

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, 2024





December 17, 2024

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, 2024**

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, 2024 and June 30, 2025. 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, 2023. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2024, using generally accepted actuarial principles. There was no legislation enacted during the 2024 legislative session that had a material change in benefit provisions for any of the systems. The actuarial assumptions were updated as part of the July 1, 2024 funding valuation and the financial impact of those adopted assumptions is reflected in the total pension liability as of June 30, 2024.

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

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

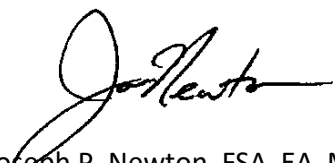
During the measurement period ending June 30, 2024, the State made a nonemployer contribution directly to SCRS and PORS. The appropriated funds have been determined not to qualify as a Special Funding Situation under GASB 68 for financial reporting purposes.

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.

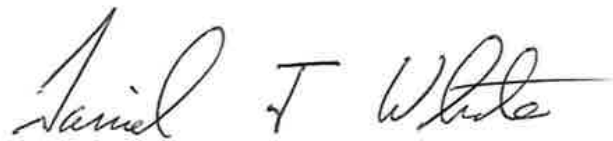
This report complements the actuarial valuation report as of July 1, 2023, provided for plan funding purposes, which was also provided to the Board and should be considered together as a complete report for the measurement date of June 30, 2024. Please see the actuarial valuation report as of July 1, 2023 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, and benefit provisions. Please see the experience study report dated June 26, 2024 for the economic and demographic assumptions used in the development of the total pension liability as of the measurement date.

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

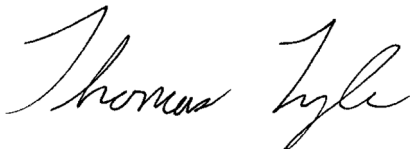
Respectfully submitted,
Gabriel, Roeder, Smith & Company



Joseph P. Newton, FSA, EA, MAAA
Pension Market Leader and Actuary



Daniel J. White, FSA, EA, MAAA
Vice President and Actuary



Thomas Lyle, FSA, FCA, EA, MAAA
Consultant



Table of Contents

	<u>Page</u>
Section 1 Discussion.....	2
Section 2 Accounting Exhibits.....	5
Appendix A Collective Pension Amounts-SCRS	
Appendix B Collective Pension Amounts-PORS	
Appendix C Aggregate Collective Pension Amounts – SCRS & PORS	



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 2024 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, 2023. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2024, using generally accepted actuarial principles, with an adjustment to reflect the economic and demographic assumptions adopted by the Board on June 26, 2024.

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 2024 (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, 2024, 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, 2023:

Membership Status	SCRS (1)	PORS (2)	JSRS ¹ (3)	GARS (4)	SCNG (5)
Inactive plan members currently receiving benefits: ²	153,558	21,367	236	336	5,161
Inactive plan members entitled to but not yet receiving benefits:	227,527	22,530	5	27	1,400
Active Plan Members:	205,985	27,797	138	62	12,071
Total Plan Members:	587,070	71,694	379	425	18,632

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, 2024, 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):	2,122,621	269,241	1,498	300	191,163
Total plan members:	587,070	71,694	379	425	18,632
Average expected remaining service life (years):	3.616	3.755	3.953	0.706	10.260

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, 2024

System (1)	Total Pension Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net Pension Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5)	Covered Payroll ¹ (6)	Net Pension Liability as a Percentage of Covered Payroll (7)
South Carolina Retirement System (SCRS)	\$ 61,369,806,968	\$ 37,919,492,371	\$ 23,450,314,597	61.8%	\$ 11,041,022,986	212.4%
Police Officers Retirement System (PORS)	10,177,904,231	7,178,118,865	2,999,785,366	70.5%	1,601,690,150	187.3%
Retirement System for Judges and Solicitors (JSRS)	489,507,692	243,733,559	245,774,133	49.8%	33,639,371	730.6%
Retirement System for the General Assembly (GARS)	66,114,215	50,525,784	15,588,431	76.4%	1,000,200	1,558.5%
National Guard Supplemental Retirement Plan (SCNG)	69,832,000	47,789,392	22,042,608	68.4%	Not Applicable ²	Not Applicable ²

Note:

¹ The projected payroll for fiscal year 2024 is based on the actuarial valuation as of July 1, 2023.

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, 2024

Change in the Net Pension Liability (1)	SCRS (2)	PORS (3)	JSRS (4)	GARS (5)	SCNG (6)
Total pension liability					
Service Cost	\$ 1,182,493,562	\$ 240,894,199	\$ 10,226,369	\$ 219,844	\$ 785,788
Interest	4,007,724,081	651,801,917	31,729,493	4,583,181	4,733,278
Benefit Changes	0	0	0	0	0
Difference between actual and expected experience	748,621,053	274,583,676	16,556,576	(683,746)	(678,200)
Assumption Changes	571,461,971	78,628,297	(2,574,109)	(241,102)	134,830
Benefit Payments	(3,604,896,153)	(518,025,434)	(29,191,848)	(6,256,103)	(4,738,122)
Net Change in Total Pension Liability	2,905,404,514	727,882,655	26,746,481	(2,377,926)	237,574
Total Pension Liability - Beginning	58,464,402,454	9,450,021,576	462,761,211	68,492,141	69,594,426
Total Pension Liability - Ending (a)	\$ 61,369,806,968	\$ 10,177,904,231	\$ 489,507,692	\$ 66,114,215	\$ 69,832,000
Plan Fiduciary Net Position					
Contributions - Employer	\$ 2,463,230,579	\$ 407,491,348	\$ 21,279,763	\$ 6,286,001	\$ 5,289,726
Contributions - Nonemployer	88,705,515	12,470,282	2,900,000	0	0
Contributions - Member	1,117,409,137	197,697,113	3,563,802	147,325	0
Refunds of contributions to members	(152,910,141)	(26,308,677)	0	0	0
Retirement benefits	(3,422,600,404)	(486,674,910)	(29,184,848)	(6,243,443)	(4,738,122)
Death benefits	(29,385,608)	(5,041,847)	(7,000)	(12,660)	0
Net Investment Income	3,588,043,693	674,178,551	23,611,325	4,813,697	4,317,504
Administrative Expense	(18,154,515)	(3,369,208)	(116,891)	(24,240)	(22,469)
Net transfers to affiliated systems	(1,807,827)	1,750,843	56,984	0	0
Other	0	0	0	0	0
Net Change in Plan Fiduciary Net Position	3,632,530,429	772,193,495	22,103,135	4,966,680	4,846,639
Plan Fiduciary Net Position - Beginning	34,286,961,942	6,405,925,370	221,630,424	45,559,104	42,942,753
Plan Fiduciary Net Position - Ending (b)	\$ 37,919,492,371	\$ 7,178,118,865	\$ 243,733,559	\$ 50,525,784	\$ 47,789,392
Net Pension Liability - Ending (a) - (b)	23,450,314,597	2,999,785,366	245,774,133	15,588,431	22,042,608
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	61.8%	70.5%	49.8%	76.4%	68.4%
Covered Payroll	\$ 11,041,022,986	\$ 1,601,690,150	\$ 33,639,371	\$ 1,000,200	N/A
Net Pension Liability as a Percentage of Covered Payroll	212.4%	187.3%	730.6%	1,558.5%	N/A



Exhibit 3

Schedule of the Employers' and Nonemployer's Contributions for the Measurement Period Ending June 30, 2024

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

System (1)	Actuarially Determined Contribution as a Percent of Covered Payroll ^{1, 2} (2)	Actual Contributions as a percentage of Covered Payroll (3)	Contribution Deficiency (Excess) (4)	Total Contributions for the 2024 Fiscal Year ³ (5)	Covered Payroll ⁴ (6)
South Carolina Retirement System (SCRS)	23.11%	23.11%	\$ 0	\$ 2,551,936,094	\$ 11,041,022,986
Police Officers Retirement System (PORS)	26.22%	26.22%	0	419,961,630	1,601,690,150
Retirement System for Judges and Solicitors (JSRS)	71.88%	71.88%	0	24,179,763	33,639,371

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

System (1)	Actuarially Determined Contribution ⁵ (2)	Total Employer Contributions for the 2024 Fiscal Year (3)	Contribution Deficiency (Excess) (4)	Covered Payroll ⁶ (5)
Retirement System for the General Assembly (GARS)	\$ 6,286,000	\$ 6,286,001	\$ (1)	\$ 1,000,200
National Guard Supplemental Retirement Plan (SCNG)	3,836,927	5,289,726	(1,452,799)	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 2024 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 2024

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, 2022	July 1, 2022	July 1, 2022	July 1, 2022	July 1, 2022
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:	25-year maximum, closed period	25-year maximum, closed period	25-year maximum, closed period	5-year closed period	14-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 2024 is determined in accordance with the Retirement System Funding and Administration Act of 2017.	Contribution rate for fiscal year 2024 is determined in accordance with the Retirement System Funding and Administration Act of 2017.	Contribution rate for fiscal year 2024 is determined by the 2022 actuarial valuation.	Contribution rate for fiscal year 2024 is determined by the 2022 actuarial valuation.	Contribution rate for fiscal year 2024 is determined by the 2022 actuarial valuation.



Exhibit 4

Sensitivity of the Net Pension Liability to Changes in the Discount Rate for the Measurement Period Ending June 30, 2024

System (1)	1.00% Decrease (6.00%) (2)	Current Discount Rate (7.00%) (3)	1.00% Increase (8.00%) (4)
South Carolina Retirement System (SCRS)	\$ 30,388,957,993	\$ 23,450,314,597	\$ 17,060,373,399
Police Officers Retirement System (PORS)	4,346,114,555	2,999,785,366	1,897,072,009
Retirement System for Judges and Solicitors (JSRS)	299,642,252	245,774,133	200,121,256
Retirement System for the General Assembly (GARS)	20,905,361	15,588,431	10,635,094
National Guard Supplemental Retirement Plan (SCNG)	30,987,990	22,042,608	14,798,733

Exhibit 5

Components of Aggregate Pension Expense For the Measurement Period Ending June 30, 2024

	<u>SCRS</u>	<u>PORS</u>	<u>JSRS</u>	<u>GARS</u>	<u>SCNG</u>
	(1)	(2)	(3)	(4)	(5)
1. Total service cost:	\$ 1,182,493,562	\$ 240,894,199	\$ 10,226,369	\$ 219,844	\$ 785,788
2. Interest on total pension liability:	4,007,724,081	651,801,917	31,729,493	4,583,181	4,733,278
3. Current-period benefit changes:	-	-	-	-	-
4. Member contributions:	(1,117,409,137)	(197,697,113)	(3,563,802)	(147,325)	-
5. Projected earnings on plan investments	(2,401,644,372)	(451,845,299)	(15,461,343)	(3,194,492)	(3,024,512)
6. Administrative expense:	18,154,515	3,369,208	116,891	24,240	22,469
7. Other:	1,807,827	(1,750,843)	(56,984)	-	-
8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹	888,249,095	195,363,688	5,242,484	(924,848)	(102,463)
9. Recognition of deferred outflows/ (inflows) due to assets: ²	<u>(315,945,858)</u>	<u>(59,377,690)</u>	<u>(2,028,778)</u>	<u>(328,502)</u>	<u>(140,727)</u>
10. Total Aggregate Pension Expense:	\$ 2,263,429,713	\$ 380,758,067	\$ 26,204,330	\$ 232,098	\$ 2,273,833

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, 2024 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	\$ 1,186,399,321	\$ 2,376,278,926	\$ 3,595,771,851
2. Differences between expected and actual experience	748,621,053	0	1,168,383,332	67,047,627	1,101,335,705
3. Assumption Changes	571,461,971	0	941,895,236	0	941,895,236
4. Total	\$ 1,320,083,024	\$ 1,186,399,321	\$ 4,486,557,494	\$ 3,662,819,478	\$ 823,738,016

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	\$ 237,279,864	\$ 1,111,839,381	\$ 1,427,785,239
2. Differences between expected and actual experience	207,030,158	0	397,723,108	37,944,328	359,778,780
3. Assumption Changes	158,037,050	0	528,470,315	0	528,470,315
4. Total	\$ 365,067,208	\$ 237,279,864	\$ 2,038,032,804	\$ 1,465,729,567	\$ 572,303,237

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	\$ 949,119,457	\$ 1,264,439,545	\$ 2,167,986,612
2. Differences between expected and actual experience	541,590,895	0	770,660,224	29,103,299	741,556,925
3. Assumption Changes	413,424,921	0	413,424,921	0	413,424,921
4. Total	\$ 955,015,816	\$ 949,119,457	\$ 2,448,524,690	\$ 2,197,089,911	\$ 251,434,779



Exhibit 7

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2024 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	\$ 222,333,252	\$ 435,312,301	\$ 662,869,821
2. Differences between expected and actual experience	274,583,676	0	417,841,582	37,527,142	380,314,440
3. Assumption Changes	78,628,297	0	144,880,397	0	144,880,397
4. Total	\$ 353,211,973	\$ 222,333,252	\$ 998,034,280	\$ 700,396,963	\$ 297,637,317

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	\$ 44,466,650	\$ 202,172,861	\$ 261,550,551
2. Differences between expected and actual experience	73,124,814	0	136,122,782	20,328,897	115,793,885
3. Assumption Changes	20,939,626	0	79,569,803	0	79,569,803
4. Total	\$ 94,064,440	\$ 44,466,650	\$ 417,865,446	\$ 281,879,448	\$ 135,985,998

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	\$ 177,866,602	\$ 233,139,440	\$ 401,319,270
2. Differences between expected and actual experience	201,458,862	0	281,718,800	17,198,245	264,520,555
3. Assumption Changes	57,688,671	0	65,310,594	0	65,310,594
4. Total	\$ 259,147,533	\$ 177,866,602	\$ 580,168,834	\$ 418,517,515	\$ 161,651,319



Exhibit 8

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2024 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	\$ 8,149,982	\$ 14,926,320	\$ 23,077,914	\$ (8,151,594)
2. Differences between expected and actual experience	16,556,576	0	17,328,987	7,056,654	10,272,333
3. Assumption Changes	0	2,574,109	3,367,717	2,574,109	793,608
4. Total	\$ 16,556,576	\$ 10,724,091	\$ 35,623,024	\$ 32,708,677	\$ 2,914,347

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 0	\$ 1,629,996	\$ 6,901,984	\$ 8,930,762	\$ (2,028,778)
2. Differences between expected and actual experience	4,188,357	0	4,960,768	2,434,822	2,525,946
3. Assumption Changes	0	651,179	3,367,717	651,179	2,716,538
4. Total	\$ 4,188,357	\$ 2,281,175	\$ 15,230,469	\$ 12,016,763	\$ 3,213,706

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	\$ 6,519,986	\$ 8,024,336	\$ 14,147,152	\$ (6,122,816)
2. Differences between expected and actual experience	12,368,219	0	12,368,219	4,621,832	7,746,387
3. Assumption Changes	0	1,922,930	0	1,922,930	(1,922,930)
4. Total	\$ 12,368,219	\$ 8,442,916	\$ 20,392,555	\$ 20,691,914	\$ (299,359)



Exhibit 9

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2024 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	\$ 1,619,205	\$ 3,051,063	\$ 4,506,695	\$ (1,455,632)
2. Differences between expected and actual experience	0	683,746	0	683,746	(683,746)
3. Assumption Changes	0	241,102	0	241,102	(241,102)
4. Total	\$ 0	\$ 2,544,053	\$ 3,051,063	\$ 5,431,543	\$ (2,380,480)

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	\$ 323,841	\$ 1,412,589	\$ 1,741,091	\$ (328,502)
2. Differences between expected and actual experience	0	683,746	0	683,746	(683,746)
3. Assumption Changes	0	241,102	0	241,102	(241,102)
4. Total	\$ 0	\$ 1,248,689	\$ 1,412,589	\$ 2,665,939	\$ (1,253,350)

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	\$ 1,295,364	\$ 1,638,474	\$ 2,765,604	\$ (1,127,130)
2. Differences between expected and actual experience	0	0	0	0	0
3. Assumption Changes	0	0	0	0	0
4. Total	\$ 0	\$ 1,295,364	\$ 1,638,474	\$ 2,765,604	\$ (1,127,130)



Exhibit 10

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2024 for SCNG

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
	1. Net Difference between projected and actual earnings on pension plan investments	\$ 0	\$ 1,292,992	\$ 2,745,026	\$ 3,579,611
2. Differences between expected and actual experience	0	678,200	103,481	3,962,474	(3,858,993)
3. Assumption Changes	134,830	0	2,335,583	0	2,335,583
4. Total	\$ 134,830	\$ 1,971,192	\$ 5,184,090	\$ 7,542,085	\$ (2,357,995)

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	\$ 258,598	\$ 1,261,181	\$ 1,401,908
2. Differences between expected and actual experience	0	66,101	56,453	639,518	(583,065)
3. Assumption Changes	13,141	0	480,602	0	480,602
4. Total	\$ 13,141	\$ 324,699	\$ 1,798,236	\$ 2,041,426	\$ (243,190)

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	\$ 1,034,394	\$ 1,483,845	\$ 2,177,703
2. Differences between expected and actual experience	0	612,099	47,028	3,322,956	(3,275,928)
3. Assumption Changes	121,689	0	1,854,981	0	1,854,981
4. Total	\$ 121,689	\$ 1,646,493	\$ 3,385,854	\$ 5,500,659	\$ (2,114,805)



Exhibit 11

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

<u>Period</u>	<u>SCRS</u> (1)	<u>PORS</u> (2)	<u>JSRS</u> (3)	<u>GARS</u> (4)	<u>SCNG</u> (5)
Fiscal Year + 1	\$ 660,998,770	\$ 108,079,475	\$ 4,134,260	\$ (191,863)	\$ 156,040
Fiscal Year + 2	572,303,237	135,985,998	3,213,706	(1,253,350)	(243,190)
Fiscal Year + 3	(323,088,250)	(14,408,489)	(3,816,235)	(921,854)	(744,876)
Fiscal Year + 4	838,382,248	197,158,842	3,569,137	468,902	347,673
Fiscal Year + 5	(26,579,354)	23,367,618	1,577,737	(350,337)	(337,855)
Thereafter	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,299,679)</u>
Total	\$ 1,722,016,651	\$ 450,183,444	\$ 8,678,605	\$ (2,248,502)	\$ (2,121,887)

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, 2024

Participating Employer	Net Pension Liability as of June 30, 2024				Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30											
	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% (6.00%)	Discount Rate Plus 1.00% 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Proportionate Share of Differences Between Employer Share and Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2023	2024	2025	2026	2027	2028	2029	Thereafter			
																												(1)	(2)	(3)
Aggregate - Employer	2,461,761,389	88,705,515	100.000000%		23,450,134,597	30,388,957,993	17,060,373,399	2,263,429,713	N/A	N/A	N/A	770,660,224	413,424,921	1,264,439,545	N/A	2,448,524,690	29,109,299		2,167,986,612	N/A	2,197,089,911	(323,088,250)	838,382,248	(26,579,354)	(237,279,865)					
10001	57,354	1,560	0.002310%		54,691	70,170	394,086	52,284	26,481	78,765	1,560	17,802	9,550	29,208	13,992	70,552	6,727		50,079	29,953	80,704	(9,708)	12,703	(7,667)	(6,480)					
10002	308,625	7,542	0.012396%		2,907,206	3,767,151	2,114,880	280,585	49,616	330,201	7,542	95,534	51,250	156,746	110,688	414,218	3,608		268,753	170,918	443,279	(52,892)	1,439,738	(29,415)						
10100	1,433,878	65,751	0.058798%		13,788,388	17,808,166	10,031,196	1,330,856	(351,512)	979,324	65,751	453,134	249,086	741,468	1,439,688	10,712			934,678	2,226,528	6,646,488	(666,488)	13,577,930	(119,518)						
10200	1,589,075	95,499	0.060191%		15,091,539	19,543,613	10,971,539	1,454,613	298,739	1,244,562	95,499	490,457	265,874	816,162	1,616,332	66,315			1,396,162	3,142,950	97,136	1,432,950	712,925	(265,589)						
10300	5,080,508	225,467	0.208393%		45,802,993	63,220,993	35,492,291	4,708,825	836,763	5,545,588	225,467	1,603,277	860,087	2,630,532	2,063,137	21,573			21,837,373	4,784,484	8,065	4,510,265	13,573,073	314,594	(493,613)					
10600	623,147	28,845	0.025407%		5,957,976	7,720,864	4,334,496	575,065	123,814	698,879	28,845	195,800	105,038	321,254	341,125	963,217	7,394		550,816	97,371	649,941	71,302	3,249,956	(22,697)	(60,285)					
10700	-	-	0.000000%		-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-	-	-	-	-
10900	243,382	10,295	0.009946%		2,332,434	3,022,570	1,696,872	225,127	64,443	289,570	10,295	76,652	41,120	125,765	109,998	349,525	2,859		215,634	91,156	309,685	6,814	80,736	(24,109)	(23,601)					
12300	121,894	5,925	0.005912%		1,175,423	1,523,215	813,452	113,452	47,354	100,806	5,925	38,629	20,722	63,379	58,901	181,631	1,495		108,668	7,951	118,658	10,309	55,942	9,216	(11,894)					
13200	735,595	42,650	0.023676%		6,499,840	8,127,171	4,001,297	516,881	70,200	805,866	42,650	260,342	36,961	295,551	307,765	802,022	6,826		508,465	40,451	556,739	21,782	2,532,321	16,821	(55,650)					
13600	354,767	17,042	0.014578%		3,418,607	4,430,128	2,487,076	329,965	(19,398)	316,027	17,042	112,348	60,269	184,331	145,895	445,895	4,243		316,051	49,173	369,467	(4,098)	1,350,751	(15,454)	(34,591)					
13700	216,047	4,855	0.008661%		2,031,086	2,632,058	1,477,638	196,041	205,606	401,647	4,855	66,749	35,808	105,616	253,273	465,346	5,261		187,774	677	190,972	108,098	144,610	(42,216)	(20,551)					
20101	341,691	13,495	0.013926%		3,265,756	4,232,051	2,375,875	315,122	15,894	331,106	13,495	107,324	57,575	176,089	42,271	383,259	6,053		301,920	15,457	321,430	(36,991)	1,260,014	5,849	(33,044)					
20102	2,272,223	100,622	0.091507%		21,458,583	27,807,899	15,611,366	2,071,187	100,902	1,172,089	100,622	705,205	378,311	1,157,045	466,107	2,706,668	25,631		2,975,581	258,063	(834,783)	865,800	5,484	(237,127)						
20105	-	-	0.000000%		-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-	-	-	-	-
20108	44,517	2,343	0.010187%		430,850	558,333	313,448	41,586	7,786	49,372	2,343	14,159	7,596	23,231	23,978	68,964	5,85		39,832	-	40,367	9,082	22,675	1,201	(4,361)					
20200	410,923	14,247	0.016700%		3,909,241	5,065,934	2,844,018	373,321	4,209	381,530	14,247	128,471	68,919	210,786	134,411	542,607	8,325		361,410	407,246	(33,705)	192,143	16,478	1,278	(39,556)					
20400	410,357	19,654	0.016860%		3,953,744	5,123,605	2,876,394	381,616	197,203	518,819	19,654	129,934	69,704	213,186	133,238	646,062	4,907		370,431	59,032	224,970	31,620	34,620	(40,005)						
20400	3,160,860	90,533	0.12482%		29,894,993	38,740,533	21,748,951	2,885,472	867,134	3,752,656	90,533	983,455	527,043	1,611,936	1,930,780	5,052,214	37,102		2,761,798	27,564	2,828,464	59,128	1,814,252	340,820	(302,491)					
20500	1,050,829	38,782	0.047272%		10,018,432	12,982,782	7,288,539	966,983	(141,552)	825,431	38,782	129,242	176,624	540,194	1,046,000	12,494			926,208	35,474	1,292,116	(31,573)	257,841	(70,953)	(101,371)					
20600	3,378,346	42,656	0.134123%		31,454,465	40,761,433	22,883,485	3,025,992	(105,900)	2,885,402	42,656	193,705	554,337	1,696,023	2,738,422	3,558,107	20,037		2,907,972	778,523	3,725,532	(852,860)	974,873	28,831	(282,268)					
21000	524,409	9,543	0.020935%		4,909,434	6,362,072	3,571,670	473,860	(145,520)	1,094,422	9,543	161,341	86,552	264,716	1,546,854	2,059,463	4,433		453,878	13,221	473,192	15,922	711,655	306,471	(49,676)					
21400	13,403,723	155,261	0.531628%		124,668,323	163,556,061	90,697,638	12,033,015	3,615,693	15,648,708	155,261	4,097,042	2,197,881	6,722,108	11,513,243	24,530,274	154,721		11,525,613	-	11,680,334	3,454,354	8,884,254	1,681,777	(1,261,445)					
21900	-	2,659	0.000104%		24,447	31,680	19,318	2,360	(85,860)	(83,500)	2,659	803	431	1,318	2,552	30			2,260	5,015	7,305	(3,075)	(782)	(649)	(247)					
22100	386,639	18,788	0.015881%		3,724,031	4,825,924	2,709,276	359,444	(107,353)	252,091	18,788	18,988	12,265	65,654	200,800	388,839	4,622		344,287	17,934	520,843	(42,717)	75,481	(27,088)	(37,680)					
22200	729,489	31,002	0.021876%		6,899,241	9,018,241	5,188,811	658,821	158,881	7,659	31,002	7,409	42,281	136,332	281,714	579,737	209		479,737	32,912	22,214	(6,601)	9,370	(1,289)						
23000	105,866,607	4,495,021	4.227115%		1,014,722,104	1,314,965,062	738,211,913	97,941,203	4,438,839	25,028,062	4,495,021	33,247,365	17,889,320	54,714,734	23,204,272	129,155,251	1,259,233		93,813,265	843,371	95,111,905	(52,165,00)	452,222,912	3,505,382	(10,267,248)					
30200	8,069,936	437,138	0.335550%		78,218,453	1,013,622,277	569,904,823	74,549,663	(2,761,241)	4,788,422	437,138	2,570,535	1,378,978	4,215,344	8,167,047	97,074			7,231,313	3,872,252	11,000,639	(3,172,226)	14,082,822	(510,742)	(791,446)					
30300	77,476,945	2,932,589	0.152738%		739,326,931	958,084,164	537,868,840	71,360,004	13,290,123	84,650,127	2,932,589	24,296,896	13,034,204	39,864,463	30,422,834	107,618,397	97,074		68,350,933	-	69,208,484	3,293,173	34,822,081	4,540,743	(4,800,813)					
30400	7,361,834	468,630	0.307021%		71,997,337	93,800,423	52,378,890	6,145,199	(5,341,160)	1,585,039	468,630	2,366,087	1,269,300	3,882,092	7,517,479	89,353			6,656,169	8,655,246	15,000,768	(5,845,588)	(237,349)	(1,436,883)	(728,499)					
30500	55,996,540	1,657,086	2.205313%		530,097,317	686,934,225	385,651,891	51,915,114	3,883,725	57,246,839	1,657,086	17,420,871	9,345,522	28,382,815	11,563,902	66,913,110	67,884		49,007,611	49,460,465	(2,020,210)	23,414,973	1,214,593	(6,363,742)						
30600	164,214,145	164,200	0.000100%		1,586,864,200	2,017,864,200	1,145,864,200	158,864,200	1,586,864,200	1,586,864,200	164,200	1,586,864,200	1,586,864,200	1,586,864,200	1,586,864,200	1,586,864,200	1,586,864,200		1,586,864,200	1,586,864,200	1,586,864,200									

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2024

Participating Employer (1)	Net Pension Liability as of June 30, 2024				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										
	Allocated Nonemployer Contribution Credit (3)	Proportionate Share (4)	Discount Rate 7.00% (5)	Discount Rate Less 1.00% (6)	Discount Rate 8.00% (7)	Proportionate Share of Aggregate Plan Pension Expense (8)	Defered Amounts From Changes in Proportion & Differences Between Employer Share & Proportionate Share of Plan Contributions (9)	Employer Pension Expense (10)	Revenue (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Total Deferred Outflow of Resources (15)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Total Deferred Inflow of Resources (20)	2022 (22)	2023 (23)	2024 (24)	2025 (25)	2026 (26)	2027 (27)	2028 (28)	2029 (29)	Thereafter (31)			
																											2022 (22)	2023 (23)	2024 (24)
Aggregate - SCRS	2,461,761,389	88,705,515	100.000000%	23,450,134,597	30,388,957,993	17,060,373,399	2,263,429,713	N/A	N/A	N/A	770,660,224	413,424,921	1,264,439,545	N/A	2,448,524,690	29,109,299	-	2,167,986,612	N/A	2,197,089,911	(323,088,250)	838,382,248	(26,579,354)	(237,279,865)	-	-	-		
Employer																													
70603	231,480	10,301	0.009480%	2,223,060	2,880,835	1,617,302	214,570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70604	127,439	-	0.004997%	1,171,736	1,518,437	852,451	113,096	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70605	2,904	119	0.000131%	27,803	36,390	20,227	2,684	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70606	81,833	38,219	0.001679%	749,658	974,472	545,385	74,837	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70607	908,881	38,192	0.003713%	8,708,786	11,285,602	6,335,742	842,574	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70608	133,943	4,925	0.005445%	1,276,820	1,654,615	928,901	123,239	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70609	3,310	190	0.000137%	32,178	41,700	23,410	3,106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70701	109,516	363,948	0.042957%	10,874,742	13,649,929	75,700,069	10,026,014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70702	9,993,636	23,774	0.002372%	6,653,244	8,621,852	4,840,311	641,173	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70704	2,538,956	-	0.123806%	29,022,238	37,625,589	21,128,625	2,803,178	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70705	14,324,915	-	0.561659%	131,170,695	170,682,178	95,821,044	12,712,746	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70707	519,801	-	0.002188%	4,779,321	6,193,460	3,477,011	461,301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70709	407,580	-	0.001681%	3,747,502	4,856,340	2,726,351	361,710	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70712	154,397	-	0.006544%	1,419,602	1,839,643	1,032,777	137,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70714	191,004	6,472	0.007742%	1,815,693	2,352,933	1,320,937	175,251	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70715	161,118	-	0.006517%	1,481,403	1,919,731	1,077,738	142,985	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70718	6,146	-	0.000241%	56,510	73,230	41,111	5,454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70719	518,900	-	0.020455%	4,771,034	6,182,721	3,470,982	460,501	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70723	8,116	-	0.000318%	74,622	96,701	54,288	7,203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70801	10,004,557	315,111	0.400431%	94,884,382	122,959,438	69,029,478	9,158,262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70802	510,942	-	0.020639%	4,939,802	6,271,837	3,521,013	467,129	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70803	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70804	50,026	1,941	0.002038%	477,816	619,196	347,617	46,119	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70805	117,731	-	0.004616%	1,082,481	1,402,773	787,518	104,481	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70806	525,825	10,919	0.021948%	4,935,405	6,395,261	3,590,302	476,332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70807	31,628	289	0.001250%	289,567	374,580	217,120	28,918	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70808	227,512	-	0.009202%	2,091,862	2,710,817	1,521,854	201,507	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70809	173,085	-	0.006786%	1,591,433	2,062,317	1,157,786	153,605	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70812	804,811	-	0.031555%	7,399,853	9,589,373	5,383,478	714,235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70813	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70901	1,084,362	42,166	0.041639%	10,357,876	13,422,637	7,335,474	999,745	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70902	56,905	-	0.002399%	509,577	649,707	414,374	54,876	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70903	14,253	544	0.000580%	136,047	176,301	98,976	13,131	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70905	553,691	26,848	0.022762%	5,337,775	6,917,153	3,883,292	515,203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70908	35,741	1,259	0.001451%	340,203	440,865	247,502	32,836	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71001	21,095,119	788,896	0.858040%	201,232,974	260,749,279	146,384,751	19,421,127	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71002	1,510,000	-	0.071900%	12,702,440	16,409,860	9,386,860	1,269,280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71004	3,141,413	73,625	0.126575%	29,560,709	38,307,339	21,505,756	2,853,206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71006	10,149,163	369,545	0.412423%	96,174,455	125,331,005	70,360,877	9,334,901	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71008	3,695,471	132,545	0.150911%	35,196,760	45,611,024	25,606,047	3,397,199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71011	2,374,944	-	0.093118%	21,836,463	28,297,588	15,886,778	2,107,660	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71012	355,836	11,359	0.014897%	3,376,175	4,375,141	2,456,206	325,869	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71013	1,528,511	-	0.008510%	13,938,501	18,430,978	10,430,281	1,417,005	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71014	1,399,671	-	0.020768%	4,870,072	6,311,063	3,543,033	470,060	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71017	2,925,522	-	0.114705%	26,988,765	34,957,761	19,569,161	2,596,725	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71018	4,733,304	234,380	0.194775%	45,675,455	59,190,229	33,229,419	4,408,605	-	-																				

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2024

Participating Employer	Actual Contributions	Nonemployer Contribution	Net Pension Liability as of June 30, 2024			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30											
			Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Employer Contribution & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportionate Share of Employer Contribution & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2025	2026	2027	2028	2029	Thereafter					
																			(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Aggregate - SCRS	2,461,761,389	88,705,515	100.000000%	23,450,134,597	30,388,957,993	17,060,373,399	2,263,429,713	N/A	N/A	N/A	770,660,224	413,424,921	1,264,439,545	N/A	2,448,524,690	29,109,299	-	2,167,986,612	N/A	2,197,089,911	(323,088,250)	838,382,248	(26,579,354)	(237,279,865)					
Employer																													
71302	191,696	7,534	0.007811%	1,831,821	2,373,833	1,332,671	176,800	(11,793)	165,015	7,534	60,200	32,295	98,772	-	1,912,677	2,273	-	169,352	69,592	241,217	(66,037)	44,019	(9,398)	(18,334)					
71303	1,048,970	51,592	0.004151%	10,119,141	13,113,263	7,361,791	976,702	(53,107)	923,595	51,592	332,551	178,399	545,623	130,142	1,186,715	2,773	-	935,517	410,870	1,538,945	(168,970)	207,348	(100,218)	(102,390)					
71304	7,533	382	0.000310%	72,594	94,073	52,813	7,007	854	7,861	362	2,386	1,280	3,194	37,619	45,219	90	-	6,711	33,867	38,668	7,743	6,554	(7,011)	(734)					
71305	46,381	2,825	0.001028%	426,873	528,945	338,945	41,644	(12,365)	21,387	2,825	14,859	7,871	24,380	42,972	70,582	661	-	41,305	20,286	62,468	(6,495)	14,749	(6,573)	(4,241)					
71307	62,028	775	0.000246%	577,443	748,301	420,906	55,735	99,569	155,704	775	18,977	10,180	31,136	319,763	380,056	717	-	5,281	42,591	92,321	124,741	73,131	(8,843)	(3,408)					
71309	3,334,021	112,115	0.135118%	31,685,567	41,060,914	23,051,614	3,058,298	(379,596)	3,432,254	112,115	1,041,300	558,611	1,708,484	2,564,267	5,872,662	39,324	-	2,929,337	74,827	3,043,488	493,754	2,115,568	400,460	(320,607)					
71310	23,547	-	0.000023%	216,506	280,568	157,511	20,897	16,454	37,351	-	7,115	11,674	17,674	27,485	50,091	269	-	2,016	19,720	40,005	9,265	7,901	(54,869)	(2,191)					
71311	40,880	1,591	0.001665%	390,509	506,056	284,100	37,692	3,772	41,464	1,591	12,834	6,885	21,056	33,338	74,113	399	-	36,103	16,038	52,626	(6,619)	26,915	5,143	(9,951)					
71312	233,736	-	0.000914%	2,149,093	2,784,981	1,563,490	207,431	66,556	273,997	-	70,627	37,888	116,879	160,886	386,280	2,667	-	198,684	87,500	288,851	(12,842)	99,011	33,004	(21,745)					
71313	15,949	-	0.000026%	150,649	202,504	122,029	921	1,276	2,207	-	520	1,007	1,612	2,516	3,632	932	-	1,612	2,516	3,632	(3,267)	(127)	(28)	(98)					
71314	1,575	58	0.000046%	15,017	19,461	10,925	1,449	198	1,647	58	494	265	810	1,329	2,898	19	-	1,388	1,091	2,498	79	712	(240)	(151)					
71315	126,371	-	0.004955%	1,161,924	1,505,723	845,313	112,149	21,403	133,552	-	38,185	20,485	62,651	57,836	179,157	1,442	-	107,420	25,413	134,725	16,341	47,598	(7,301)	(11,756)					
71316	15,968	-	0.000026%	146,816	190,256	106,810	14,171	40,663	54,834	-	4,825	2,588	7,916	10,635	12,704	182	-	13,737	-	15,173	38,640	45,912	24,883	(1,486)					
71401	1,278,430	53,417	0.025220%	12,245,694	15,869,036	8,908,883	1,181,957	(239,997)	1,400,954	53,417	402,437	215,889	660,287	1,076,661	1,755,274	15,198	-	1,132,117	114,621	1,261,936	35,685	608,766	(7,205)	(123,907)					
71402	277,424	12,682	0.011375%	2,667,384	3,456,628	1,940,552	257,456	(97,865)	189,459	12,682	87,660	47,026	143,825	246,600	368,113	3,310	-	246,600	128,283	356,113	(120,963)	68,424	(10,761)	(26,989)					
71404	-	-	0.000000%	-	-	-	-	(176,180)	(176,180)	-	-	-	-	5,021	5,021	-	-	306,790	306,790	(172,960)	(123,465)	(5,345)	-	-					
71406	62,181	1,950	0.002514%	589,658	764,130	428,983	56,914	(26,300)	99,519	1,950	19,378	10,396	31,794	82,402	143,970	717	-	54,514	57,269	112,515	30,022	21,553	(14,318)	(5,967)					
71407	32,243	2,683	0.001369%	321,121	416,137	233,620	30,995	(4,073)	26,922	2,683	10,553	5,661	17,315	9,566	43,095	999	-	29,688	10,319	40,656	(4,176)	9,079	787	(2,511)					
71408	77,938	4,720	0.003241%	759,995	952,905	552,905	73,355	(54,652)	18,703	4,720	24,976	13,399	40,979	12,352	91,706	343	-	70,262	167,508	238,713	(65,736)	(33,277)	(40,305)	(7,690)					
71409	421,538	32,223	0.013161%	77,736,304	100,777,289	56,657,394	7,956,576	(156)	7,956,420	32,223	255,559	137,096	419,301	144,004	955,960	9,651	-	718,926	7,572	736,947	(55,995)	333,478	20,612	(78,488)					
71501	2,638,420	95,907	0.003617%	25,460,509	32,460,509	18,223,443	2,413,723	171,245	2,590,868	95,907	823,194	441,607	1,302,634	1,607,311	3,182,556	32,087	-	2,146,861	31,200	2,178,061	(11,202)	134,593	(25,456)	(25,456)					
71502	86,659	23,027	0.017630%	413,280	537,560	300,736	39,942	(134,132)	264,880	23,027	22,920	72,887	222,920	17,393	449,067	5,131	-	382,215	178,581	566,929	(110,965)	79,242	(43,504)	(41,832)					
71505	477,771	22,072	0.019988%	4,595,815	5,955,657	3,343,508	443,589	(354,968)	88,621	22,072	151,035	81,023	247,806	-	479,864	2,104	-	424,884	397,295	827,883	(291,747)	41,427	(51,196)	(46,503)					
71506	177,901	7,861	0.007283%	1,707,991	2,142,583	1,242,583	164,856	(63,010)	101,846	7,861	56,131	30,112	92,095	39,447	157,904	2,700	-	157,904	144,460	304,484	(70,640)	31,306	(30,084)	(17,811)					
71601	2,024,693	80,222	0.028351%	19,533,673	25,080,174	14,080,020	1,868,021	(79,011)	1,947,032	80,222	636,030	341,202	1,044,549	589,205	2,609,986	24,019	-	1,789,251	791,166	2,605,436	(457,279)	56,282	(90,374)	(195,827)					
71602	988,449	61	0.000008%	9,888,449	10,389,890	5,888,449	61	(988,449)	988,449	61	569	308	1,499	1,909	2,949	947	-	1,909	1,909	2,949	(1,042)	166	15	(16)					
71604	421,794	28,776	0.016455%	3,978,784	5,027,761	2,822,587	374,478	(164,053)	210,423	28,776	127,503	68,400	209,158	207,253	612,354	4,815	-	358,687	61,003	424,505	(2,862)	22,400	(8,258)	(39,258)					
71605	726,622	27,880	0.029579%	6,936,361	8,988,741	5,046,283	669,499	(112,962)	782,461	27,880	227,993	122,287	374,008	248,896	973,144	8,668	-	641,268	53,304	730,180	12,830	340,278	(12,959)	(70,185)					
71606	87,266	-	0.003422%	802,370	1,039,781	583,733	77,445	(96,139)	(18,714)	-	26,369	14,146	43,264	-	83,779	906	-	74,179	141,467	216,642	(93,134)	(22,048)	(8,118)	(8,118)					
71607	377,413	18,794	0.015355%	3,642,935	4,720,833	2,650,277	351,617	(124,847)	226,770	18,794	119,720	72,244	196,427	61,955	442,326	4,521	-	336,790	179,865	521,176	(106,990)	101,966	(36,966)	(36,860)					
71608	15,829	-	0.000021%	145,536	188,599	105,879	14,047	(1,709)	15,756	-	4,783	2,626	7,847	7,040	22,236	1,581	-	13,455	2,823	16,459	(9,577)	6,482	1,326	(4,473)					
71609	368,659	18,043	0.014466%	3,392,133	4,247,947	2,467,427	317,944	(114,483)	405,877	18,043	99,806	48,913	182,913	158,903	449,006	2,310	-	158,903	212,427	311,630	(117,480)	29,211	(15,548)	(38,225)					
71610	568,693	25,538	0.023299%	5,463,668	7,080,296	3,974,881	527,354	(248,398)	278,416	25,538	179,555	96,324	294,601	-	740,480	6,781	-	505,117	196,537	708,435	(207,357)	139,021	(14,336)	(58,283)					
71611	82,510	-	0.002355%	758,635	983,105	732,224	87,881	(56,504)	17,170	-	24,931	13,375	40,906	-	97,212	966	-	70,136	96,199	167,277	(65,038)	315	(15,397)	(7,676)					
71612	7,335	-	0.000288%	67,441	87,396	52,509	6,215	(1,476)	7,985	-	2,216	1,189	3,636	4,880	11,921	84	-	6,235	2,561	4,889	3,375	345	(475)	(684)					
71614	27,141	1,272	0.001144%	261,239	338,536	190,054	25,215	(10,239)	14,956	1,272	8,585	4,606	14,086	-	27,277	324	-	24,152	24,483	48,959	(13,658)	6,451	(5,721)	(2,644)					
71701	48,753	11,301	0.023171%	473,316	617,615	332,306	56,815	(10,333)																					

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2024

Participating Employer (1)	Actual Nonemployer Contributions (2)	Allocated Nonemployer Contribution Credit (3)	Proportionate Share (4)	Net Pension Liability as of June 30, 2024				Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30							
				Discount Rate 7.00% (5)	Discount Rate Less 1.00% 8.00% (6)	Discount Rate 8.00% (7)	Proportionate Share of Aggregate Plan Plus 1.00% of Plan Contributions (8)	Employer Pension Expense (10)	Revenue Credit (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Total Deferred Outflow of Resources (15)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Total Deferred Inflow of Resources (20)	2023	2024	2025	2026	2027	2028	2029	Thereafter				
																		(21)	(22)	(23)	(24)	(25)	(26)						
																		(22)	(23)	(24)	(25)	(26)	(27)						
Aggregate - SCRS	2,461,761,389	88,705,515	100.000000%	23,450,134,597	30,388,957,993	17,060,373,399	2,263,429,713	N/A	N/A	N/A	770,660,224	413,424,921	1,266,439,545	N/A	2,448,524,690	29,109,299					2,167,986,612	N/A	2,197,089,911	(323,088,250)	838,382,248	(26,579,354)	(237,279,865)		
72806	25,113	693	0.001012%	237,269	307,474	172,616	22,901	14,194	37,095	693	7,798	4,183	12,794	36,529	61,304	294	-	-	-	-	21,936	1,406	23,636	12,858	22,811	4,399	(2,400)		
72807	1,871	416	0.000090%	21,030	27,252	15,299	2,030	10,681	(8,651)	416	691	371	1,134	2,196	296	-	-	-	-	1,944	12,649	14,619	(9,288)	(2,077)	(846)	(212)			
72808	384,704	13,010	0.01594%	3,656,794	4,738,792	2,660,360	352,955	117,004	409,599	13,010	120,175	64,469	197,174	217,604	599,422	4,538	-	-	-	388,071	342,609	49,937	206,509	37,367	(37,000)				
72809	238,696	9,284	0.004999%	2,274,442	2,947,419	1,654,681	218,510	2,076	221,606	9,284	40,098	2,823	122,631	135,951	272,474	2,823	-	-	-	19,578	159,578	179,156	161,940	(1,098)	(1,098)				
72810	25,204	-	0.000991%	232,476	301,263	166,129	22,439	(13,707)	20,469	7,640	4,099	12,535	2,840	746	25,020	289	-	-	-	21,492	3,745	25,526	(5,299)	7,867	(722)	(2,352)			
72901	3,728,716	132,028	0.15174%	35,497,686	46,000,989	25,824,974	3,426,245	625,336	4,051,581	132,028	1,166,579	625,818	1,914,033	611,093	4,317,253	40,058	-	-	-	3,281,769	-	3,325,824	(171,626)	1,470,715	51,792	(359,181)			
72902	871,910	41,964	0.03582%	6,113,012	8,000,861	4,113,024	811,024	(49,860)	761,344	41,964	1,496,240	148,317	453,069	455,897	1,331,243	14,025	-	-	-	758,825	624,103	241,136	(139,029)	280,930	(134,992)	(85,021)			
72903			0.000000%																										
72904	43,214	459	0.000172%	401,353	503,586	293,536	38,708	46,961	85,719	459	13,197	7,079	21,652	115,083	157,011	498	-	-	-	37,124	6,279	43,901	7,317	58,872	20,984	(4,063)			
72922	1,262,249	50,006	0.04952%	11,614,968	15,051,686	8,450,023	1,121,079	253,893	1,371,972	50,006	382,709	626,218	49,464	1,652,324	141,115	-	-	-	1,073,800	25,565	1,111,784	(123,526)	405,929	(14,243)	(117,525)				
72907	667,934	29,740	0.027355%	6,414,770	8,312,817	4,666,819	615,155	(39,427)	239,728	29,740	210,812	113,091	345,884	105,539	775,746	7,961	-	-	-	59,047	439,674	1,040,682	(240,340)	133,163	(92,887)	(64,907)			
72908	105,990	5,665	0.004378%	1,026,616	1,330,378	746,875	99,089	9,300	108,119	5,665	33,738	18,099	55,355	12,947	228,629	1,764	-	-	-	94,911	50,075	146,260	(50,305)	70,363	27,431	(10,388)			
72909	129,399	3,840	0.005224%	1,225,067	1,587,548	891,250	118,244	26,888	145,112	3,840	40,260	21,598	66,056	16,341	144,255	1,500	-	-	-	113,258	5,863	120,641	(5,737)	41,542	(12,395)				
72910	526,282	-	0.020235%	4,838,911	6,320,364	3,520,364	467,053	95,886	526,939	-	159,024	85,309	260,914	96,161	601,428	6,025	-	-	-	447,358	13,076	466,439	(25,797)	197,119	12,628	(48,961)			
72911	120,603	4,461	0.004004%	1,149,022	1,496,143	836,567	110,989	37,862	133,991	4,461	37,790	20,373	62,003	37,960	86,349	1,427	-	-	-	106,309	76,287	87,023	40,710	263,536	(14,263)	(14,638)			
72912	104,519	-	0.004284%	957,693	1,241,062	696,733	92,437	66,370	158,807	-	31,473	16,884	51,639	161,078	261,074	1,189	-	-	-	88,539	93,294	183,022	46,185	64,249	(22,693)	(6,691)			
72913	7,076	-	0.000277%	65,058	84,308	47,311	6,279	(1,844)	4,435	-	2,138	1,147	3,508	-	6,793	81	-	-	-	6,015	1,138	9,234	(2,749)	1,201	(234)	(695)			
72915	13,251	-	0.000520%	121,834	157,884	88,636	11,759	33,218	157,884	-	4,004	2,148	6,569	-	67,707	79,428	-	-	-	11,264	-	11,415	31,539	30,643	7,064	(1,233)			
72916	33,076	-	0.001297%	304,118	394,102	221,249	29,354	84,231	133,585	-	9,994	5,362	16,398	220,248	252,102	377	-	-	-	28,493	80,041	95,104	55,141	95,104	(3,077)				
73001	609,253	29,974	0.02691%	6,122,551	8,191,312	4,599,729	610,254	(17,432)	436,822	28,931	207,781	111,465	340,912	115,875	676,033	7,847	-	-	-	584,521	236,602	828,970	(248,880)	163,145	(1,428)	(63,975)			
73002	2,007,857	78,576	0.008192%	19,057,063	24,825,390	13,936,984	1,849,044	586,677	2,485,721	78,576	629,569	337,736	1,020,940	937,619	2,937,872	23,775	-	-	-	1,711,075	508,668	2,303,518	174,505	995,178	(141,493)	(189,838)			
73003	983,645	-	0.07783%	11,481,881	14,485,933	8,545,933	1,153,193	(80,743)	774,450	-	291,179	156,205	477,744	133,388	1,238,516	10,946	-	-	-	819,132	519,757	1,349,879	(177,234)	267,757	(118,233)	(89,652)			
73004	110,747	-	0.004942%	1,018,261	1,319,552	740,797	98,283	8,814	10,947	-	33,464	17,952	54,905	28,861	135,182	1,264	-	-	-	94,138	16,982	112,384	(15,946)	47,848	1,199	(10,302)			
73005	16,212	1,449	0.000692%	162,382	210,429	118,135	15,673	(19,217)	(3,544)	1,449	5,336	2,863	8,756	9,359	26,314	202	-	-	-	15,012	14,745	29,959	(5,724)	2,359	1,363	(1,643)			
73006	1,299,397	54,889	0.03100%	12,452,011	16,136,399	9,058,581	1,201,871	(33,244)	869,437	54,889	409,217	219,527	671,412	294,923	1,595,079	15,454	-	-	-	1,151,191	271,093	1,431,738	(172,612)	506,000	(50,535)	(125,994)			
73010	478,938	-	0.004004%	4,464,874	5,848,997	3,248,469	438,938	4,464,874	-	-	184,768	97,838	240,739	88,835	458,780	6,541	-	-	-	458,780	18,282	446,704	(25,012)	177,792	161,771	(45,237)			
73013	57,580	-	0.002258%	528,422	686,071	385,161	51,100	11,482	62,582	-	17,389	9,324	28,454	15,761	75,040	657	-	-	-	48,485	69,241	116,627	(6,460)	17,026	(5,224)	(6,357)			
73101	812,641	36,909	0.03310%	7,811,203	10,122,437	5,682,740	753,939	(48,109)	705,830	36,909	256,704	137,710	421,180	32,566	848,160	9,694	-	-	-	727,147	59,455	791,296	(141,428)	278,513	(1,185)	(79,037)			
73102	241,478	12,074	0.009941%	2,331,286	3,021,083	1,696,037	225,016	(170,502)	1,545,510	12,074	76,614	41,000	120,704	76,614	40,755	284,172	-	-	-	215,528	226,265	444,686	(106,962)	(6,113)	(23,848)	(23,590)			
73103	597,729	28,408	0.02450%	5,757,026	7,460,456	4,188,403	555,669	(389,088)	1,667,512	28,408	189,196	101,495	310,419	-	601,110	1,145	-	-	-	593,016	1,132,399	(69,454)	(9,117)	(84,465)	(58,252)				
73109	33,818	-	0.005472%	317,046	414,637	232,262	31,262	35,188	47,450	-	10,249	1,490	6,810	-	40,061	105,316	-	-	-	11,745	31,903	39,730	19,720	21,532	(1,286)				
73201	9,427,622	368,403	0.038606%	95,536,985	127,637,865	67,051,485	9,427,622	55,536,985	368,403	1,232,909	2,860,002	1,587,908	4,856,542	6,236,128	28,122,268	117,782	-	-	-	907,047	9,341,773	692,608	4,335,744	228,106	(91,368)	(2,015)			
73202	1,491,962	55,521	0.06075%	14,228,364	18,438,352	10,351,298	1,773,325	56,760	1,430,085	55,521	467,594	250,844	707,193	380,429	1,866,000	17,658	-	-	-	1,315,415	116,836	1,449,900	(161,931)	654,670	47,378	(143,967)			
73203	1,659,040	65,107	0.07615%	15,856,040	20,547,636	11,530,429	1,530,429	14,700	1,774,299	65,107	521,086	279,539	854,957	395,951	2,014,933	18,572	-	-	-	1,465,894	69,355	1,568,512	(415,665)	689,365	67,196	(160,436)			
73206	65,888,322	-	2.61029%	612,247,247	793,403,641	445,417,127	59,094,273	(53,721,312)	733,155	-	20,120,618	10,789,817	33,																

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2024

Participating Employer (1)	Actual Contributions (2)	Allocated Nonemployer Contribution Credit (3)	Proportionate Share (4)	Net Pension Liability as of June 30, 2024			Pension Expense and Revenue Offset for Nonemployer Contribution					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30										
				Discount Rate 7.00% (5)	Discount Rate Less 1.00% 6.00% (6)	Discount Rate 8.00% (7)	Deferred Amounts				Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Total Deferred Outflow of Resources (15)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Total Deferred Inflow of Resources (20)	Future Measurement Periods Ending June 30													
							Proportionate Share of Aggregate Plan Pension Expense (8)	Difference Between Employer Share and Proportionate Share of Plan Contributions (9)	Employer Pension Expense (10)	Revenue Credit (11)									Change in Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions (16)	Change in Difference Between Employer Contrib. & Proportionate Share of Plan Contributions (21)	Future Measurement Periods Ending June 30											
																					2025 (22)	2026 (23)	2027 (24)	2028 (25)	2029 (26)	Thereafter (27)						
(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	2,461,761,389	88,705,515	100.000000%	23,450,134,597	30,388,957,993	17,060,373,399	2,263,429,713	N/A	N/A	N/A	770,660,224	413,424,921	1,264,439,545	N/A	2,448,524,690	29,193,299	-	2,167,986,612	N/A	2,197,089,911	(323,088,250)	838,382,248	(26,579,354)	(337,279,865)								
Employer																																
73709	202,513	-	0.007940%	1,862,011	2,412,956	1,354,635	179,722	(36,538)	143,844	-	61,192	32,827	100,400	-	194,419	2,311	-	172,143	136,199	310,653	(103,606)	20,333	(14,120)	(18,841)	-	-	-	-	-	-	-	
73710	16,881	937	0.000099%	163,826	212,301	119,186	15,813	(12,387)	3,426	937	5,384	2,888	8,834	-	17,106	203	-	15,146	22,039	37,388	(13,567)	(2,252)	(2,806)	(1,657)	-	-	-	-	-	-	-	
73711	304,122	-	0.013179%	3,137,369	4,065,675	2,282,472	302,820	(98)	302,722	103,265	55,311	169,167	22,766	-	350,349	2,894	-	290,050	4,627	137,571	(58,449)	302,080	1,091	(31,745)	-	-	-	-	-	-		
73712	804,213	37,472	0.016296%	7,737,106	9,678,834	5,678,834	746,787	(54,223)	71,914	37,472	134,369	417,384	130,742	-	596,156	71,293	-	524,863	145,723	218,272	(62,167)	(292,994)	(62,167)	(92,828)	-	-	-	-	-	-	-	
73713	1,011,246	45,219	0.041379%	9,701,571	12,574,732	7,058,460	936,591	(144,753)	791,838	45,219	218,894	573,216	42,358	-	1,055,540	3,094	-	897,097	428,807	1,337,047	(257,426)	182,778	(105,573)	(98,185)	-	-	-	-	-	-	-	
73802	2,618,169	-	0.102654%	24,072,802	31,995,631	17,513,240	2,323,512	(186,228)	2,137,284	-	791,117	424,399	1,298,004	-	2,186,622	2,732,142	-	2,225,536	1,334,880	3,590,292	(736,769)	454,239	(330,400)	(243,579)	-	-	-	-	-	-	-	
73803	3,276,049	165,137	0.134924%	31,640,052	40,001,932	23,031,505	3,023,905	(678,777)	2,375,128	165,137	1,039,804	557,809	1,700,030	-	3,584,527	29,876	-	2,925,130	562,047	3,526,444	(796,865)	968,974	(322,800)	(230,146)	-	-	-	-	-	-	-	
73805	12,662	755	0.000326%	123,355	159,854	89,742	11,906	(21,281)	(9,375)	755	4,054	2,175	6,651	-	12,880	103	-	11,404	49,298	60,855	(28,795)	(14,158)	(3,774)	(1,247)	-	-	-	-	-	-	-	
73806	8,907	253	0.000359%	84,222	109,143	61,273	8,129	668	8,797	253	2,768	1,485	4,541	-	7,041	153	-	6,786	12,561	20,652	(1,330)	618	(10,575)	(853)	-	-	-	-	-	-	-	
73807	16,655	963	0.000676%	156,805	202,923	113,292	15,104	(18,659)	14,445	963	5,042	2,758	8,437	-	15,280	259	-	14,057	25,919	40,080	2,951	14,475	11,745	(1,584)	-	-	-	-	-	-	-	
73808	959	24	0.000039%	9,040	11,714	6,576	873	29	902	24	297	159	487	-	1,914	2,857	-	836	2,450	3,397	224	14	(587)	(92)	-	-	-	-	-	-	-	
73809	9,286	275	0.000375%	87,912	113,924	63,957	7,889	15,556	24,041	275	2,889	1,550	4,740	-	25,227	34,406	-	8,127	11,570	13,900	2,398	(88)	(89)	(89)	-	-	-	-	-	-	-	
73810	18,941	-	0.000783%	174,154	225,684	126,699	16,809	(11,883)	3,926	-	5,723	3,070	9,380	-	18,183	216	-	16,101	7,916	24,233	(7,351)	3,900	(835)	(1,764)	-	-	-	-	-	-	-	
73811	20,045	1,245	0.000435%	195,752	253,673	142,412	18,894	(12,637)	7,257	1,245	6,433	3,451	10,555	-	12,977	33,416	-	18,097	53,585	71,925	(13,829)	(9,860)	(12,840)	(1,980)	-	-	-	-	-	-	-	
73812	226,575	4,064	0.005127%	2,156,572	2,798,806	1,528,621	215,937	(4,231)	123,188	4,064	39,474	21,776	64,767	-	90,880	215,497	-	111,048	215,661	339,210	1,837	67,564	(15,752)	(6,536)	-	-	-	-	-	-	-	
73815	1,604,748	64,569	0.065467%	15,352,242	19,894,770	11,168,932	1,481,802	(277,854)	1,203,948	64,569	504,520	270,657	827,792	-	613,346	2,216,324	-	19,053	149,318	329,141	1,767,512	(190,440)	667,526	127,026	(155,240)	-	-	-	-	-	-	
73816	845	12	0.000044%	7,886	10,219	5,737	761	1,110	1,871	12	259	139	425	-	5,459	6,282	-	729	1,429	2,168	1,301	1,683	1,210	(80)	-	-	-	-	-	-	-	
73817	26,027	-	0.001020%	239,302	310,108	174,095	23,097	(9,992)	19,105	-	7,864	4,219	12,903	-	17,775	34,761	-	22,124	20,776	43,197	(2,761)	481	(1,733)	(4,222)	-	-	-	-	-	-	-	
73819	-	-	0.000000%	-	-	-	-	(18,656)	(18,656)	-	-	-	-	-	321	321	-	-	43,729	43,729	(19,838)	(17,067)	(6,504)	-	-	-	-	-	-	-	-	
73820	24,888	562	0.000970%	238,883	306,648	166,484	22,089	26,897	48,986	562	7,521	4,035	13,240	-	42,480	66,326	-	21,158	14,944	24,936	13,988	21,131	5,587	(2,316)	-	-	-	-	-	-	-	
73821	20,206	-	0.000792%	185,784	240,755	135,160	17,922	(11,235)	(11,235)	-	6,106	3,275	9,482	-	14,682	34,080	-	211	38,470	55,877	(18,566)	5,399	1,246	(1,880)	-	-	-	-	-	-	-	
73822	707,073	24,869	0.028698%	6,729,860	8,721,138	4,896,050	648,568	(312,083)	961,651	24,869	221,167	118,646	362,874	-	1,132,012	1,834,699	-	384	28,279	658,080	321,034	664,020	258,931	(68,095)	-	-	-	-	-	-	-	
73901	691,860	30,415	0.028319%	6,640,974	8,605,952	4,831,385	640,988	(132,229)	627,759	30,415	218,246	117,079	358,081	-	1,215,589	908,995	-	613,959	27,573	649,774	(12,543)	322,295	16,665	(67,246)	-	-	-	-	-	-	-	
73902	126,979	4,653	0.005161%	1,210,294	1,568,405	880,503	116,818	(79,289)	37,529	4,653	39,775	16,259	39,775	-	158,855	1,842	-	166,761	289,515	(90,684)	(159,496)	(31,568)	(12,146)	-	-	-	-	-	-	-	-	
73903	3,659,384	144,233	0.145215%	34,053,358	44,139,304	24,774,209	3,286,838	(1,467)	3,285,371	144,233	1,119,114	600,355	1,836,155	-	824,480	4,380,104	-	3,148,240	11,359,292	4,325,794	(530,559)	1,190,095	(260,661)	(348,565)	-	-	-	-	-	-	-	
73904	1,559,649	67,348	0.016678%	15,062,168	19,756,028	10,979,612	1,592,912	(80,133)	1,512,849	67,348	489,793	259,786	576,561	-	285,041	1,372,216	-	985,712	1,978,955	1,126,994	(111,438)	498,234	(107,868)	(131,839)	-	-	-	-	-	-	-	
73905	210,210	13,006	0.008344%	1,977,819	2,538,886	1,500,900	200,900	(198,098)	(7,198)	13,006	64,968	34,869	106,644	-	138,288	344,789	-	137,763	242,440	409,068	(182,440)	7,862	30,321	(20,012)	-	-	-	-	-	-	-	
73907	183,476	7,363	0.007483%	1,754,673	2,273,858	1,276,545	169,361	(32,400)	136,931	7,363	57,665	30,935	94,612	-	17,991	191,011	-	162,220	64,075	228,473	(54,049)	36,858	(12,585)	(17,754)	-	-	-	-	-	-	-	
73909	347,299	15,414	0.014221%	3,334,972	4,321,747	2,426,231	321,892	(60,841)	382,733	15,414	109,599	58,795	179,822	-	290,150	638,366	-	308,319	590,150	331,988	50,561	230,666	(28,156)	(37,744)	-	-	-	-	-	-		
73910	57,363	-	0.002298%	527,426	683,484	383,708	50,907	54,152	105,059	-	17,333	298	28,439	-	82,182	137,252	-	48,761	20,559	69,975	38,358	(5,439)	(5,337)	-	-	-	-	-	-	-	-	
73911	1,459,465	55,275	0.059919%	13,927,304	18,048,213	10,132,274	1,344,267	(83,253)	1,472,520	55,275	457,700	245,936	790,959	-	2,953,853	4,407,048	-	1,287,582	2,956,387	4,261,254	98,954	770,552	(842,800)	(149,322)	-	-	-	-	-	-	-	
73912	784	507	0.000035%	76,327	98,919	55,579	7,402	(7,402)	7,402	507	2,508	1,146	4,116	-	7,056	13,766	-	5,709	13,60													

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2024

Participating Employer	Net Pension Liability as of June 30, 2024				Pension Expense and Revenue Offset for Nonemployer Contribution					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30								
	Actual Contributions	Nonemployer Contribution Credit	Proportionate Share	Proportionate Share	Discount Rate 7.00%	Discount Rate Less 1.00% (6.00%)	Discount Rate 8.00%	Deferred Amounts					Change in Propriation & Differences					Change in Propriation & Differences					2025	2026	2027	2028	2029	Thereafter
								From Changes in Proportion & Differences	Between Employer & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Propriation & Differences	Employer Contribution	Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Propriation & Differences						
(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	2,461,761,389	88,705,515	100.00000%		23,450,134,597	30,388,957,993	17,060,373,399	2,263,429,713	N/A	N/A	N/A	770,660,224	413,424,921	1,264,439,545	N/A	2,448,524,690	29,109,299		2,167,986,612	N/A	2,197,089,911	(323,088,250)	838,382,248	(26,579,354)	(237,279,865)			
74302	3,237,752	141,294	0.132487%		31,068,699	40,261,524	22,602,836	2,998,758	(341,676)	2,657,082	141,294	1,021,027	547,736	1,675,222	683,188	3,927,173	38,558		2,872,308	918,156	3,929,022	(465,155)	1,093,534	(215,862)	(314,366)			
74304	-	-	0.000000%		-	-	-	-	(383,214)	(383,214)	-	-	-	-	32,378	32,378	-		-	924,197	924,197	(332,071)	(842,125)	(217,624)	-			
74305	20,524,524	-	0.008254%		1,935,663	2,508,401	1,408,217	186,831	35,340	222,171	-	63,613	34,125	104,371	185,234	387,133	2,402		178,952	63,291	244,645	(4,344)	125,195	41,421	(19,588)			
74306	2,272,421	-	0.009690%		2,272,421	2,844,809	1,633,212	218,335	(15,393)	148,606	-	74,680	40,062	112,529	212,529	340,399	2,380		202,540	277,650	490,338	(181,140)	126,533	(15,908)	(2,938)			
74307	179,407	8,630	0.007373%		1,728,915	2,240,478	1,257,805	166,875	(38,766)	110,109	8,630	56,818	30,480	93,223	14,835	195,356	2,146		159,839	86,428	244,413	(69,847)	48,337	(13,952)	(17,495)			
74308	2,015	76	0.000828%		19,233	24,924	13,992	1,856	(3,970)	(2,114)	76	632	339	1,037	-	2,008	24		1,778	33,581	35,383	(26,600)	(4,821)	(2,299)	(195)			
74309	4,880	240	0.000201%		47,081	61,011	34,252	4,544	(2,024)	2,520	240	1,547	830	2,539	14,171	19,087	58		4,353	22,227	26,638	(1,646)	(502)	(4,996)	(476)			
74310	231,780	-	0.009887%		2,131,110	2,167,677	1,550,407	205,695	(109,500)	96,195	-	70,036	37,571	114,909	34,140	506,996	706,663	19,022		197,022	506,763	(210,707)	(139,876)	(97,911)	(21,564)			
74311	1,238,448	46,252	0.050717%		11,812,202	15,707,279	8,595,512	1,140,116	(29,403)	847,713	46,252	388,391	208,247	636,913	449,300	1,682,651	2,645		1,099,041	415,642	1,526,243	(139,072)	497,884	(78,782)	(113,522)			
74312	39,796	262	0.000238%		352,790	72,282	40,523	5,376	(17,955)	2,652	262	1,821	3,093	2,984	1,589	4,956	69		4,557	9,376	11,809	1,292	(889)	(564)				
74313	94,552	-	0.00370%		869,358	1,126,590	632,468	83,911	662	84,573	-	28,570	15,327	46,876	57,414	148,187	1,079		80,372	158,137	239,568	(70,245)	13,664	(26,004)	(8,796)			
74314	3,319	-	0.000130%		30,519	39,549	22,203	2,946	8,453	11,399	-	1,003	538	1,646	22,112	25,299	38		2,821	2,859	8,033	9,544	5,172	(308)				
74401	1,074,100	46,041	0.043919%		10,299,158	13,346,544	7,492,755	994,077	(25,561)	1,046,638	46,041	338,467	181,572	555,330	52,394	1,127,763	10,782		952,159	124,720	1,089,661	(404,529)	320,192	(37,350)	(104,212)			
74402	970,943	42,844	0.035288%		8,401,829	10,889,821	6,112,427	810,976	(29,562)	523,384	42,844	276,114	148,123	453,026	27,723	1,242,752	12,482		776,751	458,574	1,245,752	(971,135)	348,685	(65,027)	(85,012)			
74403	39,861	1,621	0.001208%		381,466	484,769	277,477	36,813	(14,007)	22,811	1,621	12,584	6,724	20,565	6,724	61,957	473		202,540	31,544	109,278	(20,707)	(15,282)	(9,366)				
74404	41,009	1,227	0.001650%		388,341	503,246	282,523	37,483	908	38,391	1,227	12,762	6,846	20,939	9,127	49,474	482		35,902	33,786	70,170	(9,887)	892	(3,577)	(9,831)			
74407	527,746	22,229	0.021564%		5,056,756	6,552,984	3,678,848	488,079	(127,150)	360,929	22,229	166,183	89,150	153,119	27,660	467,799	4,276		467,498	153,119	626,893	(134,874)	121,839	(34,699)	(51,166)			
74408	112,941	-	0.004428%		1,038,435	1,345,694	755,473	100,230	7,733	107,963	-	34,127	18,307	55,992	42,247	150,673	1,289		96,004	19,168	116,461	6,786	43,626	(5,691)	(10,509)			
74409	-	-	0.000000%		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-			
74410	7,600	426	0.000313%		73,799	95,635	53,828	7,123	(4,850)	2,273	426	2,425	1,301	3,979	1,860	9,065	92		5,823	5,845	12,860	(4,279)	2,029	(798)				
74411	25,294	-	0.000929%		232,564	301,377	169,139	22,447	(9,751)	12,696	-	7,643	4,100	12,540	7,164	289	2,889		21,501	10,371	32,161	5,074	26,413	(10,169)	(2,254)			
74412	16,825	-	0.000660%		154,698	200,471	112,545	14,547	(4,183)	19,114	-	5,084	2,727	8,341	4,976	25,628	192		14,302	30,995	43,589	(7,700)	(6,342)	(1,359)	(7,467)			
74413	17,315	-	0.000679%		159,201	206,307	115,821	15,366	(10,226)	5,140	-	5,232	2,807	8,584	-	16,623	198		14,718	19,800	34,716	(14,999)	(2,290)	(1,223)	(6,162)			
74414	5,769	-	0.000226%		53,047	68,743	38,592	5,120	(24,270)	(19,150)	-	1,743	935	2,860	-	5,538	66		4,904	16,039	21,009	(7,238)	(4,202)	(1,474)	(538)			
74501	1,140,000	82,460	0.047931%		11,239,933	14,565,683	8,177,180	1,084,881	(1,666,294)	(580,403)	82,460	369,384	198,158	600,056	-	1,173,598	13,419		1,039,134	2,428,427	3,481,510	(1,320,424)	(440,921)	(432,887)	(12,160)			
74502	227,275	10,705	0.004639%		2,190,889	2,989,289	1,577,238	211,465	(2,190,889)	1,577,238	10,705	59,386	30,928	90,314	20,549	390,138	2,149		202,540	18,465	209,278	(20,707)	(15,282)	(9,366)				
74506	41,434	2,257	0.001713%		401,716	529,258	388,774	38,774	(17,035)	21,721	2,257	13,202	7,082	13,660	6,245	41,944	499		37,139	40,007	87,645	(28,380)	(4,559)	(8,688)	(4,066)			
74508	295,890	13,746	0.012440%		2,846,954	3,689,331	2,071,192	274,789	(286,015)	(11,220)	13,746	93,561	50,191	153,508	14,877	312,137	3,333		263,202	216,501	483,236	(214,823)	72,255	276	(28,807)			
74509	58,814	3,694	0.002451%		574,724	744,778	418,118	55,473	(101,103)	(45,630)	3,694	18,887	10,132	30,989	8,127	60,008	713		53,133	120,996	174,842	(90,229)	(13,231)	(5,558)	(6,816)			
74510	16,409	570	0.000666%		156,113	202,305	113,574	15,068	(3,580)	11,488	570	5,130	2,752	8,418	4,138	20,438	19		14,413	24,105	38,732	(8,759)	(2,102)	(8,583)	(1,580)			
74511	-	-	0.000000%		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-			
74603	4,889	-	0.000193%		45,821	58,251	32,702	4,339	12,460	16,789	-	1,477	792	3,424	32,568	37,261	54		4,156	36,727	41,212	11,831	14,057	7,618	(456)			
74601	7,709,095	278,692	0.031189%		73,443,852	95,174,934	53,411,247	7,088,817	(1,463,616)	8,252,433	278,692	2,413,625	1,294,802	3,960,088	970,249	8,838,764	91,148		6,789,900	-	6,881,048	(222,231)	2,775,804	(52,725)	(743,134)			
74602	8,034,016	279,161	0.032947%		76,435,662	99,051,981	55,607,823	7,377,588	(1,927,570)	9,305,518	279,161	2,511,946	1,347,547	4,122,406	3,116,655	11,212,554	94,861		6,132,996	7,234,750	677,594	3,980,843	(97,272)	(773,407)				
74604	1,284,174	31,406	0.005182%		12,096,120	15,675,204	8,004,968	1,167,520	(77,562)	1,245,082	31,406	397,521	233,252	652,222	775,082	2,038,077	8,509		1,118,289	449,678	1,582,979	(161,471)	570,163	168,802	(122,395)			
74605	733,506	29,666	0.029923%		7,017,000	9,193,239	5,104,006	677,282	(28,893)	648,391	29,666	230,603	123,708	376,356	106,617	836,284	17,012		648,723	197,965	825,397	(97,628)	227,022	(47,504)	(71,003)			

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2024

Participating Employer	Actual Employer Contributions	Nonemployer Contribution Credit	Proportionate Share	Net Pension Liability as of June 30, 2024			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30																	
				Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate 8.00%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts From Changes in Proportion & Differences Between Employer & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30																		
																			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Aggregate-SCRS	2,461,761,389	88,705,515	100.00000%	23,450,314,597	30,388,957,993	17,060,373,399	2,263,429,713	N/A	N/A	N/A	770,660,224	413,424,921	1,264,439,545	N/A	2,448,524,690	29,109,299	2,167,986,612	N/A	2,197,089,911	(323,088,250)	838,382,248	(26,579,354)	(337,279,865)														
Employer																																					
81201	5,707,406	300,214	0.235560%	55,237,169	71,581,130	40,185,675	5,331,504	(2,817,897)	2,513,607	300,214	1,815,289	973,822	2,978,385	-	5,767,496	68,953	5,106,688	4,088,393	9,260,634	(2,989,476)	574,361	(519,113)	(558,911)														
81203	348,026	0.013646%	1,399,935	1,416,754	2,327,990	308,858	840,609	1,149,467	105,161	17,540	678,638	38,551	1,752,540	-	678,638	29,255	1,593,345	1,032,320	401,126	590,364	75,165	(12,473)	(32,379)														
81301	8,877,538	401,890	0.363833%	85,319,869	110,564,910	62,071,185	8,235,093	(745,705)	7,489,388	401,890	2,803,912	1,504,174	4,600,442	-	208,873	9,117,401	105,887	2,511,333	10,506,000	(2,157,956)	2,066,384	(431,785)	(863,302)														
81401	-	-	0.000000%	-	-	-	-	(2,645,696)	-	-	-	-	(2,645,696)	-	-	-	-	3,615,152	3,615,152	(1,615,152)	-	-	-	-													
81402	-	-	0.000000%	-	-	-	-	(81,575,460)	-	-	-	-	(81,575,460)	-	117,631	117,631	-	14,847,465	14,847,465	(8,742,599)	(6,004,236)	-	-														
81403	-	-	0.000000%	-	-	-	-	(3,824,239)	(3,824,239)	-	-	-	-	-	-	-	-	3,132,355	3,132,355	(1,312,355)	-	-	-	-													
81408	-	-	0.000000%	-	-	-	-	(195,484)	(195,484)	-	-	-	-	-	-	-	-	12,502,647	12,502,647	(1,886,001)	(5,051,725)	-	-														
81409	5,779,280	261,600	0.236854%	55,542,980	71,977,427	40,408,157	5,361,021	14,973,307	20,333,328	261,600	1,825,339	979,213	2,994,874	-	284,449	34,043,923	68,932	4,865,583	10,009,475	(14,207,260)	11,538,067	(1,208,672)	(562,006)														
81501	5,840,716	317,820	0.241467%	56,624,771	73,375,305	41,195,172	5,405,436	(109,881)	3,737,555	317,820	1,800,890	998,285	3,054,204	-	5,134,971	70,175	5,234,927	4,808,233	10,113,480	(13,012,067)	351,443	(870,326)	(572,952)														
81605	14,094,586	980,789	0.575006%	134,933,004	174,857,927	98,165,211	11,023,764	1,052,296	14,095,960	980,789	4,434,375	2,379,965	7,275,579	-	167,400	15,503,930	167,400	12,474,585	2,025,900	14,697,235	(1,479,003)	4,327,504	(629,793)	(1,365,209)													
81701	5,968,118	292,843	0.245483%	57,566,520	74,599,706	41,880,305	5,556,334	(1,792,551)	3,763,809	292,843	1,891,839	1,014,888	3,103,983	-	6,010,710	71,444	5,322,037	5,373,850	8,967,331	(2,639,631)	857,749	(592,257)	(582,481)														
81802	28,691,422	1,247,446	1.173858%	200,264,610	356,723,307	200,264,610	14,842,729	2,000,264	24,688,520	1,247,446	9,046,459	4,853,023	14,842,729	-	3,761,001	32,053,212	71,444	25,449,091	3,021,846	28,112,568	(4,061,085)	9,999,538	(573,522)	(2,785,329)													
81805	523,750	16,434	0.021806%	4,966,734	6,436,326	3,613,356	479,390	(25,105)	454,285	16,434	183,224	87,563	267,806	-	254,907	3,743,500	6,160	95,558	560,898	(54,967)	276,190	(4,634)	(50,256)														
81806	3,422,276	162,788	0.140569%	32,963,855	42,717,431	23,981,583	3,181,679	(995,775)	2,185,904	162,788	1,083,309	581,147	1,777,409	-	10,1591	3,543,456	6,160	1,715,468	4,803,893	(1,092,999)	5,114,311	(348,008)	(333,541)														
81901	4,931,008	214,372	0.217428%	47,309,265	61,307,488	34,418,049	4,566,303	7,207,462	4,939,325	214,372	1,554,750	834,654	2,550,914	-	679,932	5,612,650	58,714	6,002,207	5,112,075	(6,511,642)	1,702,792	(214,469)	(479,686)														
81902	869,695	20,851	0.023775%	6,349,241	8,227,889	4,615,146	612,830	63,218	676,048	20,851	208,650	111,936	342,351	-	87,184	750,130	7,880	359,985	954,854	(142,920)	94,403	(81,963)	(66,244)														
82001	4,168,181	256,219	0.174744%	40,680,225	52,167,975	29,555,331	3,926,465	(2,915,958)	974,507	256,219	1,336,896	717,185	2,193,475	-	4,242,556	5,602,321	3,760,896	5,840,938	9,652,321	(4,444,727)	(493,633)	(1,054,784)	(411,621)														
82101	19,996,955	1,012,354	0.823744%	193,170,474	250,327,107	140,533,740	18,644,858	(6,094,462)	12,605,396	1,012,354	6,348,265	3,405,561	10,415,740	-	307,109	20,476,675	293,737	17,858,652	6,965,730	25,064,119	(6,505,570)	5,211,794	(1,339,809)	(1,954,578)													
82104	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
82106	1,371,689	61,297	0.056188%	13,175,614	17,074,107	9,585,411	1,271,713	(880,729)	882,984	61,297	432,997	232,284	710,428	-	19,133	1,304,842	16,352	1,218,088	990,992	2,235,432	(828,448)	149,372	(217,905)	(133,116)													
82107	3,796,281	221,656	0.059376%	36,943,001	47,873,955	26,876,458	3,715,747	(1,254,832)	2,350,935	221,656	1,214,078	651,299	1,993,964	-	421,377	4,278,718	45,869	3,810,029	3,900,992	7,271,366	(1,848,533)	174,255	(847,755)	(373,804)													
82108	-	-	0.000000%	-	-	-	-	(1,890,991)	(1,890,991)	-	-	-	-	-	-	-	-	3,578,755	3,578,755	(1,895,402)	(1,446,005)	-	-														
82109	1,587,908	76,823	0.056272%	15,306,403	19,835,369	11,135,584	1,477,378	(165,451)	1,311,927	76,823	503,023	269,849	825,230	-	150,382	1,748,574	18,996	1,415,080	657,255	2,091,601	(381,906)	362,392	(168,630)	(154,876)													
82110	-	-	0.000000%	-	-	-	-	(9,243)	(9,243)	-	-	-	-	-	-	-	-	8,335	8,335	-	-	-	-														
82201	11,497,102	611,314	0.475138%	111,421,340	144,389,667	81,060,306	10,954,413	(3,833,759)	6,920,654	611,314	3,661,699	1,964,339	6,007,832	-	3,528,744	15,162,614	138,281	10,300,927	13,385,426	23,824,634	(4,815,103)	382,233	(317,744)	(1,127,400)													
82301	8,976,614	379,036	0.378167%	87,303,764	117,370,461	70,744,814	9,744,414	(2,876,721)	4,909,325	379,036	3,910,624	3,262,099	59,295,626	-	1,719,811	92,086,943	90,862,947	90,862,947	14,840,648	19,794,150	(1,214,008)	(3,946,141)	(5,238,754)														
82302	437,417	18,244	0.017862%	4,188,664	5,428,626	3,047,201	404,251	(15,107)	359,148	18,244	137,654	73,945	225,853	-	88,609	505,963	5,598	387,243	209,645	313,103	(102,230)	(10,728)	(42,382)														
82307	546,560	20,962	0.022252%	5,218,096	6,762,063	3,796,225	503,622	(13,420)	68,072	20,962	171,485	91,994	281,359	-	178,070	722,908	6,476	482,414	97,138	586,028	23,875	194,592	(28,787)	(52,799)													
82308	421,942	16,764	0.017201%	4,033,690	5,227,206	2,934,555	389,333	(9,531)	294,012	16,764	132,561	71,113	217,496	-	6,326	427,496	5,076	449,930	827,851	(235,874)	(2,274)	(49,382)	(40,815)														
82309	-	-	0.000000%	-	-	-	-	(402,814)	(3,963,301)	67,000	20,263	10,870	33,246	-	64,379	3,765	57,003	343,451	401,719																		

South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2024

Participating Employer (1)	Actual Employer Contributions (2)	Allocated Nonemployer Contribution Credit (3)	Proportionate Share (4)	Net Pension Liability as of June 30, 2024			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30						
				Discount Rate 7.00% (5)	Discount Rate Less 1.00% 6.00% (6)	Discount Rate Plus 1.00% 8.00% (7)	Deferred Amounts From Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions				Revenue Credit (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Total Deferred Outflow of Resources (15)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Total Deferred Inflow of Resources (21)	2025 (22)	2026 (23)	2027 (24)	2028 (25)	2029 (26)	Thereafter (27)		
							Proportionate Share of Aggregate Plan Pension Expense (8)	Proportionate Share of Employer Pension Expense (9)	Revenue Credit (10)	Liability Experience (12)																Assumption Changes (13)	Investment Experience (14)
Aggregate - SCRS	2,461,761,389	88,705,515	100.00000%	23,450,314,597	30,388,957,993	17,060,373,399	2,263,429,713	N/A	N/A	N/A	770,660,224	413,424,921	1,264,439,545	N/A	2,448,524,690	29,103,299	-	2,167,986,612	N/A	2,197,089,911	(323,088,250)	838,382,248	(26,579,354)	(237,279,865)	-	-	
Employer																											
84302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84401	4,501,210	208,100	0.18845%	43,299,836	56,111,695	31,501,129	4,179,310	127,832	4,307,142	208,100	1,422,986	763,368	2,334,725	1,876,876	6,397,955	53,738	-	4,001,079	658,958	4,712,775	(301,184)	2,031,611	392,879	(438,126)	-	-	
84501	4,488,315	232,787	0.185107%	43,408,252	56,252,190	31,580,002	4,189,774	572,013	4,761,787	232,787	1,426,549	765,280	2,340,570	1,877,299	5,409,698	53,872	-	4,011,102	275,854	4,342,828	(85,156)	1,564,433	27,175	(439,222)	-	-	
84506	-	13,509	0.000306%	124,207	160,958	90,363	11,908	(15,666)	(3,678)	4,082	2,190	6,697	2,190	12,969	154	-	-	11,483	25,482	37,119	(15,623)	(8,975)	(1,295)	(2,257)	-	-	
84601	12,806,111	472,711	0.520643%	122,092,365	158,217,910	88,823,599	11,784,383	2,208,465	13,992,848	472,711	4,012,387	2,152,467	6,581,213	2,602,284	15,350,351	15,524	-	11,287,465	114,438,989	(248,104)	5,250,937	143,927	(1,235,379)	-	-		
84603	23,366,968	1,002,099	0.955475%	224,061,838	290,358,824	163,007,562	21,626,500	631,962	22,258,462	1,002,099	7,363,464	3,950,171	12,081,401	3,275,099	26,701,135	278,075	-	20,216,565	1,770,200	22,762,840	(3,040,719)	8,697,921	517,242	(2,267,149)	-	-	
84604	23,579,032	686,528	0.951416%	223,110,140	289,125,531	162,315,191	21,534,642	6,726,948	28,261,590	686,528	7,332,188	3,933,393	12,030,085	5,674,115	28,969,781	276,894	-	20,626,580	467,773	21,371,247	(131,780)	9,305,578	682,255	(2,257,519)	-	-	
84605	7,122,495	303,935	0.291179%	68,282,449	88,486,339	49,676,267	6,590,638	(53,393)	6,037,245	303,935	2,244,003	1,203,808	3,681,786	444,871	7,574,468	84,743	-	6,312,727	1,641,831	8,039,301	(1,332,403)	2,011,370	(452,893)	(690,908)	-	-	
84606	57,013	6,519	0.000376%	584,146	756,987	424,973	56,382	(34,195)	22,187	6,519	19,197	10,298	31,497	49,922	110,914	725	-	54,004	68,768	123,497	(38,971)	21,205	11,093	(5,911)	-	-	
90203	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90208	17,795	768	0.000728%	170,682	221,185	124,173	16,474	(17,904)	(1,430)	768	5,609	3,009	9,203	-	17,821	212	-	15,780	59,972	75,964	(35,647)	(16,768)	(4,000)	(1,728)	-	-	
90211	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90403	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90407	50,860	-	0.002239%	522,799	677,488	380,242	50,461	(77,345)	(77,121)	-	17,381	9,217	28,189	6,432	61,219	649	-	48,313	140,055	389,037	(72,123)	(36,688)	(13,722)	(5,290)	-	-	
90704	25,441	-	0.000997%	233,914	303,125	170,175	22,577	(4,280)	4,124	-	7,687	12,613	12,613	67,150	91,574	290	-	21,625	140	22,055	29,519	34,957	7,988	(2,366)	-	-	
90705	12,959	-	0.000508%	119,155	154,411	86,687	11,501	1,789	13,290	-	3,916	2,101	6,425	818	13,260	148	-	11,016	5,672	16,836	(3,501)	2,040	(910)	(1,205)	-	-	
90707	9,592	-	0.000376%	88,193	114,288	64,162	8,512	76	8,588	-	2,898	1,555	4,755	274	9,482	109	-	8,153	3,820	12,082	(2,636)	1,669	(741)	(892)	-	-	
90709	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90710	6,905	-	0.000271%	63,491	82,277	46,746	6,128	16,746	22,874	-	2,087	1,119	3,423	16,315	22,944	79	-	5,870	2,245	8,194	11,965	2,685	742	(643)	-	-	
90711	1,238,605	41,353	0.050185%	11,768,603	15,250,780	8,561,794	1,135,908	327,016	1,462,924	41,353	386,758	207,478	634,562	421,368	1,650,166	14,606	-	1,088,010	62,294	1,150,304	62,294	575,004	79,332	(119,080)	-	-	
90803	1,746,090	78,716	0.071558%	16,780,055	21,745,056	12,207,863	1,619,855	(1,140,647)	478,568	78,716	551,452	904,780	2,443,658	691,397	2,443,658	20,825	-	1,551,210	1,592,217	3,144,162	(1,264,683)	788,574	(74,263)	(169,788)	-	-	
90807	15,481	-	0.000607%	142,136	184,451	103,551	13,738	16,066	29,804	-	4,678	2,509	7,675	38,305	53,167	177	-	13,159	14,820	28,156	(1,755)	19,771	8,436	(1,441)	-	-	
90809	10,620	-	0.000416%	97,647	126,540	71,040	9,425	6,285	15,710	-	3,209	1,722	5,265	9,114	19,310	121	-	9,028	19,598	28,747	(2,989)	(734)	(4,726)	(988)	-	-	
90810	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90811	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91007	124,511	-	0.004828%	1,144,822	1,483,560	832,871	110,498	38,925	149,423	-	37,623	20,183	61,729	141,147	260,682	1,421	-	105,839	15,067	122,327	27,176	95,298	27,463	(11,583)	-	-	
91009	480,073	15,256	0.017461%	4,094,586	5,306,120	2,978,858	395,210	(25,337)	369,873	15,256	134,563	72,187	220,780	186,599	614,129	5,082	-	378,545	28,343	411,970	(724)	219,012	25,301	(41,430)	-	-	
91201	28,146	2,197	0.000150%	276,443	487,328	272,867	36,234	(20,250)	5,975	2,197	12,371	6,637	20,298	38,236	77,643	467	-	34,802	59,027	129,296	(23,679)	(5,849)	(20,630)	(3,808)	-	-	
91503	4,972	530	0.000216%	50,582	65,548	36,799	4,882	(27,824)	(22,942)	530	1,662	892	2,727	432	5,713	63	-	4,676	60,966	65,705	(23,773)	(21,905)	(14,402)	(512)	-	-	
91604	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91605	5,661	278	0.000239%	54,610	70,768	39,729	5,271	(287)	4,984	278	1,795	963	2,945	1,596	7,299	68	-	5,049	2,642	7,759	(973)	1,687	(622)	(552)	-	-	
91803	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91804	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91807	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92109	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92114	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92116	8,422	-	0.000330%	77,435	100,347	56,335	7,474	18,064	25,538	-	2,545	1,365	4,175	1,355	9,440	96	-	7,159	288	7,543	(696)	3,300	76	(783)	-	-	
92117	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92118	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92119	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92121	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92202	123,863	3,135	0.004995%	1,171,365	1,517,956	852,181	113,060	24,998	138,058	3,135	38,495	20,651	63,160	40,207	162,513	1,454	-	108,293	43,400	153,147</							

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, 2024

Participating Employer (1)	Actual Nonemployer Contributions (2)	Allocated Contribution Credit (3)	Proportionate Share (4)	Net Pension Liability as of June 30, 2024				Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30								
				Discount Rate 7.00% (5)	Discount Rate Less 1.00% 6.00% (6)	Discount Rate Plus 1.00% 8.00% (7)	Proportionate Share of Aggregate Plan Pension Expense (8)	From Changes in Proportion & Differences Between Employer Share of Plan Contributions (9)	Employer Pension Expense (10)	Revenue Credit (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (15)	Total Deferred Outflow of Resources (16)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (20)	Total Deferred Inflow of Resources (21)	2025 (22)	2026 (23)	2027 (24)	2028 (25)	2029 (26)	Thereafter (27)		
																					2025 (22)	2026 (23)	2027 (24)	2028 (25)	2029 (26)	Thereafter (27)		
Aggregate - PORS	406,483,790	12,470,282	100.0000%	2,999,785,366	4,346,114,555	1,897,072,009	380,758,067	N/A	N/A	N/A	281,718,800	65,310,594	233,139,440	N/A	580,168,834	17,198,245	-	401,132,270	N/A	418,517,515	(14,408,489)	197,158,842	23,367,618	(44,466,652)	-	-		
Employer																												
10001	4,758	-	0.0011362%	34,066	49,356	21,544	4,324	7,837	12,161	-	3,199	742	2,648	2,422	9,011	195	-	4,557	5,103	9,855	11,820	278	(730)	(503)	-	-	-	
10002	4,868	-	0.0011627%	34,857	50,501	22,044	4,424	8,145	12,121	-	3,274	759	2,709	2,422	9,154	200	-	4,663	5,261	10,000	11,977	294	(745)	(507)	-	-	-	
10100	244,604	6,063	0.0569822%	2,600,822	3,738,550	1,338,950	272,814	64,658	292,420	6,063	19,628	138,642	75,643	139,662	240,316	28,642	-	19,029	29,219	134,993	139,488	6,132	(17,688)	(17,688)	-	-	-	
10200	387,093	8,409	0.094402%	2,831,867	4,102,833	1,790,880	359,444	210,173	569,617	8,409	265,949	61,655	220,809	365,034	912,727	16,236	-	378,855	395,091	163,735	310,219	84,021	(61,979)	(61,979)	-	-	-	
10300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10700	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10900	14,050	-	0.003354%	100,603	145,754	63,621	12,769	25,603	38,372	-	9,448	2,190	7,819	59,517	78,974	577	-	13,459	-	14,036	25,120	29,720	11,590	(1,492)	-	-	-	-
12300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13700	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20101	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8,256,188	245,191	2,029,919	60.87137%	60,871,375	88,190,966	38,495,215	7,726,308	2,273,204	9,999,332	245,191	5,716,613	1,325,277	4,730,845	4,596,987	16,369,722	348,985	-	8,143,535	3,088	8,495,608	18,222,706	5,819,675	1,134,046	(902,312)	-	-	-	-
20105	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20108	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20200	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20400	504,184	9,841	0.121693%	3,680,512	5,332,357	2,327,565	467,162	228,680	695,842	9,841	345,648	80,131	286,045	466,519	1,178,343	21,101	-	493,389	-	513,490	183,726	399,114	136,570	(54,557)	-	-	-	-
20500	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20600	623,603	26,469	0.155165%	4,654,624	6,743,659	2,943,596	590,804	(156,216)	434,588	26,469	437,130	101,339	361,751	56,213	956,433	26,686	-	622,708	440,765	1,090,159	(176,776)	126,884	(14,837)	(68,997)	-	-	-	-
21100	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21400	7,444	705	0.000000%	58,348	84,535	36,900	7,406	(22,101)	(14,695)	705	5,480	1,270	4,535	282	11,567	335	-	7,806	40,748	48,889	(23,886)	(7,153)	(5,418)	(866)	-	-	-	-
21900	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22100	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22200	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30100	1,966,661	67,736	0.485590%	14,566,646	21,104,280	9,211,984	1,848,922	(567,024)	1,281,898	67,736	1,367,997	317,141	1,132,101	143,283	2,960,522	83,513	-	1,944,765	700,880	2,732,658	(253,403)	710,163	(12,970)	(215,927)	-	-	-	-
30101	254,834	7,906	0.062714%	1,881,272	2,725,603	1,189,721	238,787	(21,468)	217,319	7,906	176,676	40,959	146,210	80,042	443,887	10,786	-	235,682	63,033	325,501	(28,895)	133,578	36,590	(7,887)	-	-	-	-
30300	1,592,959	51,830	0.388490%	11,667,977	16,906,660	7,376,889	1,480,999	(160,999)	37,411	1,095,775	254,032	906,519	312,497	1,095,775	2,549,028	29,139	-	1,651,028	66,894	1,817,161	(133,968)	133,968	(172,558)	-	-	-	-	-
30400	160,392	7,000	0.040000%	1,199,860	1,759,507	759,777	150,360	(15,852)	139,507	7,000	61,163	12,149	49,012	115,068	347,151	6,880	-	160,538	10,829	178,247	(16,606)	119,448	6,132	(17,688)	-	-	-	-
30500	743,225	34,002	0.185156%	5,565,085	8,062,742	3,519,374	706,368	(388,327)	418,041	34,002	522,634	121,162	432,511	285,293	316,066	31,906	-	744,512	388,059	1,164,477	(365,544)	365,544	121,535	(82,493)	-	-	-	
30600	238,259	4,899	0.058039%	1,741,053	2,522,452	1,104,466	220,989	(91,688)	312,677	4,899	163,507	37,906	135,312	393,208	729,933	9,982	-	232,923	10,124	253,029	146,110	259,734	98,689	(25,809)	-	-	-	
30700	1,035	51,010	0.000000%	1,035	51,010	51,010	941	(24,000)	496	1,035	1,035	1,035	1,035	1,035	1,035	1,035	-	18,285	(16,400)	17,252	(14,021)	(202)	(194)	-	-	-	-	
30800	25,310	4,879	0.050155%	184,643	267,512	116,769	23,436	(10,290)	13,146	4,879	17,340	4,020	14,350	7,912	43,622	1,059	-	24,702	8,505	34,266	(13,098)	14,549	6,644	(2,738)	-	-	-	
30900	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31100	163	37	0.000039%	1,170	1,695	740	149	(19)	149	37	110	25	99	1,197	1,197	-	-	2,551	2,551	(237)	(1,137)	-	-	-	-	-	-	-
31102	473	37	0.000122%	3,650	5,288	2,308	468	(909)	(446)	37	348	79	284	499	1,625	21	-	488	55	278	583	256	(53)	-	-	-	-	
31104	116,607	2,706	0.028479%	854,299	1,237,716	540,261	107,435	(32,851)	75,584	2,706	80,230	18,600	66,395	165,225	4,898	-	-	114,290	74,648	193,886	(37,136)	30,487	(9,299)	(12,663)	-	-	-	
31105	240,995	1,240	0.007349%	220,443	319,280	139,409	27,980	(57,576)	1,240	20,702	17,133	4,799	25,816	29,091	1,264	-	-	30,755	15,909	19,630	10,630	5,337	(3,267)	-	-	-	-	
31107	37,514	37	0.000000%	268,605	389,157	169,866	34,094	(68,589)	202,683	37	25,225	15,848	20,876	188,962	249,911	1,540	-	35,935	37,474	67,909	86,433	53,877	(3,892)	-	-	-	-	
31108	118,286	12,599	0.031236%	937,015	1,357,556	592,571	118,934	(286,228)	(167,294)	12,599	87,998	20,400	72,824	28,544	209,766	5,372	-	125,356	355,833	486,581	(160,866)	(77,002)	(25,058)	(13,889)	-	-	-	
31113	1,603	42	0.000092%	1																								

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2024

Participating Employer (1)	Actual Contributions (2)	Allocated Nonemployer Contribution Credit (3)	Proportionate Share (4)	Net Pension Liability as of June 30, 2024				Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30						
				Discount Rate 7.00% (5)	Discount Rate Less 1.00% 6.00% (6)	Discount Rate Plus 1.00% 8.00% (7)	Proportionate Share of Aggregate Plan Pension Expense (8)	From Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (9)	Employer Pension Expense (10)	Revenue Credit (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Total Deferred Outflow of Resources (15)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (20)	Total Deferred Inflow of Resources (21)	2025 (22)	2026 (23)	2027 (24)	2028 (25)	2029 (26)	Thereafter (27)	
Aggregate - PORS	406,483,790	12,470,282	100.0000%	2,999,785,366	4,346,114,555	1,897,072,009	380,758,067	N/A	N/A	N/A	281,718,800	65,310,594	233,139,440	N/A	580,168,834	17,198,245	401,319,270	N/A	418,517,515	(14,408,489)	197,158,842	23,367,618	(44,466,652)			
Employer																										
67100	22,226	522	0.000430%	162,876	235,976	103,003	20,674		12,722	33,396	522	15,296	3,546	12,658	24,060	55,560	934		21,790	1,346	24,070	10,728	20,852	2,236	(2,416)	
67200	43,347	2,216	0.000000%	326,722	473,358	206,620	41,470		(8,158)	33,312	2,284	30,683	7,113	25,392	149	63,337	1,873		63,120	20,529	66,112	(10,301)	14,396	(2,025)	(4,845)	
67300	983,311	30,260	0.241829%	7,257,347	10,514,506	4,589,565	921,164		40,832	961,996	30,260	681,559	158,005	564,032	101,422	1,505,018	41,608		970,907	171,943	1,184,458	(65,287)	421,749	7,676	(107,578)	
67400			0.000000%																							
67500	1,643	77	0.000410%	12,309	17,834	7,784	1,562		2,845	4,407	77	1,156	268	957	19,124	21,505	71		1,647	21,731	23,449	2,792	1,301	(5,855)	(183)	
67600			0.000000%																							
67700			0.000000%																							
67800	3,890	2,030	0.001413%	42,391	61,416	26,808	5,381		(24,136)	(18,755)	2,030	3,981	923	3,295	2,150	10,349	243		5,671	13,580	19,494	(12,782)	3,345	919	(627)	
67900			0.000000%																							
68000			0.000000%																							
68100			0.000000%																							
68200			0.000000%																							
68300			0.000000%																							
68400			0.000000%																							
68500			0.000000%																							
68600			0.000000%																							
68700	9,719		0.002320%	69,593	100,826	44,011	8,833		17,019	25,852		6,536	1,515	5,400	13,390	26,650	399		9,310	5,346	15,055	10,482	2,470	(325)	(1,031)	
68800	60,703		0.014488%	434,647	629,720	274,872	55,169		110,519	165,688		40,819	9,463	33,780	244,739	328,801	2,492		58,148	60,640	108,431	125,550	40,615	(6,443)		
68900	48,281		0.011524%	345,697	500,849	218,220	43,879		87,839	131,718		32,465	7,526	26,867	186,488	253,346	1,982		46,248	48,230	86,179	97,991	26,073	(5,126)		
70101	597,694	20,241	0.147528%	4,425,528	6,411,742	2,798,715	561,725		40,899	610,824	20,241	415,615	96,352	342,846	94,447	950,360	25,372		502,059	502,166	(50,747)	168,459	(29,948)	(65,640)		
70102	269,122	9,139	0.064818%	1,992,402	2,860,602	1,260,000	252,892		(71,174)	181,718	9,139	49,378	154,847	91,091	394,428	114,423			266,549	240,167	327,139	(131,866)	43,122	(14,442)	(29,334)	
70104	45,802		0.011420%	342,572	496,321	216,643	43,482		(29,464)	14,018	2,042	32,172	7,458	26,624	290	66,544	1,964		45,830	65,030	112,824	(33,729)	(1,977)	(5,496)	(5,079)	
70106			0.000000%																							
70108	63,988	2,042	0.015648%	466,883	676,424	295,258	59,261		38,347	97,608	2,042	12,117	43,846	26,286	77,612	167,909	2,677		62,461	32,324	97,462	6,707	10,978	10,063	(6,921)	
70109			0.000000%																							
70202	1,094,265	36,377	0.269873%	8,099,602	11,728,976	5,119,679	1,027,562		74,477	1,102,039	36,377	760,282	176,255	629,180	460,661	2,028,378	46,413		1,088,051	235,517	1,364,981	86,079	546,612	148,708	(120,003)	
70203	3,519,661	117,142	0.868067%	26,040,152	37,727,194	16,467,859	3,305,236		215,518	3,520,754	117,142	2,445,508	566,940	2,033,807	57,670	5,593,925	149,292		3,483,721	1,193,181	4,826,194	(190,316)	1,206,971	137,076	(386,001)	
70204			0.000000%																							
70209	58,009	1,659	0.014242%	427,233	618,979	270,183	54,228		(15,136)	38,892	1,659	40,123	9,302	33,204	19,918	102,547	2,449		57,156	83,953	143,558	(18,871)	(2,441)	(18,367)	(6,332)	
70211			0.000000%																							
70212	65,041	2,654	0.016158%	484,708	702,250	306,531	61,523		79,684	141,207	2,654	45,520	10,553	37,671	201,123	294,867	2,779		64,846	38,539	105,964	57,908	83,067	55,114	(7,186)	
70213			0.000000%																							
70214			0.000000%																							
70215	33,083	2,010	0.008376%	251,276	364,051	158,907	31,894		(36,989)	(5,095)	2,010	23,598	5,471	19,529	22,581	71,179	1,441		33,616	89,203	124,260	(22,776)	(18,530)	(8,052)	(3,724)	
70216			0.000000%																							
70217			0.000000%																							
70218	765		0.000183%	5,475	7,932	3,462	695		1,354	2,049		514	119	426	10,326	11,385	31		732	12,262	13,025	1,328	431	(3,317)	(81)	
70219			0.000000%																							
70220			0.000088%	2,054	2,976	1,299	261		(5,508)	(5,247)	287	193	45	160	10	398	12		275	1,140	1,427	(904)	(39)	(56)	(80)	
70222	3,328		0.000909%	27,258	39,491	17,238	3,460		(10,809)	(7,349)	479	2,560	593	2,118	1,631	6,367	156		3,722	17,390	31,525	(17,306)	(6,684)	(6,424)	(404)	
70224	3,234		0.000815%	26,567	35,931	15,536	3,118		(2,950)	1,008	397	2,307	535	1,909	3,329	3,887	1,068		1,362	10,800	19,821	(8,800)	(6,539)	(6,764)	(805)	
70301	295,231		0.073650%	2,179,349	3,157,459	1,378,226	276,621		175,466	452,087	9,139	204,669	47,448	169,376	572,232	993,725	12,495		291,559	817,408	1,221,462	(183,369)	196,775	(108,837)	(32,306)	
70302			0.000000%																							
70303	82,963	2,696	0.020466%	613,337	888,608	387,876	77,850		(19,995)	57,855	2,696	57,600	13,353	47,668	96,445	215,066	3,516		82,054	97,228	182,798	(40,457)	51,660	30,156	(8,092)	
70304			0.000000%																							
70305	59,745	2,063	0.014753%	442,557	641,180	279,874	56,173		(17,800)	38,373	2,063	41,562	9,635	34,395	120,921	206,513	2,537		59,206	136,529	198,272	(4,863)	(3,255)	22,918	(6,559)	
70400	171,941	4,660	0.012559%	1,262,498	1,832,016	799,672	160,501		31,589	192,090	4,660	118,753	27,530	88,735	153,165	397,719	7,250		169,148	257,163	47,659	78,198	31,433	(18,744)		
70402	4,486,076	144,450																								

Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2024

Participating Employer (1)	Actual Contributions (2)	Allocated Nonemployer Contribution Credit (3)	Proportionate Share (4)	Net Pension Liability as of June 30, 2024			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30								
				Discount Rate 7.00% (5)	Discount Rate Less 1.00% 6.00% (6)	Discount Rate Plus 1.00% 8.00% (7)	Deferred Amounts from Changes in Proportion & Differences Between Employer Share of Plan Contributions		Revenue Credit (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (15)		Total Deferred Outflow of Resources (16)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (20)		Total Deferred Inflow of Resources (21)	2025 (22)	2026 (23)	2027 (24)	2028 (25)	2029 (26)	Thereafter (27)
							Proportionate Share of Aggregate Plan Pension Expense (8)	Employer Pension Expense (9)					Employer Revenue Credit (10)	Employer Investment Experience (14)					Employer Total Deferred Outflow of Resources (16)	Employer Total Deferred Inflow of Resources (21)							
Aggregate - PORS	406,483,790	12,470,282	100.0000%	2,999,785,366	4,346,114,555	1,897,072,009	380,758,067	N/A	N/A	N/A	281,718,800	65,310,594	233,139,440	N/A	580,168,834	17,198,245		401,319,270	N/A	418,517,515	(14,408,489)	197,159,842	23,367,618	(44,466,652)			
Employer																											
82104	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82106	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82107	700	-	0.000167%	5,015	7,266	3,171	637	883	1,520	-	471	109	390	2,347	3,317	29	671	2,229	2,929	1,006	29	(572)	(79)	-	-	-	-
82108	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82109	198	1	0.000048%	1,430	2,071	904	181	(180)	1	1	134	31	111	2,584	2,860	8	191	3,878	4,077	190	(351)	(1,034)	(21)	-	-	-	-
82110	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82201	27,292	991	0.000751%	202,508	293,395	128,067	25,704	(2,385)	23,319	991	19,018	4,409	15,739	1,884	41,050	1,161	27,092	1,305	23,558	(1,461)	14,044	1,910	(3,001)	(1,231)	(15,232)	-	-
82301	140,311	3,201	0.034255%	1,027,573	1,488,757	649,840	130,428	(66,305)	64,123	3,201	96,502	22,372	79,862	12,864	216,600	11,824	117,471	191,613	334,975	(84,996)	(10,806)	(12,401)	(15,232)	-	-	-	-
82302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82303	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82308	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82309	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82312	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82313	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82315	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82401	11,820	142	0.002855%	85,650	124,090	54,165	10,871	(2,748)	13,119	142	8,044	1,865	6,657	3,281	19,847	491	11,468	2,137	14,086	796	6,147	85	(1,268)	-	-	-	-
82402	34,911	145	0.000372%	251,154	363,874	158,830	37,879	(17,499)	14,380	145	23,587	5,468	19,519	27,450	76,024	1,440	33,600	18,099	53,109	(1,407)	19,157	8,858	(3,723)	-	-	-	-
82406	4,640	-	0.001107%	33,222	48,132	21,009	4,217	(8,483)	12,700	-	3,120	723	2,582	23,372	29,797	190	4,444	4,634	8,323	10,666	6,664	(493)	-	-	-	-	-
82501	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82502	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82503	3,368	239	0.000861%	25,233	37,413	16,331	3,278	(6,465)	9,743	239	2,425	562	2,007	13,937	18,931	174	3,455	9,438	13,041	5,737	2,921	(2,385)	(383)	-	-	-	-
82601	58,939	3,509	0.014679%	440,337	637,964	278,470	55,891	(17,566)	38,225	3,509	41,353	9,587	34,222	33,262	118,424	2,525	58,909	124,783	186,217	(36,713)	2,204	(26,796)	(6,528)	-	-	-	-
82602	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82604	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82701	11,188	23	0.002876%	80,271	116,298	50,764	10,189	(9,702)	19,891	23	7,539	1,748	6,239	39,916	55,442	460	10,739	51,103	62,302	6,889	819	(13,380)	(1,188)	-	-	-	-
82702	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83001	6,966	220	0.001715%	51,454	74,548	32,540	6,531	(357)	6,888	220	4,832	1,120	3,999	9,530	19,481	295	6,884	12,803	19,982	327	2,985	(3,049)	(764)	-	-	-	-
83001	59,974	721	0.014487%	434,587	629,634	274,834	55,161	(59,602)	114,763	721	40,813	9,462	33,776	82,960	167,011	2,492	58,140	60,632	38,558	58,691	15,572	(6,442)	-	-	-	-	-
83006	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83001	6,018	216	0.001488%	44,637	64,670	28,228	5,666	(10,247)	15,913	216	4,192	972	3,469	19,150	27,783	256	5,972	7,22	6,950	6,505	9,548	5,443	(663)	-	-	-	-
83005	29,245	-	0.000981%	209,401	303,382	132,426	26,579	(29,555)	56,134	-	19,665	4,559	16,274	19,809	60,307	1,201	28,014	11,606	40,821	14,328	9,451	(1,187)	(3,105)	-	-	-	-
83101	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83202	16,574	223	0.004009%	120,267	174,244	75,265	10,267	(11,295)	17,346	223	11,295	2,618	9,347	7,376	62,596	1,690	16,090	45,816	56,966	(16,282)	(10,249)	(1,647)	(7,783)	-	-	-	-
83203	731	-	0.000175%	5,236	7,585	3,311	665	(707)	1,372	-	492	114	407	6,634	7,647	30	700	4,332	5,062	419	587	1,657	(77)	-	-	-	-
83204	59	-	0.000000%	420	608	265	53	(57)	39	-	18	59	92	97	32	99	66	302	33	(255)	(6)	-	-	-	-	-	-
83205	26,093	929	0.006450%	193,483	280,320	122,359	24,558	(17,789)	18,173	929	12,171	4,112	15,037	63,311	75,731	1,109	25,885	115,375	(10,464)	(22,578)	(2,869)	-	-	-	-	-	-
83206	48,630	3,091	0.012345%	370,332	536,539	234,199	47,006	(33,762)	43,244	3,091	34,779	8,063	28,782	6,179	77,803	2,123	49,544	8,790	60,457	58	21,084	1,693	(5,489)	-	-	-	-
83207	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83208	19,125	-	0.004565%	136,941	198,401	86,662	13,496	(12,861)	17,382	-	12,861	2,981	10,633	63,065	89,550	785	18,320	2,076	21,181	34,038	35,862	498	(2,029)	-	-	-	-
83301	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83402	7,803	78	0.002881%	56,428	81,753	35,685	7,162	(6,812)	13,974	78	5,299	1,229	4,386	28,492	39,406	324	7,549	4,272	12,245	4,727	13,223	8,248	(837)	-	-	-	-
83501	25,786	651	0.006310%	189,290	274,245	119,708	24,026	(14,286)	33,832	651	17,777	4,121	14,711	45,876	88,312	1,085	25,324	25,102	51,511	16,615	22,379	(5,213)	(2,807)	-	-	-	-
83601	22,674	672	0.005572%	167,160	242,183	105,713	21,217	(8,832)	17,385	672	15,699	3,639	12,991	2,536	34,865	958	22,363	17,125	40,446	(6,212)	4,121	(1,011)	(2,478)	-	-	-	-
83701	165	-	0.000393%	1,179	1,709	746	150	(10,213)	10,213	-	165	111	36	92	2,857	3,086	158	31,789	31,954	(10,523)	(8,778)	(4,448)	(17)	-	-	-	-
83802	-	-	0.00000																								

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, 2024

Participating Employer (1)	Employer Allocation % (2)	Net Pension Liability as of June 30, 2024			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.00% (3)	Discount Rate Less 1.00% 6.00% (4)	Discount Rate Plus 1.00% 8.00% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Proprietorship & Differences Between Employer Contribution & Proprietorship Share of Plan Contributions (9)	Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Proprietorship & Differences Between Employer Contribution & Proprietorship Share of Plan Contributions (14)	Total Inflow of Resources (15)	Employer Pension Expense (16)	Revenue Credit (17)	2025 (17)	2026 (18)	2027 (19)	2028 (20)	2029 (21)	Thereafter (22)
10001	N/A	575,575	751,326	415,630	21,001	10,292	31,856	16,414	79,563	867	-	54,636	35,056	90,559	90,926	1,560	(5,991)	12,980	(8,403)	(5,983)	-	
10002	N/A	2,941,863	3,817,652	2,136,924	98,808	50,129	159,455	110,700	420,972	3,808	-	273,416	197,479	474,703	321,079	7,542	(66,712)	23,940	(40,447)	(29,932)	-	
10100	N/A	15,583,190	20,648,919	11,166,246	621,691	282,162	882,959	75,643	1,823,455	27,402	-	1,514,854	963,321	2,505,577	1,271,827	71,814	(637,269)	279,943	(1,612,672)	(1,616,123)	-	
10200	N/A	17,912,782	23,645,995	12,762,419	761,561	337,529	1,033,251	1,001,663	3,182,710	34,562	-	1,773,089	1,808,941	2,313,969	566,108	262,510	(990,942)	1,292,942	(156,772)	(194,574)	-	
10300	N/A	48,785,864	63,220,939	35,492,291	1,603,277	860,087	2,630,532	2,063,137	7,577,083	60,546	-	4,510,265	213,673	6,494,484	5,545,588	225,467	8,065	2,543,573	314,504	(493,633)	-	
10600	N/A	5,957,976	7,720,864	4,334,496	195,800	105,038	321,254	341,125	963,217	7,394	-	550,816	91,731	649,941	698,879	24,845	71,302	324,556	(26,625)	(60,285)	-	
10700	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10900	N/A	2,433,037	3,168,324	1,760,493	86,100	43,310	133,584	165,505	428,499	3,472	-	229,093	91,156	323,721	327,942	10,295	31,933	110,456	(12,518)	(25,093)	-	
12300	N/A	1,175,423	1,523,215	855,134	38,629	20,722	63,379	855,134	181,631	1,459	-	58,008	7,931	118,633	160,806	5,945	10,309	55,942	9,216	(11,894)	-	
13300	N/A	5,499,840	7,127,171	4,001,197	180,744	96,961	296,551	307,765	882,011	6,826	-	508,461	40,451	555,738	605,866	22,660	11,782	315,331	54,821	(55,650)	-	
13600	N/A	3,418,807	4,420,128	2,487,052	112,348	50,269	184,331	88,947	445,895	4,243	-	316,511	31,027	359,467	310,027	17,042	(14,098)	130,574	(15,454)	(34,591)	-	
13700	N/A	2,031,086	2,632,058	1,477,638	66,749	35,808	109,516	205,213	465,346	2,521	-	187,774	677	190,972	401,647	4,855	108,098	144,610	(22,551)	(20,551)	-	
20101	N/A	3,265,756	4,232,051	2,375,875	107,324	57,575	176,089	42,271	383,259	4,053	-	301,920	15,457	321,430	331,106	13,495	(36,991)	126,014	5,849	(33,044)	-	
20102	N/A	82,329,958	115,998,865	54,106,581	6,421,818	1,703,588	5,887,890	5,063,094	19,076,390	375,616	-	10,217,386	300,660	10,803,671	12,171,421	306,813	1,487,923	6,684,755	1,219,480	(1,119,439)	-	
20105	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20108	N/A	430,850	558,333	313,448	14,159	7,596	23,231	23,978	68,964	535	-	39,832	-	40,367	49,372	2,343	9,082	22,675	1,201	(4,361)	-	
20200	N/A	3,900,241	5,065,394	2,844,018	128,471	68,919	210,786	134,431	542,607	4,852	-	40,984	40,246	381,530	14,247	33,705	192,143	15,478	(30,556)	-		
20300	N/A	3,953,744	5,123,605	2,876,394	129,934	69,704	213,186	233,238	646,062	4,907	-	325,524	370,431	518,819	19,654	59,032	224,970	31,634	(40,005)	-		
20400	N/A	33,575,505	44,072,890	24,076,516	1,328,103	607,174	1,897,581	2,397,298	6,230,556	58,203	-	3,656,187	27,564	3,341,954	4,448,498	100,374	554,894	2,213,367	477,390	(857,048)	-	
20500	N/A	10,018,452	12,982,782	7,288,539	329,242	176,624	540,194	-	1,046,600	12,434	-	926,208	353,474	1,282,116	825,431	38,782	(331,573)	257,841	(70,953)	(101,371)	-	
20600	N/A	36,109,089	47,505,092	25,827,081	1,470,835	655,676	2,057,774	330,054	4,514,539	65,723	-	3,920,680	1,219,288	4,851,691	6,129,288	69,124	(1,029,636)	1,101,756	13,994	(387,265)	-	
21100	N/A	4,909,434	6,362,072	3,571,670	161,341	86,552	264,716	1,546,854	2,059,463	6,093	-	453,878	13,321	473,192	1,094,422	9,543	557,820	771,655	306,471	(49,676)	-	
21400	N/A	124,726,671	161,640,596	90,734,538	4,102,522	2,199,151	6,745,643	11,513,524	24,541,840	155,056	-	11,533,419	40,748	11,729,223	15,634,013	155,966	3,521,468	8,877,101	1,676,359	(1,262,311)	-	
21900	N/A	24,447	31,680	17,785	803	431	1,318	-	2,552	30	-	2,260	7,505	30	7,305	(83,500)	2,659	(3,075)	(782)	(649)	(247)	
22100	N/A	3,724,031	4,825,924	2,709,276	122,385	65,654	200,800	-	388,839	4,622	-	344,287	171,934	520,843	252,091	18,988	(142,717)	75,481	(27,088)	(37,680)	-	
22200	N/A	164,552	213,241	119,714	5,408	2,901	8,873	-	17,182	204	-	15,213	6,797	22,018	7,682	788	(5,601)	3,372	(1,139)	(1,664)	-	
22300	N/A	1,029,288,660	1,336,069,342	747,433,897	34,715,362	18,206,511	58,845,845	23,348,054	132,115,772	1,342,836	-	95,760,026	1,541,752	98,644,614	103,566,959	4,562,757	(5,471,053)	45,933,075	3,492,412	(10,483,275)	-	
30200	N/A	80,099,725	104,087,888	58,094,544	2,747,211	1,419,937	4,363,744	3,093,284	10,042,880	107,860	-	7,482,995	53,284	11,526,139	5,005,741	44,505	(3,196,123)	1,574,400	(47,152)	(89,333)	-	
30300	N/A	750,994,908	974,988,829	545,247,699	25,392,671	13,288,236	40,711,283	30,656,346	110,108,536	994,445	-	69,911,906	29,139	70,925,490	86,311,117	2,970,020	3,354,139	38,943,242	4,539,437	(7,653,771)	-	
30400	N/A	71,913,127	95,934,942	54,127,761	2,478,782	1,291,863	3,764,630	2,954,422	9,295,426	96,233	-	4,476,822	8,666,075	15,579,015	1,735,400	(5,419,852)	(4,329,462)	(1,242,465)	(745,877)	-		
30500	N/A	535,662,402	695,008,967	389,171,265	17,943,550	9,466,584	29,015,326	11,849,195	46,274,710	689,790	-	49,920,522	388,059	50,829,972	57,964,879	1,061,088	(2,227,671)	23,780,515	1,338,128	(5,446,235)	-	
30600	N/A	60,662,735	78,788,294	43,967,247	2,099,882	1,076,685	3,312,366	3,916,129	10,405,062	83,107	-	5,680,245	401,418	6,164,770	7,119,701	169,103	648,308	3,749,517	464,467	(622,001)	-	
30700	N/A	5,550,574	7,194,050	4,037,401	182,864	99,463	299,463	369,833	950,466	6,921	-	513,458	17,252	533,683	1,226,336	31,516	134,585	289,021	45,006	(56,197)	-	
30800	N/A	30,815,338	39,961,423	22,400,952	1,023,973	544,034	1,665,955	7,912	3,241,874	39,074	-	2,856,516	1,064,454	3,960,044	1,813,521	147,591	(1,147,572)	836,926	(94,852)	(312,672)	-	
30900	N/A	7,996,896	10,363,074	5,817,834	262,806	140,984	431,192	182,585	1,017,567	9,925	-	739,315	155,468	902,708	673,667	35,390	(134,895)	297,023	33,648	(80,916)	-	
31000	N/A	23,949,493	31,026,015	17,423,420	787,137	422,230	1,291,383	1,104,745	3,605,495	29,728	-	2,214,185	17,004	2,260,917	2,709,970	82,229	111,024	1,282,191	193,698	(242,336)	-	
31102	N/A	15,666,298	20,302,310	11,397,065	515,073	276,209	844,813	12,384	1,648,479	19,459	-	1,448,503	46,164	1,514,126	1,445,424	76,331	(248,393)	556,077	(14,707)	(158,533)	-	
31104	N/A	43,282,265	56,219,566	31,407,094	1,474,563	766,598	2,354,108	315,674	4,910,943	57,554	-	4,036,765	435,759	4,530,078	3,991,234	178,677	(784,204)	1,590,901	16,945	(441,967)	-	
31105	N/A	8,708,540	11,318,995	6,314,597	299,651	154,443	474,811	1,240,115	2,169,020	11,798	-	814,217	814,694	1,640,790	1,302,718	47,301	355,239	458,347	(196,123)	(89,152)	-	
31107	N/A	19,254,403	24,992,606	13,982,252	649,165	340,564	1,044,589	892,596	2,926,914	25,103	-	1,791,176	1,816,279	2,184,669	83,473	241,123	1,021,427	44,174	(196,089)	-		
31108	N/A	80,726,529	104,755,750	58,640,359	2,710,163	1,427,075	4,375,070	1,668,605	10,180,913	104,396	-	7,501,914	1,322,319	8,928,629	5,498,618	454,388	(1,469,156)	3,415,834	126,840	(821,233)	-	
31113	N/A	10,603,375	13,813,070	7,713,235	349,196	186,991	572,034	571,524	1,679,745	13,212	-	980,806	154,483	1,148,501	1,402,863	40,704	68,136	481,916	89,640	(107,348)	-	
31121	N/A	26,260,599	34,023,372	19,103,269	864,055	463,041	1,416,375	2,001	2,745,427	32,668	-	2,208,290	4,469,640	350,756	185,388	(1,629,039)	343,405	(172,558)	(255,796)	-		
31123	N/A	79,623,822	103,338,930	57,830,562	2,678,781	1,407,964	4,317,505	7,222	8,411,472	103,385	-	7,403,256	143,261	8,939,002	6,319,375	429,752	(2,237,590)	2,619,142	(98,633)	(810,449)	-	
31124	N/A	34,992,348	45,474,182	25,377,692	1,201,094	620,377	1,906,714	3,269,661	729,435	47,189	-	1,389,400	3,866,675	729,435	4,062,285	2,757,135	(838,223)	1,074,589	(57,969)	(358,007)	-	
31126	N/A	46,336,637	60,048,070	33,709,798	1,523,195	816,395	2,498,628	1,147,851	5,986,609	57,536	-	4,284,109	91,803	4,533,448	4,866,316	196,119	(172,239)	2,077,296	16,987	(468,883)	-	
31138	N/A	20,308,113	26,377,948	14,736,491	691,720	359,678																

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, 2024

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2024			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,						
		Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Inflow of Resources	Employer Pension Expense	Revenue Offset	2025	2026	2027	2028	2029	Thereafter	
																							(3)
60400	N/A	91,763,725	118,960,842	66,730,914	3,033,815	1,619,009	4,954,963	137,428	9,745,215	115,219	-	8,495,853	2,324,575	10,935,647	5,089,108	34,101	(3,229,701)	3,039,515	(70,345)	(929,901)	-	-	
60500	N/A	4,771,289	6,183,051	3,471,168	156,801	84,117	257,268	5,921	411,107	-	-	86,683	23,073	682,101	432,968	8,581	(60,762)	109,663	(60,762)	(48,277)	-	-	
60601	N/A	152,242,849	197,858,929	110,404,287	5,230,554	2,699,437	8,297,540	13,810,183	30,037,714	205,609	-	14,228,785	21,560,631	35,995,085	21,659,339	1,412,783	822,059	(70,958)	(4,519,498)	(1,557,974)	-	-	
60700	N/A	267,486,995	346,804,337	194,493,252	8,859,001	4,720,392	14,449,562	28,028,953	63,720,353	337,004	-	17,275,561	15,433,174	40,545,739	16,760,509	1,450,325	(12,069,697)	4,954,779	(2,711,816)	(2,711,816)	-	-	
60800	N/A	15,429,014	19,994,259	11,224,785	272,011	131,932	728,626	2,339,621	19,148	-	-	1,426,416	260,756	1,706,332	1,564,765	62,772	(161,947)	797,279	154,084	(155,116)	-	-	
60900	N/A	4,029,388	5,221,631	2,931,426	132,420	71,037	217,264	122,782	543,530	5,001	-	372,518	135,551	513,070	258,103	11,536	(138,626)	175,486	24,345	(40,772)	-	-	
61000	N/A	122,199,255	158,403,265	88,872,231	4,034,599	2,155,620	6,596,266	13,336,011	14,122,516	153,033	-	11,310,007	16,076,609	27,539,109	6,409,851	490,618	(8,206,733)	(1,945,812)	(2,026,145)	(1,237,903)	-	-	
61200	N/A	4,196,483	5,438,168	3,052,989	137,911	73,983	226,274	265,589	703,577	5,208	-	387,966	-	393,174	531,036	12,511	91,834	240,492	20,720	(42,463)	-	-	
62200	N/A	5,338,418	6,917,987	3,883,761	175,439	94,115	287,847	109,558	666,986	6,625	-	493,538	66,855	567,018	564,890	12,895	(31,940)	207,719	(21,794)	(54,017)	-	-	
62500	N/A	2,321,582	3,008,508	1,688,978	76,295	40,929	125,180	262,162	504,566	2,881	-	214,631	-	217,512	384,615	4,851	99,641	175,595	35,309	(23,491)	-	-	
62600	N/A	6,982,465	9,068,584	5,068,584	228,954	122,837	375,622	1,157,695	1,885,141	8,606	-	644,302	67,097	719,845	1,062,104	24,247	120,277	185,485	48,300	(23,645)	-	-	
63000	N/A	15,289,941	19,815,137	11,122,923	502,921	269,589	824,604	2,008,000	19,008	19,008	-	11,413,856	91,413	15,247,277	16,293,382	54,381	(82,361)	1,629,382	559,030	(37,403)	(154,743)	-	-
63500	N/A	9,047,895	11,725,648	6,582,076	297,584	159,529	487,955	1,029,958	1,048,026	11,246	-	836,642	1,271,583	2,119,471	302,731	47,477	(621,738)	(76,130)	(282,008)	(91,568)	-	-	
63700	N/A	4,132,709	5,393,651	2,982,879	151,037	73,891	228,769	418,877	872,574	6,249	-	392,375	130,201	470,505	471,305	16,533	130,048	315,048	63,308	(42,988)	-	-	
63800	N/A	470,640	609,896	342,396	15,467	8,297	25,377	4,308	53,449	584	-	43,511	-	44,095	46,264	88	(4,344)	18,269	192	(4,763)	-	-	
64100	N/A	2,308,780	3,080,302	1,624,694	111,160	43,097	138,244	284,114	576,615	5,462	-	237,338	40,628	283,426	324,374	5,523	68,051	197,113	54,106	(26,081)	-	-	
66600	N/A	2,336,980	3,028,452	1,700,180	76,801	41,201	125,010	252,468	485,880	2,900	-	1,466,161	308,119	1,822,336	398,747	1,277	120,277	185,485	48,300	(23,645)	-	-	
67000	N/A	520,412	674,395	378,606	17,103	9,175	28,061	26,082	80,421	646	-	48,112	123,026	171,784	41,863	1,833	(34,345)	(29,058)	(23,696)	(5,264)	-	-	
67100	N/A	15,312,802	19,868,568	11,124,748	513,176	270,637	829,541	24,060	1,637,414	19,736	-	1,422,404	425,128	1,867,268	1,277,808	72,394	(477,613)	439,569	(36,101)	(157,709)	-	-	
67200	N/A	432,341	560,264	314,533	14,208	7,622	23,312	51,547	96,689	537	-	39,970	10,642	51,149	56,232	2,089	11,875	36,056	1,984	(4,375)	-	-	
67300	N/A	12,794,755	16,630,519	9,277,257	440,427	226,922	697,668	1,724,705	2,110,508	17,347	-	1,196,382	329,749	1,416,450	1,907,869	47,534	3,279,749	553,919	(59,059)	(131,001)	-	-	
67400	N/A	8,911,081	11,547,753	6,482,914	292,850	157,101	480,485	223,108	1,153,544	11,059	-	823,831	302,752	1,137,642	797,022	49,912	(103,571)	291,028	(81,390)	(90,165)	-	-	
67500	N/A	12,511,434	17,456,543	8,486,827	486,827	252,448	825,880	1,557,695	1,885,141	8,606	-	1,466,161	308,119	1,822,336	398,747	1,277	120,277	185,485	48,300	(23,645)	-	-	
67600	N/A	1,235,011	1,600,434	898,485	40,587	21,773	56,592	10,587	128,552	533	-	114,177	103,155	218,865	38,679	7,971	(83,912)	16,336	(9,841)	(12,496)	-	-	
67800	N/A	30,128,671	39,043,354	21,918,955	990,135	531,163	1,624,536	-	3,145,834	37,392	-	2,785,402	964,799	3,787,593	2,222,854	142,907	(916,338)	737,263	(157,829)	(304,854)	-	-	
67900	N/A	1,464,981	1,900,333	1,064,620	48,896	25,878	79,281	320,282	474,341	1,874	-	1,359,947	228,886	280,244	4,504	128,866	168,206	32,579	(14,882)	(14,882)	-	-	
68000	N/A	2,215,946	2,821,615	1,612,126	72,824	39,067	119,484	284,283	515,658	2,750	-	204,865	-	207,615	413,825	5,366	141,110	189,574	(2,212)	(2,212)	-	-	
68100	N/A	9,276,619	12,021,450	6,748,847	304,862	163,545	500,195	1,363,458	1,362,458	11,513	-	857,625	158,810	1,027,948	796,015	45,186	(91,439)	486,759	33,055	(93,865)	-	-	
68200	N/A	59,455,727	77,054,387	43,250,693	1,956,513	1,048,370	3,205,695	3,491,995	9,703,737	73,979	-	5,498,447	2,201,182	7,773,608	4,013,279	366,113	(1,437,849)	3,214,428	755,346	(601,796)	-	-	
68300	N/A	16,440,224	21,402,650	11,260,450	540,515	289,973	896,418	11,966,002	17,564,418	20,412	-	5,403,546	289,973	5,693,520	1,599,446	74,214	(214,725)	1,599,446	(167,863)	(167,863)	-	-	
68400	N/A	586,313	759,795	426,549	19,268	10,337	31,614	27,142	88,361	728	-	54,205	15,923	52,610	2,608	5,730	29,520	4,111	(5,933)	(5,933)	-	-	
68500	N/A	17,598,515	22,805,687	12,803,122	578,349	310,259	948,911	2,472,887	4,310,406	21,841	-	1,626,987	170,974	1,819,802	2,713,693	-	660,409	1,587,537	421,087	(176,069)	-	-	
68600	N/A	4,639,440	6,012,191	3,375,246	152,468	81,179	245,578	970,154	1,454,573	5,758	-	489,297	126,917	434,675	1,267,991	-	489,226	472,153	105,464	(46,945)	-	-	
68700	N/A	6,026,589	7,820,419	4,377,794	202,304	106,536	326,610	1,239,938	1,875,388	7,792	-	1,067,036	5,346	573,174	2,137,858	-	926,332	378,154	59,034	(61,306)	-	-	
68800	N/A	11,350,126	14,774,947	8,216,008	399,540	201,901	622,342	6,013,888	7,237,671	16,039	-	5,600,286	-	1,083,325	4,190,307	-	2,929,097	2,799,216	942,924	(116,890)	-	-	
68900	N/A	14,393,443	18,705,141	10,438,517	494,134	251,185	784,321	7,462,000	8,995,630	19,416	-	1,344,965	1,344,965	5,307,591	3,712,616	3,487,306	578,593	147,256	578,593	(147,256)	-	-	
70101	N/A	12,987,370	17,506,921	9,027,553	696,987	247,296	805,600	278,236	2,028,119	35,998	-	1,383,603	1,043,126	2,462,727	1,302,287	58,150	(339,669)	190,972	(133,678)	(152,233)	-	-	
70102	N/A	7,221,238	9,662,990	5,064,038	358,950	135,561	436,786	1,196,255	1,791,2	17,912	-	428,387	109,625	1,596,255	568,402	33,857	(301,673)	200,533	(45,272)	(82,440)	-	-	
70104	N/A	851,412	1,155,720	586,830	48,894	16,429	54,061	10,502	129,886	2,596	-	92,872	96,132	191,600	60,236	4,348	(44,424)	6,334	(13,397)	(10,227)	-	-	
70106	N/A	412,759	534,889	300,287	13,565	7,277	22,256	1,313	44,411	512	-	38,160	10,870	49,542	36,491	-	(10,728)	11,886	(2,563)	(4,176)	-	-	
70108	N/A	1,252,873	1,694,978	867,075	69,676	24,022	78,667	131,519	303,884	3,652	-	135,126	96,164	234,942	230,356	4,760	(40,292)	102,242	21,866	(14,873)	-	-	
70202	N/A	24,465,024	32,442,234	17,029,204	1,296,265	464,859	1,576,861	494,368	3,769,353	66,729	-	2,096,638	623,221	2,826,632	2,096,638	635,063	(1,101,545)	103,083	(285,644)	(285,644)	-	-	
70203	N/A	88,575,949	118,766,521	61,963,370	4,500,655	1,669,435	5,395,733	4,357,146	15,922,699	226,903	-	9,265,160	2,391,701	11,883,773	11,532,193	370,037	(42,417)	4,242,938	857,441	(1,018,765)	-	-	
70204	N/A	656,340	850,542	477,495	21,570	11,571	35,390	24,632	93,163	815	-	60,679	48,146	109,640	89,896	-	(46,024)	33,059	3,129	(6,641)	-	-	
70209	N/A	853,448	1,171,305	580,259	54,130	16,816	56,185	95,855	183,986	2,978	-	96,560	36,270	60,472	3,093	6,207	(17,870)	(44,762)	(10,646)	-	-		
70211	N/A	924,886	1,198,542	672,865	30,395	16,306	49,870	31,982	100,213	1,148													

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, 2024

Participating Employer (1)	Employer Allocation % (2)	Net Pension Liability as of June 30, 2024			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,							
		Discount Rate 7.00% (3)	Discount Rate Less 1.00% 6.00% (4)	Discount Rate Plus 1.00% 8.00% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Proprietorship & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (9)	Total Deferred Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Proprietorship & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Total Deferred Inflow of Resources (15)	Employer Pension Expense (16)	Revenue Credit (17)	2025 (17)	2026 (18)	2027 (19)	2028 (20)	2029 (21)	Thereafter (22)		
																							2025 (17)	2026 (18)
70602	N/A	14,193,012	19,395,187	9,701,986	866,710	277,377	921,326	669,630	2,735,043	47,067	-	1,583,148	448,611	2,078,826	1,915,305	54,100	34,006	719,960	76,709	-	-	-	-	
70603	N/A	3,176,495	4,622,180	2,220,257	162,598	593,967	1,220,257	5,761	422,286	8,225	-	333,075	309,583	650,883	174,963	16,496	(19,351)	37,383	(70,003)	(36,626)	-	-	-	
70604	N/A	1,171,736	1,518,437	852,451	38,507	205,657	63,180	162,036	284,380	1,454	-	108,327	-	109,771	239,550	-	97,076	97,643	11,736	(11,856)	-	-	-	
70605	N/A	27,803	36,630	20,227	914	200	914	2,156	5,059	35	-	2,570	-	3,577	2,644	119	(252)	1,539	476	(281)	-	-	-	
70606	N/A	749,638	973,472	545,385	24,360	132,216	545,385	13,216	4,999	90	-	69,206	295,848	366,084	(144,540)	-	(144,540)	(80,545)	(55,483)	(7,585)	-	-	-	
70607	N/A	8,708,786	11,285,602	6,335,742	286,201	153,534	469,577	27,839	937,151	10,808	-	805,129	156,613	972,550	596,788	38,291	(222,984)	279,020	(3,316)	(88,120)	-	-	-	
70608	N/A	1,291,717	1,676,199	938,322	43,360	22,834	70,004	12,443	258,345	1,670	-	120,035	39,925	161,630	173,796	4,925	14,456	85,378	10,022	(13,140)	-	-	-	
70609	N/A	32,178	41,700	23,410	1,057	567	1,735	-	3,359	40	-	2,975	-	2,888	5,903	1,849	(1,718)	90	(589)	-	-	-	-	
70701	N/A	139,276,821	185,900,762	97,958,435	6,738,406	2,602,058	8,352,324	4,144,067	21,836,855	331,881	-	14,339,426	2,881,753	17,553,600	15,987,491	560,084	336,607	5,681,501	(157,952)	(1,575,822)	-	-	-	
70702	N/A	18,390,355	25,626,678	12,262,890	1,320,916	377,834	1,270,936	247,766	3,212,452	75,548	-	2,185,316	176,554	2,437,418	2,054,227	75,519	(169,215)	1,042,539	143,012	(241,302)	-	-	-	
70703	N/A	29,044,528	41,228,335	21,228,335	954,435	312,011	1,565,951	1,708,245	4,741,751	36,093	-	2,884,970	-	3,780,873	3,780,873	-	522,730	1,586,767	205,025	(293,805)	-	-	-	
70705	N/A	181,762,149	170,756,724	95,853,583	4,333,311	2,323,156	7,105,832	716,817	14,778,116	163,526	-	12,183,566	3,507,063	15,854,385	12,486,509	-	(3,100,016)	3,888,442	(831,228)	(1,333,466)	-	-	-	
70707	N/A	4,779,321	6,193,460	3,477,011	157,065	84,259	257,701	165,973	664,998	5,931	-	441,849	63,106	510,886	395,518	-	(27,106)	236,113	(6,536)	(48,359)	-	-	-	
70709	N/A	3,747,502	4,856,340	2,726,351	123,156	66,068	202,065	66,068	544,108	4,651	-	386,457	186,385	537,493	498,021	-	4,892	87,779	(48,137)	(37,919)	-	-	-	
70712	N/A	19,115,852	27,478,120	12,223,931	1,708,561	410,305	1,451,875	466,717	4,037,458	103,217	-	2,498,693	1,594,414	4,196,324	3,241,782	-	(419,255)	662,553	(125,844)	(276,680)	-	-	-	
70714	N/A	4,723,658	6,566,018	3,159,942	332,766	95,322	323,905	172,366	924,357	18,925	-	5,586,896	40,596	616,417	6,174,645	18,707	18,668	309,076	41,672	(61,477)	-	-	-	
70715	N/A	1,539,711	2,004,208	1,114,512	54,160	27,386	84,409	111,323	277,278	2,173	-	144,757	9,849	156,779	194,858	-	21,270	93,965	21,119	(15,854)	-	-	-	
70718	N/A	56,510	73,230	41,111	1,857	996	3,047	12,929	18,829	70	-	5,224	13,801	19,095	8,724	-	4,859	(12,400)	(3,314)	(5,71)	-	-	-	
70719	N/A	4,771,034	6,182,721	3,470,982	156,793	84,112	257,254	5,921	498,159	5,921	-	441,083	191,449	638,453	390,434	-	(165,493)	105,824	(32,350)	(48,275)	-	-	-	
70801	N/A	126,213,590	168,349,461	88,842,150	6,060,455	2,354,887	7,551,026	5,238,434	21,204,802	297,372	-	12,963,386	2,699,427	15,960,185	13,771,032	432,929	(1,677,300)	7,157,507	1,188,888	(1,424,479)	-	-	-	
70802	N/A	10,520,576	14,502,191	7,113,548	692,551	209,005	1,027,464	141,759	1,745,759	38,575	-	740,610	1,986,615	1,017,562	1,017,562	-	(353,700)	292,611	(46,588)	(133,179)	-	-	-	
70803	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70804	N/A	801,037	1,087,481	552,023	46,058	15,461	50,884	57,330	169,733	2,446	-	87,415	93,301	183,162	101,784	4,445	(11,371)	25,034	(17,467)	(6,625)	-	-	-	
70805	N/A	1,082,481	1,402,773	787,518	35,574	19,084	58,367	57,330	116,601	1,343	-	100,076	165,391	266,610	179,331	-	47,742	(20,010)	(34,914)	(10,953)	-	-	-	
70806	N/A	11,139,193	15,383,883	7,513,821	744,833	222,079	748,275	1,189,220	2,904,407	41,694	-	1,286,253	43,414	1,371,361	1,980,877	27,266	375,677	985,592	313,677	(141,900)	-	-	-	
70807	N/A	147,972	207,730	97,716	11,241	14,772	10,465	1,375	26,122	653	-	17,998	54,229	72,880	(4,304)	-	(21,412)	(11,299)	(12,058)	(1,989)	-	-	-	
70808	N/A	2,091,862	2,710,817	1,521,854	68,746	36,879	112,793	-	218,418	2,596	-	193,393	153,281	349,270	89,215	-	(117,091)	23,034	(15,630)	(21,166)	-	-	-	
70809	N/A	1,591,433	2,062,317	1,157,786	52,300	28,057	85,810	220,866	387,033	1,975	-	362,475	511,578	69,924	-	-	(36,906)	69,924	12,554	(84,091)	-	-	-	
70812	N/A	7,399,853	9,899,373	5,383,478	243,185	130,458	399,000	469,343	1,241,986	9,184	-	684,118	-	693,302	1,176,100	-	149,995	422,348	51,215	(74,875)	-	-	-	
70901	N/A	13,588,377	18,103,014	9,578,451	643,782	252,942	809,566	3,138,773	10,445	31,376	-	1,389,773	104,445	1,525,594	1,612,689	55,398	4,014	634,557	63,126	(152,692)	-	-	-	
70902	N/A	1,302,328	1,799,723	877,767	87,533	25,995	87,660	157,295	358,483	4,908	-	150,686	103,122	258,716	110,955	11,991	23,784	102,355	(9,748)	(16,624)	-	-	-	
70903	N/A	240,125	327,090	164,795	14,245	4,664	15,425	34,886	69,220	766	-	12,581	26,502	38,949	10,541	-	16,482	5,269	(9,241)	-	-	-	-	
70905	N/A	5,352,051	6,937,836	3,892,320	94,415	47,759	288,921	8,578	568,673	6,707	-	495,388	692,636	1,194,731	2,648	-	(453,877)	(17,878)	(100,082)	(54,221)	-	-	-	
70908	N/A	340,203	440,865	247,502	11,180	5,998	18,344	476	35,998	422	-	31,452	37,496	69,720	9,285	1,259	(28,564)	2,158	(3,525)	(1,442)	-	-	-	
71001	N/A	269,496,462	359,878,977	189,567,405	13,025,276	5,034,000	16,156,295	6,990,627	41,206,198	641,198	-	27,737,330	6,245,171	34,623,699	26,665,561	1,149,949	(4,698,070)	12,559,246	1,769,466	(3,045,143)	-	-	-	
71003	N/A	51,160,900	66,298,746	37,220,143	1,681,328	901,958	2,558,593	5,341,879	16,349,494	63,494	-	4,729,836	2,621,852	7,415,182	3,409,995	-	(2,013,646)	974,542	(516,534)	(517,666)	-	-	-	
71004	N/A	29,560,709	38,307,339	21,505,756	971,469	521,150	1,593,912	3,120,122	6,206,653	36,687	-	1,320,122	1,757	2,792,894	4,644,626	73,625	1,079,799	2,281,362	357,362	(299,108)	-	-	-	
71006	N/A	197,374,281	271,167,817	134,018,411	12,631,644	3,896,600	13,037,990	9,729,514	39,295,825	697,128	-	22,407,811	4,873,612	27,978,255	23,333,931	795,235	492,740	12,745,166	550,072	(2,470,703)	-	-	-	
71008	N/A	6,029,191	91,730,121	4,146,959	1,313,561	437,1782	1,908,509	1,174,021	12,740,221	226,181	-	2,388,066	10,126,822	7,644,013	2,056,789	264,519	5,927,540	7,245,166	(389,028)	(827,994)	-	-	-	
71011	N/A	21,836,463	28,297,588	15,886,278	717,623	384,973	1,177,421	1,77,866	3,051,883	27,100	-	2,018,786	140,490	2,186,376	2,657,134	-	69,748	1,060,939	(44,228)	(220,951)	-	-	-	
71012	N/A	6,508,077	8,713,609	4,437,240	4,437,240	405,140	127,722	425,027	1,125,627	22,149	-	731,209	74,839	808,197	877,551	22,894	(43,439)	391,619	29,848	(80,597)	-	-	-	
71015	N/A	5,675,856	10,796,879	5,026,583	607,734	358,674	1,271,004	548,947	2,579,459	35,190	-	944,232	1,647,600	2,677,031	623,588	-	(239,699)	298,051	(15,343)	(104,380)	-	-	-	
71016	N/A	9,204,073	12,590,201	6,283,867	567,067	180,218	599,427	2,100,320	3,447,032	30,892	-	1,030,053	319,632	4,258,577	448,688	-	(632,577)	51,831	(117,278)	(113,520)	-	-	-	
71017	N/A	26,935,227	34,910,587	19,592,219	887,413	475,015	1,453,214	4,003,582	11,879,429	33,592	-	2,491,675	345,249	2,836,924	3,527,338	-	3,605,590	1,155,232	(110,225)	(272,711)	-	-	-	
71018	N/A	101,577,728	140,181,917	68,582,161	6,751,006	2,022,341	6,807,407	16,308,299	377,183	-	-	11,701,461	727,482	18,154,773	7,632,270	526,456	(3,163,247)	3,399,115	(731,253)	(1,290,819)	-	-	-	
71019	N/A	28,007,456	37,193,551	19,816,583	1,279,345	518,118	1,650,077	2,058,413	5,505,953	61,169	-	2,832,297	-											

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, 2024

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2024			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Inflow of Resources	Employer Pension Expense	Revenue Credit	2025	2026	2027	2028	2029	Thereafter	
																							(3)
71302	N/A	3,041,794	4,126,852	2,097,861	173,832	58,638	192,810	87,598	512,878	9,210	-	331,225	73,292	433,727	344,018	12,234	(30,300)	150,662	15,258	(36,469)	-	-	
71303	N/A	16,792,597	22,781,823	959,275	11,582,102	328,923	1,064,275	11,582,102	328,923	1,064,275	50,818	-	1,828,310	1,010,493	2,889,621	1,707,301	83,226	(259,236)	463,887	(218,225)	(201,313)	-	
71304	N/A	72,594	94,073	52,813	2,386	1,280	37,639	45,219	52,813	90	-	6,711	31,867	38,668	7,861	362	7,743	6,554	7,011	(734)	-		
71305	N/A	843,795	1,153,534	576,622	51,639	16,498	54,818	27,567	150,529	2,806	-	94,196	49,329	146,931	64,638	4,467	(15,507)	29,406	27,046	(10,381)	-		
71307	N/A	1,065,944	1,456,944	729,417	69,812	20,829	69,150	68,355	818,246	3,521	-	110,821	42,763	165,105	342,488	859	214,639	60,211	171,284	(17,093)	-		
71309	N/A	31,886,604	41,352,178	23,178,750	1,060,180	562,988	1,724,108	2,598,928	5,946,204	40,477	-	2,956,232	115,369	3,112,078	3,445,326	112,683	487,394	2,121,111	549,208	(323,587)	-		
71310	N/A	216,506	280,568	157,511	7,115	11,674	27,485	20,091	116,741	269	-	2,016	19,720	50,005	37,351	9,265	7,901	(4,889)	(2,191)	-			
71311	N/A	390,509	506,056	284,100	12,834	6,885	21,056	33,338	74,113	485	-	36,103	16,038	52,626	41,464	1,591	(6,619)	26,915	5,143	(3,951)	-		
71312	N/A	2,154,568	2,792,913	1,566,952	71,141	38,007	116,305	161,932	387,385	2,698	-	199,416	88,411	293,525	274,254	-	(13,309)	98,982	33,013	(21,826)	-		
71313	N/A	9,649	12,504	7,019	317	170	520	20	1,007	12	-	892	3,612	4,516	2,707	-	(3,267)	(117)	(28)	(98)	-		
71314	N/A	15,017	19,461	10,928	394	255	1,239	1,329	2,898	49	-	1,239	2,091	2,498	1,647	58	-	712	(240)	(151)	-		
71315	N/A	1,161,924	1,505,723	845,313	38,185	20,485	62,651	57,836	179,157	1,442	-	107,420	25,413	134,275	133,552	-	16,341	47,598	(7,301)	(11,756)	-		
71401	N/A	27,035,129	37,296,095	18,261,760	1,791,357	537,881	1,809,703	852,747	4,991,688	99,988	-	3,110,687	277,121	3,487,796	4,363,458	99,118	195,014	1,608,543	43,468	(343,134)	-		
71402	N/A	4,981,114	6,808,780	3,403,761	304,949	174,007	323,645	97,400	556,137	16,575	-	178,168	750,880	492,496	2,267,611	178,168	(47,700)	200,163	(9,002)	(61,286)	-		
71404	N/A	-	-	-	-	-	-	-	5,021	5,021	-	-	306,790	306,790	-	(176,180)	-	(176,180)	(123,465)	(5,345)	-		
71406	N/A	918,715	1,240,871	637,080	50,281	17,560	57,368	86,335	211,544	2,619	-	98,536	141,148	242,303	111,721	3,938	(4,679)	10,249	(25,485)	(10,844)	-		
71407	N/A	335,659	437,200	242,814	11,938	5,978	18,445	9,566	45,907	482	-	31,633	16,807	48,722	47,722	2,834	(8,540)	9,801	(3,466)	-			
71408	N/A	759,995	984,868	552,905	24,976	13,399	40,979	12,352	91,706	943	-	70,262	167,508	238,713	18,703	4,720	(65,736)	(33,727)	(40,305)	(7,690)	-		
71409	N/A	7,830,517	10,155,746	5,691,640	260,645	138,275	423,510	159,309	981,739	9,961	-	726,171	14,244	750,376	756,988	32,439	(55,061)	343,312	22,598	(79,486)	-		
71501	N/A	48,805,044	66,878,652	33,246,807	3,054,207	958,821	3,196,933	1,425,923	8,635,884	167,285	-	5,493,938	75,197	5,736,420	6,230,652	178,622	443,365	2,918,490	143,209	(605,600)	-		
71504	N/A	7,879,156	10,383,169	5,376,005	487,560	154,420	513,967	208,788	1,180,235	26,601	-	458,804	1,363,620	2,660,601	662,065	42,575	(246,919)	224,641	(63,764)	(97,343)	-		
71505	N/A	4,595,815	5,955,657	3,343,508	151,035	81,023	247,806	47,864	479,864	5,704	-	424,884	397,295	827,883	88,621	22,072	(291,747)	41,427	(51,196)	(46,503)	-		
71506	N/A	2,813,085	3,814,432	1,941,447	159,914	54,172	177,981	46,741	438,808	8,456	-	305,746	287,447	601,649	179,696	13,882	(138,848)	45,473	(35,804)	(33,662)	-		
71601	N/A	31,475,988	42,642,377	21,745,893	1,774,427	605,115	1,985,642	946,117	5,311,301	93,515	-	3,410,941	792,166	4,296,622	3,843,769	133,602	(306,557)	1,453,936	243,710	(375,512)	-		
71603	N/A	10,239	13,269	7,449	336	181	552	13	1,069	13	-	947	1,085	2,045	350	61	(701)	(7)	(164)	(104)	-		
71604	N/A	3,879,784	5,027,761	2,822,587	127,503	68,400	209,198	202,423	4,815	2,857	-	338,687	61,003	426,525	4,296,622	61,003	(2,862)	221,234	8,734	(39,258)	-		
71605	N/A	11,430,929	15,500,510	7,888,660	650,051	220,142	723,320	275,836	1,869,349	34,376	-	1,242,563	221,012	1,497,951	1,241,230	47,876	(86,437)	604,807	(101,163)	(136,809)	-		
71606	N/A	802,370	1,039,781	583,733	26,369	14,146	43,264	83,779	996	-	-	74,179	141,467	216,642	(93,134)	(18,714)	(9,562)	(22,048)	(9,562)	(8,118)	-		
71607	N/A	6,721,808	9,181,530	4,597,364	408,866	131,256	435,713	61,955	1,037,790	22,173	-	748,690	361,518	1,132,381	438,738	35,735	(243,411)	248,182	(16,840)	(82,501)	-		
71608	N/A	1,085,999	1,405,874	705,874	4,783	2,566	7,349	4,783	2,566	1,811	-	1,968	2,823	3,459	1,576	(57)	-	29,211	16,741	(1,326)	-		
71609	N/A	3,392,313	4,396,055	2,467,947	111,483	59,806	182,913	136,803	491,005	4,210	-	313,620	491,005	805,877	22,422	9,969	(29,211)	16,741	(1,326)	(34,325)	-		
71610	N/A	5,465,346	7,082,727	3,975,942	179,713	96,361	294,731	0	570,805	6,791	-	505,341	196,953	709,085	278,397	25,773	(207,580)	138,989	(14,382)	(55,307)	-		
71611	N/A	758,635	983,105	551,916	24,931	13,375	40,906	79,212	173,106	942	-	70,136	96,199	167,277	17,170	-	(65,308)	315	(15,397)	(7,676)	-		
71612	N/A	67,441	87,396	49,064	2,216	1,189	3,636	4,880	11,921	84	-	6,235	2,561	8,880	7,985	-	465	3,735	(475)	(684)	-		
71614	N/A	261,239	338,536	190,954	8,585	4,606	14,086	27,277	27,277	524	-	24,483	48,959	74,968	14,968	1,272	(13,658)	341	(6,721)	(2,644)	-		
71701	N/A	15,514,552	20,328,108	10,775,214	836,404	295,809	964,620	550,087	2,153,920	43,429	-	1,656,759	520,041	2,206,279	1,436,477	78,771	(408,978)	498,361	26,612	(182,303)	-		
71702	N/A	6,559,980	8,806,465	4,582,474	337,535	123,926	401,253	18,594	881,308	17,114	-	689,036	371,251	1,077,401	526,881	35,946	(260,892)	174,375	(33,802)	(77,774)	-		
71705	N/A	878,077	1,215,073	590,807	59,671	17,571	59,358	118,642	224,039	3,357	-	102,040	118,642	224,039	127,934	4,477	(16,694)	9,969	(11,259)	(9,969)	-		
71706	N/A	589,010	806,569	401,596	36,634	11,557	38,495	73,774	160,460	2,003	-	66,152	52,999	121,154	93,175	1,476	5,241	40,530	828	(27,923)	-		
71707	N/A	29,958	38,823	21,795	985	528	1,615	3,128	37	-	-	1,501	17,998	(8,024)	(8,024)	-	(8,024)	(3,629)	(2,814)	(303)	-		
71802	N/A	862,328	1,189,424	582,608	57,061	17,151	57,693	223,606	355,511	3,183	-	99,168	548,789	651,140	1,836	3,995	(67,176)	(79,530)	(119,939)	(10,939)	-		
71803	N/A	106,779,948	143,816,096	74,299,199	5,681,555	2,029,897	6,604,421	5,602,883	20,616,756	292,367	-	11,342,599	870,765	12,505,731	13,921,889	381,774	(618,209)	6,907,402	835,272	(124,859)	-		
71805	N/A	212,351	275,183	154,488	6,979	3,744	11,450	59,351	81,524	264	-	19,632	89,433	109,329	1,721	3,443	(14,747)	5,434	(16,343)	(2,148)	-		
71807	N/A	-	-	-	-	-	-	-	27,117	27,117	-	-	-	1,989,271	1,989,271	(745,468)	-	(740,742)	(752,990)	(468,422)	-		
71808	N/A	7,220,831	9,357,381	5,253,237	237,302	127,302	362,747	896,347	2,322,098	8,962	-	667,567	292,277	958,806	635,882	-	(149,591)	287,669	(47,772)	(73,064)	-		
71809	N/A	39,049,879	53,959,098	26,322,186	2,622,974	779,332	2,627,802	878,693	6,908,801	147,037	-	4,517,161	2,437,752	7,101,950	4,688,732	144,477	(901,118)	1,127,872	78,462	(498,366)	-		
71810	N/A	2,695,934	3,500,835	1,956,839	91,477	47,724	146,486	24,585	310,272	3,567	-	251,188	12,014	266,759	304,669	11,301	(34,497)	106,250	(7,741)	(27,500)	-		
71811	N/A	12,001,992	15,628,646	8,779,326	396,313	144,612	650,285	149,967	1,114,942	31,219	-	552,685	352,685	1,482,639	2,112,229	55,552	(845,122)	312,619	(68,552)	(122,829)	-		
71812	N/A	533,768	739,567	358,554	36,650	10,707	36,230	286,998	370,585	2,068	-	62,284	221,978	286,330	112,084	1,339	50,653	68,407	(27,932)	(16,873)	-		
71813	N/A	1,487,341	1,927,426	1,082,058	48,879	20,197	80,197	152,2															

South Carolina Public Employee Benefit Authority
Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2024

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2024			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Pension Expense	Revenue Credit	2025	2026	2027	2028	2029	Thereafter
																	(17)	(18)	(19)	(20)	(21)	(22)
7205	N/A	4,839,886	6,271,946	3,521,073	159,056	85,326	260,966	-	503,348	6,007	-	447,449	233,237	686,693	342,466	20,714	(183,011)	97,102	(46,463)	(48,973)	-	-
7206	N/A	23,623	30,613	17,186	776	416	1,274	706	3,172	29	-	2,184	-	2,213	2,810	53	53	1,074	73	(240)	-	-
7207	N/A	1,029,776	1,416,102	795,000	35,912	19,265	58,922	108,674	222,773	1,356	-	101,026	-	102,382	175,908	3,607	53,213	68,554	9,680	(11,056)	-	-
7220	N/A	4,276,954	5,542,449	3,111,533	140,556	75,402	270,631	129,470	576,041	5,308	-	395,405	91,412	492,125	389,773	-	(55,298)	160,134	22,356	(49,275)	-	-
7301	N/A	28,040,925	36,337,870	20,400,095	921,524	494,357	1,511,965	211,187	3,139,033	34,801	-	2,592,390	927,452	3,584,643	2,587,496	-	(884,789)	734,962	17,946	(283,739)	-	-
7302	N/A	92,320,456	123,521,151	64,748,386	4,584,659	1,732,800	5,582,412	2,929,326	14,829,197	228,677	-	1,584,984	2,031,310	11,844,895	10,989,679	369,182	(394,538)	4,342,056	90,247	(1,053,643)	-	-
7303	N/A	15,055,083	19,531,869	10,938,949	503,619	256,019	815,221	256,185	1,155,211	19,336	-	1,397,841	868,261	2,285,438	1,143,108	-	(610,436)	233,898	170,770	(153,015)	-	-
7304	N/A	16,035,152	20,784,357	11,662,890	528,813	282,822	865,332	10,857	1,687,824	20,036	-	1,483,700	1,396,789	2,900,525	1,154,988	71,114	(910,596)	27,288	(167,002)	(162,391)	-	-
7305	N/A	249,972,699	338,710,311	172,669,420	14,113,051	4,807,132	15,777,742	22,135,209	56,833,122	744,219	-	21,703,209	31,524,105	59,371,533	27,508,778	1,046,772	3,204,366	(701,445)	(2,057,453)	(2,983,869)	-	-
7306	N/A	27,185,636	35,229,513	19,777,863	893,416	479,278	1,465,848	169,559	3,008,101	33,739	-	2,513,318	481,103	3,028,070	2,517,848	-	(628,167)	962,249	(78,976)	(275,075)	-	-
7307	N/A	8,845,925	5,374,384	2,555,085	282,286	78,379	268,145	1,890,867	46,214	1,120,785	-	1,487,615	2,654,613	524,555	-	-	(737,121)	123,894	42,185	(50,300)	-	-
7309	N/A	30,980,005	42,322,197	21,185,198	1,886,662	605,090	2,009,024	10,546,279	7,047,064	102,357	-	4,562,143	104,389	3,658,889	5,514,939	90,413	1,143,702	2,370,296	253,351	(380,404)	-	-
7314	N/A	27,140,967	35,770,686	19,372,782	1,131,105	494,716	1,556,669	2,695,607	5,878,097	51,281	-	2,671,105	100,335	2,822,721	4,339,156	-	1,247,274	1,929,976	171,181	(293,055)	-	-
7316	N/A	1,322,233	1,713,465	961,940	43,453	17,295	122,241	74,856	212,915	1,641	-	122,241	26,413	159,225	183,425	-	22,939	60,779	(7,719)	(13,379)	-	-
7318	N/A	10,072,759	13,053,157	7,328,048	331,026	177,581	543,123	315,753	1,367,483	12,501	-	1,161,744	2,105,474	1,099,618	(18,149)	-	(332,943)	284,978	(10,912)	(10,912)	-	-
7321	N/A	28,474,759	36,822,645	20,671,860	933,941	500,956	1,532,173	576,764	3,543,834	35,274	-	2,627,039	31,177	2,974,490	2,443,220	133,973	(182,603)	1,136,122	(96,654)	(287,521)	-	-
7322	N/A	3,845,925	5,374,384	2,555,085	282,286	78,379	268,145	1,842,040	2,470,859	16,244	-	451,103	2,109,803	277,369	-	-	(222,293)	123,894	42,185	(50,300)	-	-
7323	N/A	17,570,174	24,203,639	11,890,211	1,150,172	348,618	1,170,658	1,056,974	3,726,422	63,949	-	2,012,139	514,904	2,590,992	2,110,409	77,188	(84,140)	1,114,646	326,845	(221,921)	-	-
7324	N/A	4,523,813	6,539,083	2,870,235	418,834	98,084	394,242	1,010,304	897,190	25,493	-	376,901	1,003,532	443,225	-	-	(207,732)	204,904	(36,922)	(66,593)	-	-
7327	N/A	10,244,308	13,275,465	7,452,852	336,664	180,605	552,372	171,210	1,240,851	12,714	-	947,088	147,399	1,107,201	882,860	67,929	(69,475)	353,289	(46,508)	(103,657)	-	-
7328	N/A	933,162	1,343,600	595,340	84,293	20,090	71,221	1,313,201	1,799,995	5,104	-	1,027,588	30,651	158,333	127,625	-	(16,028)	50,167	1,099	(13,576)	-	-
7329	N/A	6,026,539	8,656,007	3,858,028	535,911	129,169	456,657	62,995	1,184,732	32,339	-	785,896	119,525	937,760	791,566	-	(33,848)	344,097	23,740	(87,017)	-	-
7330	N/A	705,571	914,551	415,435	121,393	12,442	38,054	14,719	89,408	876	-	55,246	124,933	39,687	-	-	(32,724)	14,446	(11,107)	(11,107)	-	-
7331	N/A	2,891,902	3,747,578	2,103,892	95,038	50,984	155,931	191,548	493,501	3,589	-	267,357	270,946	412,242	119,700	85,002	162,586	42,139	(29,262)	(29,262)	-	-
7332	N/A	12,798,987	17,625,330	8,825,550	732,488	246,803	811,696	1,235,917	3,026,904	38,832	-	1,394,414	-	1,433,246	2,235,325	38,867	525,371	1,041,951	179,875	(153,539)	-	-
7333	N/A	4,670,257	6,540,366	3,094,009	348,395	95,560	327,803	197,146	968,904	20,138	-	653,729	43,507	627,374	660,554	18,784	7,883	316,444	19,480	(62,276)	-	-
7334	N/A	11,813,924	15,309,510	8,594,765	388,247	208,277	637,006	2,206,399	3,439,929	14,662	-	1,092,200	-	1,106,862	2,842,539	-	1,293,272	1,135,682	23,653	(119,540)	-	-
7335	N/A	2,384,133	1,734,484	1,014,484	78,351	42,032	128,552	17,831	266,766	2,959	-	160,411	164,112	387,485	160,461	-	(85,042)	21,759	(33,312)	(24,124)	-	-
7338	N/A	5,680,114	8,147,884	3,642,817	500,894	121,459	428,765	88,928	1,140,046	30,171	-	737,868	229,133	997,172	782,180	-	(44,390)	270,020	(1,067)	(81,689)	-	-
7339	N/A	2,250,463	3,100,463	1,400,463	1,740,543	44,245	294,263	2,969	76,625	42,179	-	128,833	301,613	321,566	321,566	-	(36,020)	45,816	(10,892)	(10,892)	-	-
7340	N/A	963,303	1,395,599	609,359	90,406	20,970	74,847	829,615	1,015,838	5,518	-	128,838	1,165,167	1,299,532	37,161	-	(74,480)	(138,727)	(56,203)	(124,274)	-	-
7342	N/A	4,884,541	6,329,813	3,553,560	160,523	86,114	263,374	18,330	528,341	6,062	-	451,577	193,720	651,359	365,551	-	(132,428)	109,223	(50,389)	(49,424)	-	-
7343	N/A	2,790,277	4,042,577	1,764,579	262,043	60,749	216,857	105,617	622,805	15,997	-	373,291	162,403	551,691	369,072	-	(55,705)	148,968	19,212	(41,362)	-	-
7346	N/A	5,487,409	7,878,154	3,515,063	486,575	117,519	415,261	163,439	1,182,794	29,344	-	714,664	1,079,139	1,823,129	241,064	-	(513,554)	127,666	(60,422)	(79,125)	-	-
7347	N/A	1,319,991	1,912,414	834,766	123,964	28,739	102,588	3,757	259,048	7,568	-	176,592	145,395	329,555	133,639	-	(67,703)	36,560	(17,998)	(19,566)	-	-
7348	N/A	1,182,640	1,532,568	860,384	38,866	20,850	63,768	129,329	252,813	1,468	-	109,335	305,314	416,117	94,671	-	(33,670)	(77,488)	(40,180)	(11,966)	-	-
7349	N/A	1,253,862	1,788,982	810,126	106,726	26,551	93,149	519,578	746,184	6,377	-	160,278	515,582	682,237	174,870	-	(5,723)	82,838	4,568	(17,735)	-	-
7350	N/A	-	-	-	-	-	-	20,116	20,116	-	-	-	334,818	334,818	-	-	(114,037)	(121,824)	(78,841)	-	-	-
7351	N/A	2,900,877	3,759,209	2,110,422	95,333	51,142	156,415	163,473	466,363	3,600	-	268,187	-	271,787	395,823	-	37,614	159,119	27,196	(29,353)	-	-
7352	N/A	2,043,989	2,950,846	1,299,156	187,764	44,217	157,221	12,910	518,382	11,410	-	270,612	19,953	301,975	331,053	-	60,639	155,046	30,698	(29,976)	-	-
7353	N/A	514,955	721,935	340,118	38,900	10,564	36,318	149,345	235,127	2,257	-	67,461	100,789	147,987	113,221	-	42,299	55,692	(20,949)	(6,902)	-	-
7401	N/A	16,951,116	22,922,252	11,322,420	1,132,420	593,225	318,239	912,317	20,495	1,905,257	-	1,658,833	513,077	2,200,413	1,480,488	-	(51,409)	454,124	(15,634)	(182,648)	-	-
7402	N/A	13,898,972	19,242,196	9,346,233	948,090	278,570	940,963	2,706,510	4,773,940	53,402	-	1,617,602	3,456,165	5,127,169	3,167,161	73,391	(589,867)	298,108	(182,971)	(178,499)	-	-
7403	N/A	36,349,047	48,974,582	25,281,109	1,941,230	691,486	2,251,012	965,463	5,849,191	100,052	-	3,865,998	1,995,639	5,961,419	3,430,286	171,578	(816,460)	1,141,462	(11,947)	(425,337)	-	-
7404	N/A	1,653,728	2,143,044	1,203,106	54,347	29,155	89,169	375,388	548,059	2,052	-	152,887	441,434	596,373	73,332	-	(20,334)	75,606	(85,153)	(6,730)	-	-
7407	N/A	6,606,677	8,561,506	4,806,433	217,119	116,475	356,232	-	689,286	8,199	-	469,394	1,088,382	291,806	-	-	(354,491)	21,405	(74,074)	(66,848)	-	-
7408	N/A	1,394,993	1,807,754	1,014,874	45,844	24,593	75,218	27,497	173,152	1,731	-	128,967	92,158	222,856	84,140	-	(33,712)	96,857	(23,282)	(14,115)	-	-
7409	N/A	16,098,568	20,869,988	11,707,241</																		

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, 2024

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2024			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2025	2026	2027	2028	2029	Thereafter
																	(17)	(18)	(19)	(20)	(21)	(22)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
72809	N/A	2,326,657	3,023,068	1,687,704	79,650	41,235	126,696	50,284	297,865	3,122	-	217,258	159,578	379,958	241,567	9,284	(98,789)	33,705	6,777	(23,788)	-	
72810	N/A	232,476	301,263	169,129	7,640	4,099	12,535	746	25,520	289	-	21,492	3,745	25,526	20,469	-	(5,299)	7,867	(7,722)	(2,352)	-	
72901	N/A	61,635,398	83,869,529	42,354,531	3,621,250	1,194,882	3,945,422	2,608,469	11,370,023	193,907	-	6,778,542	-	6,972,449	8,670,295	214,711	756,034	3,754,563	633,606	(746,238)	-	
72902	N/A	14,889,142	20,286,571	10,215,096	885,307	289,360	957,192	884,900	3,016,759	47,616	-	1,644,608	-	2,339,857	1,831,236	69,005	(68,271)	856,746	15,599	(181,172)	-	
72903	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72904	N/A	408,425	530,322	296,480	13,842	7,229	22,186	118,569	161,826	537	-	38,043	6,886	45,466	88,330	459	39,023	60,630	20,871	(4,165)	-	
72905	N/A	11,614,968	15,051,686	8,450,023	381,709	204,770	626,278	49,464	1,262,221	14,415	-	1,073,806	23,565	1,111,786	2,215	-	(123,536)	405,839	(14,343)	(117,525)	-	
72907	N/A	6,414,770	8,312,817	4,666,819	210,812	113,091	345,884	105,959	775,746	7,961	-	593,047	439,674	1,040,682	239,728	29,740	(240,304)	133,163	(92,887)	(64,907)	-	
72908	N/A	1,068,062	1,390,426	773,086	37,630	19,001	58,576	155,947	271,154	1,512	-	100,456	150,100	252,068	114,317	5,665	(12,130)	35,273	6,947	(11,004)	-	
72909	N/A	1,225,067	1,587,548	891,250	40,260	21,998	66,056	16,341	144,255	1,520	-	113,278	5,863	120,641	145,112	3,840	(4,213)	41,542	(1,319)	(12,395)	-	
72910	N/A	4,839,611	6,470,688	3,320,364	159,023	85,309	260,974	96,181	601,438	6,005	-	447,358	13,076	466,439	526,939	-	(25,797)	197,119	12,628	(48,961)	-	
72911	N/A	1,181,004	1,535,203	856,236	40,711	20,580	64,420	70,254	149,776	1,605	-	110,240	788,369	900,444	139,166	4,474	30,234	114,540	(149,235)	(12,096)	-	
72912	N/A	957,693	1,241,062	696,733	31,473	16,884	51,639	161,078	261,074	1,189	-	88,539	93,294	183,022	158,807	-	46,185	64,249	(22,691)	(6,991)	-	
72913	N/A	65,058	84,308	47,331	2,138	1,147	3,508	1,147	6,793	81	-	6,015	3,138	9,234	15,807	-	4,435	1,201	(234)	(659)	-	
72915	N/A	121,834	157,884	88,636	4,004	2,148	6,569	66,707	79,428	151	-	11,264	-	11,415	44,977	-	31,539	30,643	7,064	(1,233)	-	
73001	N/A	10,700,754	14,536,916	7,368,516	618,951	206,786	681,180	111,159	2,168,076	32,948	-	1,170,249	236,602	1,439,799	1,193,051	43,959	(214,817)	476,135	40,833	(128,875)	-	
73002	N/A	33,435,572	45,116,551	22,968,647	1,970,788	646,670	2,142,888	1,346,917	6,109,263	105,653	-	3,681,693	509,688	4,296,014	4,683,418	131,574	333,258	1,880,098	5,419	(405,536)	-	
73003	N/A	8,860,248	11,481,981	6,445,933	291,179	156,205	477,744	313,388	1,238,516	10,996	-	819,132	519,751	1,349,879	774,450	-	(171,234)	267,757	(118,233)	(89,652)	-	
73004	N/A	1,018,261	1,319,552	740,797	33,464	17,952	54,905	74,972	135,182	1,264	-	91,388	16,982	112,664	107,097	-	(15,946)	47,848	1,199	(10,302)	-	
73005	N/A	162,382	210,429	118,135	5,336	2,863	8,756	9,359	26,314	202	-	15,012	14,745	29,959	33,544	1,449	(5,724)	2,359	1,363	(1,643)	-	
73006	N/A	12,452,011	16,136,399	9,058,981	409,217	219,527	671,412	254,293	1,595,079	15,454	-	1,151,191	271,093	1,437,738	869,437	54,889	(172,612)	506,000	(50,053)	(125,994)	-	
73010	N/A	4,473,271	5,798,156	3,253,546	147,528	78,898	241,401	89,722	557,549	5,990	-	413,907	18,409	437,906	500,089	-	(24,991)	178,703	10,834	(45,303)	-	
73013	N/A	529,422	686,071	385,161	17,399	9,334	28,546	19,761	75,040	657	-	48,945	19,639	69,241	62,582	-	(646)	17,026	5,224	(6,357)	-	
73101	N/A	10,894,680	14,589,805	7,632,739	546,283	204,843	660,824	194,088	2,606,828	27,372	-	1,133,665	122,212	1,284,247	1,103,625	50,875	(156,629)	538,729	64,435	(124,744)	-	
73102	N/A	3,184,600	4,257,372	2,235,675	156,751	59,678	192,021	43,033	451,483	7,785	-	329,687	305,944	643,416	216,442	16,550	(148,376)	17,919	(25,236)	(36,240)	-	
73105	N/A	5,757,026	7,460,456	4,188,303	189,196	101,475	310,419	646	601,756	7,145	-	597,541	1,136,924	1,666,191	284,008	373,334	(9,117)	(94,465)	(58,252)	-		
73201	N/A	158,053,122	215,215,147	108,519,614	9,344,548	3,068,032	10,140,142	3,982,832	26,535,554	501,543	-	17,421,975	2,349,618	20,723,136	16,857,150	678,821	(1,411,616)	9,037,536	555,598	(1,919,100)	-	
73202	N/A	21,382,324	28,803,070	14,875,481	1,139,444	406,598	1,323,190	380,429	3,249,661	58,673	-	3,249,661	398,295	2,729,459	2,148,474	85,511	(34,936)	1,036,123	78,027	(250,012)	-	
73203	N/A	23,179,882	31,158,480	16,167,067	1,208,890	438,992	1,424,156	362,423	3,434,461	61,667	-	768,624	3,275,988	2,335,738	91,205	(474,621)	892,999	9,995	(268,999)	-		
73204	N/A	614,917,542	797,263,043	447,101,750	20,370,788	10,851,814	20,370,788	64,513,702	775,109	775,109	-	118,799,248	176,533,150	5,683,320	5,683,320	-	(68,744,369)	(18,526,747)	(18,558,747)	(6,234,961)	-	
73205	N/A	19,165,516	25,866,157	13,303,259	1,040,776	365,771	1,193,612	7,338	2,607,497	54,022	-	2,045,097	1,080,151	3,984,720	1,227,160	83,653	(1,062,079)	208,185	(29,284)	(225,596)	-	
73206	N/A	5,717,014	7,780,375	3,927,972	336,300	110,860	366,119	272,296	1,085,675	18,016	-	629,023	249,234	896,273	626,899	24,311	(49,056)	308,664	(9,231)	(69,284)	-	
73207	N/A	8,427,247	10,925,454	6,128,001	478,823	148,678	627,344	8,784	891,432	10,597	-	780,370	293,567	1,084,534	633,342	-	(257,624)	209,702	(59,764)	(85,416)	-	
73208	N/A	5,784,596	10,170,313	5,702,638	260,124	138,441	423,844	525,366	1,347,775	9,908	-	726,737	702,865	1,439,510	1,687,150	678,821	(1,411,616)	9,037,536	555,598	(1,919,100)	-	
73209	N/A	1,552,704	2,140,124	1,050,004	102,126	30,841	103,641	17,883	254,491	5,687	-	178,143	169,528	353,358	271,164	4,226	(113,160)	33,208	734	(19,649)	-	
73212	N/A	437,055	608,173	391,965	21,965	31,050	8,837	30,071	92,892	1,770	-	51,704	38,110	91,594	33,575	1,968	(9,617)	21,936	(6,314)	(5,708)	-	
73213	N/A	513,540	732,321	332,041	43,557	10,864	38,090	142,878	235,389	2,601	-	65,540	2,438	70,579	134,208	1,796	62,501	78,032	31,529	(7,252)	-	
73215	N/A	508,755	691,275	350,231	29,489	13,936	32,410	35,195	106,930	1,571	-	97,536	154,787	256,680	359,29	24,897	(24,897)	(12,770)	(6,059)	(6,131)	-	
73216	N/A	2,994,907	3,984,586	2,114,443	139,752	55,604	190,674	150,674	513,627	6,758	-	304,861	172,721	484,340	354,791	9,836	(7,374)	108,582	(38,431)	(33,489)	-	
73217	N/A	4,937,763	6,807,323	3,338,190	325,370	98,118	329,824	104,631	812,373	18,129	-	566,920	193,843	778,892	506,333	22,081	(92,797)	207,461	(18,653)	(62,531)	-	
73218	N/A	123,033	159,437	89,508	4,043	2,169	6,634	12,846	15,246	153	-	11,374	71,922	83,449	(47,884)	-	(46,152)	(16,127)	(7,078)	(1,246)	-	
73219	N/A	734,767	952,201	534,566	24,148	12,954	39,620	55,829	132,551	912	-	67,931	26,324	95,167	101,592	-	22,703	29,447	(7,032)	(7,434)	-	
73222	N/A	4,438,391	5,751,653	3,228,980	145,861	78,248	239,318	97,653	1,504,504	5,508	-	1,130,370	25,206	1,155,944	482,072	-	(41,407)	194,215	4,651	(44,909)	-	
73223	N/A	422,109	583,941	284,117	28,617	8,443	28,508	74,807	140,375	1,609	-	49,008	57,649	108,266	51,919	1,530	28,792	21,397	(12,673)	(5,407)	-	
73224	N/A	3,490,872	4,523,776	2,539,650	114,722	61,544	188,228	132,732	364,493	4,332	-	322,732	683,397	1,010,461	679,969	55,394	(455,523)	(100,678)	(54,445)	(35,322)	-	
73225	N/A	3,270,257	4,729,387	2,073,463	303,690	70,966	252,823	115,601	643,080	18,497	-	435,182	87,254	731,233	288,561	-	(142,950)	115,002	(11,992)	(48,212)	-	
73226	N/A	630,492	889,631	413,546	49,697	13,081	45,293	114,196	222,267	2,914	-	77,908	239,391	353,358	271,164	4,226	(113,160)	33,208	734	(19,649)	-	
73227	N/A	136,783	177,255	91,511	7,495	2,411	7,945	25,175	39,456	730	-	12,646	9,517	12,646	12,646	-	9,517	499	1,396	(4,302)	-	
73228	N/A	1,140,323	1,477,729	829,598	37,475	20,104	61,486	71,638														

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, 2024

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2024			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2025	2026	2027	2028	2029	Thereafter	
																	(17)	(18)	(19)	(20)	(21)	(22)	
7802	N/A	24,072,802	31,195,631	17,513,240	791,117	424,389	1,298,004	218,822	2,732,142	29,876	-	2,225,536	1,334,880	3,590,292	2,137,284	-	(736,769)	454,239	(3,470,000)	(243,579)	-	-	
7803	N/A	47,360,986	63,778,556	32,960,461	2,516,204	900,091	5,028,318	51,822	6,395,010	129,398	-	5,028,318	1,471,309	6,629,025	3,779,907	255,952	(1,371,329)	1,676,675	13,820	(553,182)	-	-	
7805	N/A	341,523	475,937	227,712	24,543	4,925	23,607	4,476	59,551	1,404	-	40,591	77,177	119,172	19,489	1,801	(38,093)	(10,919)	(6,129)	(4,480)	-	-	
7806	N/A	235,568	328,414	156,984	16,961	6,780	15,303	7,808	45,872	973	-	28,033	70,113	99,119	9,606	1,363	(23,031)	(10,605)	(16,544)	(3,097)	-	-	
7807	N/A	463,510	677,609	308,008	33,976	9,444	32,299	15,976	232,695	1,954	-	55,542	96,989	154,485	54,992	1,843	(40,308)	41,852	(6,134)	-	-	-	
7808	N/A	9,040	11,714	6,576	297	159	487	1,914	2,857	11	-	836	2,450	3,297	902	24	224	14	(587)	(92)	-	-	
7809	N/A	109,847	145,703	77,829	4,949	2,028	4,445	33,681	34,077	47,999	235	-	33,681	44,778	5,002	25	5,002	5,298	(6,565)	(1,251)	-	-	
7810	N/A	231,383	308,597	162,891	11,098	4,316	13,838	9,950	39,202	544	-	23,757	32,391	56,692	6,262	-	(8,206)	(1,440)	(5,232)	(2,611)	-	-	
7811	N/A	372,765	510,131	254,355	23,057	7,305	24,312	59,674	102,025	1,258	-	41,778	105,710	31,248	2,077	(7,813)	13,773	(2,041)	(4,604)	-	-	-	
7812	N/A	1,795,079	2,417,042	1,249,544	95,250	34,107	110,925	224,007	464,289	4,896	-	190,504	37,348	232,748	220,281	6,730	40,710	156,915	54,876	(20,959)	-	-	
7815	N/A	15,404,974	19,971,160	11,202,280	509,481	271,807	831,890	616,840	1,222,655	19,335	-	1,426,323	333,722	1,779,450	1,213,763	65,147	(192,598)	671,744	127,183	(155,123)	-	-	
7816	N/A	7,886	10,219	5,737	259	159	425	1,429	2,168	10	-	729	1,429	2,168	1,871	12	1,301	1,683	1,210	(80)	-	-	
7817	N/A	239,302	310,108	174,095	7,864	4,219	12,903	9,775	34,761	297	-	22,124	20,776	43,197	19,105	-	(2,761)	481	(3,733)	(2,422)	-	-	
7819	N/A	228,531	331,097	144,524	21,462	4,976	17,761	47,218	91,417	1,310	-	30,573	45,609	77,942	24,854	-	(5,164)	15,212	7,264	(3,386)	-	-	
7820	N/A	373,453	506,066	257,940	21,101	7,183	23,578	47,797	99,659	1,113	-	40,503	15,118	56,734	75,389	939	12,279	25,603	9,501	(4,459)	-	-	
7821	N/A	185,784	240,755	135,160	6,106	3,275	10,017	14,682	34,080	231	-	38,470	55,877	(13,303)	(28,556)	5,393	3,246	(1,880)	-	-	-	-	
7822	N/A	6,729,860	8,721,138	4,896,050	221,167	116,646	362,874	1,321,012	1,834,699	8,352	-	622,177	229,479	856,808	961,651	24,869	321,034	669,020	258,931	(68,095)	-	-	
7901	N/A	13,506,850	18,553,292	9,173,383	863,041	266,561	891,688	226,525	2,247,815	47,605	-	1,532,494	422,027	2,002,126	1,396,643	60,603	(220,196)	635,822	(966)	(168,971)	-	-	
7902	N/A	2,259,732	3,088,840	1,544,171	138,331	44,185	146,820	143,659	343,559	7,519	-	176,437	436,245	174,147	14,699	(91,843)	172,147	(25,552)	(27,803)	-	-	-	
7903	N/A	52,164,468	70,368,834	36,227,722	2,819,982	994,666	3,243,727	846,565	7,904,940	146,096	-	5,571,192	2,620,215	8,337,503	5,125,481	216,156	(1,225,589)	1,872,214	(466,159)	(613,030)	-	-	
7904	N/A	10,662,139	13,816,928	7,756,829	1,066,219	381,972	1,756,829	1,129,254	1,319,311	13,232	-	1,114,729	1,295,104	1,262,904	1,129,240	439,324	(27,555)	439,324	(107,883)	-	-	-	
7906	N/A	3,929,906	5,391,230	2,673,391	248,324	77,769	258,358	245,056	829,107	13,647	-	444,005	341,753	799,405	322,213	19,042	(111,748)	152,543	37,857	(48,949)	-	-	
7907	N/A	2,548,899	3,424,539	1,778,815	178,815	48,227	156,338	45,289	382,107	6,731	-	258,474	404,665	239,317	10,144	-	(73,746)	69,539	10,976	(23,527)	-	-	
7909	N/A	3,334,972	4,321,747	2,426,231	109,599	58,795	179,822	190,150	338,366	4,139	-	308,319	19,530	331,988	382,733	15,414	50,561	230,666	58,895	(33,744)	-	-	
7910	N/A	52,746	683,484	383,708	17,333	9,298	28,439	82,182	137,252	655	-	48,761	20,559	69,975	105,059	-	39,535	38,518	(5,439)	(5,337)	-	-	
7911	N/A	17,889,732	23,789,013	12,638,124	829,823	331,805	1,058,914	3,723,104	5,943,646	40,002	-	1,817,686	3,966,599	5,824,287	1,816,967	72,474	(15,363)	1,092,832	(758,513)	(195,659)	-	-	
7912	N/A	76,327	98,911	55,529	2,508	1,346	4,116	7,970	95	-	-	13,609	20,760	(7,919)	507	(6,658)	(1,344)	(1,018)	(771)	-	-	-	
7913	N/A	926,035	1,200,037	673,701	30,433	16,326	49,932	96,691	179,630	2,664	-	80,512	179,630	266,391	12,474	-	(110,895)	(3,751)	(15,686)	(9,368)	-	-	
7914	N/A	15,514	198,397	111,683	5,045	2,706	8,277	16,911	18,911	191	-	14,192	2,501	16,884	12,825	559	(2,598)	6,467	(288)	(1,554)	-	-	
7915	N/A	781,691	1,050,871	570,871	25,788	13,834	45,041	72,179	95,041	1,474	-	72,179	94,998	142,646	104,410	-	(25,864)	33,206	(145,315)	-	-	-	
7916	N/A	8,111,393	10,512,971	5,900,185	267,177	143,044	437,603	85,181	933,005	10,111	-	750,312	400,962	1,163,385	290,668	40,152	(311,828)	155,225	8,344	(82,121)	-	-	
7917	N/A	546,089	707,670	397,286	17,946	9,627	29,445	7,043	64,061	678	-	50,486	86,617	137,781	35,964	-	(39,265)	(14,166)	(14,763)	(5,526)	-	-	
7918	N/A	968,219	1,254,703	704,391	31,819	17,070	52,206	101,095	1,202	-	-	74,598	165,312	(49,652)	7,898	(12,667)	7,898	(9,797)	-	-	-	-	
7901	N/A	2,154,985	2,792,618	1,567,777	70,820	37,992	116,197	225,009	1,919,229	2,674	-	1,919,229	1,061,335	1,263,238	(638,355)	-	(637,570)	(263,768)	(79,087)	(21,805)	-	-	
7402	N/A	26,156,066	33,898,982	19,025,847	861,272	461,234	1,410,973	1,976	2,735,455	32,386	-	1,429,246	1,346,598	3,798,430	1,458,047	116,643	(1,141,351)	395,964	(52,803)	(264,785)	-	-	
7403	N/A	200,560,821	272,452,401	138,105,975	11,600,656	3,875,725	17,570,076	9,273,308	37,515,765	617,515	-	21,933,496	4,405,385	26,956,396	19,953,873	897,877	(2,584,594)	12,780,632	2,779,754	(2,415,423)	-	-	
7405	N/A	197,613,549	267,820,051	136,467,456	11,179,224	3,801,745	12,481,632	299,500	27,762,101	589,974	-	21,441,273	9,699,243	31,730,490	14,152,421	990,802	(8,252,963)	6,786,505	(141,346)	(2,360,585)	-	-	
7408	N/A	6,209,159	8,046,369	4,517,235	204,055	109,466	334,797	695,165	7,706	-	-	163,527	745,271	643,544	(117,669)	-	(117,669)	175,934	(45,544)	(62,827)	-	-	
7409	N/A	12,213,331	15,827,712	8,884,957	401,618	215,335	658,638	1,673	1,277,264	15,176	-	1,129,291	1,236,629	2,381,906	157,735	-	(868,782)	73,602	(185,504)	(123,599)	-	-	
7410	N/A	8,523,976	11,386,500	5,989,587	416,019	159,496	512,586	1,036	1,219,037	20,578	-	880,045	175,018	1,075,641	842,576	-	(112,148)	375,869	(23,604)	(96,721)	-	-	
7413	N/A	6,433,023	8,726,119	4,437,759	366,968	123,967	407,508	186,913	1,085,356	19,430	-	700,051	548,975	1,268,456	628,841	29,397	(153,379)	167,904	(122,546)	(77,080)	-	-	
7414	N/A	143,346	185,751	91,785	9,981	4,177,885	2,345,242	173,819	497,081	4,001	-	497,081	160,645	652,673	13,826	4,098	109,410	(44,462)	(32,618)	-	-	-	
7416	N/A	184,505	239,097	134,229	5,663	3,253	9,948	57,050	76,314	229	-	17,057	29,272	37,721	601	24,212	26,736	9,947	(1,867)	-	-	-	
7417	N/A	5,488,039	7,189,631	4,036,262	182,328	97,811	299,150	395,200	974,489	6,885	-	512,917	63,201	583,003	723,152	24,184	31,015	351,417	65,191	(56,137)	-	-	
7418	N/A	14,471,419	18,769,768	10,517,897	482,146	255,574	782,857	898,307	2,418,884	18,442	-	1,424,884	112,452	2,418,884	1,669,646	-	398,245	733,845	(39,496)	(146,934)	-	-	
7420	N/A	1,194,946	1,549,257	768,876	39,567	21,087	64,547	63,692	188,993	1,505	-	110,674	48,336	160,515	113,851	4,233	(26,978)	54,784	12,687	(12,114)	-	-	
7421	N/A	2,148,633	2,784,385	1,563,155	70,612	37,880	113,854	33,641	257,987	2,667	-	198,642	52,673	253,382	320,020	-	(28,069)	68,654	(14,838)	(21,742)	-	-	
7422	N/A	1,333,466	1,857,751	924,285	40,286	19,287	59,573	15,967	119,787	1,507	-	72,527	13,178	85,705	98,149	-	(9,819)	12,890	(1,453)	-	-	-	
7424	N/A	9,844,470	12,757,320	7,161,965	323,524	173,556	530,813	1,424,296	2,452,189	12,218	-												

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, 2024

Participating Employer (1)	Employer Allocation % (2)	Net Pension Liability as of June 30, 2024			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.00% (3)	Discount Rate Less 1.00% 6.00% (4)	Discount Rate Plus 1.00% 8.00% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions (9)	Total Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Proportion & Differences Between Employer Contrib. & Proprietary Share of Plan Contributions (14)	Total Inflow of Resources (15)	Employer Pension Expense (16)	Revenue Credit (17)	2025 (17)	2026 (18)	2027 (19)	2028 (20)	2029 (21)	Thereafter (22)		
																							2025 (17)	2026 (18)
74309	N/A	47,081	61,011	34,252	1,547	830	2,539	14,171	19,087	58	-	4,353	22,227	26,638	2,520	240	(1,646)	(502)	(4,926)	(476)	-	-		
74310	N/A	2,131,110	2,761,677	1,550,407	70,036	114,909	157,022	256,656	2,645	-	-	197,022	506,996	706,663	96,195	-	(210,707)	(119,826)	(97,911)	(21,564)	-	-		
74311	N/A	11,814,154	15,310,108	8,594,747	388,374	208,290	637,065	449,300	1,683,029	14,671	-	1,092,302	424,043	1,531,016	828,986	46,489	(143,707)	495,505	(80,235)	(115,550)	-	-		
74312	N/A	15,700	72,181	40,523	1,831	982	3,003	1,589	7,405	69	-	5,150	4,157	9,376	3,611	262	(1,809)	1,292	(889)	(564)	-	-		
74313	N/A	869,358	1,126,590	632,468	35,217	15,327	46,870	39,414	146,187	1,079	-	80,372	155,127	239,566	84,573	-	(70,245)	13,664	(25,004)	(8,796)	-	-		
74401	N/A	16,362,812	22,131,617	11,327,425	907,923	313,588	1,026,589	1,317,779	2,379,879	47,546	-	1,763,371	633,390	2,443,307	1,762,537	72,963	(300,778)	521,195	(80,748)	(194,096)	-	-		
74402	N/A	11,348,882	15,157,537	7,976,151	552,881	212,286	682,067	1,447,234	27,233	-	-	1,171,016	902,460	2,100,799	673,765	61,984	(590,090)	172,939	(107,171)	(128,697)	-	-		
74405	N/A	381,406	494,259	277,477	12,534	7,024	20,565	22,134	61,957	473	-	35,261	73,544	109,278	22,811	1,621	(20,770)	(15,450)	(7,242)	(3,860)	-	-		
74406	N/A	533,580	713,669	374,372	16,408	10,768	32,227	10,761	79,398	1,315	-	55,332	79,981	136,628	44,459	2,130	(28,635)	(7,426)	(15,087)	(6,083)	-	-		
74407	N/A	5,133,965	6,664,846	3,727,675	173,434	90,831	278,661	281,933	571,119	6,719	-	477,827	153,119	637,665	389,444	22,229	(123,942)	136,826	(27,120)	(52,310)	-	-		
74408	N/A	1,090,943	1,433,359	793,739	39,810	19,624	60,695	42,709	162,832	1,636	-	104,099	88,392	194,127	71,613	-	(39,139)	25,377	(6,128)	(11,405)	-	-		
74409	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
74410	N/A	73,799	95,635	53,689	2,425	1,301	3,979	1,360	9,065	92	-	6,823	5,945	12,860	2,273	426	(4,279)	2,029	(798)	(247)	-	-		
74411	N/A	232,564	301,377	169,193	7,643	4,100	12,540	47,181	71,464	289	-	21,501	10,371	32,161	12,696	-	5,074	26,413	10,169	(3,544)	-	-		
74412	N/A	154,698	200,471	112,545	5,084	2,727	8,341	14,302	25,628	192	-	14,302	30,095	44,589	19,114	-	(7,700)	(6,334)	(3,559)	(1,567)	-	-		
74413	N/A	184,919	243,567	132,085	7,647	3,367	10,583	97	21,694	345	-	18,159	21,988	40,492	6,976	-	(16,017)	625	(1,414)	(1,992)	-	-		
74414	N/A	53,047	68,743	38,592	1,743	935	2,860	66	5,538	66	-	4,904	11,809	21,009	(19,150)	-	(7,238)	(4,220)	(3,474)	(538)	-	-		
74501	N/A	17,319,582	23,373,931	12,021,966	940,342	330,523	1,078,558	3,0021	2,379,444	48,805	-	1,852,486	4,052,900	5,954,191	(398,366)	120,378	(2,129,986)	(607,587)	(633,322)	(203,851)	-	-		
74504	N/A	3,735,318	5,076,727	2,570,598	217,042	72,250	238,163	60,235	533,890	11,573	-	409,166	187,294	608,033	20,348	20,452	(141,978)	115,918	(3,020)	(45,063)	-	-		
74506	N/A	402,012	521,007	292,440	13,230	7,088	21,683	0	42,001	501	-	37,179	50,081	87,761	21,718	2,298	(28,429)	(4,566)	(8,694)	(4,071)	-	-		
74508	N/A	2,846,954	3,689,331	2,071,192	93,561	50,191	153,508	14,877	312,137	3,533	-	263,202	216,501	483,236	(11,226)	13,746	(214,823)	72,255	276	(28,807)	-	-		
74509	N/A	951,261	1,290,309	656,241	54,249	18,330	60,253	40,340	173,172	2,872	-	103,507	121,909	228,288	18,318	5,136	(69,661)	28,199	(2,256)	(11,397)	-	-		
74510	N/A	230,767	310,464	160,785	12,141	4,377	14,220	4,201	34,939	622	-	24,420	31,454	56,496	18,449	932	(11,934)	87	(7,023)	(2,687)	-	-		
74511	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
74601	N/A	102,813,631	137,726,119	72,004,771	5,171,829	1,934,234	6,242,669	11,039,318	14,458,050	259,530	-	10,719,067	1,364,252	12,342,849	11,982,047	411,105	(722,000)	4,216,593	(197,810)	(1,178,919)	-	-		
74602	N/A	119,861,599	161,967,848	83,070,498	6,590,205	2,293,006	7,496,414	3,637,207	20,016,832	343,829	-	12,876,130	1,918,310	15,388,269	14,551,019	458,672	(6,205)	6,515,731	(153,023)	(1,417,122)	-	-		
74603	N/A	22,369,211	30,588,945	15,296,795	1,362,298	436,915	1,450,633	1,215,313	4,465,159	73,909	-	2,492,650	769,979	3,336,538	2,638,620	60,975	(260,640)	1,300,272	363,665	(274,766)	-	-		
74604	N/A	7,017,000	9,093,239	5,104,948	230,603	123,708	378,356	836,284	8,709	-	-	167,965	825,397	868,391	29,666	-	(97,628)	227,022	(47,504)	(71,003)	-	-		
74605	N/A	5,693,804	7,757,014	3,906,909	338,219	110,632	365,912	273,700	1,088,463	18,185	-	628,693	49,528	696,806	747,280	22,158	(18,660)	379,741	65,114	(69,258)	-	-		
74609	N/A	9,402,132	12,882,717	6,406,884	587,502	184,666	615,169	1,541,800	32,161	-	-	1,057,849	263,817	1,353,447	999,272	42,623	(103,221)	429,774	(23,094)	(116,033)	-	-		
74610	N/A	1,083,834	1,404,526	788,502	35,619	19,108	58,440	21,355	134,522	1,345	-	100,201	112,456	214,002	52,465	-	(64,460)	16,311	(20,365)	(10,967)	-	-		
74611	N/A	4,282,794	5,550,017	3,115,782	140,748	75,505	230,928	113,089	558,270	5,315	-	395,945	125,898	527,158	435,366	16,406	(42,403)	150,788	(33,938)	(43,335)	-	-		
74612	N/A	15,967,242	20,691,741	11,616,352	524,740	281,500	860,953	93,272	1,760,465	19,816	-	1,760,465	261,788	1,757,779	742,324	66,275	(414,649)	601,396	(22,498)	(161,562)	-	-		
74613	N/A	11,681,392	15,870,632	8,042,543	676,468	225,791	743,915	741,582	2,387,556	36,026	-	1,278,031	157,374	1,471,431	1,621,027	37,200	82,072	828,054	146,943	(140,745)	-	-		
74616	N/A	2,730,014	3,537,789	1,986,116	89,718	48,130	147,202	1,775	288,825	3,388	-	252,390	11,560	267,338	250,321	-	(41,996)	94,533	(5,426)	(27,623)	-	-		
74618	N/A	710,033	920,123	516,557	23,334	12,518	38,285	41,744	115,881	881	-	65,366	34,370	130,268	30,636	-	(49,327)	27,668	9,025	(7,184)	-	-		
74619	N/A	1,215,445	1,575,079	884,250	39,944	21,428	65,537	84,993	211,898	1,508	-	112,368	141,521	255,397	131,639	3,419	(18,360)	21,860	(34,703)	(12,297)	-	-		
74620	N/A	1,426,913	1,849,306	1,037,979	46,968	25,162	73,970	33,743	183,832	1,776	-	131,970	173,665	165,489	106,152	8,950	(10,330)	52,169	(9,052)	(14,444)	-	-		
74621	N/A	47,919	62,097	34,861	1,575	845	2,584	560	5,564	59	-	4,430	6,883	11,946	450	-	(1,359)	488	(765)	(484)	-	-		
75001	N/A	12,247,547	15,871,437	8,910,231	402,498	215,922	660,387	2,217,515	14,982,222	15,200	-	1,132,288	238,668	1,386,156	1,436,601	-	(118,857)	424,930	(70,082)	(123,925)	-	-		
75002	N/A	1,365,573	1,769,628	993,470	44,878	24,075	73,632	68,719	211,304	1,695	-	126,247	86,952	214,894	186,885	-	15,181	15,431	(20,386)	(13,816)	-	-		
75003	N/A	1,181,797	1,555,392	854,131	390	209	643	39,095	40,334	15	-	39,095	83,272	94,835	10,335	-	(10,335)	43,205	(1,889)	(1,122)	-	-		
75005	N/A	1,597,408	2,070,060	1,162,133	52,496	28,162	86,132	151,607	318,397	1,982	-	147,681	3,969	153,632	211,276	-	(41,994)	108,254	30,681	(16,164)	-	-		
75007	N/A	5,110,262	6,622,322	3,717,774	167,941	90,093	275,545	-	533,579	6,342	-	472,445	363,124	841,911	266,455	-	(275,856)	70,188	(50,956)	(51,708)	-	-		
75011	N/A	4,164,586	5,396,833	3,029,784	136,863	73,421	224,554	508,595	943,433	5,169	-	385,017	35,577	423,433	554,668	-	11,021	344,282	104,507	(42,140)	-	-		
75014	N/A	1,100,879	1,426,615	800,902	36,179	19,408	59,359	-	114,946	1,366	-	261,898	365,041	1,017,777	665,455	-	(164,824)	(44,339)	(29,793)	(11,140)	-	-		
75015	N/A	1,146,386	1,495,689	827,726	41,707	20,484	63,385	125,942	251,518	1,720	-	108,714	148,658	259,092	172,596	-	(61,911)	43,926	22,325	(11,913)	-	-		
75016	N/A	71,985	93,285	52,370	2,366	1,269	3,881	5,276	7,516	89	-	6,655	34,370	41,114	(34,918)	-	(29,025)	10,776	(1,728)	-	-	-		
75018	N/A	310,538	402,422	225,920	10,205	5,475	16,744	184,136	216,560	385	-	28,709	21,575	50,669	111,399	-	60,707	68,160	40,166	(3,342)	-	-		
75021	N/A	1,042,957	1,351,554	758,763	34,275	18,387																		

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, 2024

Participating Employer (1)	Employer Allocation % (2)	Net Pension Liability as of June 30, 2024			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.00% (3)	Discount Rate Less 1.00% 6.00% (4)	Discount Rate Plus 1.00% 8.00% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (9)	Total Deferred Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Total Inflow of Resources (15)	Pension Expense (16)	Revenue Offset (17)	2025 (17)	2026 (18)	2027 (19)	2028 (20)	2029 (21)	Thereafter (22)
																	2025 (17)	2026 (18)	2027 (19)	2028 (20)	2029 (21)	Thereafter (22)
81409	N/A	55,723,534	72,252,054	40,528,031	1,843,141	983,340	3,009,606	28,336,593	34,172,680	70,019	-	5,160,319	4,865,583	10,095,921	20,405,474	261,609	14,254,236	11,589,467	(1,202,127)	(564,816)	-	-
81501	N/A	56,639,260	73,400,297	41,204,335	1,862,251	998,600	3,054,330	29,126,026	35,126,027	70,358	-	5,160,319	4,846,616	10,153,884	20,405,474	261,609	14,254,236	11,589,467	(1,202,127)	(564,816)	-	-
81601	N/A	135,054,214	175,033,537	98,241,965	4,445,758	2,381,484	7,284,999	1,471,340	15,583,581	168,155	-	12,490,801	2,051,890	14,710,846	14,084,811	580,806	(1,485,132)	4,345,709	(602,736)	(1,367,106)	-	-
81701	N/A	57,578,747	74,617,421	41,888,038	1,892,987	1,015,154	3,104,933	8,602	6,021,676	71,514	-	5,233,673	3,579,850	8,969,037	3,768,484	292,843	(2,636,568)	(589,805)	(589,805)	(582,663)	-	-
81802	N/A	27,480,822	35,840,096	20,996,526	925,622	478,221	1,932,697	9,255,620	12,872,410	348,266	-	5,603,925	3,031,656	28,983,847	24,656,204	1,251,979	(4,014,056)	544,154	(2,802,485)	-	-	-
81805	N/A	5,018,719	6,511,642	3,646,231	168,106	88,959	271,846	255,179	783,826	6,462	-	4,666,131	96,415	569,008	462,588	16,434	(55,301)	279,341	41,805	(51,027)	-	-
81806	N/A	32,981,344	42,742,770	23,992,643	1,084,951	581,528	1,778,768	3,561,945	4,101,010	11,010	-	3,409,855	1,726,739	4,817,604	2,192,525	162,788	(1,088,682)	517,784	(350,961)	(337,800)	-	-
81901	N/A	47,362,732	61,384,923	34,451,849	1,559,769	835,218	2,555,068	688,326	5,638,381	59,020	-	4,380,904	683,168	5,123,092	4,609,002	214,372	(503,400)	1,712,040	(213,865)	(479,487)	-	-
81902	N/A	6,349,241	8,227,899	4,619,146	208,659	111,936	342,351	750,130	7,880	7,880	-	586,989	359,985	95,454	676,048	20,851	(142,920)	94,403	(91,963)	(64,244)	-	-
82001	N/A	40,702,723	52,749,570	29,609,559	1,339,009	717,675	2,195,223	10,629	4,262,536	50,616	-	3,763,906	5,841,878	9,656,400	982,949	256,243	(4,339,210)	(487,837)	(1,054,863)	(411,955)	-	-
82001	N/A	193,348,679	250,585,292	146,646,437	6,365,001	3,409,441	10,429,590	10,629	20,550,192	246,759	-	17,882,493	6,966,582	25,089,834	12,654,040	1,013,302	(6,478,074)	5,231,330	(1,535,679)	(1,957,219)	-	-
82104	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82106	N/A	13,175,614	17,074,107	9,585,411	432,997	232,284	710,428	19,133	1,394,842	16,352	-	1,218,088	991,161	2,225,601	882,193	61,297	(628,817)	149,279	(217,905)	(133,316)	-	-
82107	N/A	36,948,016	47,881,221	26,879,629	1,214,549	651,408	1,992,354	443,724	4,282,035	45,878	-	3,416,059	3,812,258	7,274,195	2,352,455	221,656	(1,947,507)	179,554	(850,327)	(373,789)	-	-
82108	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82109	N/A	15,307,833	19,837,440	11,136,488	503,157	269,880	825,431	152,966	1,751,434	19,004	-	1,415,271	661,403	2,095,678	1,311,928	76,824	(381,716)	362,040	(169,671)	(154,897)	-	-
82110	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82201	N/A	111,623,848	144,682,862	81,188,373	3,680,717	1,968,748	6,023,571	3,530,628	15,203,664	139,442	-	10,328,019	13,386,731	23,854,192	6,943,973	622,125	(4,185,564)	471,277	(1,374,833)	(1,130,407)	-	-
82301	N/A	983,903,846	1,275,185,348	715,703,625	32,397,290	17,350,308	53,076,491	16,476,760	119,300,489	1,225,702	-	91,008,593	191,613	921,215,088	108,885,947	3,979,215	(3,236,615)	38,435,592	73,974	(9,960,377)	-	-
82306	N/A	4,188,664	5,428,036	3,047,301	137,654	73,845	225,853	68,609	505,961	5,198	-	387,243	216,904	609,345	151,972	18,144	(113,103)	102,830	(50,728)	(42,382)	-	-
82307	N/A	5,218,096	6,762,063	3,796,225	171,485	91,994	281,359	171,485	722,908	6,476	-	482,414	97,138	586,208	636,072	23,875	(236,072)	194,592	(28,877)	(52,799)	-	-
82308	N/A	4,033,690	5,227,206	2,934,555	132,561	71,113	217,496	6,326	427,496	5,006	-	372,915	449,930	827,851	294,012	16,764	(235,874)	(29,274)	(94,392)	(40,815)	-	-
82309	N/A	615,586	799,025	448,573	20,263	10,870	64,379	765	64,379	765	-	57,003	343,451	401,219	(9,963,301)	67,660	(294,509)	(157,735)	(16,239)	-	-	-
82312	N/A	3,736,899	4,842,599	2,718,637	122,808	65,881	201,493	355	390,537	4,638	-	345,477	141,619	491,734	279,565	16,319	(142,220)	82,986	(4,152)	(37,811)	-	-
82313	N/A	20,642,692	26,750,596	15,017,796	678,392	363,927	1,113,053	4,343,362	6,498,734	25,619	-	1,908,421	2,015,383	3,949,423	4,792,653	-	1,447,357	796,542	514,283	(208,871)	-	-
82401	N/A	11,020,243	14,294,087	8,009,207	367,393	194,640	596,250	1,022,363	1,321,577	14,062	-	1,022,363	824,745	1,861,170	1,187,893	53,420	(461,515)	204,556	(170,726)	(111,908)	-	-
82402	N/A	117,775,716	152,662,427	85,659,300	3,885,860	2,077,405	6,356,436	499,473	12,819,174	147,295	-	10,898,771	511,929	11,557,995	12,499,637	490,468	(1,395,530)	4,026,124	(176,531)	(1,192,885)	-	-
82406	N/A	17,826,725	23,106,501	12,965,987	587,877	314,419	962,007	169,183	2,033,486	22,273	-	1,649,457	261,040	1,932,770	1,668,314	91,464	(239,603)	595,824	(74,972)	(180,533)	-	-
82501	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82502	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82503	N/A	31,450,255	40,759,927	22,877,967	1,035,143	554,569	1,696,410	13,760,273	17,046,395	39,148	-	2,908,651	9,105,017	12,052,816	11,281,010	6,299,000	1,192,703	(2,179,775)	(318,530)	-	-	-
82601	N/A	605,016,177	784,099,939	440,114,342	19,909,852	10,668,153	32,632,915	8,276,195	71,487,115	752,841	-	55,952,075	9,970,762	66,675,683	62,629,243	2,623,805	(6,319,662)	20,285,483	(3,030,515)	(6,123,873)	-	-
82602	N/A	1,844,364	2,390,087	1,341,796	60,612	32,516	99,448	2,192	405,568	2,289	-	1,705,512	76,743	249,274	330,353	7,018	70,421	123,922	(19,386)	(18,663)	-	-
82603	N/A	2,438,601	3,160,152	1,774,111	80,141	42,992	131,489	41,579	296,201	3,026	-	225,449	228,475	226,550	11,271	3,636	90,441	(1,676)	(24,674)	-	-	-
82604	N/A	1,391,934	1,803,789	1,012,648	45,744	24,540	75,053	508	145,845	1,727	-	128,685	5,760	186,172	68,202	7,444	(54,467)	29,682	(1,458)	(14,084)	-	-
82701	N/A	34,489,838	44,707,209	25,084,119	1,138,559	608,384	1,861,601	9,953,334	13,561,677	43,164	-	10,267,014	16,086,735	31,959,789	3,955,231	167,856	(241,161)	2,434,716	(1,778,311)	(349,357)	-	-
82702	N/A	8,140,844	10,549,615	5,922,558	267,537	143,522	438,954	240,727	1,090,740	10,103	-	752,623	678,479	1,441,205	1,036,572	23,414	(178,662)	79,560	(168,901)	(82,372)	-	-
82801	N/A	121,957,238	158,050,670	88,720,399	4,011,087	2,150,298	5,677,152	11,277,100	14,431,251	151,588	-	10,727,760	4,729,776	16,158,464	9,986,523	570,061	(4,072,739)	3,324,657	25,125	(1,234,256)	-	-
82901	N/A	174,221,550	225,837,901	126,706,847	5,752,607	3,073,296	9,404,359	2,375,536	20,605,258	218,172	-	16,124,782	2,350,126	18,693,080	18,640,676	669,949	(1,453,140)	5,323,334	(193,127)	(1,764,888)	-	-
82906	N/A	1,304,015	1,689,856	948,686	42,855	22,990	70,312	334,802	470,959	1,618	-	1,205,566	45,807	167,981	469,793	24,776	255,191	15,203	(13,193)	-	-	-
83001	N/A	69,700,453	90,330,737	50,703,635	2,293,328	1,228,992	3,759,306	351,424	7,633,050	86,703	-	6,445,667	1,363,634	7,896,004	5,825,444	327,846	(8,181,184)	2,254,965	4,735	(705,469)	-	-
83005	N/A	36,481,906	46,802,552	26,521,148	1,211,710	644,038	1,972,090	592,549	4,420,387	46,218	-	3,381,422	1,608,735	5,093,675	3,156,794	176,615	(909,171)	1,023,117	(350,262)	(370,136)	-	-
83101	N/A	20,836,343	27,001,547	15,158,679	687,341	312,404	703,028	2,788,619	25,859	25,859	-	5,925,332	1,428,215	1,438,259	136,426	(222,969)	729,151	90,052	(210,830)	-	-	-
83202	N/A	109,034,779	141,315,145	79,312,616	3,590,611	1,922,762	5,882,011	7,676	11,402,760	135,860	-	10,085,260	2,966,989	13,188,109	8,866,678	529,252	(3,589,041)	3,178,818	(271,302)	(1,103,824)	-	-
83203	N/A	30,851,273	39,980,563	22,444,157	1,014,202	543,924	1,663,623	330,650	3,228,383	38,312	-	2,852,423	330,650	3,221,385	2,638,436	136,907	(1,039,747)	634,305	(312,191)	-	-	-
83204	N/A	41,735,358	54,084,371	30,362,912	1,371,597	735,789	2,250,378	152,064	4,509,828	11,798	-	3,388,460	887,572	4,794,010	5,179,852	182,975	(782,9					

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, 2024

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2024			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.00%	Discount Rate Less 1.00% 6.00%	Discount Rate Plus 1.00% 8.00%	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contribution & Proportionate Share of Plan Contributions	Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contribution & Proportionate Share of Plan Contributions	Total Inflow of Resources	Pension Expense	Revenue Credit	2025	2026	2027	2028	2029	Thereafter
																	(17)	(18)	(19)	(20)	(21)	(22)
84604	N/A	223,117,213	289,135,779	162,319,664	7,332,852	3,933,542	12,030,635	5,677,088	28,974,122	276,935	-	20,627,526	469,193	21,373,654	28,253,384	686,865	(132,062)	9,307,029	683,123	(2,257,624)	-	-
84605	N/A	68,282,449	88,486,339	49,676,267	2,244,003	1,203,808	3,681,786	444,871	8,743,168	84,743	-	6,312,727	1,641,848	8,039,318	6,035,855	303,935	(1,332,420)	2,011,370	452,893	(690,908)	-	-
84606	N/A	584,146	756,987	424,973	19,197	10,298	31,497	49,922	110,914	725	-	54,004	68,768	123,497	22,187	5,519	(38,971)	21,205	11,093	(5,911)	-	-
92023	N/A	9,097,725	13,180,861	5,753,925	854,395	198,073	707,063	47,741	1,807,272	52,159	-	1,117,118	2,045,958	958,400	48,223	(296,333)	309,081	(116,575)	(134,859)	-	-	
92028	N/A	347,298	477,968	235,866	6,894	22,929	49,519	101,497	1,225	39,408	-	14,285	73,652	114,285	1,513	(30,889)	12,403	10,045	(6,347)	-	-	
92021	N/A	112,080	162,383	70,880	10,526	2,440	8,711	72,484	94,161	643	-	14,994	-	15,637	42,797	-	28,033	34,527	17,626	(1,651)	-	
90403	N/A	15,304,544	22,173,354	9,678,633	1,437,295	333,207	1,189,449	0	2,959,951	87,743	-	2,047,483	1,033,315	3,168,541	1,278,148	67,403	(672,256)	693,953	(3,422)	(226,865)	-	-
90407	N/A	1,003,789	1,374,351	684,522	62,352	19,689	65,571	8,351	155,963	3,407	-	112,681	273,653	389,741	(25,099)	-	(144,522)	(52,212)	(24,623)	(12,421)	-	-
90704	N/A	5,612,634	8,095,861	3,571,692	512,819	121,228	430,640	6,811	1,133,500	31,127	-	741,205	298,576	1,070,908	548,160	-	(153,823)	289,867	8,646	(82,097)	-	-
90705	N/A	7,021,365	10,154,391	4,451,662	652,123	152,374	542,856	53,467	1,400,820	39,719	-	934,412	489,520	1,464,051	770,534	-	(186,313)	269,922	(43,304)	(103,518)	-	-
90707	N/A	347,298	477,968	235,866	6,894	22,929	49,519	101,497	1,225	39,408	-	14,285	73,652	114,285	1,513	(30,889)	12,403	10,045	(6,347)	-	-	
90709	N/A	17,901,586	25,935,971	11,321,010	1,681,191	387,749	1,391,288	389,729	3,844,027	102,633	-	2,394,922	714,426	3,211,981	2,403,060	80,998	(187,721)	1,111,037	(23,908)	(265,362)	-	-
90710	N/A	1,062,957	1,530,312	678,255	95,950	22,879	81,100	16,315	216,244	5,809	-	139,581	101,500	246,890	83,740	-	(36,251)	35,236	(14,173)	(15,458)	-	-
90711	N/A	18,319,399	24,741,629	12,704,534	1,001,963	350,100	1,143,681	442,558	2,938,302	52,163	-	1,964,393	86,952	2,103,508	2,224,723	70,931	(30,670)	1,007,114	74,535	(216,185)	-	-
90803	N/A	32,537,019	44,573,829	22,172,428	2,031,236	638,886	2,129,391	2,738,658	7,538,717	111,162	-	3,659,329	1,713,416	5,483,907	4,612,844	111,500	512,371	1,929,832	15,419	(403,538)	-	-
90807	N/A	1,741,294	2,501,035	1,114,736	154,841	37,321	131,944	212,643	536,749	9,344	-	227,072	109,115	345,531	443,864	-	104,137	117,173	(4,949)	(25,143)	-	-
90809	N/A	1,745,441	2,513,878	1,113,109	157,958	37,597	133,229	242,482	581,366	9,568	-	229,474	366,883	607,725	539,307	-	214,143	162,468	(87,556)	(35,414)	-	-
90810	N/A	7,032	10,188	4,447	660	153	547	9,352	10,712	40	-	941	79,165	80,146	(33,778)	982	(30,413)	(32,109)	(6,808)	(1,104)	-	-
90811	N/A	210,445	304,895	133,086	19,764	4,582	16,356	100,636	141,338	1,207	-	8,993	38,354	48,354	8,015	-	52,293	54,634	(8,266)	(3,188)	-	-
91007	N/A	14,385,487	20,666,748	9,206,302	1,281,093	308,456	1,090,776	164,988	2,845,313	77,332	-	1,877,210	580,544	2,534,996	1,735,015	-	(274,671)	783,213	9,629	(207,854)	-	-
91009	N/A	6,893,878	9,361,758	4,749,137	397,453	133,132	438,337	349,016	1,317,938	21,131	-	753,042	50,831	825,904	912,605	24,563	91,304	443,613	40,944	(82,927)	-	-
91203	N/A	564,735	760,627	392,943	30,054	10,736	34,932	38,336	114,058	1,547	-	59,992	307,423	368,962	(62,721)	4,123	(108,992)	(68,594)	(70,717)	(6,600)	-	-
91503	N/A	267,526	379,858	173,995	22,036	5,615	16,588	9,922	48,161	1,307	-	33,699	312,612	312,612	(89,313)	2,157	(112,872)	(80,733)	(59,479)	(1,727)	-	-
91604	N/A	79,908	115,772	50,534	7,504	1,740	6,210	9,220	24,674	458	-	10,690	23,591	34,739	5,332	-	(1,791)	(3,409)	(3,681)	(1,534)	-	-
91605	N/A	126,469	174,878	85,173	8,543	2,527	8,530	8,178	27,778	480	-	14,662	16,863	32,005	(2,333)	899	(8,089)	7,155	(1,676)	(1,618)	-	-
91803	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91804	N/A	287,170	416,054	181,607	26,969	6,252	22,318	29,608	85,147	1,646	-	38,418	38,493	78,557	64,219	-	12,601	4,279	(6,034)	(4,257)	-	-
91807	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92109	N/A	324,144	469,623	200,990	30,441	7,057	25,192	42,690	102,690	1,858	-	43,365	58,272	103,495	13,334	-	(26,441)	318	(8,877)	(4,805)	-	-
92114	N/A	845,009	1,225,560	524,955	79,442	18,417	65,743	1,271	8,817	4,850	-	113,168	164,653	282,471	50,287	-	(63,079)	(3,607)	(38,374)	(11,339)	-	-
92116	N/A	746,387	1,069,530	479,382	65,368	15,929	56,165	3,911	17,569	3,931	-	96,653	31,574	132,158	98,230	-	(6,827)	5,934	1,003	(10,699)	-	-
92117	N/A	1,467,032	2,125,449	927,755	137,773	31,940	114,016	19,306	303,035	8,411	-	196,263	15,762	220,436	204,018	-	(11,852)	101,633	14,565	(21,747)	-	-
92118	N/A	285,501	413,636	180,551	26,812	6,216	22,189	80,471	102,303	1,637	-	38,195	80,471	120,403	46,900	-	2	(14,063)	(6,382)	(4,232)	-	-
92119	N/A	333,019	482,481	210,602	31,275	7,250	25,882	42,929	107,336	1,909	-	44,552	32,876	79,337	85,863	-	819	20,044	12,071	(4,935)	-	-
92121	N/A	406,360	588,738	256,983	38,162	8,847	31,582	17,603	96,194	2,330	-	54,364	33,420	90,114	77,456	-	(6,042)	22,843	(6,697)	(10,284)	-	-
92202	N/A	1,578,460	2,107,759	1,109,629	76,277	20,514	64,799	71,254	272,994	3,798	-	162,765	168,684	335,227	133,834	-	(49,161)	8,247	(6,234)	(17,886)	-	-
92204	N/A	7,206,532	10,400,749	4,582,390	660,764	155,812	553,836	755,432	2,125,844	40,138	-	953,261	360,492	1,373,801	1,089,846	-	(6,045)	632,018	251,572	(105,591)	-	-
92302	N/A	16,206,775	22,601,528	10,795,888	1,171,117	329,042	1,122,775	202,455	2,825,389	67,096	-	1,176,315	1,354,029	3,178,020	2,183,921	69,186	(397,928)	468,198	(205,705)	(213,196)	-	-
92310	N/A	2,812,544	4,060,254	1,787,732	258,311	60,839	216,318	43,504	578,972	15,696	-	372,328	196,904	584,928	328,294	-	(79,000)	138,207	(23,920)	(41,243)	-	-
92313	N/A	1,577,018	2,284,797	997,310	148,102	34,334	122,564	21,183	326,183	9,041	-	210,978	6,375	226,394	226,130	-	(2,856)	110,968	15,055	(23,377)	-	-
92318	N/A	451,055	653,493	285,249	47,260	9,820	35,055	35,601	122,836	2,586	-	60,343	62,929	126,861	86,501	-	21,543	38,617	6,434	(1,687)	-	-
92319	N/A	4,443,966	6,067,447	2,830,926	404,364	98,878	342,336	426,364	895,735	24,522	-	408,364	308,883	617,250	512,002	-	(117,542)	152,577	(6,976)	(6,976)	-	-
92404	N/A	1,081,406	1,502,162	724,054	75,773	21,795	73,994	31,829	203,391	4,302	-	127,216	82,603	214,121	164,049	4,183	(14,102)	33,398	(15,985)	(14,041)	-	-
92502	N/A	1,567,368	2,180,762	1,047,215	111,245	31,685	107,799	50,651	301,380	6,341	-	185,347	347,213	538,901	81,786	10,325	(127,672)	(51,800)	(37,583)	(20,465)	-	-
92507	N/A	87,265	126,431	55,187	8,195	1,621	6,782	13,199	30,076	500	-	11,675	40,612	52,787	(11,399)	-	(1,385)	(1,141)	(8,875)	(1,294)	-	-
92606	N/A	19,083,295	27,408,020	12,068,325	1,792,169	415,477	1,483,129	930,226	4,621,001	109,408	-	2,553,014	168,515	2,830,937	2,860,272	78,069	162,229	1,603,130	307,581	(282,877)	-	-
92609	N/A	181,419	251,752	121,627	12,610	3,650	12,373	1,223	29,856	714	-	21,274	12,941	34,929	16,950	624	(6,769)	5,482	(1,437)	(2,349)	-	-
92805	N/A	1,355,092	1,963,254	856,967	102,308	28,617	102,625	35,177	135,154	7,769	-	138,073	127,240	265,029	200,059	-	(18,880)	85,167	(1,608)	(20,466)	-	-
93005	N/A	7,304,600	10,113,720	4,911,294	498,664	146,324	494,677	773,475	1,913,140	28,094	-	850,399	171,406	1,049,899	1,184,974	26,781	213,314	578,148	165,620	(93,841)	-	-
93706	N/A	745,023	1,079,396	471,155	69,967	16,220	57,902															