,406,739	35,992	777,798	(11,632)	-	-
84007	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84008	N/A	67,660	87,423	51,233	1,175	1,037	6,650	-	8,862	188	-	6,743	10,409	17,340	(2,316)	6,213	(3,606)	(5,305)	473	(40)	-	-
84009	N/A	2,754,330	3,558,857	2,085,635	47,820	42,200	270,709	801,407	1,162,136	7,638	-	274,479	-	282,117	541,899	15,046	435,644	257,795	188,196	(1,616)	-	-
84010	N/A	31,646	40,889	23,963	549	485	3,110	0	4,144	88	-	3,154	446,133	449,375	(240,329)	2,906	(253,882)	(182,991)	(8,338)	(20)	-	-
84011	N/A	1,326,356	1,713,778	1,004,344	23,028	20,322	130,361	68,885	242,596	3,678	-	132,176	6,813	142,667	121,433	8,090	48,772	2,713	49,221	(777)	-	-
84012	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	(24,910)	-	-	-	-	-	-	-
84101	N/A	31,482,312	40,680,068	23,837,536	547,068	482,459	3,094,961	1,184,976	5,309,464	87,459	-	3,138,059	10	3,225,528	3,785,872	129,505	1,222,764	(181,757)	1,061,401	(18,472)	-	-
84203	N/A	125,682,073	162,399,597	95,164,002	2,183,655	1,925,977	12,355,063	1,055,020	17,519,715	349,049	-	12,527,112	3,288,981	16,165,142	10,519,588	576,144	1,224,932	(2,842,574)	3,045,957	(73,742)	-	-
84207	N/A	165,766,649	214,206,796	125,505,725	2,883,126	2,540,897	16,300,094	7,991,480	29,715,597	461,345	-	16,527,052	58,640	17,047,037	20,130,362	662,709	6,730,009	127,826	5,908,033	(97,307)	-	-
84208	N/A	33,506,695	43,297,603	25,368,987	582,676	513,575	3,294,622	121,187	4,512,060	93,222	-	3,340,496	322,519	3,756,237	3,217,419	145,969	494,523	(728,172)	1,009,139	(19,668)	-	-
84209	N/A	124,145,082	160,447,269	93,973,626	2,165,390	1,904,254	12,216,676	4,655,724	20,942,044	347,495	-	12,386,721	88,881	12,823,097	15,901,729	461,949	4,979,784	(682,076)	3,894,212	(72,973)	-	-
84210	N/A	41,579,858	53,752,646	31,463,406	728,788	638,558	4,097,049	75,892	5,540,287	117,524	-	4,154,043	940,377	5,211,944	2,684,385	209,349	320,468	(1,152,098)	1,184,467	(24,494)	-	-
84211	N/A	68,247,053	88,181,905	51,677,901	1,184,938	1,045,655	6,707,737	5,889,177	14,827,507	189,275	-	6,801,152	1,000,448	7,990,875	7,809,268	285,105	3,525,544	112,095	3,239,022	(40,029)	-	-
84212	N/A	121,376,651	156,834,159	91,905,759	2,108,299	1,859,880	11,930,991	1,318,603	17,217,773	336,914	-	12,097,140	1,015,771	13,449,825	12,126,218	508,610	2,563,698	(2,050,369)	3,325,826	(71,206)	-	-
84213	N/A	-	-	-	-	-	-	217,246	217,246	-	-	-	4,106,087	4,106,087	(1,552,691)	-	(1,710,983)	(1,644,163)	(533,696)	-	-	-
84214	N/A	3,826,113	4,943,703	2,897,211	66,428	58,622	376,049	190,868	691,967	10,610	-	381,286	58,486	450,382	389,747	17,033	91,605	2,590	149,633	(2,243)	-	-
84215	N/A	13,263,949	17,138,287	10,043,733	230,285	203,223	1,303,647	838,861	2,576,016	36,783	-	1,321,802	-	1,358,585	1,999,387	25,161	780,680	(61,496)	506,026	(7,779)	-	-
84301	N/A	182,095,078	235,306,749	137,868,314	3,167,134	2,791,185	17,905,712	110,323	23,974,354	506,793	-	18,155,027	9,902,035	28,563,855	9,739,627	970,185	(1,552,544)	(6,379,593)	3,449,530	(106,893)	-	-
84302	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84401	N/A	41,978,399	54,241,198	31,786,030	729,094	643,230	4,126,261	894	5,499,479	116,502	-	4,183,724	1,264,685	5,564,911	2,775,630	209,172	167,786	(1,207,455)	998,863	(24,626)	-	-
84501	N/A	44,289,913	57,226,791	33,537,227	768,950	678,585	4,353,033	1,273,885	7,074,453	122,822	-	4,413,656	548,757	5,085,235	3,976,652	232,787	1,262,323	(437,386)	1,190,257	(25,977)	-	-
84506	N/A	147,110	190,080	111,395	2,554	2,254	14,459	-	19,267	408	-	14,660	22,632	37,700	(96,110)	13,509	(7,840)	(11,534)	1,028	(87)	-	-
84601	N/A	124,164,333	160,432,158	94,019,769	2,155,708	1,902,377	12,203,487	3,053,550	19,315,122	344,326	-	12,373,441	95	12,717,862	14,672,134	472,711	3,932,905	(1,339,756)	4,076,937	(72,826)	-	-
84603	N/A	226,547,536	292,746,236	171,526,514	3,939,575	3,472,405	22,275,728	722,286	30,409,994	630,282	-	22,585,896	3,103,714	26,319,892	21,717,061	1,002,775	3,562,100	(5,433,918)	6,094,895	(132,975)	-	-
84604	N/A	224,365,994	289,902,601	169,894,243	3,895,468	3,437,629	22,051,933	7,190,467	36,575,497	622,228	-	22,359,042	758,144	23,739,414	31,089,363	686,865	9,323,813	(2,761,388)	6,405,260	(131,601)	-	-
84605	N/A	72,664,271	93,889,167	55,022,870	1,261,578	1,113,321	7,141,805	709,990	10,226,694	201,509	-	7,241,267	257,525	7,700,301	7,154,201	303,935	1,390,767	(1,137,165)	2,315,414	(42,622)	-	-
84606	N/A	531,188	686,346	402,226	9,222	8,139	52,208	3,512	73,081	1,473	-	52,935	125,558	179,966	18,985	6,519	(43,512)	(59,912)	(3,150)	(311)	-	-
90203	N/A	10,215,163	14,410,032	6,779,042	480,735	222,324	1,460,790	167,572	2,331,421	125,931	-	1,478,322	160,616	1,764,869	1,189,363	48,223	341,806	(219,153)	454,585	(10,686)	-	-
90208	N/A	311,468	415,783	225,320	8,748	5,496	35,644	31,988	81,876	1,939	-	36,109	102,994	141,042	21,974	1,513	(9,958)	(44,364)	(4,607)	(237)	-	-
90211	N/A	25,546	36,037	16,953	1,202	556	3,653	17,735	23,146	315	-	3,697	-	4,012	9,388	-	7,107	5,845	6,209	(27)	-	-
90403	N/A	16,170,483	22,810,910	10,731,144	760,997	351,936	2,312,414	17,370	3,442,717	199,347	-	2,340,166	1,105,162	3,644,675	1,533,158	67,403	(43,094)	(776,313)	634,367	(16,917)	-	-
90407	N/A	1,183,308	1,595,930	843,143	37,324	21,770	141,566	32,834	233,494	8,680	-	143,383	284,826	436,889	21,069	-	(68,494)	(117,705)	(16,241)	(955)	-	-
90704	N/A	5,864,848	8,250,297	3,910,186	270,254	126,396	830,027	68,338	1,295,015	70,451	-	840,025	298,213	1,208,689	539,506	-	48,716	(206,278)	249,934	(6,046)	-	-
90705	N/A	7,635,212	10,755,502	5,078,857	355,532	165,352	1,086,149	143,564	1,750,597	92,908	-	1,099,209	214,264	1,406,381	893,411	-	226,975	(183,150)	308,322	(7,931)	-	-
90707	N/A	1,625,478	2,281,744	1,087,581	73,681	34,766	228,208	15,490	352,145	19,133	-	230,965	90,560	340,658	174,738	-	23,930	(66,203)	55,417	(1,657)	-	-
90709	N/A	19,019,198	26,829,454	12,621,624	895,061	413,936	2,719,786	880,046	4,908,829	234,466	-	2,752,427	267,378	3,254,271	2,529,022	80,998	886,951	(285,276)	1,072,780	(19,896)	-	-
90710	N/A	1,193,857	1,676,939	797,940	54,386	25,593	168,018	29,617	277,614	14,139	-	170,045	55,927	240,111	102,454	-	12,772	(26,789)	52,739	(1,219)	-	-
90711	N/A	18,550,799	24,760,866	13,422,214	520,342	327,236	2,121,791	550,607	3,519,976	115,230	-	2,149,503	159,177	2,423,910	2,216,663	70,931	603,561	(260,438)	766,891	(13,948)	-	-
90803	N/A	33,791,632	45,577,274	24,075,692	1,066,469	621,817	4,043,613	5,664,693	11,396,592	248,065	-	4,095,479	3,156,976	7,500,520	4,870,514	111,500	1,909,591	284,312	1,729,415	(27,245)	-	-
90807	N/A	1,852,769	2,602,372	1,238,416	84,378	39,713	260,711	442,896	827,698	21,935	-	263,858	34,141	319,934	540,982	-	299,076	95,316	115,267	(1,895)	-	-
90809	N/A	2,303,474	3,234,157	1,540,676	104,586	49,305	323,653	997,413	1,474,957	27,168	-	327,562	-	354,730	793,116	-	519,017	309,476	294,084	(2,350)	-	-
90810	N/A	43,245	61,003	28,698	2,035	941	6,184	20,406	29,566	533	-	6,258	90,757	97,548	(31,660)	982	(24,353)	(22,198)	(21,385)	(45)	-	-
90811	N/A	226,447	319,438	150,276	10,657	4,928	32,382	157,204	205,171	2,792	-	32,771	-	35,563	83,219	-	62,995	51,808	55,044	(238)	-	-
91007	N/A	15,074,544	21,145,602	10,098,051	679,531	321,600	2,110,686	238,119	3,349,936	176,220	-	2,136,208	276,839	2,589,267	1,768,622	-	475,185	(396,327)	697,119	(15,307)	-	-
91009	N/A	6,912,428	9,272,017	4,965,420	205,310	124,412	807,819	452,868	1,590,409	46,611	-	818,279	137,712	1,002,602	867,728	24,563	277,430	(15,019)	330,770	(5,374)	-	-
91203	N/A	972,442	1,311,292	693,086	30,612	17,878	116,248	61,182	225,920	7,114	-	117,739	78,224	203,077	75,400	4,123	625	(21,056)	44,056	(782)	-	-
91503	N/A	604,976	836,951	414,471	24,347	12,272	80,305	7,350	124,274	6,132	-	81,295	88,961	176,388	63,746	2,157	(20,719)	(38,293)	7,468	(570)	-	-
91604	N/A	103,701	146,286	68,818	4,880	2,257	14,829	22,567	44,533	1,278	-	15,007	20,350	36,635	19,695	1,354	3,831	2,112	2,065	(109)	-	-
91605	N/A	141,069	191,924	99,204	4,866	2,685	17,504	12,989	38,044	1,169	-	17,726	27,086	45,981	1,409	899	(10,271)	(6,769)	9,226	(122)	-	-
91803	N/A	-	-	-	-	-	-	-	-	-	-	-	0	0	(14,155)	-	-	-	-	(0)	-	-
91804	N/A	334,827	472,324	222,200	15,757	7,287	47,881	73,005	143,930	4,128	-	48,456	12,987	65,571	100,579	-	48,225	17,895	12,590	(352)	-	-
91807	N/A	-	-	-	-	-	-	0	0	-	-	-	27,145	27,145	(171,340)	-	(27,145)	-	-	0	-	-
92109	N/A	394,071	555,897	261,516	18,545	8,577	56,353	5,611	89,086	4,858	-	57,029	30,011	91,898	55,931	-	(200)	(16,744)	14,542	(411)	-	-
92114	N/A	1,094,689	1,544,225	726,464	51,517	23,825	156,543	5,342	237,227	13,495	-	158,422	1,982	173,899	123,027	-	33,537	(22,479)	53,415	(1,146)	-	-
92116	N/A	779,979	1,090,931	524,993	34,365	16,468	108,013	83,793	242,639	8,862	-	109,324	55,068	173,254	161,397	-	32,603	(13,351)	50,912	(780)	-	-
92117	N/A	1,471,673	2,076,017	976,639	69,258	32,030	210,452	51,082	362,822	18,143	-	212,978	45,332	276,453	136,937	-	55,420	(39,906)	72,397	(1,541)	-	-
92118	N/A	334,899	472,425	222,247	15,761	7,289	47,891	91,003	161,944	4,129	-	48,466	77,599	130,194	74,241	-	31,564	5,730	(5,194)	(350)	-	-
92119	N/A	287,951	406,199	191,092	13,551	6,267	41,178	57,867	118,863	3,550	-	41,672	51,357	96,579	95,332	-	39,212	(16,189)	(438)	(301)	-	-
92121	N/A	453,588	639,855	301,013	21,346	9,872	64,864	59,485	155,567	5,592	-	65,643	10,323	81,558	151,038	-	49,163	(3,214)	28,535	(475)	-	-
92202	N/A	1,660,528	2,191,936	1,220,775	40,447	27,961	180,697	120,319	369,424	8,342	-	183,106	209,261	400,709	171,658	7,593	14,645	(51,860)	7,086	(1,155)	-	-
92204	N/A	6,258,280	8,810,697	4,167,012	290,124	135,252	888,327	219,312	1,533,015	75,737	-	899,015	643,076	1,617,828	743,763	-	91,223	(368,326)	198,768	(6,478)	-	-
92302	N/A	18,098,480	24,748,928	12,627,743	655,905	351,417	2,293,272	668,274	3,968,868	160,115	-	2,322,042	138,356	2,620,513	2,380,155	69,186	861,301	(228,596)	731,554	(15,903)	-	-
92310	N/A	3,091,653	4,349,291	2,061,137	142,502	66,638	437,604	118,699	765,443	37,150	-	442,875	73,827	553,852	389,137	-	120,630	(69,704)	163,852	(3,187)	-	-
92313	N/A	1,585,180	2,236,136	1,051,966	74,600	34,500	226,684	40,906	376,690	19,542	-	229,405	13,910	262,857	227,211	-	67,280	(32,281)	80,492	(1,659)	-	-
92318	N/A	442,194	623,782	293,451	20,810	9,624	63,235	50,328	143,997	5,451	-	63,994	-	69,445	90,096	-	37,931	10,544	26,540	(462)	-	-
92319	N/A	4,688,860	6,586,716	3,133,459	213,740	100,548	660,096	159,002	1,133,386	55,576	-	668,062	290,805	1,014,443	495,125	-	129,852	(147,567)	141,456	(4,798)	-	-
92404	N/A	1,222,098	1,663,600	858,663	42,394	23,318	151,998	102,442	320,152	10,202	-	153,919	-	164,121	186,017	4,183	100,207	1,378	55,490	(1,045)	-	-
92502	N/A	1,839,555	2,517,937	1,281,590	67,274	35,850	234,004	124,751	461,879	16,470	-	236,936	292,723	546,129	94,257	10,325	7,561	(90,893)	707	(1,626)	-	-
92507	N/A	138,802	195,802	92,113	6,532	3,021	19,849	20,619	50,021	1,711	-	20,087	25,434	47,232	11,645	-	(8,332)	(1,243)	12,508	(144)	-	-
92606	N/A	18,522,163	26,128,311	12,291,779	871,670	403,119	2,648,709	791,396	4,714,894	228,338	-	2,680,497	382,054	3,290,889	2,365,634	78,069	753,198	(346,065)	1,036,248	(19,375)	-	-
92609	N/A	197,374	269,056	138,379	6,941	3,787	24,691	4,020	39,439	1,678	-	25,002	8,022	34,702	23,185	624	4,068	(6,080)	6,920	(170)	-	-
92805	N/A	1,438,622	2,029,393	954,706	67,703	31,310	205,726	100,701	405,440	17,735	-	208,195	2,713	228,643	206,071	-	84,999	11,351	81,952	(1,505)	-	-
93005	N/A	6,681,072	9,107,796	4,683,883	235,040	128,188	835,891	483,170	1,682,289	56,826	-	846,429	279,696	1,182,951	847,597	26,781	309,475	(62,725)	258,349	(5,762)	-	-
93706	N/A	850,760	1,200,125	564,586	40,038	18,516	121,660	57,723	237,937	10,488	-	123,121	8,044	141,653	129,036	-	58,147	(9,015)	48,042	(891)	-	-
93808	N/A	938,833	1,282,370	656,188	33,662	18,150	118,415	130,221	300,448	8,189	-	119,903	54,874	182,966	105,676	4,426	47,257	13,314	57,730	(819)	-	-
94215	N/A	-	-	-	-	-	-	-	-	-	-	-	582,679	582,679	(263,783)	-	(250,273)	(227,161)	(105,246)	-	-	-
94216	N/A	4,602,186	6,479,984	3,063,676	213,553	99,505	653,560	97,815	1,064,433	55,760	-	661,423	36,862	754,045	578,410	-	169,446	(74,250)	219,960	(4,768)	-	-
94218	N/A	2,377,447	3,337,954	1,590,203	107,928	50,885	334,023	233,955	726,791	28,036	-	338,057	107,455	473,548	374,007	-	123,775	(21,028)	152,923	(2,426)	-	-
94219	N/A	2,189,673	3,088,864	1,453,122	103,048	47,656	313,128	626,242	1,090,074	26,994	-	316,886	572	344,452	549,689	-	355,539	190,677	201,697	(2,291)	-	-
94220	N/A	1,845,762	2,603,726	1,224,895	86,863	40,171	263,948	65,302	456,284	22,754	-	267,116	28,138	318,008	298,549	-	97,466	(43,901)	86,642	(1,931)	-	-
94221	N/A	1,326,887	1,871,774	880,556	62,444	28,879	189,748	47,787	328,858	16,358	-	192,025	16,779	225,162	200,530	-	56,987	(12,872)	60,969	(1,388)	-	-
94224	N/A	132,546	186,976	87,961	6,238	2,885	18,954	6,910	34,987	1,634	-	19,182	17,925	38,741	9,353	-	(2,393)	(4,464)	3,242	(139)	-	-
94225	N/A	1,409,855	1,988,813	935,616	66,349	30,684	201,612	65,357	364,002	17,380	-	204,032	120,603	342,015	177,555	-	44,454	(55,527)	34,535	(1,475)	-	-
94226	N/A	1,307,589	1,844,552	867,750	61,536	28,459	186,988	145,180	422,163	16,120	-	189,232	199,595	404,947	128,932	-	27,249	(24,900)	16,235	(1,368)	-	-
94227	N/A	1,045,698	1,475,115	693,952	49,211	22,759	149,537	14,455	235,962	12,891	-	151,332	94,317	258,540	93,864	-	(3,477)	(60,787)	42,781	(1,095)	-	-
94228	N/A	550,551	776,636	365,360	25,909	11,982	78,730	14,787	131,408	6,787	-	79,675	8,109	94,571	112,295	-	25,812	(12,813)	24,415	(577)	-	-
94229	N/A	637,139	898,781	422,822	29,984	13,867	91,112	38,088	173,051	7,855	-	92,206	14,796	114,857	67,961	-	40,282	(12,555)	31,135	(667)	-	-
94231	N/A	559,261	788,922	371,140	26,319	12,172	79,975	26,012	144,478	6,894	-	80,935	34,989	122,818	73,489	-	17,433	(12,642)	17,454	(585)	-	-

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, 2023

		Net Pension Liability as of June 30, 2023			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
Participating Employer	Employer Allocation %	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2024	2025	2026	2027	2028	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(17)	(18)	(19)	(20)	(21)	(22)
94232	N/A	476,564	672,265	316,260	22,428	10,372	68,150	99,890	200,840	5,875	-	68,968	137,586	212,429	60,332	-	29,451	(26,594)	(13,948)	(498)	-	-
94504	N/A	226,760	302,243	164,407	6,254	3,977	25,776	1,853	37,860	1,375	-	26,112	6,023	33,510	25,771	1,002	4,094	(6,746)	7,170	(168)	-	-
94607	N/A	2,227,961	3,142,876	1,478,532	104,850	48,490	318,603	127,890	599,833	27,466	-	322,427	39,904	389,797	335,636	-	117,639	(24,594)	119,320	(2,330)	-	-
94608	N/A	128,189	180,831	85,070	6,033	2,790	18,331	9,470	36,624	1,580	-	18,551	34,280	54,411	40,231	-	(697)	(15,263)	(1,692)	(134)	-	-
	Total Allocated	27,221,536,718	35,533,716,503	20,327,791,573	563,020,185	436,685,365	2,811,591,227	956,478,578	4,767,775,355	104,574,769	-	2,849,909,099	959,797,841	3,914,281,709	2,743,447,151	101,175,797	528,985,565	(515,834,985)	857,708,363	(17,365,297)	-	-