

**AUDIT REPORT ON THE
SCHEDULES OF EMPLOYER AND NONEMPLOYER ALLOCATIONS,
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER,
AND RELATED NOTES**

**SOUTH CAROLINA RETIREMENT SYSTEM and
POLICE OFFICERS RETIREMENT SYSTEM**

Fiscal Year Ended June 30, 2022

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

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INDEPENDENT AUDITOR'S REPORT

The Honorable Henry McMaster, Governor,
Mr. George L. Kennedy, CPA, State Auditor,
and Board of Directors
South Carolina Public Employees Benefit Authority
Columbia, South Carolina

Report on the Audit of the Schedules***Opinions***

We have audited the accompanying Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer of South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS) as administered by South Carolina Public Employee Benefit Authority (PEBA) as of and for the year ended June 30, 2022 and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying Schedules of Pension Amounts by Employer of SCRS and PORS as of June 30, 2022 and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the allocation of employer and nonemployer contributions for the year ended June 30, 2022 and total net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for participating entities of SCRS and PORS as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of SCRS and PORS, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

(Continued)

Auditor's Responsibility for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules of Employer and Nonemployer Allocations and the specified column totals included in the accompanying Schedules of Pension Amounts by Employer are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedules of Employer and Nonemployer Allocations and the specified column totals included in the accompanying Schedules of Pension Amounts by Employer.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules of Employer and Nonemployer Allocations and the specified column totals included in the accompanying Schedules of Pension Amounts by Employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules of Employer and Nonemployer Allocations and the specified column totals included in the accompanying Schedules of Pension Amounts by Employer.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the SCRS's and PORS's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedules of Employer and Nonemployer Allocations and the specified column totals included in the accompanying Schedules of Pension Amounts by Employer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of South Carolina Retirement Systems as administered by the South Carolina Public Employees Benefit Authority, as of and for the year ended June 30, 2022, and our report thereon, dated October 14, 2022, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the SCRS's and PORS's management, the governing body of SCRS and PORS, and SCRS's and PORS's employers and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 6, 2023 on our consideration of SCRS's and PORS's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, agreements, and other matters related to the Schedules of Employer and Nonemployer Allocations and the specified column totals included in the accompanying Schedules of Pension Amounts by Employer. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the SCRS's and PORS's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering SCRS's and PORS's internal control over financial reporting related to the Schedules of Employer and Nonemployer Allocations and the specified column totals included in the accompanying Schedules of Pension Amounts by Employer.


Crowe LLP

Dallas, Texas
April 6, 2023

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
10001	45,263	1,560	46,823	0.002375%
10002	233,657	7,542	241,199	0.012232%
10100	1,230,359	65,751	1,296,110	0.065729%
10200	1,122,076	57,699	1,179,775	0.059829%
10300	3,602,728	225,467	3,828,196	0.194137%
10600	420,715	24,845	445,560	0.022595%
10900	181,618	10,295	191,913	0.009732%
12300	89,151	5,945	95,097	0.004823%
13300	400,672	22,660	423,332	0.021468%
13600	263,634	17,042	280,677	0.014234%
13700	144,098	4,855	148,953	0.007554%
20101	259,235	13,495	272,729	0.013831%
20102	1,725,259	61,622	1,786,881	0.090617%
20108	30,972	2,343	33,315	0.001689%
20200	295,665	14,247	309,912	0.015716%
20300	283,502	19,654	303,156	0.015374%
20400	2,175,348	90,533	2,265,881	0.114908%
20500	834,541	38,782	873,324	0.044288%
20600	2,686,793	42,656	2,729,449	0.138417%
21100	208,365	9,543	217,908	0.011051%
21400	8,754,796	155,261	8,910,057	0.451850%
21900	-	2,659	2,659	0.000135%
22100	314,801	18,988	333,789	0.016927%
22200	13,959	788	14,747	0.000748%
30100	77,888,099	4,495,021	82,383,120	4.177838%
30200	6,654,638	437,138	7,091,777	0.359640%
30300	55,180,879	2,932,589	58,113,468	2.947068%
30400	6,532,831	468,630	7,001,460	0.355060%
30500	41,321,834	1,657,086	42,978,920	2.179560%
30600	4,264,619	164,204	4,428,823	0.224596%
30700	406,798	30,481	437,280	0.022175%
30800	2,537,972	147,114	2,685,086	0.136167%
30900	642,098	35,390	677,488	0.034357%
31100	1,791,576	82,229	1,873,805	0.095025%
31102	1,243,286	76,294	1,319,580	0.066919%
31104	3,390,312	175,971	3,566,283	0.180854%
31105	557,242	46,061	603,303	0.030595%
31107	1,398,142	83,473	1,481,615	0.075136%
31108	6,033,949	441,790	6,475,739	0.328400%
31113	829,205	40,663	869,868	0.044113%
31121	2,257,553	185,388	2,442,940	0.123887%
31123	6,288,513	426,737	6,715,250	0.340546%
31124	2,812,418	159,838	2,972,256	0.150730%
31126	3,514,902	195,186	3,710,088	0.188147%
31138	1,682,594	107,062	1,789,656	0.090758%
31140	6,266,495	426,879	6,693,374	0.339436%
31142	3,377,964	168,661	3,546,625	0.179858%
31143	1,995,281	120,121	2,115,402	0.107277%
31146	2,539,798	161,740	2,701,539	0.137001%
31200	570,229	29,235	599,464	0.030400%
31300	4,306,317	303,449	4,609,766	0.233772%
31400	12,916,712	963,406	13,880,118	0.703893%
31600	4,031,728	197,547	4,229,275	0.214476%
31700	12,560,342	819,123	13,379,464	0.678504%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
40100	27,742,164	487,031	28,229,194	1.431568%
40200	28,648,897	1,682,905	30,331,802	1.538196%
40700	1,877,826	84,286	1,962,111	0.099503%
40900	372,639	12,806	385,444	0.019547%
41400	387,026	36,039	423,065	0.021455%
41600	676,454	12,899	689,354	0.034959%
41700	8,593,885	594,681	9,188,565	0.465973%
41800	336,779	14,456	351,234	0.017812%
42000	288,242	18,001	306,243	0.015530%
42200	97,944,386	3,888,038	101,832,424	5.164158%
50100	25,611,842	735,999	26,347,840	1.336160%
50200	4,715,581	283,351	4,998,933	0.253507%
50400	855,346	52,812	908,158	0.046055%
50501	533,987	23,960	557,947	0.028295%
51200	958,010	51,968	1,009,979	0.051218%
51300	850,880	46,165	897,045	0.045491%
51400	2,839,415	145,646	2,985,061	0.151379%
51500	4,513,724	-	4,513,724	0.228901%
51600	522,824	30,252	553,076	0.028048%
51700	28,991,685	1,948,994	30,940,679	1.569073%
51800	4,443,525	159,904	4,603,430	0.233451%
51902	453,291	22,634	475,925	0.024135%
52000	497,137	28,321	525,459	0.026647%
52200	2,759,791	140,196	2,899,987	0.147065%
52600	539,476	28,747	568,223	0.028816%
53000	507,149	38,095	545,243	0.027651%
53300	44,347	1,772	46,120	0.002339%
53900	202,683	9,455	212,138	0.010758%
54100	453,413	25,587	479,000	0.024291%
54200	2,274,902	93,408	2,368,310	0.120102%
54300	6,820,881	392,335	7,213,216	0.365799%
54400	6,216	408	6,624	0.000336%
60100	1,172,337	64,758	1,237,096	0.062736%
60400	7,787,290	34,101	7,821,391	0.396641%
60500	406,573	8,581	415,153	0.021053%
60601	14,082,773	411,567	14,494,340	0.735041%
60700	22,452,316	1,442,420	23,894,737	1.211757%
60800	1,165,004	62,727	1,227,730	0.062261%
60900	320,103	11,536	331,639	0.016818%
61000	12,154,137	487,970	12,642,107	0.641110%
61200	305,235	12,511	317,747	0.016114%
62200	424,239	12,895	437,134	0.022168%
62500	157,422	4,851	162,272	0.008229%
62700	396,850	24,247	421,097	0.021355%
63000	1,220,367	54,381	1,274,749	0.064645%
63500	828,236	46,932	875,167	0.044382%
63700	256,019	15,928	271,947	0.013791%
63800	39,002	88	39,090	0.001982%
64100	119,002	3,495	122,497	0.006212%
66600	161,972	127	162,100	0.008220%
67000	58,216	1,833	60,049	0.003045%
67100	1,252,896	71,873	1,324,769	0.067182%
67200	25,436	2,089	27,525	0.001396%
67300	949,199	45,250	994,448	0.050431%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
67400	693,984	49,912	743,896	0.037725%
67500	434,669	24,823	459,493	0.023302%
67600	106,497	7,971	114,468	0.005805%
67800	2,514,938	142,907	2,657,845	0.134785%
67900	75,067	4,427	79,494	0.004031%
68000	130,904	5,366	136,270	0.006911%
68100	674,583	45,186	719,769	0.036501%
68200	4,339,513	364,083	4,703,596	0.238530%
68300	1,307,572	74,314	1,381,886	0.070079%
68400	43,964	2,608	46,572	0.002362%
68500	1,151,094	-	1,151,094	0.058375%
68600	277,462	-	277,462	0.014071%
68700	442,856	-	442,856	0.022458%
70101	788,464	37,768	826,232	0.041900%
70102	422,172	24,718	446,890	0.022663%
70104	43,164	2,305	45,470	0.002306%
70106	35,492	-	35,492	0.001800%
70108	59,524	3,543	63,067	0.003198%
70202	1,309,154	74,281	1,383,435	0.070157%
70203	4,837,062	252,894	5,089,956	0.258123%
70204	51,757	-	51,757	0.002625%
70209	41,942	1,434	43,376	0.002200%
70211	90,649	-	90,649	0.004597%
70212	72,085	1,770	73,855	0.003745%
70213	94,896	-	94,896	0.004812%
70214	174,955	-	174,955	0.008872%
70215	73,689	2,885	76,574	0.003883%
70216	12,447	276	12,723	0.000645%
70217	277,830	-	277,830	0.014089%
70218	67,740	-	67,740	0.003435%
70219	103,747	-	103,747	0.005261%
70220	138,585	8,376	146,961	0.007453%
70222	7,485	534	8,019	0.000407%
70224	6,860	401	7,261	0.000368%
70301	213,149	16,637	229,786	0.011653%
70302	65,566	3,029	68,595	0.003479%
70303	83,292	6,118	89,410	0.004534%
70304	15,899	1,564	17,463	0.000886%
70305	50,790	3,066	53,856	0.002731%
70401	214,537	11,289	225,826	0.011452%
70402	5,045,776	225,913	5,271,690	0.267340%
70403	415,169	23,855	439,024	0.022264%
70404	119,743	8,193	127,937	0.006488%
70405	198,422	12,552	210,974	0.010699%
70406	33,128	1,418	34,546	0.001752%
70407	131,419	7,235	138,654	0.007031%
70411	93,011	-	93,011	0.004717%
70412	62,842	-	62,842	0.003187%
70413	17,615	1,187	18,802	0.000953%
70414	52,757	-	52,757	0.002675%
70415	59,383	-	59,383	0.003011%
70416	23,077	1,583	24,660	0.001251%
70417	800,157	49,875	850,032	0.043107%
70418	73,426	-	73,426	0.003724%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
70419	32,079	-	32,079	0.001627%
70420	99,489	7,116	106,605	0.005406%
70422	113,206	-	113,206	0.005741%
70423	270,773	-	270,773	0.013732%
70424	256,421	-	256,421	0.013004%
70426	8,859	-	8,859	0.000449%
70501	375,635	16,167	391,802	0.019869%
70502	37,563	3,165	40,729	0.002065%
70503	148,349	2,791	151,139	0.007665%
70504	103,930	5,751	109,681	0.005562%
70505	681	305	986	0.000050%
70506	290,800	10,393	301,193	0.015274%
70507	6,250	672	6,922	0.000351%
70508	231,336	-	231,336	0.011732%
70601	59,896	5,820	65,716	0.003333%
70602	667,916	37,944	705,860	0.035796%
70603	188,744	10,301	199,044	0.010094%
70604	76,233	-	76,233	0.003866%
70605	2,096	119	2,215	0.000112%
70606	98,385	-	98,385	0.004989%
70607	710,389	38,291	748,680	0.037967%
70608	85,173	4,925	90,098	0.004569%
70609	2,862	190	3,052	0.000155%
70701	8,102,150	363,948	8,466,098	0.429335%
70702	527,484	23,774	551,258	0.027956%
70704	2,250,106	-	2,250,106	0.114108%
70705	11,276,675	-	11,276,675	0.571866%
70707	371,618	-	371,618	0.018846%
70709	325,214	-	325,214	0.016492%
70712	95,679	-	95,679	0.004852%
70714	136,872	6,472	143,344	0.007269%
70715	113,969	-	113,969	0.005780%
70718	5,428	-	5,428	0.000275%
70719	424,042	-	424,042	0.021504%
70801	7,120,246	315,111	7,435,358	0.377064%
70802	378,689	16,337	395,026	0.020033%
70804	34,065	1,941	36,006	0.001826%
70805	111,750	-	111,750	0.005667%
70806	358,265	10,913	369,177	0.018722%
70807	5,517	289	5,806	0.000294%
70808	196,274	-	196,274	0.009954%
70809	133,419	-	133,419	0.006766%
70812	564,783	-	564,783	0.028641%
70901	813,391	42,166	855,556	0.043387%
70902	27,042	6,292	33,334	0.001690%
70903	10,062	544	10,606	0.000538%
70905	495,491	26,848	522,339	0.026489%
70908	30,991	1,259	32,251	0.001636%
71001	15,631,859	788,896	16,420,755	0.832734%
71003	4,577,884	-	4,577,884	0.232155%
71004	1,948,491	73,625	2,022,116	0.102546%
71006	6,591,025	369,545	6,960,570	0.352987%
71008	2,806,117	132,545	2,938,662	0.149026%
71011	1,702,473	-	1,702,473	0.086336%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
71012	255,931	11,359	267,289	0.013555%
71015	237,854	-	237,854	0.012062%
71016	953,639	-	953,639	0.048361%
71017	2,155,164	-	2,155,164	0.109293%
71018	3,626,420	234,380	3,860,800	0.195790%
71019	1,657,034	-	1,657,034	0.084032%
71020	1,050,785	-	1,050,785	0.053288%
71024	166,052	-	166,052	0.008421%
71025	353,880	18,822	372,702	0.018901%
71026	223,673	-	223,673	0.011343%
71027	32,047	1,194	33,241	0.001686%
71028	2,983	612	3,596	0.000182%
71030	15,757	682	16,438	0.000834%
71031	157,929	-	157,929	0.008009%
71032	146,959	-	146,959	0.007453%
71034	65,443	3,889	69,332	0.003516%
71035	14,328	-	14,328	0.000727%
71036	81,226	-	81,226	0.004119%
71037	62,422	2,291	64,712	0.003282%
71038	266,661	12,936	279,596	0.014179%
71042	44,854	-	44,854	0.002275%
71043	12,394	478	12,872	0.000653%
71044	785,045	-	785,045	0.039811%
71045	465,286	-	465,286	0.023596%
71047	109,889	4,446	114,334	0.005798%
71101	1,119,126	-	1,119,126	0.056753%
71103	1,095,768	46,294	1,142,062	0.057917%
71105	364,802	21,522	386,325	0.019591%
71106	64,726	3,595	68,321	0.003465%
71107	53,853	-	53,853	0.002731%
71108	76,448	4,191	80,639	0.004089%
71109	97,234	5,810	103,044	0.005226%
71112	370,538	19,151	389,690	0.019762%
71114	24,134	-	24,134	0.001224%
71115	101,426	-	101,426	0.005144%
71117	69,069	-	69,069	0.003503%
71201	154,615	9,600	164,216	0.008328%
71202	1,540,958	70,026	1,610,984	0.081697%
71205	69,166	3,438	72,604	0.003682%
71206	455,272	-	455,272	0.023088%
71207	200,200	-	200,200	0.010153%
71209	70,226	-	70,226	0.003561%
71210	44,410	-	44,410	0.002252%
71213	13,746	763	14,510	0.000736%
71214	1,231	-	1,231	0.000062%
71216	19,044	-	19,044	0.000966%
71301	361,406	20,755	382,161	0.019380%
71302	154,482	7,534	162,016	0.008216%
71303	845,653	51,592	897,245	0.045501%
71304	2,180	362	2,543	0.000129%
71305	36,891	2,825	39,716	0.002014%
71307	19,235	775	20,011	0.001015%
71309	2,246,248	112,115	2,358,363	0.119598%
71310	16,960	-	16,960	0.000860%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
71311	26,706	1,591	28,298	0.001435%
71312	179,438	-	179,438	0.009100%
71313	1,019	-	1,019	0.000052%
71314	1,068	58	1,126	0.000057%
71315	93,405	-	93,405	0.004737%
71401	897,346	50,452	947,797	0.048065%
71402	221,984	12,682	234,666	0.011900%
71404	52,318	2,966	55,283	0.002804%
71406	44,014	1,950	45,964	0.002331%
71407	25,708	2,683	28,390	0.001440%
71408	76,971	4,720	81,691	0.004143%
71409	603,553	32,223	635,776	0.032242%
71501	1,908,675	95,907	2,004,582	0.101657%
71504	346,170	23,097	369,267	0.018726%
71505	409,107	22,072	431,179	0.021866%
71506	142,301	7,861	150,162	0.007615%
71601	1,635,956	80,222	1,716,178	0.087031%
71603	932	61	994	0.000050%
71604	291,651	-	291,651	0.014790%
71605	511,786	27,780	539,566	0.027363%
71606	88,551	-	88,551	0.004491%
71607	292,189	18,794	310,983	0.015771%
71608	12,025	-	12,025	0.000610%
71609	271,789	-	271,789	0.013783%
71610	457,603	25,538	483,141	0.024501%
71611	72,418	-	72,418	0.003672%
71612	4,963	-	4,963	0.000252%
71614	23,453	1,272	24,725	0.001254%
71701	853,569	48,753	902,322	0.045759%
71702	391,975	25,718	417,693	0.021182%
71705	36,274	2,561	38,836	0.001969%
71706	19,359	347	19,706	0.000999%
71707	3,974	-	3,974	0.000202%
71802	40,838	1,711	42,548	0.002158%
71803	4,983,609	253,365	5,236,973	0.265579%
71805	14,789	-	14,789	0.000750%
71807	214,315	13,108	227,423	0.011533%
71808	583,593	-	583,593	0.029595%
71809	1,528,646	59,185	1,587,830	0.080523%
71810	207,703	11,301	219,003	0.011106%
71811	999,251	55,552	1,054,802	0.053491%
71812	17,744	926	18,670	0.000947%
71813	151,514	-	151,514	0.007684%
71815	21,991	1,157	23,149	0.001174%
71817	172,230	-	172,230	0.008734%
71819	315	28	343	0.000017%
71901	661,376	41,591	702,968	0.035649%
71902	6,659	394	7,053	0.000358%
71904	67,507	3,583	71,089	0.003605%
71905	47,710	1,842	49,552	0.002513%
71906	340,733	-	340,733	0.017279%
71907	52,323	-	52,323	0.002653%
72001	539,119	27,662	566,781	0.028743%
72002	1,509,542	77,264	1,586,805	0.080471%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72004	59,573	2,732	62,305	0.003160%
72006	22,152	-	22,152	0.001123%
72007	81,029	4,700	85,729	0.004348%
72009	458,575	24,490	483,065	0.024497%
72010	41,705	1,799	43,504	0.002206%
72011	9,059	1,166	10,225	0.000519%
72012	8,775	-	8,775	0.000445%
72101	2,178,630	109,137	2,287,767	0.116018%
72102	3,613,275	205,944	3,819,219	0.193681%
72108	18,029	2,098	20,127	0.001021%
72109	6,278	533	6,811	0.000345%
72110	331,800	-	331,800	0.016826%
72111	8,303	668	8,971	0.000455%
72112	347,226	22,112	369,338	0.018730%
72113	14,222	1,021	15,242	0.000773%
72114	57,788	-	57,788	0.002931%
72115	1,138,393	62,417	1,200,810	0.060896%
72116	154,525	-	154,525	0.007836%
72117	30,809	1,251	32,060	0.001626%
72119	353,979	13,948	367,928	0.018658%
72120	7,666	-	7,666	0.000389%
72122	86,446	4,610	91,056	0.004618%
72123	64,535	-	64,535	0.003273%
72124	518,933	-	518,933	0.026316%
72125	29,759	-	29,759	0.001509%
72126	2,935	135	3,070	0.000156%
72127	137,627	-	137,627	0.006979%
72201	706,759	40,457	747,217	0.037893%
72202	2,365,080	125,165	2,490,246	0.126286%
72203	48,901	-	48,901	0.002480%
72204	724,594	-	724,594	0.036746%
72205	410,712	20,714	431,427	0.021879%
72206	1,906	-	1,906	0.000097%
72207	77,493	3,607	81,100	0.004113%
72210	363,124	-	363,124	0.018415%
72301	2,492,801	-	2,492,801	0.126416%
72302	4,962,186	264,332	5,226,518	0.265049%
72303	1,347,418	-	1,347,418	0.068331%
72304	1,488,914	70,836	1,559,750	0.079099%
72305	14,792,261	647,945	15,440,206	0.783009%
72306	2,277,969	-	2,277,969	0.115521%
72307	269,058	-	269,058	0.013645%
72309	1,099,041	44,024	1,143,065	0.057967%
72314	1,660,296	-	1,660,296	0.084197%
72316	103,407	-	103,407	0.005244%
72319	951,492	-	951,492	0.048252%
72321	2,180,052	133,673	2,313,725	0.117334%
72322	331,098	-	331,098	0.016791%
72323	605,720	32,029	637,748	0.032342%
72324	10,245	-	10,245	0.000520%
72327	790,680	67,929	858,609	0.043542%
72328	5,347	-	5,347	0.000271%
72329	40,881	-	40,881	0.002073%
72330	61,687	-	61,687	0.003128%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72331	205,886	11,970	217,856	0.011048%
72332	503,070	21,524	524,594	0.026603%
72333	110,266	5,224	115,489	0.005857%
72334	675,419	-	675,419	0.034252%
72335	221,856	-	221,856	0.011251%
72338	46,701	-	46,701	0.002368%
72339	215,706	-	215,706	0.010939%
72340	142,700	-	142,700	0.007237%
72342	429,378	-	429,378	0.021775%
72343	10,512	-	10,512	0.000533%
72346	164,813	-	164,813	0.008358%
72348	144,586	-	144,586	0.007332%
72349	108,532	-	108,532	0.005504%
72350	36,024	-	36,024	0.001827%
72351	226,156	-	226,156	0.011469%
72352	7,831	-	7,831	0.000397%
72353	3,409	-	3,409	0.000173%
72401	1,606,594	-	1,606,594	0.081474%
72402	798,185	47,964	846,149	0.042910%
72403	2,165,906	114,538	2,280,444	0.115647%
72404	101,735	8,773	110,509	0.005604%
72407	602,608	-	602,608	0.030560%
72408	124,878	-	124,878	0.006333%
72409	1,475,650	82,775	1,558,425	0.079031%
72411	14,573	-	14,573	0.000739%
72412	24,168	2,302	26,470	0.001342%
72413	220,231	-	220,231	0.011168%
72415	36,158	-	36,158	0.001834%
72416	1,701,414	-	1,701,414	0.086283%
72501	762,769	43,972	806,740	0.040912%
72502	24,642	1,641	26,283	0.001333%
72504	8,304	472	8,776	0.000445%
72506	127,191	9,804	136,995	0.006947%
72507	279,076	-	279,076	0.014153%
72509	74,511	4,668	79,179	0.004015%
72510	49,469	1,042	50,511	0.002562%
72512	83,296	-	83,296	0.004224%
72513	134,907	-	134,907	0.006841%
72601	9,825,079	510,817	10,335,896	0.524157%
72602	1,336,576	51,479	1,388,054	0.070391%
72604	3,814,175	222,222	4,036,397	0.204695%
72605	372,208	19,816	392,024	0.019880%
72606	158,794	9,202	167,996	0.008519%
72608	3,299,954	-	3,299,954	0.167348%
72609	82,637	-	82,637	0.004191%
72611	520,566	-	520,566	0.026399%
72612	31,000	-	31,000	0.001572%
72613	32,995	897	33,892	0.001719%
72614	25,009	2,089	27,098	0.001374%
72615	941,385	-	941,385	0.047740%
72616	776,123	-	776,123	0.039359%
72617	805,720	37,734	843,454	0.042773%
72619	179,043	-	179,043	0.009080%
72620	91,196	-	91,196	0.004625%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72621	96,367	-	96,367	0.004887%
72622	562,190	-	562,190	0.028510%
72701	816,469	40,215	856,683	0.043444%
72702	149,458	9,381	158,839	0.008055%
72704	292,414	18,418	310,832	0.015763%
72705	443,155	12,030	455,185	0.023083%
72801	856,253	-	856,253	0.043423%
72802	1,882,633	101,731	1,984,364	0.100632%
72803	221,944	-	221,944	0.011255%
72806	13,860	693	14,552	0.000738%
72807	2,443	416	2,859	0.000145%
72808	270,136	13,010	283,146	0.014359%
72809	211,187	9,284	220,471	0.011181%
72810	19,634	-	19,634	0.000996%
72901	2,783,168	132,028	2,915,196	0.147836%
72902	641,835	41,964	683,799	0.034677%
72904	18,282	459	18,741	0.000950%
72905	980,560	-	980,560	0.049726%
72907	532,142	29,740	561,881	0.028494%
72908	72,273	5,665	77,939	0.003952%
72909	100,211	3,840	104,051	0.005277%
72910	400,333	-	400,333	0.020302%
72911	24,372	4,461	28,833	0.001462%
72912	61,314	-	61,314	0.003109%
72913	5,946	-	5,946	0.000302%
73001	532,973	28,391	561,363	0.028468%
73002	1,454,230	75,674	1,529,903	0.077585%
73003	740,170	-	740,170	0.037536%
73004	80,955	-	80,955	0.004105%
73005	14,174	1,449	15,623	0.000792%
73006	955,079	54,889	1,009,968	0.051218%
73010	371,015	-	371,015	0.018815%
73013	44,219	-	44,219	0.002242%
73101	622,100	36,909	659,009	0.033420%
73102	219,624	12,074	231,698	0.011750%
73105	532,061	28,408	560,469	0.028423%
73201	6,780,553	368,403	7,148,956	0.362540%
73202	1,094,809	55,521	1,150,331	0.058336%
73203	1,226,923	65,107	1,292,029	0.065522%
73204	65,518,945	-	65,518,945	3.322617%
73205	1,137,964	52,584	1,190,549	0.060375%
73206	220,026	12,898	232,924	0.011812%
73207	735,791	-	735,791	0.037314%
73208	679,299	-	679,299	0.034449%
73209	61,169	1,793	62,963	0.003193%
73212	14,254	761	15,015	0.000761%
73213	4,828	326	5,154	0.000261%
73215	33,475	2,688	36,162	0.001834%
73216	183,286	6,839	190,124	0.009642%
73217	173,098	8,436	181,534	0.009206%
73218	18,012	-	18,012	0.000913%
73219	58,898	-	58,898	0.002987%
73222	359,300	-	359,300	0.018221%
73223	15,388	899	16,287	0.000826%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
73224	328,812	55,394	384,207	0.019484%
73225	3,015	-	3,015	0.000153%
73226	11,692	249	11,941	0.000606%
73227	7,961	499	8,460	0.000429%
73228	84,836	-	84,836	0.004302%
73301	746,910	40,375	787,285	0.039925%
73302	155,143	10,042	165,185	0.008377%
73303	115,680	7,616	123,296	0.006253%
73306	43,634	3,456	47,089	0.002388%
73308	178,557	8,293	186,850	0.009476%
73310	624,921	31,994	656,915	0.033314%
73311	10,545	491	11,036	0.000560%
73312	124,287	-	124,287	0.006303%
73401	1,144,525	40,799	1,185,323	0.060110%
73402	488,743	31,573	520,315	0.026386%
73405	118,980	5,993	124,972	0.006338%
73406	52,579	1,778	54,358	0.002757%
73407	20,420	945	21,365	0.001083%
73408	43,365	-	43,365	0.002199%
73501	25,470	1,058	26,528	0.001345%
73502	470,799	24,258	495,056	0.025105%
73503	145,802	-	145,802	0.007394%
73504	87,353	-	87,353	0.004430%
73506	-	19	19	0.000001%
73507	42,104	2,833	44,936	0.002279%
73601	809,882	41,315	851,197	0.043166%
73602	765,795	45,780	811,574	0.041157%
73603	35,215	1,909	37,124	0.001883%
73604	409,478	-	409,478	0.020766%
73606	40,180	-	40,180	0.002038%
73607	63,017	3,726	66,743	0.003385%
73608	3,871	108	3,979	0.000202%
73609	24,947	892	25,839	0.001310%
73610	43,729	-	43,729	0.002218%
73611	167,093	-	167,093	0.008474%
73612	743	49	792	0.000040%
73613	569,207	28,876	598,083	0.030330%
73614	145,492	7,887	153,379	0.007778%
73702	2,140,250	123,647	2,263,897	0.114807%
73703	1,156,439	60,045	1,216,484	0.061691%
73707	291,576	16,910	308,486	0.015644%
73708	199,970	10,894	210,864	0.010693%
73709	174,733	-	174,733	0.008861%
73710	15,896	937	16,833	0.000854%
73711	269,573	-	269,573	0.013671%
73712	820,797	37,472	858,269	0.043525%
73801	821,081	45,219	866,301	0.043932%
73802	2,133,607	-	2,133,607	0.108200%
73803	2,572,444	165,137	2,737,582	0.138829%
73805	17,218	755	17,973	0.000911%
73806	7,181	253	7,434	0.000377%
73807	11,121	963	12,085	0.000613%
73808	732	24	756	0.000038%
73809	3,182	275	3,458	0.000175%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
73810	15,548	-	15,548	0.000788%
73811	19,768	1,245	21,013	0.001066%
73812	90,982	4,064	95,046	0.004820%
73815	1,207,726	64,969	1,272,695	0.064541%
73816	315	12	327	0.000017%
73817	22,951	-	22,951	0.001164%
73819	6,190	-	6,190	0.000314%
73820	14,967	562	15,529	0.000788%
73821	17,063	-	17,063	0.000865%
73822	413,862	24,869	438,731	0.022249%
73901	495,095	30,415	525,510	0.026650%
73902	118,342	4,653	122,995	0.006237%
73903	2,675,379	144,323	2,819,702	0.142994%
73904	865,868	-	865,868	0.043910%
73906	190,307	13,006	203,313	0.010310%
73907	151,988	7,363	159,351	0.008081%
73909	229,647	15,414	245,060	0.012428%
73910	34,107	-	34,107	0.001730%
73911	847,855	55,275	903,130	0.045800%
73912	7,543	507	8,051	0.000408%
73913	104,838	-	104,838	0.005317%
73914	11,870	559	12,429	0.000630%
73915	64,026	-	64,026	0.003247%
73916	708,011	40,152	748,163	0.037941%
73917	57,804	-	57,804	0.002931%
73918	90,745	-	90,745	0.004602%
74001	318,203	-	318,203	0.016137%
74002	2,321,115	115,815	2,436,930	0.123582%
74003	8,728,954	495,112	9,224,065	0.467774%
74005	9,667,520	568,408	10,235,929	0.519088%
74008	533,467	-	533,467	0.027053%
74009	1,149,477	-	1,149,477	0.058293%
74010	519,993	-	519,993	0.026370%
74013	303,172	16,338	319,510	0.016203%
74014	252,642	13,836	266,478	0.013514%
74016	8,231	601	8,832	0.000448%
74017	390,064	24,184	414,248	0.021007%
74018	1,105,145	-	1,105,145	0.056044%
74020	93,807	4,233	98,040	0.004972%
74021	181,269	-	181,269	0.009193%
74022	13,910	-	13,910	0.000705%
74024	600,007	-	600,007	0.030428%
74101	67,354	3,981	71,335	0.003618%
74102	627,253	33,520	660,773	0.033509%
74103	92,645	-	92,645	0.004698%
74106	29,418	1,309	30,727	0.001558%
74108	330	-	330	0.000017%
74109	141,504	-	141,504	0.007176%
74201	1,989,994	-	1,989,994	0.100917%
74202	665,589	-	665,589	0.033754%
74203	6,139,127	354,393	6,493,520	0.329301%
74204	42,969,954	-	42,969,954	2.179106%
74208	1,023,134	57,577	1,080,711	0.054805%
74211	152,025	-	152,025	0.007710%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
74213	86,261	4,541	90,802	0.004605%
74214	252,881	-	252,881	0.012824%
74215	554,428	-	554,428	0.028116%
74216	190,890	8,364	199,254	0.010105%
74217	45,181	2,211	47,392	0.002403%
74218	14,279	1,282	15,561	0.000789%
74219	292,820	-	292,820	0.014850%
74221	41,093	2,546	43,639	0.002213%
74222	39,699	2,260	41,959	0.002128%
74223	29,402	1,040	30,443	0.001544%
74224	6,295	256	6,551	0.000332%
74226	113,312	4,603	117,915	0.005980%
74227	43,460	-	43,460	0.002204%
74228	10,411	-	10,411	0.000528%
74229	82,425	2,713	85,137	0.004318%
74230	1,440,001	80,218	1,520,219	0.077094%
74233	77,214	-	77,214	0.003916%
74242	304,188	-	304,188	0.015426%
74243	331,595	-	331,595	0.016816%
74301	2,458,187	130,980	2,589,167	0.131303%
74302	2,440,295	134,245	2,574,539	0.130561%
74304	95,074	7,049	102,123	0.005179%
74305	148,043	-	148,043	0.007508%
74306	238,587	-	238,587	0.012099%
74307	139,890	8,630	148,520	0.007532%
74308	3,494	76	3,571	0.000181%
74309	3,493	240	3,734	0.000189%
74310	245,035	-	245,035	0.012426%
74311	895,828	46,252	942,081	0.047775%
74312	4,534	262	4,796	0.000243%
74313	74,781	-	74,781	0.003792%
74401	835,429	46,041	881,470	0.044701%
74402	720,155	42,844	762,999	0.038693%
74405	42,072	1,621	43,693	0.002216%
74406	35,587	1,227	36,814	0.001867%
74407	422,665	22,229	444,894	0.022562%
74408	83,190	-	83,190	0.004219%
74410	5,878	426	6,304	0.000320%
74411	13,879	-	13,879	0.000704%
74412	17,647	-	17,647	0.000895%
74413	15,852	-	15,852	0.000804%
74414	6,406	-	6,406	0.000325%
74501	1,143,315	82,460	1,225,776	0.062162%
74504	183,479	10,705	194,184	0.009848%
74506	38,124	2,257	40,381	0.002048%
74508	240,040	13,746	253,786	0.012870%
74509	58,884	3,694	62,577	0.003173%
74510	14,650	570	15,220	0.000772%
74601	5,835,016	278,692	6,113,707	0.310040%
74602	5,572,082	279,161	5,851,244	0.296730%
74604	968,381	31,406	999,787	0.050701%
74605	561,273	29,666	590,939	0.029968%
74607	243,216	13,161	256,378	0.013002%
74609	367,040	22,023	389,063	0.019730%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
74610	96,597	-	96,597	0.004899%
74611	337,418	16,406	353,825	0.017943%
74612	1,261,069	66,275	1,327,343	0.067313%
74613	478,189	20,653	498,842	0.025297%
74616	230,349	-	230,349	0.011682%
74618	61,111	-	61,111	0.003099%
74619	100,284	3,419	103,703	0.005259%
74620	108,662	8,779	117,441	0.005956%
74621	4,412	-	4,412	0.000224%
75001	1,021,506	-	1,021,506	0.051803%
75002	125,383	-	125,383	0.006358%
75003	16,379	-	16,379	0.000831%
75005	119,027	-	119,027	0.006036%
75007	469,883	-	469,883	0.023829%
75011	288,025	-	288,025	0.014606%
75014	123,759	-	123,759	0.006276%
75015	97,587	-	97,587	0.004949%
75016	8,466	-	8,466	0.000429%
75018	10,141	-	10,141	0.000514%
75021	105,012	-	105,012	0.005325%
75022	847,548	-	847,548	0.042981%
75025	37,023	-	37,023	0.001878%
75026	111,479	-	111,479	0.005653%
80101	2,967,992	176,908	3,144,901	0.159485%
80103	117,607	14,277	131,884	0.006688%
80201	22,937,080	1,292,296	24,229,376	1.228728%
80202	909,204	15,206	924,410	0.046879%
80302	1,297,047	89,679	1,386,726	0.070324%
80401	9,197,114	444,266	9,641,380	0.488937%
80402	3,308,961	181,435	3,490,396	0.177006%
80403	2,627,551	141,140	2,768,691	0.140407%
80404	2,995,257	176,333	3,171,590	0.160839%
80405	12,548,878	714,400	13,263,277	0.672611%
80406	102,050	5,767	107,817	0.005468%
80407	473,335	25,402	498,737	0.025292%
80409	162,673	12,265	174,938	0.008872%
80502	933,755	46,091	979,845	0.049690%
80503	1,507,452	95,163	1,602,616	0.081272%
80601	2,149,539	134,264	2,283,804	0.115817%
80602	589,685	46,706	636,391	0.032273%
80603	880,498	60,218	940,716	0.047706%
80606	159,890	10,253	170,143	0.008628%
80701	23,298,079	1,206,425	24,504,503	1.242680%
80702	220,803	13,320	234,124	0.011873%
80704	673,464	30,366	703,829	0.035693%
80801	34,362,844	1,724,676	36,087,519	1.830082%
80902	2,000,861	114,657	2,115,519	0.107283%
81001	52,930,450	2,967,628	55,898,078	2.834721%
81002	1,109,789	47,295	1,157,084	0.058678%
81003	598,801	25,729	624,531	0.031671%
81004	401,836	16,493	418,329	0.021214%
81005	1,459,189	-	1,459,189	0.073999%
81102	8,316,414	519,855	8,836,269	0.448108%
81201	4,871,294	300,214	5,171,507	0.262259%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
81203	282,564	-	282,564	0.014329%
81301	7,137,874	401,890	7,539,764	0.382359%
81402	2,605,578	149,742	2,755,320	0.139729%
81408	2,205,202	111,858	2,317,059	0.117503%
81501	5,007,310	317,820	5,325,130	0.270050%
81601	10,866,920	580,789	11,447,708	0.580540%
81701	4,964,969	292,843	5,257,813	0.266636%
81802	22,037,818	1,247,446	23,285,264	1.180850%
81805	367,815	16,434	384,249	0.019486%
81806	2,835,194	162,788	2,997,982	0.152035%
81901	3,717,261	214,372	3,931,632	0.199382%
81902	552,438	20,851	573,289	0.029073%
82001	3,803,512	256,219	4,059,730	0.205878%
82101	15,769,186	966,882	16,736,068	0.848725%
82106	1,142,931	61,297	1,204,228	0.061069%
82107	3,204,385	221,656	3,426,041	0.173742%
82108	617,762	45,472	663,234	0.033634%
82109	1,256,760	76,823	1,333,583	0.067629%
82110	11,865	-	11,865	0.000602%
82201	9,595,983	621,134	10,217,117	0.518134%
82301	77,612,736	3,976,014	81,588,749	4.137554%
82306	343,965	18,144	362,109	0.018363%
82307	408,308	20,962	429,270	0.021769%
82308	379,327	16,764	396,091	0.020087%
82309	-	67,060	67,060	0.003401%
82312	321,100	16,319	337,419	0.017111%
82313	1,844,093	-	1,844,093	0.093518%
82401	914,471	53,277	967,748	0.049077%
82402	9,466,830	490,323	9,957,153	0.504950%
82406	1,412,449	91,464	1,503,913	0.076267%
82502	11,001	-	11,001	0.000558%
82503	1,882,229	190,094	2,072,323	0.105092%
82601	48,235,808	2,621,245	50,857,053	2.579079%
82602	117,099	7,018	124,117	0.006294%
82603	192,537	11,271	203,807	0.010336%
82604	118,825	7,444	126,269	0.006403%
82701	1,738,492	167,834	1,906,326	0.096674%
82702	717,809	23,414	741,223	0.037589%
82801	10,254,773	569,840	10,824,613	0.548941%
82901	14,374,163	669,228	15,043,391	0.762885%
82906	109,905	-	109,905	0.005574%
83001	5,660,767	327,630	5,988,397	0.303685%
83005	2,923,188	176,515	3,099,703	0.157193%
83101	1,653,534	136,426	1,789,960	0.090773%
83202	8,915,009	529,029	9,444,038	0.478929%
83203	2,477,881	136,907	2,614,789	0.132602%
83204	3,418,351	182,975	3,601,326	0.182632%
83205	20,466,316	1,190,410	21,656,726	1.098263%
83206	30,707,106	1,601,793	32,308,899	1.638459%
83207	87,677	5,269	92,946	0.004713%
83301	3,927,285	295,413	4,222,698	0.214143%
83402	3,552,999	236,994	3,789,993	0.192199%
83501	957,293	59,670	1,016,963	0.051573%
83601	6,478,498	363,272	6,841,770	0.346962%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
83701	11,438,451	676,585	12,115,036	0.614381%
83810	306,809	8,571	315,380	0.015994%
83811	374,832	4,122	378,955	0.019218%
83812	14,468,659	852,211	15,320,871	0.776957%
83901	14,664,070	810,238	15,474,308	0.784738%
84002	32,249,338	1,976,873	34,226,211	1.735690%
84003	29,926,237	1,784,734	31,710,971	1.608137%
84004	108,992	8,286	117,279	0.005947%
84005	314,675	17,177	331,852	0.016829%
84006	1,464,088	63,725	1,527,814	0.077479%
84008	-	6,213	6,213	0.000315%
84009	160,388	15,046	175,433	0.008897%
84010	3,926	2,906	6,832	0.000346%
84011	95,381	8,090	103,472	0.005247%
84101	2,374,536	129,505	2,504,041	0.126986%
84203	9,965,033	574,938	10,539,971	0.534506%
84207	12,396,445	636,438	13,032,883	0.660928%
84208	2,572,927	145,816	2,718,743	0.137874%
84209	9,516,083	460,111	9,976,194	0.505916%
84210	3,188,479	208,649	3,397,128	0.172276%
84211	4,714,847	285,075	4,999,922	0.253558%
84212	9,498,722	508,515	10,007,237	0.507490%
84213	219,179	25,610	244,789	0.012414%
84214	277,943	17,033	294,976	0.014959%
84215	1,003,256	25,161	1,028,416	0.052153%
84301	14,751,671	968,825	15,720,497	0.797223%
84401	3,321,857	208,100	3,529,957	0.179012%
84501	3,430,289	232,787	3,663,076	0.185763%
84506	-	13,509	13,509	0.000685%
84601	9,457,054	472,711	9,929,765	0.503561%
84603	17,715,016	1,002,099	18,717,115	0.949188%
84604	17,697,533	686,528	18,384,061	0.932298%
84605	5,539,571	303,935	5,843,507	0.296338%
84606	45,406	6,519	51,925	0.002633%
90208	23,113	768	23,881	0.001211%
90407	66,048	-	66,048	0.003349%
90704	9,536	-	9,536	0.000484%
90705	10,841	-	10,841	0.000550%
90707	7,934	-	7,934	0.000402%
90710	5,353	-	5,353	0.000271%
90711	888,094	41,353	929,447	0.047134%
90803	1,231,466	78,716	1,310,182	0.066442%
90807	7,398	-	7,398	0.000375%
90809	8,986	-	8,986	0.000456%
91007	78,557	-	78,557	0.003984%
91009	303,229	15,256	318,485	0.016151%
91203	32,304	2,197	34,501	0.001750%
91503	10,712	530	11,242	0.000570%
91605	4,294	278	4,572	0.000232%
92116	6,307	-	6,307	0.000320%
92202	97,703	3,535	101,238	0.005134%
92204	12,366	-	12,366	0.000627%
92302	526,612	27,074	553,687	0.028079%
92310	7,955	-	7,955	0.000403%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

**South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
92319	19,565	-	19,565	0.000992%
92404	38,015	2,363	40,378	0.002048%
92502	64,597	4,625	69,222	0.003510%
92609	6,264	81	6,345	0.000322%
93005	239,801	9,932	249,733	0.012665%
93808	31,862	2,190	34,053	0.001727%
94216	7,843	-	7,843	0.000398%
94218	15,786	-	15,786	0.000801%
94504	11,935	258	12,193	0.000618%
94607	3,171	-	3,171	0.000161%
Totals¹	\$ 1,883,202,248	\$ 88,705,515	\$ 1,971,907,763	100.000000%

¹ Columns may not foot due to rounding.

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources			Pension Expense			
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		
											Total Employer Pension Expense	Total Employer Pension Expense	Total Employer Pension Expense
50200	61,455,660	533,935	1,971,027	94,777	485,735	3,085,474	267,822	2,108,677	2,376,499	5,156,978	(968,360)	4,188,618	
50400	11,164,673	97,000	358,077	17,219	208,927	681,223	48,655	159,057	207,712	936,870	(146,938)	789,932	
50501	6,859,264	59,594	219,993	10,579	2,912	293,078	29,892	425,049	454,941	575,587	(60,331)	515,256	
51200	12,416,431	107,876	398,224	19,149	99,287	624,536	54,110	362,580	416,690	1,041,910	(385)	1,041,525	
51300	11,028,058	95,813	353,696	17,008	131,826	598,343	48,060	384,354	432,414	925,406	(699,221)	226,185	
51400	36,697,614	318,834	1,176,979	56,595	-	1,552,408	159,927	1,235,061	1,394,988	3,079,436	(894,807)	2,184,629	
51500	55,490,620	482,110	1,779,715	85,577	731,786	3,079,188	241,826	3,547,949	3,789,775	4,656,429	(2,770,990)	1,885,439	
51600	6,799,382	59,074	218,072	10,486	68,497	356,129	29,631	164,626	194,257	570,562	(34,838)	535,724	
51700	380,377,157	3,304,767	12,199,589	586,618	0	16,090,974	1,657,671	30,059,984	31,717,655	31,918,892	(18,954,408)	12,964,484	
51800	56,593,443	491,691	1,815,085	87,278	319,218	2,713,272	246,632	433,811	680,443	4,748,971	50,658	4,799,629	
51902	5,850,912	50,833	187,652	9,023	76,955	324,463	25,498	326,757	352,255	490,972	72,407	563,379	
52000	6,459,859	56,124	207,183	9,963	102,809	376,079	28,152	133,730	161,882	542,071	(101,875)	440,196	
52200	35,651,734	309,747	1,143,435	54,982	1,496,588	3,004,752	155,369	7,598	162,967	2,991,672	395,777	3,387,449	
52600	6,985,601	60,692	224,045	10,774	394,104	689,615	30,443	596,187	626,630	586,188	95,139	681,327	
53000	6,703,088	58,237	214,984	10,338	967	284,526	29,212	1,173,084	1,202,296	562,482	(545,144)	17,338	
53300	566,983	4,926	18,184	874	29,253	53,237	2,471	79,632	82,103	47,578	(15,769)	31,809	
53900	2,607,969	22,658	83,644	4,022	124,901	235,225	11,365	668	12,033	218,845	32,665	251,510	
54100	5,888,712	51,162	188,865	9,902	120,911	370,020	25,663	35,181	60,844	494,144	(47,176)	446,968	
54200	29,115,430	252,959	933,800	44,902	1,112,757	2,344,418	126,884	717,650	844,534	2,443,186	78,322	2,521,508	
54300	88,677,520	770,442	2,844,096	136,758	1,112,536	4,863,832	386,454	1,544,171	1,930,625	7,441,268	(728,840)	6,712,428	
54400	81,433	708	2,612	126	4,613	8,059	355	11,887	12,242	6,833	(3,031)	3,802	
60100	15,208,550	132,134	487,774	23,454	76,306	719,668	66,278	1,595,717	1,661,995	1,276,207	(1,582,032)	(305,825)	
60400	96,154,271	835,401	3,083,893	148,289	0	4,067,583	419,037	11,007,581	11,426,618	8,068,670	(9,312,215)	(1,243,545)	
60500	5,103,794	44,342	163,691	7,871	94,612	310,516	22,242	137,009	159,251	428,279	(184,477)	243,802	
60601	178,189,877	1,548,137	5,714,968	274,805	34,679,582	42,217,492	776,545	-	776,545	14,952,589	15,994,186	30,946,775	
60700	293,756,065	2,552,192	9,421,447	453,030	766,872	13,193,541	1,280,179	16,134,813	17,414,992	24,650,187	(12,222,742)	12,427,445	
60800	15,093,417	131,134	484,081	23,277	345,052	983,544	65,777	651,976	717,753	1,266,546	(137,247)	1,129,299	
60900	4,077,087	35,422	130,762	6,288	727	173,199	17,768	472,748	490,516	342,124	(192,147)	149,977	
61000	155,418,984	1,350,301	4,984,652	239,687	6,318,510	12,893,150	677,311	643,820	1,321,131	13,041,797	2,513,454	15,555,251	
61200	3,906,299	33,938	125,284	6,024	129,635	294,881	17,024	80,618	97,642	327,792	11,146	338,938	
62200	5,374,021	46,690	172,357	8,288	831,504	1,058,839	23,420	-	23,420	450,955	1,218,118	1,669,073	
62500	1,994,935	17,332	63,982	3,077	141,506	225,897	8,694	662	9,356	167,403	37,275	204,678	
62700	5,176,864	44,977	166,034	7,984	-	218,995	22,561	379,527	402,088	434,410	(239,466)	194,944	
63000	15,671,451	136,156	502,620	24,169	341,097	1,004,042	68,296	75,638	143,934	1,315,051	(191,452)	1,123,599	
63500	10,759,093	93,476	345,069	16,593	4,414	459,552	46,888	673,688	720,576	902,836	(196,181)	706,655	
63700	3,343,248	29,047	107,226	5,166	1,001	142,430	14,570	344,815	359,385	280,545	(158,699)	121,846	
63800	480,563	4,175	15,413	741	2,055	22,384	2,094	7,351	9,445	40,326	(11,827)	28,499	
64100	1,505,948	13,084	48,299	2,323	54,907	118,613	6,563	17,787	24,350	126,370	107,416	233,786	
66600	1,992,816	17,314	63,914	3,073	183,908	268,209	8,685	0	8,685	167,225	95,294	262,519	
67000	738,233	6,414	23,677	1,138	136,463	167,692	3,217	19	3,236	61,948	65,517	127,465	
67100	16,286,383	141,498	522,343	25,117	204,350	893,308	70,976	474,130	545,106	1,366,652	(46,178)	1,320,474	
67200	338,380	2,940	10,853	521	65,150	79,464	1,475	40,190	41,665	28,395	(11,758)	16,637	
67300	12,225,506	106,217	392,101	18,854	1,358,716	1,875,888	53,278	2,749	56,027	1,025,889	405,742	1,431,631	
67400	9,145,273	79,455	293,310	14,104	23,165	410,034	39,855	175,812	215,667	767,415	(53,707)	713,708	
67500	5,648,890	49,078	181,173	8,712	0	238,963	24,618	265,732	290,350	474,020	(122,018)	352,002	
67600	1,407,243	12,226	45,134	2,170	7,671	67,201	6,133	126,280	132,413	118,087	(97,258)	20,829	
67800	32,674,903	283,884	1,047,961	50,391	-	1,382,236	142,396	764,890	907,286	2,741,875	(453,893)	2,287,982	
67900	977,285	8,491	31,344	1,507	44,777	86,119	4,259	26,746	31,005	82,008	18,669	100,677	
68000	1,675,271	14,555	53,730	2,584	91,019	161,888	7,301	3,997	11,298	140,578	36,008	176,586	
68100	8,848,664	76,878	283,797	13,646	1,061	375,382	38,562	834,505	873,067	742,525	(344,767)	397,758	
68200	57,824,864	502,390	1,854,579	89,177	-	2,446,146	251,999	10,088,298	10,340,297	4,852,304	(6,572,378)	(1,720,074)	
68300	16,988,566	147,599	544,863	26,200	32,771	751,433	74,036	165,229	239,265	1,425,575	(346,044)	1,079,531	
68400	572,549	4,974	18,363	883	24,808	49,028	2,495	40,521	43,016	48,045	(10,416)	37,629	
68500	14,151,269	122,948	453,864	21,824	3,595,487	4,194,123	61,671	616,798	678,469	1,187,487	3,260,919	4,448,406	
68600	3,411,052	29,636	109,400	5,260	1,460,867	1,605,163	14,865	-	14,865	286,234	825,918	1,112,152	
68700	5,444,364	47,301	174,614	8,396	3,533,954	3,764,265	23,726	-	23,726	456,857	1,377,033	1,833,890	
70101	10,157,497	88,250	325,775	15,665	665,931	1,095,621	44,266	130,165	174,431	852,354	2,351,923	1,104,277	
70102	5,493,951	47,732	176,204	8,473	5,608	238,017	23,942	345,843	369,785	461,018	(129,233)	331,785	
70104	558,992	4,857	17,928	862	18,980	42,627	2,436	5,102	7,538	46,907	4,624	51,531	
70106	436,335	3,791	13,994	673	3,890	22,348	1,902	8,748	10,650	36,615	(1,431)	35,184	
70108	775,330	6,736	24,867	1,196	224,872	257,671	3,379	203,469	206,848	65,061	(3,240)	61,821	
70202	17,007,612	147,764	545,474	26,230	301,668	1,021,136	74,119	1,203,159	1,277,278	1,427,173	(410,201)	1,016,972	
70203	62,574,679	543,657	2,006,917	96,502	3,332,072	5,979,148	272,698	719,034	991,732	5,250,879	527,679	5,778,558	
70204	636,288	5,528	20,407	981	164,145	191,061	2,773	224,477	227,250	53,393	(24,819)	28,574	
70209	533,249	4,633	17,103	822	31,481	54,039	2,324	12,939	15,263	44,747	1,442	46,189	
70211	1,114,420	9,682	35,742	1,719	13,522	60,665	4,857	33,845	38,702	93,515	(10,349)	83,166	

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Pension Expense			
		Difference between Expected and Actual		Net Difference between Projected and Actual	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Employer Pension Expense
		Experience	Assumption changes	Investment Earnings		Experience				Expense	Share of Pension Expense	Contributions		
70212	907,954	7,888	29,120	1,401	294,383	332,792	3,957	34,310	38,267	76,190	97,384	173,574		
70213	1,166,631	10,136	37,417	1,799	-	49,352	5,084	273,351	278,435	97,896	(208,604)	(110,708)		
70214	2,150,855	18,687	68,983	3,317	16,548	107,535	9,373	566,539	575,912	180,486	(187,217)	(6,731)		
70215	941,382	8,179	30,192	1,451	259,513	299,335	4,103	55,313	59,416	78,995	80,855	159,850		
70216	156,410	1,359	5,016	241	21,938	28,554	682	89	771	13,125	11,820	24,945		
70217	3,415,569	29,675	109,545	5,268	15,957	160,445	14,885	312,934	327,819	286,613	(164,559)	122,054		
70218	832,774	7,235	26,709	1,285	65,377	100,606	3,629	0	3,629	69,881	31,048	100,929		
70219	1,275,437	11,081	40,906	1,967	53,646	107,600	5,558	26,752	32,310	107,027	3,275	110,302		
70220	1,806,705	15,697	57,945	2,787	162,058	238,487	7,874	27,810	35,684	151,607	7,223	158,830		
70222	98,585	857	3,162	152	20,787	24,958	430	17,329	17,759	8,273	(3,499)	4,774		
70224	89,260	776	2,863	137	13,286	17,062	389	126	515	7,490	1,739	9,229		
70301	2,824,934	24,543	90,602	4,356	2,027,923	2,147,424	12,311	3,459,969	3,472,280	237,051	(659,755)	(422,704)		
70302	843,288	7,327	27,046	1,300	37,200	72,873	3,675	50,146	53,821	70,763	12,656	83,419		
70303	1,099,185	9,550	35,253	1,695	-	46,498	4,790	157,452	162,242	92,237	(205,577)	(113,340)		
70304	214,688	1,865	6,886	331	25,913	34,995	936	203,115	204,051	18,015	(88,041)	(70,026)		
70305	662,091	5,752	21,235	1,021	167,431	195,439	2,885	110,711	113,596	55,559	(43,082)	12,477		
70401	2,776,252	24,120	89,041	4,281	538,982	656,424	12,099	275,304	287,404	232,966	18,633	251,599		
70402	64,808,865	563,068	2,078,573	99,948	3,872,513	6,614,102	282,435	40,626	323,061	5,438,358	2,064,000	7,502,358		
70403	5,397,256	46,892	173,103	8,324	190	228,509	23,521	304,334	327,855	452,904	(164,794)	288,110		
70404	1,572,821	13,665	50,444	2,426	24,524	91,059	6,854	122,832	129,686	131,981	(81,086)	50,895		
70405	2,593,664	22,534	83,185	4,000	15,410	125,129	11,303	117,944	129,247	217,644	(68,055)	149,589		
70406	424,706	3,690	13,621	655	251,880	269,846	1,851	225,394	227,245	35,639	82,465	118,104		
70407	1,704,581	14,810	54,670	2,629	100,092	172,201	7,429	50,059	57,488	143,038	(35,774)	107,264		
70411	1,143,453	9,934	36,673	1,764	60,958	109,329	4,983	15,883	20,866	95,951	35,324	131,275		
70412	772,570	6,712	24,778	1,192	5,090	37,772	3,367	3,810	7,177	64,829	849	65,678		
70413	231,141	2,008	7,413	356	26,538	36,315	1,007	730	1,737	19,396	(14,454)	4,942		
70414	648,587	5,635	20,802	1,000	12,333	39,770	2,827	5,484	8,311	54,425	11,530	65,955		
70415	730,035	6,343	23,414	1,126	39,782	70,665	3,181	0	3,181	61,260	29,559	90,819		
70416	303,160	2,634	9,723	467	135,500	148,324	1,321	-	1,321	25,439	56,237	81,676		
70417	10,450,092	90,792	335,159	16,116	3,238	445,305	45,541	1,345,025	1,390,566	876,907	(562,699)	314,208		
70418	902,683	7,843	28,951	1,392	39,059	77,245	3,934	0	3,934	75,748	24,744	100,492		
70419	394,376	3,426	12,649	608	40,216	56,899	1,719	128,586	130,305	33,094	(12,473)	20,621		
70420	1,310,578	11,386	42,033	2,021	2,569	58,009	5,711	67,102	72,813	109,976	(48,675)	61,301		
70422	1,391,730	12,092	44,636	2,146	43,695	102,569	6,065	0	6,065	116,785	35,951	152,736		
70423	3,328,813	28,921	106,763	5,134	138,887	279,705	14,507	779	15,286	279,333	57,512	336,845		
70424	3,152,374	27,388	101,104	4,861	257,249	390,602	13,738	65,370	79,108	264,528	57,545	322,073		
70426	108,912	946	3,493	168	47,660	52,267	475	1,413	1,888	9,139	26,604	35,743		
70501	4,816,724	41,848	154,484	7,428	384,934	588,694	20,991	7,300	28,291	404,190	172,242	576,432		
70502	500,712	4,350	16,059	773	-	21,182	2,182	110,055	112,237	42,017	(69,111)	(27,094)		
70503	1,858,069	16,143	59,593	2,866	10,459	89,061	8,097	149,012	157,109	155,918	(38,596)	117,322		
70504	1,348,389	11,715	43,246	2,080	85,891	142,932	5,876	91,541	97,417	113,148	(8,831)	104,317		
70505	12,118	105	389	19	4,429	4,942	53	6,516	6,569	1,017	(9,980)	(8,963)		
70506	3,702,793	32,170	118,757	5,711	432,792	589,430	16,137	3,801	19,938	310,715	291,356	602,071		
70507	85,092	739	2,729	131	2,705	6,304	371	25,989	26,360	7,140	(6,826)	314		
70508	2,843,987	24,709	91,213	4,386	142,137	262,445	12,394	124,955	137,349	238,650	5,368	244,018		
70601	807,899	7,019	25,911	1,246	12,125	46,301	3,521	106,678	110,199	67,794	(74,616)	(6,822)		
70602	8,677,671	75,393	278,313	13,383	-	367,089	37,817	298,789	336,606	728,176	(527,358)	200,818		
70603	2,447,002	21,260	78,481	3,774	881	104,396	10,664	127,339	138,003	205,337	(50,078)	155,259		
70604	937,188	8,142	30,058	1,446	166,359	206,005	4,084	681	4,765	78,643	62,200	140,843		
70605	27,236	237	874	42	2	1,155	119	1,668	1,787	2,285	(801)	1,484		
70606	1,209,518	10,508	38,792	1,865	-	51,165	5,271	114,322	119,593	101,495	(113,877)	(12,382)		
70607	9,204,084	79,966	295,197	14,195	11,975	401,333	40,111	444,758	484,869	772,350	(100,735)	671,615		
70608	1,107,642	9,623	35,525	1,709	45,429	92,286	4,827	93,210	98,037	92,946	(5,588)	87,358		
70609	37,524	326	1,203	58	125	1,712	164	981	1,145	3,149	(643)	2,506		
70701	104,080,148	904,262	3,338,095	160,512	8,525,191	12,928,060	453,578	2,018,482	2,472,060	8,733,761	2,239,223	10,972,984		
70702	6,777,031	58,880	217,355	10,451	2,706	289,392	29,534	89,532	119,066	568,686	59,372	628,058		
70704	27,662,248	240,333	887,193	42,661	1,075,686	2,245,873	120,551	197,337	317,888	2,321,244	332,831	2,654,075		
70705	138,632,696	1,204,459	4,446,276	213,799	2,566,519	8,431,053	604,157	2,729,299	3,333,456	11,633,196	(2,310,895)	9,322,301		
70707	4,568,584	39,692	146,525	7,046	35,117	228,380	19,910	392,694	412,604	383,367	(75,085)	308,282		
70709	3,998,103	34,736	128,229	6,166	395,040	564,171	17,424	23,112	40,536	335,496	298,848	634,344		
70712	1,176,257	10,219	37,725	1,814	196,535	246,293	5,126	0	5,126	98,704	100,590	199,294		
70714	1,762,232	15,311	56,519	2,718	140,478	215,026	7,680	9,904	17,584	147,876	60,808	208,684		
70715	1,401,105	12,173	44,937	2,161	22,284	81,555	6,106	25,420	31,526	117,572	2,659	120,231		
70718	66,730	580	2,140	103	28,665	31,488	291	14,495	14,786	5,600	1,345	6,945		
70719	5,213,073	45,292	167,195	8,040	79,419	299,946	22,718	164,247	186,965	437,449	(29,276)	408,173		
70801	91,408,473	794,169	2,931,684	140,970	2,117,697	5,984,520	398,355	5,497,813	5,896,168	7,670,432	253,164	7,923,596		

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
70802	4,856,354	42,193	155,755	7,490	74,951	280,389	21,164	120,987	142,151	407,515	87,028	494,543	
70803	-	-	-	-	0	0	-	2,393	2,393	-	(85,050)	(85,050)	
70804	442,653	3,846	14,197	682	64,494	83,219	1,929	8,696	10,625	37,145	23,357	60,502	
70805	1,373,825	11,936	44,062	2,119	27,517	85,634	5,987	7,562	13,549	115,283	33,885	149,168	
70806	4,538,577	39,432	145,563	6,999	516,452	708,446	19,779	-	19,779	380,849	305,324	686,173	
70807	71,375	620	2,289	110	5,455	8,474	311	3,502	3,813	5,989	(762)	5,227	
70808	2,412,946	20,964	77,389	3,721	102,074	105,516	10,516	150,779	161,295	202,479	(93,612)	108,867	
70809	1,640,225	14,250	52,606	2,530	-	69,386	7,148	228,934	236,082	137,637	(225,528)	(87,891)	
70812	6,943,304	60,324	222,688	10,708	718,660	1,012,380	30,259	-	30,259	582,639	464,291	1,046,930	
70901	10,518,001	91,382	337,337	16,221	338,067	783,007	45,837	0	45,837	882,605	179,042	1,061,647	
70902	409,795	3,560	13,143	632	0	17,335	1,786	206,706	208,492	34,387	(148,977)	(114,590)	
70903	130,386	1,133	4,182	201	6,301	11,817	568	14,447	15,015	10,941	(1,099)	9,842	
70905	6,421,504	55,791	205,953	9,903	73,780	345,427	27,985	802,743	830,728	538,853	(128,691)	410,162	
70908	396,483	3,445	12,716	611	7,115	23,887	1,728	26,198	27,926	33,270	(510)	32,760	
71001	201,872,756	1,753,897	6,474,533	311,328	2,130,794	10,670,552	879,755	2,455,784	3,335,539	16,939,910	10,743	16,950,653	
71003	56,279,394	488,963	1,805,012	86,794	56,598	2,437,367	245,264	1,653,997	1,899,261	4,722,618	(438,794)	4,283,824	
71004	24,859,402	215,982	797,299	38,338	1,311,138	2,362,757	108,336	63,697	2,086,047	2,086,047	1,353,843	3,439,890	
71006	85,571,549	743,457	2,744,481	131,968	21,337	3,641,243	372,918	5,825,272	6,198,190	7,180,634	(1,551,686)	5,628,948	
71008	36,127,199	313,878	1,158,684	55,715	933,474	2,461,751	157,441	617,638	775,079	3,031,571	434,672	3,466,243	
71011	20,929,793	181,841	671,268	32,278	577,677	1,463,064	91,211	208,408	299,619	1,756,298	474,667	2,230,965	
71012	3,285,990	28,549	105,389	5,068	390,280	529,286	14,320	244,319	258,639	275,740	150,033	425,773	
71015	2,924,115	25,405	93,783	4,509	77,770	201,467	12,743	4,312,542	4,325,285	245,374	(1,657,210)	(1,411,836)	
71016	11,723,803	101,858	376,010	18,080	408,220	904,168	51,092	319,542	370,634	983,789	18,216	1,002,005	
71017	26,495,060	230,193	849,759	40,861	1,558,002	2,678,815	115,465	36,361	151,826	2,223,301	425,316	2,648,617	
71018	47,463,730	412,371	1,522,273	73,198	470,829	2,478,671	206,845	3,173,339	3,380,184	3,982,862	(1,982,978)	1,999,884	
71019	20,371,168	176,987	653,351	31,417	982,302	1,844,057	88,777	310,919	399,696	1,709,422	164,071	1,873,493	
71020	12,918,100	112,234	414,314	19,922	157,634	704,104	56,297	444,092	500,389	1,084,007	(217,835)	866,172	
71024	2,041,398	17,736	65,472	3,148	76,852	163,208	8,896	180,188	189,084	171,301	(60,193)	111,108	
71025	4,581,910	39,808	146,953	7,066	74,675	268,502	19,968	66,556	86,524	384,485	(51,259)	333,226	
71026	2,749,779	23,890	88,192	4,241	296,188	412,511	11,983	1,071,433	1,083,416	230,744	(422,509)	(191,765)	
71027	408,660	3,550	13,107	631	73,960	91,248	1,781	21,022	22,803	34,292	27,124	61,416	
71028	44,203	384	1,418	68	34,899	36,769	193	129,779	129,972	3,709	(30,816)	(27,107)	
71030	202,085	1,756	6,481	312	11,818	20,367	881	7,775	8,656	16,958	8,326	25,284	
71031	1,941,540	16,868	62,270	2,995	77,965	160,098	8,461	58,379	66,840	162,922	(27,104)	135,818	
71032	1,806,683	15,697	57,945	2,786	197,040	273,468	7,873	213,539	221,412	151,606	(96,204)	55,402	
71034	852,348	7,405	27,337	1,314	40,229	76,285	3,715	58,123	61,838	71,524	36,607	108,131	
71035	176,142	1,530	5,649	272	2,363	9,814	768	12,427	13,195	14,781	(5,686)	9,095	
71036	998,572	8,676	32,027	1,540	18,867	61,110	4,352	4,138	8,490	83,794	11,422	95,216	
71037	795,558	6,912	25,515	1,227	140,701	174,355	3,467	336	3,803	66,758	47,866	114,624	
71038	3,437,290	29,864	110,242	5,301	95,465	240,872	14,980	24,361	39,341	288,436	16,124	304,560	
71039	-	-	-	-	27	27	-	97,179	97,179	-	(60,861)	(60,861)	
71042	551,420	4,791	17,685	851	199,872	223,199	2,403	66,250	68,653	46,272	32,906	79,178	
71043	158,245	1,375	5,075	244	17,172	23,866	690	1,714	2,404	13,279	3,979	17,258	
71044	9,651,152	83,850	309,535	14,884	1,644	409,913	42,059	348,144	390,203	809,865	(181,465)	628,400	
71045	5,720,112	49,697	183,457	8,821	973,000	1,214,975	24,928	-	24,928	479,996	521,969	1,001,965	
71047	1,405,596	12,212	45,081	2,168	39,454	98,915	6,126	6,352	12,478	117,949	36,137	154,086	
71101	13,758,262	119,534	441,260	21,218	525,458	1,107,470	59,958	-	59,958	1,154,508	482,424	1,636,932	
71103	14,040,232	121,983	450,303	21,652	395,264	989,202	61,187	105,266	166,453	1,178,169	197,051	1,375,220	
71105	4,749,379	41,263	152,324	7,324	1,916	202,827	20,698	130,116	150,814	398,538	(22,894)	375,644	
71106	839,920	7,297	26,938	1,295	12,519	48,049	3,660	31,279	34,939	70,481	(2,958)	67,523	
71107	662,061	5,752	21,234	1,021	63,965	91,972	2,885	30,974	33,859	55,556	(8,593)	46,963	
71108	991,358	8,613	31,795	1,529	47,024	88,961	4,320	136	4,456	83,189	14,481	97,670	
71109	1,266,794	11,006	40,629	1,954	20,957	74,546	5,521	146,448	151,969	106,302	(65,519)	40,783	
71112	4,790,752	41,623	153,651	7,389	19,249	221,912	20,878	324,960	345,838	402,010	(79,165)	322,845	
71113	-	-	-	-	0	0	-	1,682	1,682	-	(59,788)	(59,788)	
71114	296,697	2,578	9,516	457	2,390	14,941	1,293	8,252	9,545	24,897	(1,055)	23,842	
71115	1,246,912	10,833	39,991	1,923	40,625	93,372	5,434	68,957	74,391	104,633	20,732	125,365	
71117	849,123	7,377	27,233	1,310	33,045	68,965	3,700	489	4,189	71,253	60,616	131,869	
71201	2,018,828	17,540	64,749	3,114	214,563	299,966	8,798	145,085	153,883	169,408	(119,761)	49,647	
71202	19,805,041	172,069	635,194	30,544	316,705	1,154,512	86,310	655,239	741,549	1,661,916	162,249	1,824,165	
71205	892,574	7,755	28,627	1,376	-	37,758	3,890	6,173	10,063	74,899	(9,139)	65,760	
71206	5,597,003	48,628	179,509	8,631	185,232	422,000	24,392	10,157	34,549	469,666	89,878	559,544	
71207	2,461,214	21,383	78,937	3,796	31,774	135,890	10,726	34,953	45,679	206,530	(59,280)	147,250	
71209	863,345	7,501	27,689	1,331	52,815	89,336	3,762	25,295	29,057	72,447	32,856	105,303	
71210	545,962	4,743	17,510	842	20,000	43,095	2,379	4,039	6,418	45,814	1,615	47,429	
71213	178,380	1,550	5,721	275	587	8,133	777	3,905	4,682	14,969	(1,570)	13,399	

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
71214	15,131	131	485	23	19	658	66	3,711	3,777	1,270	(8,287)	(7,017)	
71215	-	-	-	-	-	-	-	122	-	-	(4,336)	(4,336)	
71216	234,123	2,034	7,509	361	4,138	14,042	1,020	67,461	68,481	19,646	(45,511)	(25,865)	
71301	4,698,196	40,819	150,682	7,245	22,926	221,672	20,475	153,382	173,857	394,244	(32,996)	361,248	
71302	1,991,790	17,305	63,881	3,072	70,414	154,672	8,680	69,001	77,681	167,139	5,571	172,710	
71303	11,030,510	95,835	353,774	17,011	445,974	912,594	48,071	378,726	426,797	925,612	(274,599)	651,013	
71304	31,258	272	1,003	49	427	1,751	136	30,612	30,748	2,623	(2,206)	417	
71305	488,262	4,242	15,660	753	18,828	39,483	2,128	61,886	64,014	40,972	(20,761)	20,211	
71307	246,004	2,137	7,890	380	38,650	49,057	1,072	4,324	5,396	20,643	19,347	39,990	
71309	28,993,145	251,896	929,878	44,713	13,136	1,239,623	126,351	1,546,675	1,673,026	2,432,925	(298,336)	2,134,589	
71310	208,501	1,811	6,687	321	33,866	42,685	909	2,263	3,172	17,496	5,350	22,846	
71311	347,883	3,022	11,157	536	20,803	35,518	1,516	61,109	62,625	29,192	(10,944)	18,248	
71312	2,205,972	19,166	70,751	3,402	138,524	231,843	9,614	81,810	91,424	185,111	(12,398)	172,713	
71313	12,526	109	402	20	11,876	12,407	55	8,957	9,012	1,051	368	1,419	
71314	13,844	120	444	22	5	591	60	803	863	1,162	(245)	917	
71315	1,148,294	9,977	36,828	1,771	68,749	117,325	5,004	39,605	44,609	96,358	41,213	137,571	
71401	11,651,989	101,234	373,707	17,969	68,387	561,297	50,779	210,233	261,012	977,763	(74,403)	903,360	
71402	2,884,926	25,065	92,526	4,449	64,551	186,591	12,572	201,003	213,575	242,085	(49,512)	192,573	
71404	679,640	5,905	21,798	1,049	19,962	48,714	2,962	53,161	56,123	57,031	25,404	82,435	
71406	565,068	4,909	18,123	871	97,593	121,496	2,463	34,563	37,026	47,417	40	47,457	
71407	349,020	3,032	11,194	538	16,924	31,688	1,521	49,313	50,834	29,288	(39,289)	(10,001)	
71408	1,004,286	8,725	32,210	1,549	18,819	61,303	4,377	1,474	5,851	84,273	(11,099)	73,174	
71409	7,816,072	67,907	250,680	12,053	1,319	331,959	34,062	239,255	273,317	655,876	(119,601)	536,275	
71501	24,643,839	214,109	790,386	38,005	182,723	1,225,223	107,397	344,937	452,334	2,067,958	158,764	2,226,722	
71504	4,539,679	39,441	145,598	7,001	62,745	254,785	19,784	227,752	247,536	380,942	(196,120)	184,822	
71505	5,300,809	46,054	170,009	8,175	1,441	225,679	23,101	592,168	615,269	444,811	(232,488)	212,323	
71506	1,846,051	16,039	59,207	2,847	12,684	90,777	8,045	107,391	115,436	154,909	(25,732)	129,177	
71601	21,098,273	183,305	676,671	32,538	993,084	1,885,598	91,946	-	91,946	1,770,436	702,838	2,473,274	
71603	12,215	106	392	19	-	517	53	711	764	1,025	(441)	584	
71604	3,585,485	31,151	114,995	5,530	364,084	515,760	15,625	635,810	651,435	300,872	(92,805)	208,067	
71605	6,633,294	57,631	212,745	10,230	31,571	312,177	28,908	216,247	245,155	556,625	(61,455)	495,170	
71606	1,088,630	9,458	34,915	1,679	-	46,052	4,744	78,429	83,173	91,351	(55,727)	35,624	
71607	3,823,151	33,216	122,617	5,896	968	162,697	16,661	322,000	338,661	320,815	(131,697)	189,118	
71608	147,829	1,284	4,741	228	2,665	8,918	644	347	991	12,405	1,014	13,419	
71609	3,341,304	29,030	107,163	5,153	116,289	257,635	14,561	20,837	35,398	280,382	62,192	342,574	
71610	5,939,623	51,604	190,498	9,161	22,061	273,324	25,885	409,516	435,401	498,416	(142,548)	355,868	
71611	890,290	7,735	28,554	1,373	18,177	55,839	3,880	95,691	99,571	74,708	(21,769)	52,939	
71612	61,008	530	1,957	94	738	3,319	266	3,199	3,465	5,119	(79)	5,040	
71614	303,966	2,641	9,749	469	739	13,598	1,325	3,564	4,889	25,507	(2,956)	22,551	
71701	11,092,921	96,377	355,776	17,108	25,262	494,523	48,343	22,065	70,408	930,849	(77,025)	853,824	
71702	5,135,017	44,614	164,692	7,919	86,710	303,935	22,378	331,840	354,218	430,899	(134,392)	296,507	
71705	477,439	4,148	15,313	736	119,929	140,126	2,081	178,416	180,497	40,064	(50,983)	(10,919)	
71706	242,262	2,105	7,770	373	38,976	49,224	1,056	14,999	16,055	20,329	23,239	43,568	
71707	48,859	424	1,567	75	8,180	10,246	213	10,275	10,488	4,100	(1,620)	2,480	
71802	523,076	4,545	16,776	807	67,570	89,698	2,280	62,512	64,792	43,893	(23,986)	19,907	
71803	64,382,072	559,360	2,064,884	99,290	1,228,279	3,951,813	280,575	796,034	1,076,609	5,402,544	692,904	6,095,448	
71805	181,814	1,580	5,831	280	5,757	13,448	792	77,721	78,513	15,257	(46,631)	(31,374)	
71807	2,795,878	24,291	89,670	4,312	32,631	150,904	12,184	42,470	54,654	234,613	19,763	254,376	
71808	7,174,548	62,333	230,105	11,064	56,504	360,006	31,266	551,101	582,367	602,044	(219,272)	382,772	
71809	19,520,396	169,596	626,065	30,104	1,835,584	2,661,349	85,069	-	85,069	1,638,031	1,033,756	2,671,787	
71810	2,692,374	23,392	86,351	4,152	70,431	184,326	11,733	71,083	82,816	225,927	(53,703)	172,224	
71811	12,967,483	112,663	415,898	19,998	1,363,504	1,912,063	56,512	2,181,413	2,237,925	1,088,151	(511,602)	576,549	
71812	229,521	1,994	7,361	354	33,804	43,513	1,000	82,604	83,604	19,260	(8,595)	10,665	
71813	1,862,677	16,183	59,740	2,873	22,519	101,315	8,117	118,030	126,147	156,304	(100,405)	55,899	
71815	284,583	2,472	9,127	439	1,398	13,436	1,240	7,406	8,646	23,880	(3,143)	20,737	
71817	2,117,355	18,396	67,909	3,266	102,336	191,907	9,227	-	9,227	177,675	99,838	277,513	
71819	4,221	37	135	6	2,512	2,690	18	3,132	3,150	354	(208)	146	
71901	8,642,116	75,084	277,173	13,328	75,763	441,348	37,662	167,961	205,623	725,193	(63,735)	661,458	
71902	86,703	753	2,781	133	5,492	9,159	378	6,233	6,611	7,276	(465)	6,811	
71904	873,956	7,593	28,030	1,348	196,722	233,693	3,809	167,532	171,341	73,337	10,973	84,310	
71905	609,183	5,293	19,538	939	168,918	194,688	2,655	53,523	56,178	51,119	32,913	84,032	
71906	4,188,889	36,394	134,348	6,460	89,015	266,217	18,255	11,112	29,367	351,506	53,483	404,989	
71907	643,244	5,589	20,630	992	23,809	51,020	2,803	97,435	100,238	53,977	(11,268)	42,709	
72001	6,967,867	60,538	223,476	10,746	324,822	619,582	30,366	28,808	59,174	584,700	157,765	742,465	
72002	19,507,796	169,486	625,661	30,085	38,847	864,079	85,014	1,225,103	1,310,117	1,636,973	(136,552)	1,500,421	
72004	765,960	6,655	24,566	1,181	23,416	55,818	3,338	43,495	46,833	64,275	18,080	82,355	

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources			Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
72006	272,330	2,366	8,734	419	-	11,519	1,187	685,083	686,270	22,852	(2,573,987)	(2,551,135)
72007	1,053,930	9,157	33,802	1,626	108,662	153,247	4,593	52,650	57,243	88,439	23,854	112,293
72009	5,938,682	51,596	190,467	9,159	63,762	314,984	25,881	707,855	733,736	498,337	(117,262)	381,075
72010	534,833	4,647	17,153	824	62,828	85,452	2,331	6,405	8,736	44,880	15,934	60,814
72011	125,704	1,092	4,032	194	15	5,333	548	98,727	99,275	10,548	(40,293)	(29,745)
72012	107,875	937	3,460	166	28,506	33,069	470	33,874	34,344	9,052	(12,615)	(3,563)
72101	28,125,250	244,356	902,043	43,375	296,155	1,485,929	122,569	221,206	343,775	2,360,097	37,701	2,397,798
72102	46,952,546	407,930	1,505,878	72,410	7,458	1,993,676	204,618	2,636,859	2,841,477	3,939,966	(1,120,846)	2,819,120
72108	247,439	2,150	7,936	382	5,290	15,758	1,078	183,438	184,516	20,764	(70,628)	(49,864)
72109	83,732	727	2,685	129	348	3,889	365	55,161	55,526	7,026	(17,030)	(10,004)
72110	4,079,064	35,439	130,825	6,290	579,357	751,911	17,776	482	18,258	342,290	270,610	612,900
72111	110,286	958	3,537	170	10	4,675	481	15,772	16,253	9,255	(8,348)	907
72112	4,540,550	39,449	145,626	7,002	36,704	228,781	19,788	452,001	471,789	381,015	(255,351)	125,664
72113	187,387	1,628	6,010	289	26,728	34,655	817	5,465	6,282	15,724	(17,197)	(1,473)
72114	710,434	6,172	22,785	1,096	-	30,053	3,096	51,656	54,752	59,615	(16,781)	42,834
72115	14,762,463	128,258	473,467	22,767	6,203	630,695	64,334	1,206,991	1,271,325	1,238,774	(450,221)	788,553
72116	1,899,697	16,505	60,928	2,930	43,309	123,672	8,279	42,206	50,485	159,411	(32,200)	127,211
72117	394,138	3,424	12,641	608	15,092	31,765	1,718	8,911	10,629	33,074	7,013	40,087
72119	4,523,213	39,298	145,070	6,976	395,298	586,642	19,712	94,859	114,571	379,560	95,934	475,494
72120	94,248	819	3,023	145	7,802	11,789	411	302	713	7,909	3,215	11,124
72122	1,119,415	9,726	35,902	1,727	31,145	78,500	4,878	176,132	181,010	93,934	(31,151)	62,783
72123	793,382	6,893	25,446	1,224	24,325	57,888	3,458	13,112	16,570	66,576	8,360	74,936
72124	6,379,637	55,427	204,610	9,839	126,583	396,459	27,802	200,063	227,865	535,340	36,923	572,263
72125	365,849	3,179	11,734	564	31,245	46,722	1,594	7,766	9,360	30,700	12,878	43,578
72126	37,744	328	1,211	58	1,044	2,641	164	8,421	8,585	3,167	(1,025)	2,142
72127	1,691,948	14,700	54,265	2,609	32,633	104,207	7,373	180,095	187,468	141,978	44,871	186,849
72201	9,186,098	79,810	294,620	14,166	2,744	391,340	40,033	477,984	518,017	770,840	(139,550)	631,290
72202	30,614,472	265,983	981,878	47,214	760,763	2,055,838	133,417	580,988	714,405	2,568,977	(6,046)	2,562,931
72203	601,177	5,223	19,281	928	20,135	45,567	2,620	10,192	12,812	50,447	28,632	79,079
72204	8,907,985	77,394	285,700	13,738	141,048	517,880	38,221	319,052	357,873	747,503	(74,583)	672,920
72205	5,303,856	46,081	170,107	8,179	7,264	231,631	23,114	134,899	158,013	445,067	20,537	465,604
72206	23,434	204	752	37	668	1,661	102	283	385	1,966	17	1,983
72207	997,029	8,662	31,977	1,538	134,376	176,553	4,345	17,048	21,393	83,664	32,495	116,159
72210	4,464,160	38,785	143,176	6,884	51,793	240,638	19,455	303,600	323,055	374,605	(198,822)	175,783
72301	30,645,887	266,256	982,886	47,263	837,617	2,134,022	133,554	469,289	527,083	2,571,613	68,901	2,640,514
72302	64,253,537	558,243	2,060,762	99,092	547,965	3,266,062	280,015	493,791	773,806	5,391,758	336,629	5,728,387
72303	16,564,824	143,917	531,273	25,546	229,116	929,852	72,189	311,986	384,175	1,390,017	(308,511)	1,081,506
72304	19,175,189	166,597	614,993	29,571	626,126	1,437,287	83,565	57,854	141,419	1,609,063	295,506	1,904,569
72305	189,818,124	1,649,165	6,087,913	292,737	45,425,931	53,455,746	827,221	16,537,787	17,365,008	15,928,360	8,268,653	24,197,013
72306	28,004,791	243,309	898,179	43,189	485,869	1,670,546	122,044	1,282,833	1,404,877	2,349,988	(401,572)	1,948,416
72307	3,307,737	28,738	106,087	5,101	93,352	233,278	14,415	130,825	145,240	277,565	(34,149)	243,416
72309	14,052,560	122,091	450,699	21,672	1,020,479	1,614,941	61,241	-	61,241	1,179,204	626,596	1,805,800
72314	20,411,278	177,336	654,638	31,478	1,901,164	2,764,616	88,952	278,767	367,719	1,712,788	1,151,247	2,864,035
72316	1,271,259	11,045	40,772	1,960	82,142	135,919	5,540	-	5,540	106,676	44,197	150,873
72319	11,697,408	101,629	375,163	18,039	1,238,051	1,732,882	50,977	1,198	52,175	981,574	566,130	1,547,704
72321	28,444,367	247,128	912,278	43,867	3,373	1,206,646	123,960	1,500,174	1,624,134	2,386,875	(888,658)	1,498,217
72322	4,070,440	35,365	130,549	6,278	150,386	322,578	17,739	399,836	417,575	341,566	(34,039)	307,527
72323	7,840,321	68,118	251,457	12,092	6,315	337,982	34,168	283,069	317,237	657,911	(65,939)	591,972
72324	125,954	1,094	4,040	195	4,920	10,249	549	353,240	353,789	10,569	(105,840)	(95,271)
72327	10,555,530	91,708	338,541	16,279	232,066	678,594	46,001	906,424	952,425	885,755	(885,499)	256
72328	65,741	571	2,108	101	12,978	15,758	286	3,883	4,169	5,517	(4,186)	1,331
72329	502,575	4,366	16,119	775	-	21,260	2,190	112,169	114,359	42,173	(72,875)	(30,702)
72330	758,367	6,589	24,323	1,169	5,171	37,252	3,305	56,066	59,371	63,637	(3,134)	60,503
72331	2,678,264	23,269	85,898	4,130	156,364	269,661	11,672	26,399	38,071	224,743	33,261	258,004
72332	6,449,235	56,032	206,842	9,946	649,099	921,919	28,106	-	28,106	541,180	317,036	858,216
72333	1,419,799	12,335	45,536	2,189	106,349	166,409	6,187	73,360	79,547	119,141	39,464	158,605
72334	8,303,441	72,141	266,311	12,805	1,826,808	2,178,065	36,186	-	36,186	696,773	770,402	1,467,175
72335	2,727,441	23,696	87,475	4,207	86,064	201,442	11,886	48,021	59,907	228,870	29,760	258,630
72338	574,133	4,988	18,414	885	65,640	89,927	2,502	1,573	4,075	48,178	40,467	88,645
72339	2,651,834	23,039	85,051	4,090	328,609	440,789	11,557	0	11,557	222,525	186,516	409,041
72340	1,754,323	15,242	56,265	2,705	563,464	637,676	7,645	129,338	136,983	147,212	157,576	304,788
72342	5,278,670	45,862	169,299	8,141	1,812	225,114	23,004	111,374	134,378	442,953	4,581	447,534
72343	129,232	1,123	4,145	199	21,434	26,901	563	7,247	7,810	10,844	5,432	16,276
72346	2,026,167	17,604	64,984	3,124	40,768	126,480	8,830	43,099	51,929	170,023	63,931	233,954
72348	1,777,501	15,443	54,843	2,741	466,650	541,843	7,746	146,251	153,997	149,157	75,156	224,313
72349	1,334,262	11,592	42,793	2,058	177,862	234,305	5,815	8,611	14,426	111,963	73,902	185,865

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources			Pension Expense		
		Difference between Expected and Actual		Net Difference between Projected and Actual		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions			Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Employer Pension Expense
		Experience	Assumption changes	Investment Earnings	Actual	Total Deferred Outflows of Resources	Experience	Actual	Total Deferred Inflows of Resources	Collective Share of Pension Expense	Share of Total Plan Employer Contributions		
72350	442,876	3,848	14,204	683	17,731	36,466	1,930	23,067	24,997	37,163	134	37,297	
72351	2,780,308	24,156	89,171	4,288	138,242	255,857	12,116	15,699	27,815	233,306	63,371	296,677	
72352	96,268	836	3,088	148	1,029	5,101	420	63,035	63,455	8,078	(8,675)	(597)	
72353	41,914	364	1,344	65	29,540	31,313	183	-	183	3,517	10,676	14,193	
72401	19,751,071	171,600	633,463	30,460	106,151	941,674	86,074	310,596	396,670	1,657,387	(379,810)	1,277,577	
72402	10,402,352	90,377	333,628	16,042	-	440,047	45,333	478,333	523,666	872,901	(324,791)	548,110	
72403	28,035,220	243,574	899,155	43,236	896,673	2,082,638	122,177	564,402	686,579	2,352,542	(151,342)	2,201,200	
72404	1,358,567	11,803	43,572	2,095	2,051	59,521	5,921	439,150	445,071	114,002	(160,730)	(46,728)	
72407	7,408,310	64,364	237,602	11,425	0	313,391	32,285	538,450	570,735	621,659	(380,671)	240,988	
72408	1,535,226	13,338	49,238	2,367	48,893	113,836	6,690	82,452	89,142	128,827	(7,334)	121,493	
72409	19,158,896	166,455	614,471	29,546	5,420	815,892	83,494	925,176	1,008,670	1,607,696	(237,780)	1,369,916	
72411	179,154	1,557	5,746	276	226	7,805	781	20,367	21,148	15,034	(7,077)	7,957	
72412	325,421	2,827	10,437	502	3,286	17,052	1,418	115,898	117,316	27,307	(67,889)	(40,582)	
72413	2,707,464	23,523	86,835	4,176	-	114,534	11,799	124,775	136,574	227,194	(122,300)	104,894	
72415	444,520	3,862	14,257	685	39,065	57,869	1,937	58,217	60,154	37,301	(4,428)	32,873	
72416	20,916,772	181,728	670,850	32,258	1,638,850	2,523,686	91,155	185,334	276,489	1,755,206	393,801	2,149,007	
72417	-	-	-	-	-	8	8	-	3,605	3,605	(1,991)	(1,991)	
72418	-	-	-	-	74,296	74,296	-	478,024	478,024	-	(24,542)	(24,542)	
72501	9,917,866	86,168	318,089	15,296	29,255	448,808	43,222	217,107	260,329	832,246	(125,409)	706,837	
72502	323,119	2,807	10,363	498	8,490	22,158	1,408	1,189	2,597	27,114	(2,163)	24,951	
72504	107,890	937	3,460	166	1	4,564	470	4,204	4,674	9,053	(1,903)	7,150	
72506	1,684,181	14,632	54,016	2,598	198	71,444	7,340	297,312	304,652	141,326	(147,517)	(6,191)	
72507	3,430,890	29,808	110,037	5,291	107,302	252,438	14,952	110,033	124,985	287,899	(19,416)	268,483	
72509	973,409	8,457	31,220	1,501	73,920	115,098	4,242	131,584	135,826	81,682	191	81,873	
72510	620,972	5,395	19,916	958	116,631	142,900	2,706	-	2,706	52,108	83,239	135,347	
72512	1,024,018	8,897	32,843	1,579	62,983	106,302	4,463	0	4,463	85,929	40,460	126,389	
72513	1,658,517	14,409	53,193	2,558	33,918	104,078	7,228	39,215	46,443	139,172	17,973	157,145	
72601	127,066,986	1,103,975	4,075,337	195,962	1,229,632	6,604,906	553,754	218,012	771,766	10,662,674	727,738	11,390,412	
72602	17,064,403	148,258	547,295	26,316	560,701	1,282,570	74,366	-	74,366	1,431,939	730,271	2,162,210	
72604	49,622,484	431,127	1,591,510	76,528	2,627	2,101,792	216,253	2,931,465	3,147,718	4,164,011	(1,580,061)	2,583,950	
72605	4,819,453	41,872	154,571	7,433	284,385	488,261	21,003	123,442	144,445	404,419	39,271	443,690	
72606	2,065,304	17,944	66,239	3,185	154,903	242,271	9,001	344,897	353,898	173,308	163,539	336,847	
72608	40,568,828	352,467	1,301,138	62,565	397,976	2,114,146	176,798	488,225	665,023	3,404,284	136,777	3,541,061	
72609	1,015,914	8,826	32,583	1,567	100,744	143,720	4,427	83,775	88,202	85,249	(10,542)	74,707	
72611	6,399,708	55,602	205,254	9,870	438,310	709,036	27,890	155,479	183,369	537,024	196,116	733,140	
72612	381,110	3,311	12,223	588	35,982	52,104	1,661	-	1,661	31,980	21,719	53,699	
72613	416,663	3,620	13,363	643	57,378	75,004	1,816	14,620	16,436	34,964	68,966	103,930	
72614	333,137	2,894	10,684	514	8,883	22,975	1,452	2,295	3,747	27,955	(2,528)	25,427	
72615	11,573,156	100,549	371,178	17,848	339,260	828,835	50,435	116,687	167,122	971,148	128,464	1,099,612	
72616	9,541,469	82,898	306,017	14,715	533,282	936,912	41,581	73,788	115,369	800,661	(12,690)	787,971	
72617	10,369,215	90,089	332,565	15,992	29,421	468,067	45,189	476,739	521,928	870,120	(79,126)	790,994	
72619	2,201,106	19,124	70,595	3,395	57,241	150,355	9,592	22,295	31,887	184,703	20,754	205,457	
72620	1,121,138	9,741	35,958	1,729	72,393	119,821	4,886	65	4,951	94,079	46,505	140,584	
72621	1,184,709	10,293	37,996	1,827	81,924	132,040	5,163	53	5,216	99,413	37,398	136,811	
72622	6,911,422	60,047	221,666	10,659	599,624	891,996	30,120	49,597	79,717	579,964	217,740	797,704	
72701	10,531,857	91,502	337,781	16,242	1,559,963	2,005,488	45,897	912,710	958,607	883,768	242,916	1,126,684	
72702	1,952,727	16,966	62,629	3,012	-	82,607	8,510	146,945	155,455	163,861	(73,698)	90,163	
72704	3,821,295	33,200	122,558	5,893	207,501	369,152	16,653	926,129	942,782	320,659	(41,830)	278,829	
72705	5,595,928	48,618	179,475	8,630	401,746	638,469	24,387	-	24,387	469,576	341,355	810,931	
72801	10,526,572	91,456	337,612	16,234	30,681	475,983	45,874	656,271	702,145	883,325	(209,869)	673,456	
72802	24,395,291	211,950	782,414	37,622	934,931	1,966,917	106,314	545,888	652,202	2,047,102	(303,831)	1,743,271	
72803	2,728,524	23,706	87,510	4,208	112,702	228,126	11,891	137,034	148,925	228,961	66,874	295,835	
72806	178,903	1,554	5,738	276	14,244	21,812	780	8,453	9,233	15,012	2,676	17,688	
72807	35,147	305	1,127	55	435	1,922	153	33,100	33,253	2,949	(5,150)	(2,201)	
72808	3,480,934	30,243	111,642	5,368	96,453	243,706	15,170	25,595	40,765	292,098	29,203	321,301	
72809	2,710,414	23,548	86,929	4,180	214,934	329,591	11,812	27,444	39,256	227,441	124,727	352,168	
72810	241,371	2,097	7,741	372	1,410	11,620	1,052	13,205	14,252	20,254	(20,049)	205	
72901	35,838,713	311,372	1,149,432	55,271	961,720	2,477,795	156,184	0	156,184	3,007,363	795,668	3,803,031	
72902	8,406,458	73,036	269,615	12,964	2,744	358,359	36,635	348,771	385,406	705,418	(180,921)	524,497	
72904	230,402	2,002	7,390	355	28,603	38,350	1,004	22,654	23,658	19,334	17,303	36,637	
72905	12,054,764	104,733	386,625	18,591	599,186	1,109,135	52,534	17,368	69,902	1,011,561	357,602	1,369,163	
72907	6,907,634	60,014	221,544	10,652	3,375	295,585	30,103	811,573	841,676	579,646	(300,410)	279,236	
72908	958,159	8,325	30,730	1,478	14,493	55,026	4,176	175,922	180,098	80,403	(58,553)	21,850	
72909	1,279,177	11,114	41,026	1,973	90,554	144,667	5,575	0	5,575	107,341	64,959	172,300	
72910	4,921,602	42,760	157,847	7,590	188,672	396,869	21,448	0	21,448	412,990	206,075	619,065	
72911	354,471	3,080	11,369	547	29,328	44,324	1,545	573,852	575,397	29,745	(203,755)	(174,010)	

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources			Pension Expense			
		Difference between Expected and Actual		Net Difference between Projected and Actual	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
		Experience	Assumption changes	Investment Earnings		Experience			Expense	Contributions			
72912	753,782	6,549	24,176	1,163	15,662	47,550	3,285	20,291	23,576	63,253	(9,090)	54,163	
72913	73,093	635	2,344	113	234	3,326	319	1,240	1,559	6,133	60	6,193	
73001	6,901,265	59,959	221,340	10,644	26,332	318,275	30,075	239,098	269,173	579,111	(114,763)	464,348	
73002	18,808,259	163,409	603,225	29,006	859,086	1,654,726	81,966	165,223	247,189	1,578,272	284,160	1,862,432	
73003	9,099,472	79,057	291,841	14,034	1,596	386,528	39,655	282,490	322,145	763,571	(67,297)	696,274	
73004	995,240	8,647	31,920	1,535	33,351	75,453	4,337	68,620	72,957	83,514	(30,997)	52,517	
73005	192,061	1,669	6,160	296	10,058	18,183	837	52,306	53,143	16,117	(46,510)	(30,393)	
73006	12,416,298	107,874	398,220	19,148	27,610	552,852	54,110	1,047,386	1,101,496	1,041,899	(317,807)	724,092	
73010	4,561,169	39,628	146,287	7,035	138,710	331,660	19,877	0	19,877	382,745	75,365	458,110	
73013	543,623	4,723	17,435	839	29,095	52,092	2,369	492	2,861	45,618	70,833	116,451	
73101	8,101,692	70,389	259,840	12,494	-	342,723	35,307	200,297	235,604	679,844	(173,933)	505,911	
73102	2,848,437	24,748	91,356	4,393	148,728	269,225	12,413	18,040	30,453	239,023	(1,230)	237,793	
73105	6,890,273	59,864	220,987	10,626	24,927	316,404	30,028	329,236	359,264	578,189	(19,351)	558,838	
73201	87,887,523	763,578	2,818,759	135,540	191,350	3,909,227	383,011	3,265,837	3,648,848	7,374,976	(1,127,917)	6,247,059	
73202	14,141,884	122,867	453,563	21,810	161,944	760,184	61,630	421,494	483,124	1,186,699	(16,374)	1,170,325	
73203	15,883,895	138,001	509,434	24,496	266,695	938,626	69,221	75,093	144,314	1,332,878	(405,329)	927,549	
73204	805,473,919	6,998,065	25,833,441	1,242,201	26,541,338	60,615,045	3,510,228	51,813,054	55,323,282	67,590,376	(3,173,822)	64,416,554	
73205	14,636,314	127,162	469,421	22,572	120,573	739,728	63,785	342,678	406,463	1,228,189	172,409	1,400,598	
73206	2,863,505	24,879	91,839	4,416	1,808	122,942	12,479	228,003	240,482	240,288	(72,655)	167,633	
73207	9,045,635	78,590	290,115	13,950	-	382,655	39,421	297,245	336,666	759,054	(195,023)	564,031	
73208	8,351,132	72,556	267,840	12,879	740,890	1,094,165	36,394	682,032	718,426	700,775	(52,996)	647,779	
73209	774,047	6,725	24,826	1,194	204,503	237,248	3,373	125,579	128,953	64,953	78,130	143,083	
73212	184,596	1,604	5,920	285	2,836	10,645	804	449	1,253	15,490	711	16,201	
73213	63,359	550	2,032	98	2,143	4,823	276	1,662	1,938	5,317	(2,581)	2,736	
73215	444,572	3,862	14,258	686	80,920	99,726	1,937	150,950	152,887	37,306	50,544	87,850	
73216	2,337,343	20,307	74,964	3,605	89,939	188,815	10,186	19,429	29,615	196,135	53,496	249,631	
73217	2,231,734	19,390	71,577	3,442	49,705	144,114	9,726	-	9,726	187,273	38,120	225,393	
73218	221,432	1,924	7,102	342	5	9,373	965	94,359	95,324	18,581	(40,181)	(21,600)	
73219	724,073	6,291	23,223	1,116	86,060	116,690	3,155	30,995	34,150	60,760	17,192	77,952	
73222	4,417,151	38,377	141,668	6,812	133,225	320,082	19,250	91,923	111,173	370,660	25,012	395,672	
73223	200,228	1,740	6,422	309	6,192	14,663	873	25,215	26,088	16,802	(3,317)	13,485	
73224	4,723,341	41,037	151,489	7,285	80,611	280,422	20,584	1,455,866	1,476,450	396,354	(1,887,867)	(1,491,513)	
73225	37,064	322	1,189	57	3,940	5,508	162	7,032	7,194	3,110	905	4,015	
73226	146,799	1,275	4,708	226	8,382	14,591	640	14,705	15,345	12,318	(7,028)	5,290	
73227	104,011	904	3,336	160	6,150	10,550	453	6,281	6,734	8,728	(941)	7,787	
73228	1,042,953	9,061	33,450	1,609	76,954	121,074	4,545	192	4,737	87,518	27,136	114,654	
73301	9,678,692	84,090	310,418	14,927	471,528	880,963	42,179	269,744	311,923	812,176	25,017	837,193	
73302	2,030,744	17,643	65,131	3,132	8,992	94,898	8,850	173,843	182,693	170,407	(59,933)	110,474	
73303	1,515,771	13,169	48,614	2,337	133,172	197,292	6,606	25,300	31,906	127,194	(53,862)	73,332	
73306	578,902	5,030	18,567	893	6,306	30,796	2,523	83,189	85,712	48,578	(38,146)	10,432	
73308	2,297,090	19,957	73,673	3,543	147,020	244,193	10,011	27,614	37,625	192,758	12,348	205,106	
73310	8,075,952	70,165	259,015	12,454	46,903	388,537	35,195	813,732	848,927	677,684	(187,776)	489,908	
73311	135,677	1,179	4,351	209	79,314	85,053	591	96,627	97,218	11,385	(15,143)	(3,758)	
73312	1,527,959	13,275	49,005	2,356	30,965	95,601	6,559	18,356	25,015	128,217	(2,767)	125,450	
73401	14,572,077	126,604	467,361	22,473	810,260	1,426,698	63,505	16,865	80,370	1,222,798	900,024	2,122,822	
73402	6,396,630	55,575	205,155	9,865	46,865	317,460	27,876	484,613	512,489	536,766	(184,870)	351,896	
73405	1,536,376	13,348	49,275	2,369	36,487	101,479	6,695	44,147	50,842	128,923	18,959	147,882	
73406	668,258	5,806	21,433	1,031	274,497	302,767	2,912	266,949	269,861	56,076	20,666	76,742	
73407	262,659	2,282	8,424	405	37,874	48,985	1,145	19,146	20,291	22,041	(50,119)	(28,078)	
73408	533,114	4,632	17,098	822	105	22,657	2,323	43,082	45,405	44,736	(12,203)	32,533	
73501	326,132	2,833	10,460	503	56,627	70,423	1,421	7,630	9,051	27,367	14,898	42,265	
73502	6,086,104	52,877	195,196	9,386	261,750	519,209	26,523	82,475	108,998	510,708	62,138	572,846	
73503	1,792,449	15,573	57,488	2,764	9,126	84,951	7,811	132,592	140,403	150,411	(75,115)	75,296	
73504	1,073,898	9,330	34,442	1,656	28,044	73,472	4,680	15,445	20,125	90,115	854	90,969	
73506	238	2	8	-	-	10	1	32	33	20	(100)	(80)	
73507	552,437	4,800	17,718	852	229,392	252,762	2,408	272,964	275,372	46,357	(66,409)	(20,052)	
73601	10,464,409	90,916	335,618	16,138	133,524	576,196	45,604	446,868	492,472	878,108	(30,764)	847,344	
73602	9,977,297	86,684	319,995	15,387	55,754	477,820	43,481	645,126	688,607	837,233	(265,049)	572,184	
73603	456,397	3,965	14,638	703	3,658	22,964	1,989	1,989	1,989	38,298	2,882	41,180	
73604	5,034,018	43,736	161,453	7,763	186,054	399,006	21,938	156,519	178,457	422,424	18,929	441,353	
73606	493,961	4,292	15,842	762	4,918	25,814	2,153	430,534	432,687	41,450	(168,896)	(127,446)	
73607	820,520	7,129	26,316	1,265	42,536	77,246	3,576	120,305	123,881	68,853	(10,632)	58,221	
73608	48,919	425	1,569	76	8,755	10,825	213	4,833	5,046	4,105	6,502	10,607	
73609	317,658	2,760	10,188	490	402	13,840	1,384	18,953	20,337	26,656	6,648	33,304	
73610	537,591	4,671	17,242	829	28,790	51,532	2,343	11,374	13,717	45,111	3,584	48,695	
73611	2,054,197	17,847	65,883	3,168	43,426	130,324	8,952	95,336	104,288	172,375	(11,209)	161,166	

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Pension Expense			
		Difference between Expected and Actual		Net Difference between Projected and Actual	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Employer Pension Expense
		Experience	Assumption changes	Investment Earnings		Experience	Actual	Contributions	Resources	Experience	Actual	Contributions	Resources	Collective Pension Expense
73612	9,732	85	312	15	-	412	42	566	608	817	(351)	466		
73613	7,352,685	63,881	235,818	11,340	72,263	383,302	32,043	440,173	472,216	616,992	(42,421)	574,571		
73614	1,885,599	16,382	60,476	2,908	95,831	175,597	8,217	114,437	122,654	158,228	20,718	178,946		
73702	27,831,799	241,806	892,631	42,922	115,263	1,292,622	121,290	1,654,371	1,775,661	2,335,472	1,114,608	3,450,080		
73703	14,955,161	129,932	479,647	23,064	588,868	1,221,511	65,174	436,927	502,101	1,254,944	(50,841)	1,204,103		
73707	3,792,450	32,949	121,633	5,848	36,392	196,822	16,527	94,447	110,974	318,239	3,615	321,854		
73708	2,592,310	22,522	83,141	3,998	183,074	292,735	11,297	36,134	47,431	217,531	49,177	266,708		
73709	2,148,130	18,663	68,896	3,313	128,857	219,729	9,361	68,600	77,961	180,258	81,203	261,461		
73710	206,946	1,798	6,637	319	302	9,056	902	6,329	7,231	17,366	210	17,576		
73711	3,314,061	28,793	106,290	5,111	138,443	278,637	14,443	0	14,443	278,095	182,401	460,496		
73712	10,551,352	91,672	338,407	16,272	473,991	920,342	45,982	376,172	422,154	885,404	59,821	945,225		
73801	10,650,087	92,529	341,573	16,425	154,324	604,851	46,413	86,780	133,193	893,689	57,160	950,849		
73802	26,230,044	227,890	841,259	40,452	509,838	1,619,439	114,310	149,568	263,878	2,201,063	129,725	2,330,788		
73803	33,655,159	292,400	1,079,400	51,903	419,673	1,843,376	146,668	1,001,123	1,147,791	2,824,132	178,718	3,002,850		
73805	220,951	1,920	7,086	341	13,916	23,263	963	18,542	19,505	18,541	(723)	17,818		
73806	91,388	794	2,931	141	5,144	9,010	398	4,171	4,569	7,669	4,771	12,440		
73807	148,567	1,291	4,765	647	2,864	9,149	647	16,122	16,769	12,467	(3,514)	8,953		
73808	9,298	81	298	14	1,350	1,743	41	902	943	780	(65)	715		
73809	42,509	369	1,363	66	5,930	7,728	185	5,575	5,760	3,567	(7,359)	(3,792)		
73810	191,147	1,661	6,131	294	9,879	17,965	833	22,627	23,460	16,040	3,082	19,122		
73811	258,331	2,244	8,285	398	15,552	26,479	1,126	4,111	5,237	21,678	(14,281)	7,397		
73812	1,168,476	10,152	37,476	1,802	10,758	60,188	5,092	29,328	34,420	98,051	(25,949)	72,102		
73815	15,646,203	135,936	501,810	24,129	22,069	683,944	68,186	753,876	822,062	1,312,932	(193,041)	1,119,891		
73816	4,023	35	129	6	1,370	1,540	18	815	833	338	145	483		
73817	282,156	2,451	9,049	435	35,699	47,634	1,230	15,891	17,121	23,677	(977)	22,700		
73819	76,103	661	2,441	117	3,850	7,069	332	0	332	6,386	1,329	7,715		
73820	190,913	1,659	6,123	294	35,001	43,077	832	3,512	4,344	16,020	15,138	31,158		
73821	209,772	1,823	6,728	323	5,408	14,282	914	77,573	78,487	17,603	(25,277)	(7,674)		
73822	5,393,656	46,861	172,987	8,318	41,679	269,845	23,505	228,969	252,474	452,602	(58,458)	394,144		
73901	6,460,497	56,130	207,203	9,963	837	274,133	28,155	353,198	381,353	542,125	(175,829)	366,296		
73902	1,512,070	13,137	48,496	2,332	10,629	74,594	6,590	24,602	31,192	126,884	37,820	164,704		
73903	34,664,724	301,172	1,111,779	53,460	248,339	1,714,750	151,068	1,022,252	1,173,320	2,908,849	(706,100)	2,202,749		
73904	10,644,775	92,483	341,403	16,416	176,518	626,820	46,390	446,721	493,111	893,244	(176,406)	716,838		
73906	2,499,478	21,716	80,164	3,855	-	105,735	10,893	245,018	255,911	209,741	(176,220)	33,521		
73907	1,959,026	17,020	62,831	3,021	28,569	111,441	8,537	11,971	20,508	164,389	19,568	183,957		
73909	3,012,712	26,175	96,625	4,646	-	127,446	13,129	168,743	181,872	252,808	(145,289)	107,519		
73910	419,299	3,643	13,448	647	57,487	75,225	1,827	25,162	26,989	35,185	9,094	44,279		
73911	11,102,861	96,463	356,095	17,123	1,668	471,349	48,386	2,212,313	2,260,699	931,683	(839,297)	92,386		
73912	98,973	860	3,174	152	11,954	16,140	431	24,043	24,474	8,305	(4,986)	3,319		
73913	1,288,849	11,198	41,336	1,988	66,045	120,567	5,617	38,993	44,610	108,152	41,032	149,184		
73914	152,798	1,328	4,901	236	2,834	9,299	666	9,153	9,819	12,822	(439)	12,383		
73915	787,126	6,839	25,245	1,214	9,142	42,440	3,430	77,486	80,916	66,051	(17,865)	48,186		
73916	9,197,730	79,911	294,993	14,185	45,603	434,692	40,083	641,738	681,821	771,816	(265,918)	505,898		
73917	710,624	6,174	22,791	1,096	52,394	82,455	3,097	10,615	13,712	59,631	(7,868)	51,763		
73918	1,115,593	9,692	35,780	1,720	22,341	69,533	4,862	24,908	29,770	93,614	(11,480)	82,134		
74001	3,911,904	33,987	125,464	6,033	-	165,484	17,048	1,278,801	1,295,849	328,623	(1,103,344)	(775,081)		
74002	29,959,023	260,288	960,856	46,203	109,946	1,377,293	130,560	619,114	749,674	2,513,975	(32,552)	2,481,423		
74003	113,398,411	985,220	3,636,953	174,883	15,658	4,812,714	494,186	7,206,452	7,700,638	9,515,691	(2,648,364)	6,867,327		
74005	125,838,011	1,093,297	4,035,921	194,067	18,364	5,341,649	548,398	10,093,178	10,641,576	10,559,546	(3,726,178)	6,833,368		
74008	6,558,318	56,980	210,341	10,114	199,411	476,846	28,581	33,789	62,370	550,333	56,111	606,444		
74009	14,131,390	122,775	453,227	21,793	182,373	780,168	61,584	1,555,427	1,617,011	1,185,819	(329,419)	856,400		
74010	6,392,672	55,540	205,028	9,858	63,272	333,698	27,859	42,443	70,302	536,433	135,704	672,137		
74013	3,927,975	34,127	125,979	6,058	117,643	283,807	17,118	6,313	23,431	329,611	38,682	368,293		
74014	3,276,019	28,462	105,070	5,052	135,504	274,088	14,277	187,991	202,268	274,903	(35,190)	239,713		
74016	108,584	943	3,483	167	17,746	22,339	473	24,208	24,681	9,112	(4,981)	4,131		
74017	5,092,664	44,246	163,334	7,854	214,838	430,272	22,194	230,667	252,861	427,345	(75,757)	351,588		
74018	13,586,381	118,040	435,747	20,953	905,514	1,480,254	59,209	955,268	1,014,477	1,140,085	(43,436)	1,096,649		
74020	1,205,280	10,472	38,656	1,859	41,317	92,304	5,253	66,987	72,240	101,140	3,237	104,377		
74021	2,228,483	19,361	71,473	3,437	247,345	341,616	9,712	70,103	79,815	187,000	140,666	327,666		
74022	171,011	1,486	5,485	264	-	7,235	745	9,946	10,691	14,350	(6,199)	8,151		
74024	7,376,339	64,087	236,577	11,376	1,266	313,306	32,146	2,530,605	2,562,751	618,977	(954,876)	(335,899)		
74101	876,979	7,619	28,127	1,353	25,095	62,194	3,822	33,163	36,985	73,591	(8,902)	64,689		
74102	8,123,382	70,577	260,536	12,528	166,577	510,218	35,401	292,849	328,250	681,664	(166,854)	514,810		
74103	1,138,953	9,895	36,529	1,757	64,061	112,242	4,964	19,339	24,303	95,574	(26,695)	68,879		
74105	-	-	-	-	-	-	-	-	13,173	13,173	-	(13,495)		
74106	377,752	3,282	12,115	583	437	16,417	1,646	10,015	11,661	31,699	9,868	41,567		

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
74108	4,062	35	130	7	-	172	18	932	950	341	(494)	(153)	
74109	1,739,615	15,114	55,794	2,683	108,652	182,243	7,581	0	7,581	145,978	138,752	284,730	
74201	24,464,504	212,551	784,634	37,729	5,528	1,040,442	106,615	907,916	1,014,531	2,052,909	(160,752)	1,892,157	
74202	8,182,588	71,091	262,435	12,619	288,233	634,378	35,659	223,008	258,667	686,632	111,641	798,273	
74203	79,829,754	693,572	2,560,328	123,113	813,190	4,190,203	347,895	2,039,449	2,387,344	6,698,818	(1,180,487)	5,518,331	
74204	528,262,135	4,589,612	16,942,608	814,685	0	22,346,905	2,302,148	36,109,861	38,412,009	44,328,483	(28,783,500)	15,544,983	
74208	13,285,996	115,431	426,113	20,490	242,204	804,238	57,900	610,318	668,218	1,114,878	(125,723)	989,155	
74211	1,868,959	16,238	59,942	2,882	25,888	104,950	8,145	24,691	32,836	156,831	9,235	166,066	
74213	1,116,299	9,699	35,802	1,721	6,526	53,748	4,865	23,426	28,291	93,673	10,971	104,644	
74214	3,108,857	27,010	99,708	4,794	377,999	509,511	13,548	27,232	40,780	260,876	95,946	356,822	
74215	6,816,004	59,218	218,605	10,511	173,444	461,778	29,704	40,816	70,520	571,957	147,780	719,737	
74216	2,449,578	21,282	78,564	3,777	105,471	209,094	10,675	7,835	18,510	205,553	42,874	248,427	
74217	582,626	5,062	18,686	898	33,702	58,348	2,539	30,349	32,888	48,890	16,908	65,798	
74218	191,299	1,662	6,135	295	-	8,092	834	47,474	48,308	16,053	(27,818)	(11,765)	
74219	3,599,864	31,276	115,456	5,551	169,653	321,936	15,688	26,829	42,517	302,078	117,646	419,724	
74221	536,491	4,661	17,207	827	12,142	34,837	2,338	58,787	61,125	45,019	(29,613)	15,406	
74222	515,836	4,482	16,544	796	108	21,930	2,248	20,081	22,329	43,286	(6,464)	36,822	
74223	374,256	3,252	12,003	577	53,716	69,548	1,631	23	1,654	31,405	33,160	64,565	
74224	80,535	700	2,583	124	11,699	15,106	351	351	6,758	7,923	7,923	14,681	
74226	1,449,614	12,594	46,493	2,235	153,113	214,435	6,317	87,928	94,245	121,643	28,259	149,902	
74227	534,281	4,642	17,136	824	27,345	49,947	2,328	9,500	11,828	44,834	(15,915)	28,919	
74228	127,993	1,112	4,105	198	1,401	6,816	558	745,071	745,629	10,740	(838,372)	(827,632)	
74229	1,046,659	9,094	33,569	1,614	615,511	659,788	4,561	451,679	456,240	87,829	75,266	163,095	
74230	18,689,202	162,374	599,407	28,823	49,612	840,216	81,447	1,496,887	1,578,334	1,568,282	700,980	2,269,262	
74231	-	-	-	-	-	-	-	3,690	3,690	-	(139,275)	(139,275)	
74233	949,248	8,247	30,445	1,464	27,402	67,558	4,137	39,641	43,778	79,655	1,959	81,614	
74234	-	3,531	-	-	-	3,531	-	13,377	13,377	-	(634)	(634)	
74241	-	-	-	-	0	0	-	38	38	-	(1,345)	(1,345)	
74242	3,739,616	32,490	119,938	5,767	264,161	422,356	16,297	80,212	96,509	313,805	(138,721)	175,084	
74243	4,076,545	35,418	130,744	6,287	776,899	949,348	17,765	331,486	349,251	342,078	914,145	1,256,223	
74301	31,830,586	276,548	1,020,882	49,089	204,929	1,551,448	138,717	1,057,232	1,195,949	2,671,025	(230,429)	2,440,596	
74302	31,650,758	274,986	1,015,114	48,812	4,240	1,343,152	137,933	1,189,080	1,327,013	2,655,935	(423,880)	2,232,055	
74304	1,255,478	10,908	40,266	1,936	17,145	70,255	5,471	129,923	135,394	105,352	(76,005)	29,347	
74305	1,820,008	15,812	58,372	2,807	44,297	121,288	7,932	97,268	105,200	152,724	(15,728)	136,996	
74306	2,933,125	25,483	94,072	4,524	172,728	296,807	12,782	50,147	62,929	246,130	12,173	258,303	
74307	1,825,874	15,863	58,560	2,816	42,283	119,522	7,957	142,034	149,991	153,216	(48,102)	105,114	
74308	43,895	381	1,408	68	62,491	64,348	191	70,075	70,266	3,683	9,372	13,055	
74309	45,899	399	1,472	70	0	1,941	200	7,692	7,892	3,852	(4,164)	(312)	
74310	3,012,406	26,172	96,615	4,646	252,187	379,620	13,128	25,587	38,715	252,782	58,181	310,963	
74311	11,581,711	100,623	371,453	17,862	10,233	500,171	50,473	1,128,656	1,179,129	971,865	(132,392)	839,473	
74312	58,958	512	1,891	91	49	2,543	257	3,681	3,938	4,947	220	5,167	
74313	919,339	7,987	29,485	1,418	157,056	195,946	4,006	277,723	281,729	77,145	(66,148)	10,997	
74401	10,836,577	94,150	347,554	16,712	263,057	721,473	47,225	72,307	119,532	909,338	19,444	928,782	
74402	9,380,123	81,496	300,843	14,466	78	396,883	40,878	345,999	386,877	787,122	(173,491)	613,631	
74405	537,150	4,667	17,228	828	98,155	120,878	2,341	10,937	13,278	45,074	49,118	94,192	
74406	452,576	3,932	14,515	698	38,905	58,050	1,972	2,495	4,467	37,977	26,608	64,585	
74407	5,469,422	47,519	175,417	8,434	39,128	270,498	23,836	131,787	155,623	458,960	56,534	515,494	
74408	1,022,714	8,885	32,801	1,578	29,172	72,436	4,457	59,262	63,719	85,820	(26,532)	59,288	
74409	-	-	-	-	-	-	-	28,529	28,529	-	(44,253)	(44,253)	
74410	77,505	673	2,486	119	2	3,280	338	17,894	18,232	6,504	(10,174)	(3,670)	
74411	170,627	1,482	5,472	264	205	7,423	744	82,875	83,619	14,318	(37,988)	(23,670)	
74412	216,947	1,885	6,958	335	50,343	59,521	945	40	985	18,205	20,030	38,235	
74413	194,881	1,693	6,250	301	8,542	16,786	849	20,474	21,323	16,353	(1,927)	14,426	
74414	78,755	684	2,526	122	35,954	39,286	343	37,630	37,973	6,609	16,905	23,514	
74501	15,069,386	130,925	483,311	23,240	4,562	642,038	65,672	1,842,566	1,908,238	1,264,529	(682,511)	582,018	
74504	2,387,247	20,741	76,565	3,681	24,865	125,852	10,404	144,181	154,585	200,323	(22,821)	177,502	
74506	496,431	4,313	15,922	766	13,002	34,003	2,163	8,309	10,472	41,657	(1,616)	40,041	
74508	3,119,984	27,107	100,065	4,811	71,170	203,153	13,597	615,905	629,502	261,810	(104,634)	157,176	
74509	769,312	6,684	24,674	1,186	21,009	53,553	3,353	147,581	150,934	64,556	(49,485)	15,071	
74510	187,109	1,626	6,001	288	15,759	23,674	815	0	815	15,701	12,564	28,265	
74511	-	-	-	-	-	-	-	40,366	40,366	-	(103,405)	(103,405)	
74601	75,160,427	653,004	2,410,571	115,913	3,017,406	6,196,894	327,547	1,077	328,624	6,306,997	1,386,368	7,693,365	
74602	71,933,766	624,970	2,307,085	110,936	497,322	3,540,313	313,485	1,042,609	1,356,094	6,036,236	(154,508)	5,881,728	
74604	12,291,135	106,787	394,206	18,956	503,303	1,023,252	53,564	206,396	259,960	1,031,396	633,745	1,665,141	
74605	7,264,860	63,118	233,001	11,204	13,441	320,764	31,660	98,591	130,251	609,622	(63,141)	546,481	
74607	3,151,844	27,384	101,087	4,860	117,995	251,326	13,736	208,154	221,890	264,483	(4,104)	260,379	

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources			Pension Expense			
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Employer Pension Expense
											Contribution	Contribution	
74609	4,783,047	41,556	153,404	7,376	-	202,336	20,844	185,626	206,470	401,364	(155,458)	245,906	
74610	1,187,541	10,318	38,087	1,831	28,047	78,283	5,175	112,509	117,684	99,651	(15,106)	84,545	
74611	4,349,833	37,792	139,509	6,708	13,357	197,366	18,956	31,181	50,137	365,011	1,944	366,955	
74612	16,318,037	141,773	523,358	25,165	6,980	697,276	71,113	2,022,125	2,093,238	1,369,308	(637,128)	732,180	
74613	6,132,641	53,281	196,688	9,458	235,036	494,463	26,726	145,960	172,686	514,613	113,947	628,560	
74616	2,831,853	24,604	90,824	4,367	441	120,236	12,341	101,067	113,408	237,632	(70,869)	166,763	
74618	751,282	6,527	24,095	1,159	18,008	49,789	3,274	108,143	111,417	63,043	9,909	72,952	
74619	1,274,898	11,076	40,889	1,966	65,318	119,249	5,556	-	5,556	106,981	65,989	172,970	
74620	1,443,792	12,544	46,306	2,227	7,089	68,166	6,292	141,923	148,215	121,154	(129,323)	(8,169)	
74621	54,235	471	1,739	84	2,061	4,355	236	10,157	10,393	4,551	(4,267)	284	
75001	12,558,151	109,107	402,769	19,368	513,007	1,044,251	54,728	2,766	57,494	1,053,802	152,681	1,206,483	
75002	1,541,432	13,392	248,348	13,777	248,348	313,554	6,718	72,960	79,678	129,347	(28,939)	100,408	
75003	201,363	1,749	6,458	310	141,404	149,921	878	81,393	82,271	16,897	(4,089)	12,808	
75005	1,463,293	12,713	46,931	2,257	49,327	111,228	6,377	56,273	62,650	122,790	(22,671)	100,119	
75007	5,776,622	50,188	185,270	8,909	2,601	246,968	25,174	330,925	356,099	484,738	(178,034)	306,704	
75011	3,540,910	30,764	113,565	5,460	32,706	182,495	15,431	138,968	154,399	297,131	(57,373)	239,758	
75014	1,521,463	13,219	48,797	2,347	-	64,363	6,630	275,710	282,340	127,672	(298,942)	(171,270)	
75015	1,199,709	10,423	38,477	1,850	170,616	221,366	5,228	38,805	44,033	100,672	38,948	139,620	
75016	104,083	904	3,338	160	162	4,564	454	91,767	92,221	8,734	(31,599)	(22,865)	
75018	124,666	1,083	3,998	192	70,359	75,632	543	2,325	2,868	10,461	27,989	38,450	
75021	1,290,986	11,216	41,405	1,991	70,081	124,693	5,626	98,035	103,661	108,332	10,928	119,260	
75022	10,419,546	90,526	334,179	16,069	269,352	710,126	45,408	463,795	509,203	874,344	141,808	1,016,152	
75025	455,156	3,954	14,598	702	47,229	66,483	1,984	31,787	33,771	38,194	(6,235)	31,959	
75026	1,370,491	11,907	43,955	2,113	753	58,728	5,973	22,222	28,195	115,003	20,271	135,274	
80101	38,662,641	335,906	1,240,002	59,625	-	1,635,533	168,490	1,637,136	1,805,626	3,244,329	(783,267)	2,461,062	
80103	1,621,354	14,087	52,001	2,501	-	68,589	7,066	162,914	169,980	136,054	(154,349)	(18,295)	
80201	297,870,036	2,587,934	9,553,392	459,375	4,842,139	17,442,840	1,298,108	6,698,066	7,996,174	24,995,406	1,580,279	26,575,685	
80202	11,364,470	98,736	364,485	17,526	4,166,241	4,646,988	49,526	80,067	129,593	953,636	1,614,242	2,567,878	
80302	17,048,074	148,116	546,772	26,291	2,039,418	2,760,597	74,295	3,107,569	3,181,864	1,430,569	(786,207)	644,362	
80401	118,528,772	1,029,794	3,801,496	182,795	5,170,380	10,184,465	516,544	1,701,400	2,217,944	9,946,200	2,693,173	12,639,373	
80402	42,910,079	372,808	1,376,227	66,176	89,660	1,904,871	187,001	792,728	979,729	3,600,748	(201,960)	3,398,788	
80403	34,037,607	295,723	1,091,666	52,493	534,306	1,974,188	148,335	145,331	293,662	2,856,225	49,559	2,905,784	
80404	38,990,752	338,757	1,250,525	60,132	513,349	2,162,763	169,920	956,285	1,126,205	3,271,862	(488,135)	2,783,727	
80405	163,055,495	1,416,648	5,229,573	251,464	1,661,246	8,558,931	710,590	502,294	1,212,884	13,682,606	367,414	14,050,020	
80406	1,325,474	11,516	42,511	2,044	21,157	77,228	5,776	94,589	100,365	111,226	(18,269)	92,957	
80407	6,131,349	53,270	196,647	9,456	63,526	322,899	26,720	157,425	184,145	514,505	31,070	545,575	
80409	2,150,643	18,685	68,976	3,317	15,999	106,977	9,372	257,722	267,094	180,469	(121,911)	58,558	
80502	12,045,976	104,657	386,343	18,578	3,582,530	4,092,108	52,496	1,170,752	1,223,248	1,010,824	507,659	1,518,483	
80503	19,702,165	171,175	631,895	30,385	-	833,455	85,861	498,550	584,411	1,653,284	(443,396)	1,209,888	
80601	28,076,527	243,933	900,480	43,300	218,295	1,406,008	122,357	539,748	662,105	2,356,008	(445,769)	1,910,239	
80602	7,823,632	67,973	250,922	12,066	13,322	344,283	34,095	169,157	203,252	656,511	(604,273)	52,238	
80603	11,564,939	100,478	370,915	17,835	180,559	669,787	50,400	336,014	386,414	970,458	(433,875)	536,583	
80606	2,091,697	18,173	67,086	3,226	0	88,485	9,116	58,965	68,081	175,522	(44,021)	131,501	
80701	301,252,386	2,617,321	9,661,872	464,592	9,994,222	22,738,007	1,312,848	58,889	1,371,737	25,279,232	3,839,621	29,118,853	
80702	2,878,262	25,007	92,313	4,439	199,294	321,053	12,543	988	13,531	241,526	60,073	301,599	
80704	8,652,706	75,176	277,513	13,344	467,641	833,674	37,708	-	37,708	726,081	225,599	951,680	
80801	443,651,158	3,854,500	14,228,935	684,198	9,561,522	28,329,155	1,933,417	5,358,587	7,292,004	37,228,454	4,588,002	41,816,456	
80902	26,007,671	225,958	834,127	40,109	226,813	1,327,007	113,341	1,161,065	1,274,406	2,182,402	(329,813)	1,852,589	
81001	687,197,330	5,970,462	22,040,033	1,059,795	22,963,185	52,033,475	2,994,783	2,994,783	2,994,783	57,665,339	17,237,915	74,903,254	
81002	14,224,913	123,588	456,226	21,938	735,909	1,337,661	61,992	130,522	192,514	1,193,666	(36,674)	1,156,992	
81003	7,677,827	66,706	246,246	11,841	794,114	1,118,907	33,460	2,320	35,780	644,276	339,385	983,661	
81004	5,142,829	44,682	164,943	7,931	387,577	605,133	22,412	-	22,412	431,554	271,390	702,944	
81005	17,938,914	155,856	575,343	27,665	12,642,915	13,401,779	78,177	-	78,177	1,505,322	4,569,178	6,074,500	
81102	108,630,934	943,800	3,484,049	167,530	0	4,595,379	473,410	6,750,907	7,224,317	9,115,634	(3,505,010)	5,610,624	
81201	63,577,251	552,368	2,039,072	98,049	-	2,689,489	277,068	2,855,555	3,132,623	5,335,009	(1,824,019)	3,510,990	
81203	3,473,769	30,181	111,412	5,357	2,448,229	2,595,179	15,139	-	15,139	291,497	884,796	1,176,293	
81301	92,692,017	805,321	2,972,851	142,950	1,117,261	5,038,383	403,949	202,099	606,048	7,778,139	(220,675)	7,557,464	
81401	-	-	-	-	4,339,837	4,339,837	-	13,071,765	13,071,765	-	(3,220,470)	(3,220,470)	
81402	33,873,234	294,295	1,086,394	52,239	424,603	1,857,531	147,618	1,333,708	1,481,326	2,842,432	(695,442)	2,146,990	
81403	-	-	-	-	545,214	545,214	-	11,348,603	11,348,603	-	(3,847,585)	(3,847,585)	
81408	28,485,359	247,485	913,592	43,930	20,075,797	21,280,804	124,138	-	124,138	2,390,315	7,255,438	9,645,753	
81501	65,465,850	568,776	2,099,644	100,961	-	2,769,381	285,298	3,133,193	3,418,491	5,493,488	(1,560,391)	3,933,097	
81601	140,735,335	1,222,727	4,513,713	217,042	3,796,733	9,750,215	613,320	31,955	645,275	11,809,637	442,012	12,251,649	
81701	64,638,264	561,586	2,073,101	99,686	420,888	3,155,261	281,691	2,139,043	2,420,734	5,424,042	(1,306,065)	4,117,977	
81802	286,263,355	2,487,094	9,181,138	441,475	552,946	12,662,653	1,247,526	4,269,948	5,517,474	24,021,446	(3,036,647)	20,984,799	
81805	4,723,863	41,042	151,505	7,285	25,606	225,438	20,586	364,755	385,341	396,397	(54,104)	342,293	

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense			
		Difference between Expected and Actual		Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions			
		Experience	Assumption changes				Experience	Actual				Share of Total Plan Employer Contributions	Share of Total Plan Employer Contributions	Total Employer Pension Expense	
81806	36,856,453	320,214	1,182,073	56,840	380,728	1,939,855	160,619	813,952	974,571	3,092,765		(204,297)	2,888,468		
81901	48,334,528	419,937	1,550,202	74,542	575	2,045,256	210,640	469,986	680,626	4,055,934		(341,832)	3,714,102		
81902	7,047,877	61,233	226,042	10,869	524,137	822,281	30,714	4,723	35,437	591,414		122,291	713,705		
82001	49,909,336	433,619	1,600,710	76,970	360,808	2,472,107	217,503	3,649,616	3,867,119	4,188,082		(1,936,359)	2,251,723		
82101	205,749,135	1,787,576	6,598,858	317,306	2,230,281	10,934,021	896,648	11,167,652	12,064,300	17,265,192		(461,739)	16,803,453		
82106	14,804,485	128,623	474,815	22,832	205,497	831,767	64,517	499,677	564,194	1,242,301		(76,668)	1,165,633		
82107	42,118,915	365,935	1,350,853	64,955	713,404	2,495,147	183,553	2,019,181	2,202,734	3,534,358		(1,181,371)	2,352,987		
82108	8,153,643	70,840	261,506	12,575	857,545	1,202,466	35,533	359,432	394,965	684,203		(1,597,683)	(913,480)		
82109	16,394,749	142,440	525,818	25,284	21,284	714,826	71,448	166,301	237,749	1,375,746		(237,762)	1,137,984		
82110	145,863	1,267	4,678	224	114,367	120,536	636	67,861	68,497	12,240		35,353	47,593		
82201	125,606,742	1,091,288	4,028,503	193,710	-	5,313,501	547,390	3,009,473	3,556,863	10,540,139		(2,919,700)	7,620,439		
82301	1,003,032,178	8,714,477	32,169,598	1,546,875	31,578,483	74,009,433	4,371,180	-	4,371,180	84,168,240		13,917,337	98,085,577		
82306	4,451,683	38,677	142,776	6,866	263,686	452,005	19,400	477,591	496,991	373,558		218,370	591,928		
82307	5,277,343	45,850	169,257	8,139	274,056	497,302	22,998	19,233	42,231	442,842		99,568	542,410		
82308	4,869,445	42,306	156,175	7,509	341,366	547,356	21,221	0	21,221	408,614		278,508	687,122		
82309	824,421	7,163	26,441	1,272	8,581	43,457	3,593	8,635,239	8,638,832	69,180		(4,069,092)	(3,999,912)		
82312	4,148,147	36,040	133,041	6,397	43,528	219,006	18,077	57,791	75,868	348,087		12,685	360,772		
82313	22,670,832	196,967	727,107	34,962	9,624,752	10,583,788	98,799	-	98,799	1,902,396		5,456,565	7,358,961		
82401	11,897,259	103,365	381,573	18,348	223,628	726,914	51,848	566,531	618,379	998,344		(141,742)	856,602		
82402	122,410,809	1,063,521	3,926,002	188,782	3,325,906	8,504,211	533,462	367,832	901,294	10,271,956		953,810	11,225,766		
82406	18,488,738	160,633	592,977	28,513	127,460	909,583	80,573	147,452	228,025	1,551,460		(300,413)	1,251,047		
82501	-	-	-	-	134,817	134,817	-	7,530,454	7,530,454	-		(2,854,325)	(2,854,325)		
82502	135,244	1,175	4,338	208	1,743,852	1,749,573	589	23,707,725	23,708,314	11,349		(7,851,798)	(7,840,449)		
82503	25,476,634	221,344	817,095	39,290	17,955,319	19,033,048	111,026	-	111,026	2,137,841		6,489,093	8,626,934		
82601	625,224,206	5,432,031	20,052,409	964,221	11,200,222	37,648,883	2,724,706	1,283,549	4,008,255	52,464,938		3,431,484	55,896,422		
82602	1,525,862	13,257	48,938	2,354	126,263	190,812	6,650	12,413	19,063	128,041		648	128,689		
82603	2,505,558	21,769	80,359	3,864	123,260	229,252	10,919	121,237	132,156	210,251		(124,849)	85,402		
82604	1,552,322	13,487	49,787	2,394	21,103	86,771	6,765	81,392	88,157	130,261		(24,875)	105,386		
82701	23,435,909	203,614	751,645	36,143	1,811,316	2,802,718	102,133	10,787,845	10,889,978	1,966,596		(3,389,583)	(1,422,987)		
82702	9,112,409	79,170	292,256	14,053	1,122,337	1,507,816	39,712	639	40,351	764,657		498,305	1,262,962		
82801	133,075,156	1,156,175	4,268,033	205,228	2,021,426	7,650,862	579,937	2,024,048	2,603,985	11,166,842		226,790	11,393,632		
82901	184,939,780	1,606,781	5,931,453	285,214	8,785,523	16,608,971	805,961	-	805,961	15,518,999		5,077,357	20,596,356		
82906	1,351,148	11,739	43,334	2,084	952,257	1,009,414	5,888	-	5,888	113,380		344,148	457,528		
83001	73,619,892	639,619	2,361,163	113,537	177,903	3,292,222	320,833	1,620,643	1,941,476	6,177,725		(606,545)	5,571,180		
83005	38,106,998	331,079	1,222,181	58,768	210,287	1,822,315	166,069	1,018,572	1,184,641	3,197,703		(402,453)	2,795,250		
83101	22,005,332	191,185	705,763	33,937	656,873	1,587,758	95,898	1,677,184	1,773,082	1,846,551		(1,445,960)	400,591		
83202	116,102,704	1,008,716	3,723,686	179,053	1,643,007	6,554,462	505,972	4,147,437	4,653,409	9,742,619		(1,215,563)	8,527,056		
83203	32,145,574	279,285	1,030,984	49,574	-	1,359,843	140,089	801,524	941,613	2,697,457		(380,021)	2,317,436		
83204	44,273,828	384,657	1,419,966	68,279	510,718	2,383,620	192,944	145,423	338,367	3,715,185		72,672	3,787,857		
83205	266,242,507	2,313,150	8,539,023	410,599	276,200	11,538,972	1,160,276	3,091,195	4,251,471	22,341,420		(1,544,556)	20,796,864		
83206	397,197,721	3,450,907	12,739,064	612,558	2,351,669	19,154,198	1,730,974	144,637	1,875,611	33,330,370		2,450,450	35,780,820		
83207	1,142,650	9,927	36,647	1,762	87,733	136,069	4,980	216,338	221,318	95,884		(49,525)	46,359		
83301	51,912,818	451,025	1,664,966	80,059	0	2,196,050	226,234	2,147,668	2,373,902	4,356,202		(2,136,634)	2,219,568		
83402	46,593,246	404,808	1,494,355	71,856	2,458,175	4,429,194	203,052	6,066,687	6,269,739	3,909,816		1,436,031	5,345,847		
83501	12,502,296	108,622	400,978	19,281	402,000	930,881	54,485	334,500	388,985	1,049,115		(878,365)	170,750		
83601	84,111,052	730,768	2,697,639	129,716	1,773,657	5,331,780	366,553	293,855	660,408	7,058,078		125,376	7,183,454		
83701	148,939,296	1,294,004	4,776,833	229,694	1,167,646	7,468,177	649,072	4,604,934	5,254,006	12,498,062		(1,262,859)	11,235,203		
83802	-	-	-	-	-	-	-	24,776,470	24,776,470	-		(24,283,388)	(24,283,388)		
83805	-	-	-	-	9,963	9,963	-	9,511,103	9,511,103	-		(9,343,614)	(9,343,614)		
83806	-	-	-	-	0	0	-	12,891,864	12,891,864	-		(12,386,021)	(12,386,021)		
83810	3,877,207	33,686	124,351	5,979	571,384	735,400	16,897	286,547	303,444	325,351		317,629	642,980		
83811	4,658,775	40,476	149,418	7,185	292,059	489,138	20,303	193,801	214,104	390,936		8,785	399,721		
83812	188,351,046	1,636,419	6,040,860	290,475	49,371,477	57,339,231	820,827	-	820,827	15,805,252		43,875,802	59,681,054		
83901	190,237,367	1,652,808	6,101,359	293,384	3,333,743	11,381,294	829,048	354,114	1,183,162	15,963,540		407,098	16,370,638		
84002	420,768,687	3,655,694	13,495,040	648,909	12,809,622	30,609,265	1,833,696	11,457,034	13,290,730	35,308,299		(6,336,925)	28,971,374		
84003	389,846,938	3,387,042	12,503,307	601,222	5,033,298	21,524,869	1,698,940	4,434,015	6,132,955	32,713,538		(3,061,493)	29,652,045		
84004	1,441,793	12,526	46,242	2,224	94,250	155,242	6,283	153,819	160,102	120,986		(45,482)	75,504		
84005	4,079,712	35,445	130,846	6,292	429,856	602,439	17,779	85,136	102,915	342,344		(71,366)	270,978		
84006	18,782,567	163,185	602,401	28,966	1,687,377	2,481,929	81,854	68,331	150,185	1,576,117		771,759	2,347,876		
84008	76,382	664	2,450	118	-	3,232	333	11,183	11,516	6,409		(76,982)	(70,573)		
84009	2,156,736	18,738	69,172	3,326	607,604	698,840	9,399	118,041	127,440	180,980		21,516	202,496		
84010	83,986	730	2,694	130	13,067	16,621	366	652,378	652,744	7,048		(215,835)	(208,787)		
84011	1,272,056	11,052	40,798	1,962	44,543	98,355	5,544	47,546	53,090	106,743		(73,112)	33,631		
84012	-	-	-	-	-	-	-	24,910	24,910	-		(334,818)	(334,818)		
84101	30,784,066	267,456	987,317	47,476	1,119,711	2,421,960	134,156	4,125	138,281	2,583,208		290,044	2,873,252		
84203	129,575,836	1,125,772	4,155,801	199,831	1,626,808	7,108,212	564,687	2,231,671	2,796,358	10,873,201		(954,619)	9,918,582		

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources			Pension Expense		
		Difference between Expected and Actual		Net Difference between Projected and Actual	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
		Experience	Assumption changes	Investment Earnings		Experience			Expense	Contributions		
84207	160,223,090	1,392,040	5,138,731	247,096	6,212,831	12,990,698	698,247	104,861	803,108	13,444,928	2,771,750	16,216,678
84208	33,423,567	290,388	1,071,972	51,546	71,636	1,485,542	145,659	501,952	647,611	2,804,699	(164,245)	2,640,454
84209	122,644,900	1,065,555	3,933,510	189,143	6,880,497	12,068,705	534,482	-	534,482	10,291,599	3,605,702	13,897,301
84210	41,763,465	362,847	1,339,452	64,408	51,840	1,818,547	182,004	2,105,334	2,287,338	3,504,531	(1,585,631)	1,918,900
84211	61,467,820	534,041	1,971,417	94,796	2,136,175	4,736,429	267,875	2,863,122	3,130,997	5,157,998	(1,215,022)	3,942,976
84212	123,026,529	1,068,871	3,945,750	189,732	2,060,050	7,264,403	536,145	306,271	842,416	10,323,623	619,992	10,943,615
84213	3,009,374	26,146	96,518	4,641	593,027	720,332	13,115	3,076,332	3,089,447	252,528	(723,663)	(471,135)
84214	3,626,363	31,506	116,306	5,593	68,923	222,328	15,804	126,287	142,091	304,302	(94,368)	209,934
84215	12,643,101	109,845	405,494	19,498	898,230	1,433,067	55,098	-	55,098	1,060,931	696,742	1,757,673
84301	193,263,953	1,679,103	6,198,429	298,052	-	8,175,584	842,238	7,610,930	8,453,168	16,217,512	(5,948,521)	10,268,991
84401	43,396,429	377,034	1,391,825	66,926	-	1,835,785	189,120	1,318,309	1,507,429	3,641,559	(1,266,722)	2,374,837
84501	45,032,959	391,252	1,444,313	69,450	1,994,816	3,899,831	196,252	1,061,711	1,257,963	3,778,887	(481,832)	3,297,055
84506	166,074	1,443	5,326	256	0	7,025	724	114,317	115,041	13,936	(1,013,232)	(999,296)
84601	122,074,103	1,060,596	3,915,203	188,263	3,146,438	8,310,500	531,995	-	531,995	10,243,702	2,151,258	12,394,960
84603	230,103,651	1,999,171	7,379,965	354,866	1,467,030	11,201,032	1,002,784	1,467,582	2,470,366	19,308,871	(312,026)	18,996,845
84604	226,009,163	1,963,598	7,248,645	348,551	16,420,193	25,980,987	984,940	-	984,940	18,965,287	12,594,474	31,559,761
84605	71,838,646	624,144	2,304,034	110,789	125	3,039,092	313,070	536,174	849,244	6,028,254	(270,053)	5,758,201
84606	638,355	5,546	20,474	985	27,830	54,835	2,782	81,563	84,345	53,567	(45,607)	7,960
90208	293,593	2,551	9,416	453	45,436	57,856	1,279	9,063	10,342	24,637	21,191	45,828
90407	811,973	7,055	26,042	1,253	7,055	23,926	58,276	3,539	51,225	54,764	68,136	35,112
90704	117,227	1,018	3,760	181	4,961	9,920	511	60,156	60,667	9,837	(25,467)	(15,630)
90705	133,277	1,158	4,275	206	11,163	16,802	581	5	586	11,184	5,669	16,853
90707	97,541	847	3,128	151	3,955	8,081	425	116	541	8,185	(2,142)	6,043
90710	65,805	572	2,111	102	46,378	49,163	287	-	287	5,522	16,761	22,283
90711	11,426,393	99,274	366,471	17,622	305,631	788,998	49,796	20,619	70,415	958,832	190,885	1,149,717
90803	16,107,059	139,940	516,591	24,841	746,574	1,427,946	70,194	4,887,824	4,958,018	1,351,604	(1,246,873)	104,731
90807	90,947	790	2,917	141	60,088	63,936	396	53,462	53,858	7,632	20,688	28,320
90809	110,470	960	3,543	171	35,924	40,598	481	-	481	9,270	26,199	35,469
91007	965,755	8,391	30,974	1,489	1,829	42,683	4,209	66,513	70,722	81,040	(6,208)	74,832
91009	3,915,374	34,017	125,575	6,038	2,081	167,711	17,063	254,809	271,872	328,554	(38,271)	290,283
91203	424,146	3,685	13,603	654	2,319	20,261	1,848	50,003	51,851	35,592	(397)	35,195
91503	138,204	1,201	4,433	213	4,955	10,802	602	10,102	10,704	11,597	1,102	12,699
91605	56,205	488	1,803	86	29	2,406	245	1,401	1,646	4,716	(6,714)	(1,998)
91803	-	-	-	-	-	-	-	273	273	-	(12,179)	(12,179)
91807	-	-	-	-	21	21	-	11,228	11,228	-	(10,508)	(10,508)
92116	77,541	674	2,487	119	37,319	40,599	338	1,040	1,378	6,507	19,163	25,670
92202	1,244,596	10,813	39,917	1,920	114,114	166,764	5,424	4,448	9,872	104,439	79,970	184,409
92204	152,024	1,321	4,876	235	33,459	39,891	663	17,086	17,749	12,757	14,228	26,985
92302	6,806,888	59,139	218,313	10,497	292,489	580,438	29,664	49,040	78,704	571,192	170,967	742,159
92310	97,801	850	3,137	151	2,893	7,031	426	539	965	8,207	2,445	10,652
92319	240,528	2,090	7,714	371	50,550	60,725	1,048	55,874	56,922	20,184	(8,991)	11,193
92404	496,396	4,313	15,921	766	59,531	80,531	2,163	29,746	31,909	41,654	(932)	40,722
92502	850,995	7,394	27,293	1,312	50,055	86,054	3,709	39,391	43,100	71,410	(38,778)	32,632
92609	77,999	678	2,502	121	3,596	6,897	340	4,969	5,309	6,545	3,883	10,428
93005	3,070,158	26,674	98,467	4,735	295,074	424,950	13,380	12,241	25,621	257,629	124,570	382,199
93808	418,637	3,637	13,427	645	7,704	25,413	1,824	32,851	34,675	35,129	(22,695)	12,434
94216	96,417	838	3,092	148	12,467	16,545	420	42,116	42,536	8,091	(3,320)	4,771
94218	194,067	1,686	6,224	299	26,165	34,374	846	6,091	6,937	16,285	15,045	31,330
94226	-	-	-	-	33	33	-	1,448	1,448	-	(512)	(512)
94504	149,900	1,302	4,808	231	1,959	8,300	653	2,621	3,274	12,579	1,236	13,815
94607	38,978	339	1,250	60	4,833	6,482	170	19,732	19,902	3,271	7,720	10,991
Totals¹	24,242,152,940	210,619,049	777,502,788	37,386,227	788,481,841	1,813,989,905	105,646,480	790,882,367	896,528,847	2,034,251,146	(1,578,507)	2,032,672,639

¹ Columns may not foot due to rounding.

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
10001	4,310	-	4,310	0.001415%
10002	8,620	-	8,620	0.002831%
10100	166,081	6,063	172,145	0.056535%
10200	224,699	8,409	233,108	0.076557%
20102	5,097,794	245,191	5,342,984	1.754724%
20400	299,443	9,841	309,285	0.101574%
20600	529,907	26,469	556,376	0.182723%
21400	9,955	705	10,660	0.003501%
30100	1,517,700	67,736	1,585,436	0.520683%
30200	181,247	7,907	189,154	0.062121%
30300	1,130,273	37,431	1,167,704	0.383493%
30400	97,285	7,200	104,485	0.034315%
30500	542,812	34,002	576,814	0.189435%
30600	109,935	4,899	114,834	0.037713%
30700	-	1,035	1,035	0.000340%
30800	16,893	478	17,371	0.005705%
30900	574	-	574	0.000189%
31102	194	37	231	0.000076%
31104	94,694	2,706	97,400	0.031988%
31105	19,042	1,240	20,282	0.006661%
31108	148,698	12,599	161,297	0.052973%
31113	-	42	42	0.000014%
31121	2,779	-	2,779	0.000913%
31123	109,491	3,015	112,506	0.036949%
31124	63,193	2,393	65,586	0.021539%
31126	13,790	933	14,723	0.004835%
31138	43,264	2,660	45,924	0.015082%
31140	79,698	3,944	83,643	0.027470%
31142	34,646	387	35,034	0.011506%
31143	14,736	1,562	16,299	0.005353%
31146	43,726	1,730	45,456	0.014928%
31200	11,659	53	11,712	0.003846%
31300	83,644	5,201	88,845	0.029178%
31400	293,250	20,459	313,709	0.103027%
31600	133,419	5,494	138,913	0.045621%
31700	426,721	22,327	449,048	0.147475%
40100	94,235	8,773	103,007	0.033829%
40200	967,519	79,387	1,046,906	0.343821%
40700	3,695,747	189,085	3,884,832	1.275843%
40900	35,447,454	1,940,988	37,388,442	12.278980%
41400	8,970,593	470,080	9,440,673	3.100472%
41700	-	1,222	1,222	0.000401%
42000	33,652	-	33,652	0.011052%
42200	498,778	28,198	526,976	0.173068%
50100	566,751	21,760	588,511	0.193277%
50200	873,741	38,731	912,472	0.299671%
51200	353	120	473	0.000155%
51300	1,473,039	51,453	1,524,491	0.500668%
51400	673,928	28,245	702,173	0.230605%
51500	5,605	291	5,896	0.001936%
51700	93,083	3,932	97,015	0.031861%
51800	2,678,652	126,040	2,804,692	0.921107%
52200	10,539	192	10,731	0.003524%
53000	646	-	646	0.000212%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
54100	-	228	228	0.000075%
54200	10,459,694	484,271	10,943,965	3.594178%
54300	50,505	2,442	52,947	0.017389%
60400	17,403	-	17,403	0.005716%
60601	18,914	1,216	20,130	0.006611%
60700	138,280	7,905	146,184	0.048009%
61000	62,622	2,648	65,270	0.021436%
63500	-	546	546	0.000179%
63700	21,610	605	22,216	0.007296%
64100	42,311	2,027	44,338	0.014561%
67100	10,952	522	11,473	0.003768%
67300	33,797	2,284	36,081	0.011849%
67500	736,787	30,260	767,046	0.251911%
67900	-	77	77	0.000025%
68200	2,074	2,030	4,104	0.001348%
68700	8,008	-	8,008	0.002630%
70101	481,590	20,381	501,971	0.164856%
70102	233,519	9,139	242,658	0.079693%
70104	44,041	2,042	46,083	0.015134%
70108	31,772	1,217	32,989	0.010834%
70202	790,749	36,377	827,126	0.271642%
70203	2,773,980	117,142	2,891,122	0.949492%
70209	54,023	1,659	55,682	0.018287%
70212	28,135	2,654	30,789	0.010112%
70215	39,949	2,010	41,960	0.013780%
70220	-	287	287	0.000094%
70222	5,754	479	6,233	0.002047%
70224	5,043	197	5,240	0.001721%
70301	165,022	9,139	174,161	0.057197%
70303	57,619	2,696	60,316	0.019809%
70305	62,468	2,063	64,531	0.021193%
70401	129,490	4,660	134,150	0.044057%
70402	3,500,042	144,450	3,644,492	1.196911%
70404	151,413	6,489	157,902	0.051858%
70406	76,110	3,643	79,753	0.026192%
70407	37,853	494	38,347	0.012594%
70413	18,353	1,094	19,448	0.006387%
70420	169,518	7,248	176,766	0.058053%
70501	210,552	10,897	221,450	0.072728%
70502	97,553	5,497	103,050	0.033843%
70503	1,923	-	1,923	0.000632%
70504	48,309	2,727	51,036	0.016761%
70505	-	352	352	0.000116%
70507	3,682	771	4,453	0.001462%
70601	72,037	3,228	75,264	0.024718%
70602	568,798	16,156	584,955	0.192109%
70603	115,831	6,195	122,026	0.040075%
70608	3,874	-	3,874	0.001272%
70701	3,858,273	196,136	4,054,409	1.331535%
70702	1,146,862	51,745	1,198,607	0.393642%
70705	8,855	-	8,855	0.002908%
70712	2,068,548	-	2,068,548	0.679345%
70714	271,047	12,235	283,281	0.093034%
70715	5,092	-	5,092	0.001672%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

**Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022**

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
70801	3,053,177	117,818	3,170,994	1.041407%
70802	680,718	25,399	706,117	0.231901%
70804	37,882	2,504	40,386	0.013263%
70806	506,206	16,353	522,559	0.171617%
70807	15,063	869	15,933	0.005233%
70901	312,933	13,233	326,165	0.107118%
70902	66,382	5,699	72,081	0.023673%
70903	9,961	427	10,387	0.003411%
70908	169	-	169	0.000055%
71001	7,108,603	361,053	7,469,656	2.453158%
71006	9,810,164	425,689	10,235,853	3.361623%
71008	3,135,564	131,974	3,267,538	1.073113%
71012	292,807	11,536	304,343	0.099951%
71015	558,495	-	558,495	0.183419%
71017	1,934	-	1,934	0.000635%
71018	6,161,788	292,076	6,453,864	2.119555%
71019	492,260	-	492,260	0.161666%
71025	638,231	30,183	668,414	0.219518%
71035	624,025	-	624,025	0.204940%
71037	752	-	752	0.000247%
71038	14,125	863	14,989	0.004923%
71044	20,527	-	20,527	0.006741%
71047	46,984	-	46,984	0.015430%
71103	983,184	39,703	1,022,887	0.335933%
71105	702,462	30,862	733,324	0.240836%
71109	64,852	4,285	69,137	0.022706%
71112	-	158	158	0.000052%
71201	406,205	18,422	424,627	0.139455%
71202	804,667	32,672	837,339	0.274996%
71213	16,567	821	17,388	0.005710%
71301	279,965	13,124	293,089	0.096255%
71302	106,478	4,700	111,177	0.036513%
71303	713,903	31,634	745,537	0.244847%
71305	42,764	1,642	44,406	0.014584%
71307	-	84	84	0.000028%
71309	24,881	568	25,448	0.008358%
71312	750	-	750	0.000246%
71401	1,433,668	45,701	1,479,369	0.485849%
71402	232,700	9,989	242,688	0.079703%
71406	46,176	1,988	48,165	0.015818%
71407	-	2,030	2,030	0.000667%
71409	2,295	217	2,511	0.000825%
71501	2,202,792	82,715	2,285,507	0.750598%
71504	404,605	19,478	424,084	0.139276%
71506	134,234	5,722	139,956	0.045964%
71601	1,136,467	53,381	1,189,848	0.390766%
71605	446,807	20,096	466,902	0.153338%
71607	323,695	16,940	340,636	0.111870%
71610	-	234	234	0.000077%
71701	570,267	30,018	600,285	0.197144%
71702	205,388	10,229	215,617	0.070812%
71705	44,571	1,916	46,487	0.015267%
71706	30,098	1,129	31,227	0.010256%
71802	70,251	2,285	72,536	0.023822%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
71803	3,504,612	115,302	3,619,913	1.188839%
71809	2,444,090	85,292	2,529,382	0.830691%
71810	5,121	-	5,121	0.001682%
71812	-	413	413	0.000136%
71815	11,325	825	12,151	0.003990%
71901	649,725	30,440	680,165	0.223378%
71902	12,233	549	12,782	0.004198%
71904	92,181	3,340	95,521	0.031371%
71905	76,980	2,470	79,451	0.026093%
72001	161,163	8,532	169,695	0.055731%
72002	835,126	32,866	867,992	0.285063%
72011	-	295	295	0.000097%
72101	1,774,890	81,746	1,856,636	0.609750%
72102	1,856,873	95,971	1,952,844	0.641346%
72108	9,692	1,288	10,980	0.003606%
72109	6,926	522	7,448	0.002446%
72110	8,725	-	8,725	0.002865%
72111	-	557	557	0.000183%
72113	6,564	342	6,906	0.002268%
72117	42,782	1,039	43,821	0.014392%
72119	271,848	8,932	280,780	0.092213%
72120	43,382	-	43,382	0.014248%
72122	57,720	2,238	59,958	0.019691%
72123	55,003	-	55,003	0.018064%
72124	5,162	-	5,162	0.001695%
72126	13,688	547	14,235	0.004675%
72201	544,388	26,945	571,333	0.187635%
72202	2,614,760	114,305	2,729,064	0.896270%
72302	2,812,923	104,850	2,917,773	0.958245%
72303	25,793	-	25,793	0.008471%
72304	1,609	277	1,886	0.000619%
72305	12,445,335	398,828	12,844,163	4.218235%
72307	830,738	-	830,738	0.272828%
72309	1,313,770	46,389	1,360,159	0.446699%
72314	341,913	-	341,913	0.112290%
72321	4,110	300	4,409	0.001448%
72323	915,551	45,159	960,711	0.315513%
72324	481,646	-	481,646	0.158180%
72328	92,253	-	92,253	0.030297%
72329	578,197	-	578,197	0.189889%
72332	453,829	17,342	471,171	0.154740%
72333	292,989	13,560	306,550	0.100676%
72338	558,818	-	558,818	0.183525%
72343	285,758	-	285,758	0.093848%
72346	524,514	-	524,514	0.172259%
72347	155,076	-	155,076	0.050929%
72352	188,481	-	188,481	0.061900%
72353	29,377	-	29,377	0.009648%
72402	481,870	25,427	507,297	0.166605%
72403	1,123,211	57,040	1,180,251	0.387614%
72409	4,852	596	5,447	0.001789%
72412	51,846	2,881	54,727	0.017973%
72501	590,831	25,819	616,649	0.202518%
72502	45,687	2,376	48,063	0.015785%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72509	52,398	3,930	56,328	0.018499%
72510	85,634	3,307	88,941	0.029210%
72601	11,281,215	457,483	11,738,698	3.855182%
72602	858,401	38,295	896,696	0.294490%
72604	4,899,229	216,283	5,115,511	1.680018%
72605	269,305	15,126	284,431	0.093412%
72606	100,741	4,990	105,731	0.034724%
72613	32,904	1,028	33,932	0.011144%
72614	55,677	2,076	57,753	0.018967%
72701	1,497,717	55,643	1,553,361	0.510149%
72702	238,127	12,941	251,068	0.082455%
72705	699,053	20,977	720,030	0.236470%
72801	621,839	-	621,839	0.204222%
72802	1,189,763	46,244	1,236,007	0.405925%
72806	53,238	2,143	55,381	0.018188%
72807	2,518	389	2,907	0.000955%
72808	-	70	70	0.000023%
72901	2,336,749	82,682	2,419,432	0.794581%
72902	569,692	27,042	596,734	0.195977%
72908	20,579	-	20,579	0.006758%
72911	1,379	13	1,392	0.000457%
73001	418,008	15,568	433,576	0.142394%
73002	1,323,406	55,900	1,379,307	0.452987%
73010	693	-	693	0.000227%
73101	275,723	13,966	289,689	0.095139%
73102	97,331	4,476	101,808	0.033435%
73201	6,430,511	310,418	6,740,929	2.213832%
73202	734,482	29,990	764,472	0.251065%
73203	845,808	26,098	871,906	0.286348%
73204	334,012	-	334,012	0.109695%
73205	758,218	31,069	789,287	0.259215%
73206	267,603	11,414	279,017	0.091634%
73207	3,095	-	3,095	0.001016%
73208	4,235	-	4,235	0.001391%
73209	102,659	2,433	105,092	0.034514%
73212	24,880	1,206	26,086	0.008567%
73213	24,651	1,470	26,121	0.008579%
73215	25,078	1,241	26,319	0.008643%
73216	69,987	2,998	72,985	0.023969%
73217	287,312	13,645	300,958	0.098839%
73223	20,514	631	21,145	0.006944%
73225	373,079	-	373,079	0.122525%
73226	33,237	2,631	35,869	0.011780%
73301	696,655	26,435	723,090	0.237475%
73302	222,696	11,323	234,019	0.076856%
73303	180,577	9,721	190,297	0.062497%
73311	10,610	1,146	11,756	0.003861%
73401	373,691	18,121	391,813	0.128678%
73402	380,232	18,609	398,840	0.130986%
73406	55,061	1,895	56,956	0.018705%
73407	21,817	555	22,372	0.007347%
73501	41,185	2,573	43,758	0.014371%
73502	302,824	11,776	314,600	0.103320%
73601	399,726	21,808	421,534	0.138439%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
73602	784,783	36,230	821,012	0.269634%
73607	32,325	1,307	33,632	0.011045%
73608	462	-	462	0.000152%
73609	26,363	1,417	27,780	0.009123%
73613	-	261	261	0.000086%
73702	1,804,656	71,083	1,875,739	0.616024%
73703	519,102	28,371	547,473	0.179799%
73707	152,819	5,084	157,904	0.051858%
73708	107,377	8,262	115,639	0.037978%
73710	16,837	670	17,507	0.005749%
73801	743,265	34,358	777,623	0.255384%
73803	1,658,429	90,815	1,749,244	0.574480%
73805	26,167	1,046	27,214	0.008937%
73806	22,860	1,110	23,970	0.007872%
73807	31,646	880	32,526	0.010682%
73809	5,301	259	5,560	0.001826%
73810	9,736	-	9,736	0.003197%
73811	12,416	832	13,248	0.004351%
73812	36,417	2,666	39,083	0.012836%
73815	4,747	178	4,925	0.001617%
73819	16,168	-	16,168	0.005310%
73820	16,847	377	17,224	0.005657%
73901	726,213	30,188	756,401	0.248415%
73902	94,452	10,046	104,498	0.034319%
73903	1,973,357	71,833	2,045,189	0.671674%
73906	182,415	6,037	188,452	0.061891%
73907	88,904	2,781	91,686	0.030111%
73911	321,132	17,199	338,330	0.111113%
74002	3,869	828	4,697	0.001543%
74003	7,690,679	402,766	8,093,444	2.658020%
74005	8,485,507	422,394	8,907,900	2.925501%
74009	984	-	984	0.000323%
74010	226,914	-	226,914	0.074522%
74013	297,567	13,060	310,627	0.102015%
74018	9,083	-	9,083	0.002983%
74020	648	-	648	0.000213%
74101	57,895	3,359	61,254	0.020117%
74102	368,826	17,693	386,520	0.126939%
74106	16,698	311	17,009	0.005586%
74203	5,800,849	259,475	6,060,323	1.990310%
74204	97,730	-	97,730	0.032096%
74208	14,749	840	15,589	0.005120%
74213	80,494	5,107	85,601	0.028113%
74216	110,674	4,423	115,097	0.037800%
74217	55,384	2,273	57,657	0.018935%
74218	41,657	2,028	43,686	0.014347%
74219	1,154	-	1,154	0.000379%
74221	56,243	2,224	58,468	0.019202%
74222	92,568	3,459	96,027	0.031537%
74223	47,396	1,815	49,211	0.016162%
74224	68,614	1,956	70,570	0.023176%
74226	84,804	3,223	88,027	0.028909%
74228	334,975	-	334,975	0.110011%
74229	321,048	9,915	330,963	0.108694%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
74230	2,096,100	92,258	2,188,358	0.718693%
74231	56,593	-	56,593	0.018586%
74234	70,748	-	70,748	0.023235%
74239	19,291	-	19,291	0.006335%
74301	1,997,460	87,768	2,085,228	0.684823%
74302	1,659,015	88,164	1,747,180	0.573803%
74311	921	236	1,157	0.000380%
74401	675,807	26,922	702,729	0.230788%
74402	356,189	19,140	375,329	0.123264%
74406	21,679	903	22,582	0.007416%
74407	3,817	-	3,817	0.001254%
74408	17,422	-	17,422	0.005722%
74413	2,963	-	2,963	0.000973%
74501	831,655	37,918	869,572	0.285582%
74504	164,841	9,747	174,588	0.057338%
74506	-	41	41	0.000014%
74509	28,244	1,442	29,686	0.009749%
74510	8,338	363	8,701	0.002857%
74601	3,041,236	132,413	3,173,649	1.042279%
74602	4,329,621	179,511	4,509,131	1.480873%
74604	1,002,236	29,569	1,031,805	0.338862%
74607	214,412	8,996	223,409	0.073371%
74609	474,949	20,600	495,548	0.162746%
74613	448,872	16,547	465,419	0.152851%
74620	-	172	172	0.000056%
75015	3,509	-	3,509	0.001153%
80101	10,159	224	10,383	0.003410%
80201	24,679	1,122	25,801	0.008473%
80401	15,521	402	15,923	0.005229%
80402	-	143	143	0.000047%
80404	3,580	-	3,580	0.001176%
80405	8,711	937	9,648	0.003169%
80502	1,744	-	1,744	0.000573%
80503	21	19	40	0.000013%
80601	-	13	13	0.000004%
80603	2,691	-	2,691	0.000884%
80701	868	592	1,460	0.000480%
80801	43,657	194	43,851	0.014401%
81001	34,320	2,037	36,357	0.011940%
81102	35,253	735	35,988	0.011819%
81301	16,063	371	16,435	0.005397%
81402	2,879	-	2,879	0.000946%
81408	-	9	9	0.000003%
81501	6,589	854	7,443	0.002445%
81601	13,411	17	13,428	0.004410%
81802	107,996	4,533	112,529	0.036956%
81805	5,375	-	5,375	0.001765%
81901	2,859	-	2,859	0.000939%
82001	-	24	24	0.000008%
82101	13,423	949	14,371	0.004720%
82107	569	-	569	0.000187%
82109	211	1	212	0.000070%
82201	19,230	991	20,220	0.006641%
82301	138,177	3,201	141,378	0.046431%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
82401	8,191	142	8,334	0.002737%
82402	25,040	145	25,185	0.008271%
82503	1,352	239	1,591	0.000523%
82601	51,189	2,559	53,748	0.017652%
82701	8,249	23	8,272	0.002717%
82801	4,671	220	4,891	0.001606%
82901	29,770	721	30,491	0.010014%
83001	1,701	216	1,917	0.000629%
83005	23,026	-	23,026	0.007562%
83202	20,601	223	20,824	0.006839%
83203	656	-	656	0.000215%
83205	26,713	929	27,642	0.009078%
83206	35,972	3,091	39,062	0.012829%
83402	2,015	78	2,093	0.000687%
83501	12,414	651	13,065	0.004291%
83601	19,460	672	20,131	0.006612%
83701	3,766	165	3,930	0.001291%
83812	34,951	711	35,662	0.011712%
83901	3,994	210	4,203	0.001380%
84002	25,189	3,170	28,359	0.009313%
84003	97,600	4,792	102,392	0.033627%
84101	1,409	-	1,409	0.000463%
84203	7,523	1,206	8,729	0.002867%
84207	14,419	661	15,080	0.004952%
84208	3,394	153	3,547	0.001165%
84209	44,218	1,838	46,056	0.015126%
84210	15,970	700	16,669	0.005474%
84211	198	30	227	0.000075%
84212	2,890	95	2,985	0.000980%
84301	4,810	1,360	6,170	0.002026%
84401	483	1,072	1,555	0.000511%
84603	22,151	676	22,827	0.007497%
84604	-	337	337	0.000111%
90203	994,324	48,223	1,042,547	0.342389%
90208	10,105	745	10,850	0.003563%
90403	1,626,744	67,403	1,694,146	0.556386%
90407	70,766	-	70,766	0.023241%
90704	589,986	-	589,986	0.193761%
90705	780,905	-	780,905	0.256462%
90707	163,951	-	163,951	0.053844%
90709	1,743,714	80,998	1,824,712	0.599266%
90710	114,929	-	114,929	0.037745%
90711	633,352	29,578	662,930	0.217717%
90803	1,506,607	32,784	1,539,391	0.505561%
90807	162,187	-	162,187	0.053265%
90809	124,187	-	124,187	0.040785%
90810	15,411	982	16,393	0.005384%
91007	1,418,393	-	1,418,393	0.465823%
91009	252,876	9,307	262,184	0.086105%
91203	48,850	1,927	50,776	0.016676%
91503	54,957	1,627	56,584	0.018583%
91604	10,540	1,354	11,894	0.003906%
91605	6,037	621	6,658	0.002187%
91804	35,359	-	35,359	0.011613%

The accompanying notes are an integral part of the Schedule of Employer and Nonemployer Allocations.

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2022

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
92109	41,757	-	41,757	0.013714%
92114	109,307	-	109,307	0.035898%
92116	62,754	-	62,754	0.020610%
92117	146,648	-	146,648	0.048162%
92118	44,508	-	44,508	0.014617%
92119	36,199	-	36,199	0.011888%
92121	42,001	-	42,001	0.013794%
92202	62,900	4,058	66,958	0.021990%
92204	663,104	-	663,104	0.217774%
92302	1,100,923	42,111	1,143,035	0.375391%
92310	291,255	-	291,255	0.095653%
92313	156,668	-	156,668	0.051452%
92318	41,603	-	41,603	0.013663%
92319	486,857	-	486,857	0.159892%
92404	67,705	1,820	69,524	0.022833%
92502	134,203	5,700	139,904	0.045947%
92507	10,912	-	10,912	0.003584%
92606	1,703,325	78,069	1,781,394	0.585039%
92609	11,991	544	12,535	0.004117%
92805	137,607	-	137,607	0.045192%
93005	355,914	16,849	372,763	0.122421%
93706	81,594	-	81,594	0.026797%
93808	40,692	2,235	42,927	0.014098%
94215	54,092	-	54,092	0.017765%
94216	451,233	-	451,233	0.148192%
94218	198,274	-	198,274	0.065116%
94219	169,893	-	169,893	0.055796%
94220	186,061	-	186,061	0.061105%
94221	134,433	-	134,433	0.044150%
94224	14,893	-	14,893	0.004891%
94225	158,384	-	158,384	0.052016%
94226	155,013	-	155,013	0.050909%
94227	108,652	-	108,652	0.035683%
94228	56,233	-	56,233	0.018468%
94229	63,596	-	63,596	0.020886%
94231	60,898	-	60,898	0.020000%
94232	66,706	-	66,706	0.021907%
94504	7,493	745	8,237	0.002705%
94607	213,461	-	213,461	0.070104%
94608	16,884	-	16,884	0.005545%
Totals¹	\$ 292,021,150	\$ 12,470,282	\$ 304,491,432	100.000000%

¹ Columns may not foot due to rounding.

**Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense			
		Difference between Expected and Actual		Net Difference between Projected and Actual		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Difference between Expected and Actual		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Proportionate Share of Collective Pension Expense		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
		Experience	Assumption changes	Investment Earnings	Actual	Contributions	Total Deferred Outflows of Resources	Experience	Actual	Contributions	Total Deferred Inflows of Resources	Expense	Contributions		
10001	42,447	712	1,768	128	22,380	24,988	839	-	839	4,135	9,979	14,114			
10002	84,895	1,424	3,535	257	3,024	8,240	1,678	3,180	4,858	8,269	10,056	18,325			
10100	1,695,477	28,447	70,602	5,120	113,132	217,301	33,517	-	33,517	165,150	76,267	241,417			
10200	2,295,916	38,521	95,606	6,933	192,456	333,516	45,386	7,276	52,662	223,637	61,697	285,334			
20102	52,623,808	882,921	2,191,339	158,910	510,308	3,743,478	1,040,285	391,715	1,432,000	5,125,899	(376,351)	4,749,548			
20400	3,046,188	51,109	126,848	9,199	181,110	368,266	60,218	7,871	68,089	296,718	67,857	364,575			
20600	5,479,821	91,940	228,189	16,548	204,871	541,548	108,327	151,892	260,219	533,770	(133,242)	400,528			
21400	104,993	1,762	4,372	317	16,654	23,105	2,076	40,449	42,525	10,227	4,424	14,651			
30100	15,615,187	261,991	650,241	47,154	509,132	1,468,518	308,686	1,125,924	1,434,610	1,521,020	(265,328)	1,255,692			
30200	1,863,004	31,257	77,578	5,626	57,339	171,800	36,828	84,145	120,973	181,469	65,353	246,822			
30300	11,500,882	192,962	478,915	34,730	604,677	1,311,284	227,353	-	227,353	1,120,260	581,733	1,701,993			
30400	1,029,090	17,266	42,853	3,107	114,534	177,760	20,343	192,065	212,408	100,240	(82,232)	18,008			
30500	5,681,125	95,318	236,571	17,156	-	349,045	112,306	751,252	863,558	553,378	(400,050)	153,328			
30600	1,131,011	18,976	47,097	3,416	53,347	122,836	22,358	175,328	197,686	110,168	(73,376)	36,792			
30700	10,193	171	424	31	5,207	5,833	202	66,865	67,067	993	(24,467)	(23,474)			
30800	171,089	2,871	7,124	517	3,508	14,020	3,382	40,981	44,363	16,665	(645)	16,020			
30900	5,655	95	235	17	4,027	4,374	112	-	112	551	1,415	1,966			
31102	2,274	38	95	6	303	442	45	5,631	5,676	221	(2,186)	(1,965)			
31104	959,308	16,095	39,947	2,897	26,848	85,787	18,964	25,894	44,858	93,443	25,861	119,304			
31105	199,760	3,352	8,318	603	60,348	72,621	3,949	736	4,685	19,458	13,517	32,975			
31108	1,588,638	26,654	66,153	4,797	96,025	193,629	31,405	374,942	406,347	154,744	(238,024)	(83,280)			
31113	410	7	17	1	1	26	8	603	611	40	(1,321)	(1,281)			
31121	27,368	459	1,140	83	11,721	13,403	541	821	1,362	2,666	5,134	7,800			
31123	1,108,088	18,591	46,143	3,346	194,654	262,734	21,905	56,231	78,136	107,935	103,800	211,735			
31124	645,963	10,838	26,899	1,951	97,815	137,503	12,770	17,420	30,190	62,921	22,721	85,642			
31126	145,013	2,433	6,039	438	6,438	15,348	2,867	20,641	23,508	14,125	21,494	35,619			
31138	452,309	7,589	18,835	1,365	20,348	48,137	8,941	52,326	61,267	44,058	(30,743)	13,315			
31140	823,809	13,822	34,305	2,488	1,996	52,611	16,285	50,012	66,297	80,244	(30,094)	50,150			
31142	345,050	5,789	14,368	1,042	3,950	25,149	6,821	9,323	16,144	33,610	26,708	60,318			
31143	160,529	2,693	6,685	485	23,692	33,555	3,173	18,528	21,701	15,637	(17,250)	(1,613)			
31146	447,698	7,511	18,643	1,352	51,887	79,393	8,850	79,466	88,316	43,609	12,450	56,059			
31200	115,349	1,935	4,803	349	16,240	23,327	2,280	4,681	6,961	11,236	20,276	31,512			
31300	875,043	14,681	36,438	2,642	17,305	71,066	17,298	93,807	111,105	85,235	(39,352)	45,883			
31400	3,089,760	51,840	128,663	9,330	9,042	198,875	61,079	502,036	563,115	300,963	(201,991)	98,972			
31600	1,368,170	22,955	56,973	4,131	38,383	122,442	27,046	9,838	36,884	133,269	31,083	164,352			
31700	4,422,738	74,205	184,170	13,355	120,521	392,251	87,430	398,316	485,746	430,803	(226,450)	204,353			
40100	1,014,533	17,022	42,247	3,064	113,751	176,084	20,056	80,622	100,678	98,822	(46,833)	51,989			
40200	10,311,129	173,000	429,372	31,137	-	633,509	203,834	935,392	1,139,226	1,004,371	(734,250)	270,121			
40700	38,262,260	641,964	1,593,302	115,542	-	2,350,808	756,381	1,023,843	1,780,224	3,726,991	(913,132)	2,813,859			
40900	368,244,056	6,178,392	15,334,286	1,112,001	-	22,624,679	7,279,565	42,821,695	50,101,260	35,869,349	(18,996,954)	16,872,395			
41400	92,982,520	1,560,059	3,871,940	280,784	-	5,712,783	1,838,109	5,286,285	7,124,394	9,057,098	(4,419,254)	4,637,844			
41700	12,031	202	501	37	8,807	9,547	238	39,325	39,563	1,172	(15,413)	(14,241)			
42000	331,438	5,561	13,802	1,001	72,569	92,933	6,552	67,932	74,484	32,284	(28,026)	4,258			
42200	5,190,261	87,082	216,131	15,673	114,040	432,926	102,603	835,481	938,084	505,565	(224,007)	281,558			
50100	5,796,329	97,251	241,368	17,504	501,982	858,105	114,584	77,037	191,621	564,600	89,870	654,470			
50200	8,987,070	150,785	374,236	27,139	171,607	723,767	177,659	324,208	501,867	875,399	(105,932)	769,467			
51200	4,662	78	194	15	317	604	92	14,433	14,525	454	(5,082)	(4,628)			
51300	15,014,932	251,920	625,246	45,341	915,355	1,837,862	296,820	74,648	371,468	1,462,551	665,451	2,128,002			
51400	6,915,804	116,033	287,985	20,884	4,205	429,107	136,714	127,559	264,273	673,644	(17,215)	656,429			
51500	58,069	974	2,418	176	3,166	6,734	1,148	30,147	31,295	5,656	(2,905)	2,751			
51600	-	-	-	-	-	-	-	-	-	-	(6,363)	(6,363)			
51700	955,518	16,032	39,789	2,886	71,244	129,951	18,889	0	18,889	93,074	49,350	142,424			
51800	27,623,807	463,472	1,150,299	83,417	219,619	1,916,807	546,077	659,864	1,205,941	2,690,737	(189,432)	2,501,305			
52200	105,691	1,773	4,401	319	17,961	24,454	2,089	12,171	14,260	10,295	6,922	17,217			
53000	6,367	107	265	20	5,752	6,144	126	2,397	2,523	620	1,503	2,123			
54100	2,243	38	93	7	5	143	44	253	297	218	17	235			
54200	107,788,660	1,808,477	4,488,492	325,495	3,666,111	10,288,575	2,130,802	1,812,136	3,942,938	10,499,312	(729,776)	9,769,536			
54300	521,486	8,749	21,716	1,574	112,051	144,090	10,309	89,959	100,268	50,796	(9,804)	40,992			
60100	-	-	-	-	-	-	-	13,882	13,882	-	(10,136)	(10,136)			
60400	171,407	2,876	7,138	518	71,034	81,566	3,388	17,741	21,129	16,696	14,376	31,072			
60500	-	-	-	-	-	-	-	7,417	7,417	-	(6,555)	(6,555)			
60601	198,262	3,326	8,256	598	14	12,194	3,919	54,014	57,933	19,312	(20,734)	(1,422)			
60700	1,439,791	24,157	59,955	4,348	3,942	92,402	28,462	320,516	348,978	140,245	(129,131)	11,114			
61000	642,853	10,786	26,769	1,941	29,025	68,521	12,708	1,203	13,911	62,618	18,898	81,516			
63500	5,376	90	224	16	13	343	106	1,611	1,717	524	(10,893)	(10,369)			
63700	218,806	3,671	9,111	661	34,869	48,312	4,325	498	4,823	21,313	12,361	33,674			

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense			
		Difference between Expected and Actual		Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Employer Pension Expense
		Experience	Assumption changes				Experience					Share of	Share of	Contributions	
64100	436,692	7,327	18,185	1,319		4,437	31,268	8,633		62,824	71,457	42,537	(11,017)	31,520	
67100	113,002	1,896	4,706	342		3,724	10,668	2,234		5,005	7,239	11,007	(782)	10,225	
67300	355,364	5,962	14,798	1,073		2,434	24,267	7,025		6,800	13,825	34,615	(13,489)	21,126	
67500	7,554,745	126,753	314,592	22,814		313,748	777,907	149,345		1,605	150,950	735,881	88,911	824,792	
67900	754	13	31	3		2	49	15		85	100	73	6	79	
68200	40,426	678	1,683	122		0	2,483	799		88,647	89,446	3,938	(61,149)	(57,211)	
68700	78,872	1,323	3,284	239		51,977	56,823	1,559		-	1,559	7,683	19,394	27,077	
70101	4,943,986	82,950	205,875	14,930		464,331	768,086	97,734		9,569	107,303	481,576	129,759	611,335	
70102	2,389,972	40,099	99,522	7,217		158,082	304,920	47,246		129,152	176,398	232,799	51,281	284,080	
70104	453,879	7,615	18,900	1,370		14,164	42,049	8,972		14,036	23,008	44,211	2,638	46,849	
70108	324,909	5,451	13,530	981		89,325	109,287	6,423		109,608	116,031	31,648	14,348	45,996	
70202	8,146,484	136,682	339,233	24,600		498,359	998,874	161,042		258,611	419,653	793,520	(38,274)	755,246	
70203	28,475,072	477,754	1,185,747	85,988		2,280,148	4,029,637	562,905		195,596	758,501	2,773,656	553,963	3,327,619	
70209	548,417	9,201	22,837	1,656		70,633	104,327	10,841		27,648	38,489	53,419	23,192	76,611	
70212	303,243	5,088	12,628	915		80,996	99,627	5,995		13,377	19,372	29,538	(10,842)	18,696	
70215	413,267	6,934	17,209	1,248		76,153	101,544	8,170		49,224	57,394	40,255	(1,929)	38,326	
70220	2,825	47	118	8		-	173	56		13,409	13,465	275	(9,319)	(9,044)	
70222	61,385	1,030	2,556	185		22,305	26,076	1,213		39,090	40,303	5,979	(6,380)	(401)	
70224	51,612	866	2,149	155		21,170	24,340	1,020		20,195	21,215	5,027	(1,749)	3,278	
70301	1,715,341	28,780	71,430	5,180		1,137,224	1,242,614	33,909		1,550,791	1,584,700	167,085	(243,108)	(76,023)	
70303	594,056	9,967	24,737	1,793		64,687	101,184	11,743		167,977	179,720	57,865	(70,267)	(12,402)	
70305	635,579	10,664	26,467	1,920		175,159	214,210	12,564		63,140	75,704	61,909	30,429	92,338	
70401	1,321,264	22,168	55,020	3,990		293,487	374,665	26,119		104,645	130,764	128,700	71,133	199,833	
70402	35,895,122	602,248	1,494,730	108,394		1,044,494	3,249,866	709,587		730,032	1,439,619	3,496,417	418,753	3,915,170	
70403	-	-	-	-		885	885	-		1,742	1,742	-	(66)	(66)	
70404	1,555,198	26,093	64,761	4,697		46,837	142,388	30,744		72,346	103,090	151,486	(8,546)	142,940	
70406	785,502	13,179	32,710	2,372		332,006	380,267	15,528		345,620	361,148	76,513	110,610	187,123	
70407	377,680	6,337	15,727	1,141		29,068	52,273	7,466		14,054	21,520	36,789	10,580	47,369	
70413	191,544	3,214	7,976	578		978	12,746	3,787		52,191	55,978	18,658	(16,947)	1,711	
70420	1,740,993	29,210	72,498	5,258		146,555	253,521	34,417		129,970	164,387	169,584	17,997	187,581	
70501	2,181,089	36,594	90,824	6,586		19,333	153,337	43,116		108,272	151,388	212,452	(49,163)	163,289	
70502	1,014,956	17,029	42,264	3,065		45,787	108,145	20,064		26,576	46,640	98,863	(11,214)	87,649	
70503	18,944	318	789	58		7,744	8,909	374		43,055	43,429	1,845	(3,590)	(1,745)	
70504	502,657	8,434	20,931	1,518		20,260	51,143	9,937		95,753	105,690	48,962	(26,103)	22,859	
70505	3,470	58	145	10		1,360	1,573	69		21,792	21,861	338	(13,414)	(13,076)	
70507	43,857	736	1,826	133		6,729	9,424	867		17,999	18,866	4,272	(16,961)	(12,689)	
70601	741,287	12,437	30,868	2,238		79,070	124,613	14,654		19,192	33,846	72,206	18,967	91,173	
70602	5,761,300	96,663	239,910	17,398		1,045,032	1,399,003	113,891		30,348	144,239	561,188	406,108	967,296	
70603	1,201,848	20,165	50,047	3,629		2,033	75,874	23,759		62,436	86,195	117,068	(22,587)	94,481	
70608	38,158	640	1,589	115		25,778	28,122	754		-	754	3,717	9,434	13,151	
70701	39,932,443	669,986	1,662,851	120,586		52,378	2,505,801	789,398		1,174,663	1,964,061	3,889,678	(927,026)	2,962,652	
70702	11,805,250	198,068	491,589	35,649		36,566	761,872	233,370		265,844	499,214	1,149,908	(67,823)	1,082,085	
70705	87,212	1,463	3,632	263		20,055	25,413	1,724		100,775	102,499	8,495	(36,512)	(28,017)	
70712	20,373,424	341,825	848,382	61,523		1,317,598	2,569,328	402,749		6,300	409,049	1,984,503	761,328	2,745,831	
70714	2,790,079	46,812	116,183	8,425		61,373	232,793	55,155		136,568	191,723	271,772	(4,817)	266,955	
70715	50,155	841	2,089	151		12,002	15,083	991		6,123	7,114	4,885	2,028	6,913	
70801	31,231,572	524,003	1,300,532	94,312		1,232,432	3,151,279	617,396		1,939,340	2,556,736	3,042,157	(119,220)	2,922,937	
70802	6,954,649	116,685	289,603	21,002		427,457	854,747	137,482		-	137,482	677,428	294,426	971,854	
70804	397,767	6,674	16,564	1,201		32,765	57,204	7,863		70,842	78,705	38,745	(24,011)	14,734	
70806	5,146,756	86,352	214,319	15,542		282,389	598,602	101,743		490	102,233	501,327	205,227	706,554	
70807	156,924	2,633	6,535	474		654	10,296	3,102		5,022	8,124	15,285	(1,896)	13,389	
70901	3,212,449	53,898	133,772	9,701		95,296	292,667	63,505		11,591	75,096	312,913	13,325	326,238	
70902	709,934	11,911	29,563	2,144		1,810	45,428	14,034		79,740	93,774	69,152	(57,080)	12,072	
70903	102,308	1,717	4,260	309		40,260	46,546	2,022		12,478	14,500	9,965	4,558	14,523	
70908	1,662	28	69	5		10,062	10,164	33		16,448	16,481	162	(193)	(31)	
71001	73,569,698	1,234,351	3,063,560	222,163		35,814	4,555,888	1,454,350		6,644,863	8,099,213	7,166,164	(2,711,461)	4,454,703	
71003	-	-	-	-		0	0	-		474	474	-	(1,491)	(1,491)	
71006	100,814,368	1,691,462	4,198,071	304,434		802,999	6,996,966	1,992,932		1,994,070	3,987,002	9,819,971	(163,007)	9,656,964	
71008	32,182,440	539,957	1,340,128	97,183		685,760	2,663,028	636,193		104,931	741,124	3,134,778	151,458	3,286,236	
71012	2,997,518	50,292	124,821	9,052		67,063	251,228	95,256		94,189	153,445	291,978	17,228	309,206	
71015	5,500,691	92,291	229,058	16,610		3,917,626	4,255,585	108,739		-	108,739	535,803	1,376,537	1,912,340	
71016	-	-	-	-		0	0	-		2,710	2,710	-	(3,753)	(3,753)	
71017	19,048	320	793	57		9,386	10,556	377		3,887	4,264	1,855	4,120	5,975	
71018	63,565,024	1,066,493	2,646,949	191,951		669,683	4,575,076	1,256,574		1,792,144	3,048,718	6,191,644	(340,118)	5,851,526	
71019	4,848,336	81,345	201,892	14,640		233,281	531,158	95,844		30,387	126,231	472,259	71,153	543,412	
71020	-	-	-	-		-	-	-		131	131	-	(411)	(411)	

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

**Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense			
		Difference between Expected and Actual		Net Difference between Projected and Actual	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Employer Pension Expense	
		Experience	Assumption changes	Investment Earnings		Experience	Actual	Contributions		Share of Total Plan Employer Contributions	Expense	Share of Total Plan Employer Contributions	Contributions	Pension Expense	
71025	6,583,304	110,455	274,139	19,880	194,561	599,035	130,141	82,269	212,410	641,256	(66,518)	574,738			
71035	6,146,110	103,119	255,934	18,560	587,920	965,533	121,498	-	121,498	598,671	286,477	885,148			
71037	7,407	124	308	22	5,276	5,730	146	-	146	722	1,854	2,576			
71038	147,627	2,477	6,147	446	29,078	38,148	2,918	6,881	9,799	14,380	(1,667)	12,713			
71044	202,176	3,392	8,419	611	1,931	14,353	3,997	3,109	7,106	19,693	(719)	18,974			
71047	462,753	7,764	19,270	1,398	38,377	66,809	9,148	35,494	44,642	45,075	53,852	98,927			
71103	10,074,560	169,031	419,521	30,423	528,347	1,147,322	199,157	16,292	215,449	981,327	190,238	1,171,565			
71105	7,222,609	121,181	300,761	21,810	194,613	638,365	142,779	-	142,779	703,529	118,604	822,133			
71109	680,939	11,425	28,355	2,056	21,624	63,460	13,461	164,054	177,515	66,328	(62,206)	4,122			
71112	1,560	26	65	5	4	100	31	176	207	152	(535)	(383)			
71201	4,182,215	70,169	174,154	12,630	665,683	922,636	82,675	230,688	313,363	407,375	74,881	482,256			
71202	8,247,068	138,369	343,421	24,904	565,455	1,072,149	163,031	292,856	455,887	803,318	(7,748)	795,570			
71213	171,254	2,873	7,131	517	2,375	12,896	3,385	5,013	8,398	16,681	(1,414)	15,267			
71301	2,886,672	48,433	120,206	8,717	35,997	213,353	57,065	18,237	75,302	281,181	1,941	283,122			
71302	1,095,002	18,372	45,598	3,307	92,413	159,690	21,646	63,789	85,435	106,660	10,806	117,466			
71303	7,342,898	123,199	305,770	22,174	507,750	958,893	145,157	117,526	262,683	715,246	111,576	826,822			
71305	437,366	7,338	18,213	1,321	23,808	50,680	8,646	2,991	11,637	42,602	10,325	52,927			
71307	828	14	34	3	2	53	16	93	109	81	(2,243)	(2,162)			
71309	250,645	4,205	10,437	757	29,176	44,575	4,955	21,554	26,509	24,414	8,302	32,716			
71312	7,390	124	308	23	165	620	146	90	236	720	(88)	632			
71401	14,570,515	244,464	606,739	43,999	2,304,518	3,199,720	288,035	-	288,035	1,419,262	1,103,770	2,523,032			
71402	2,390,270	40,104	99,535	7,218	70,701	217,558	47,252	27,165	74,417	232,828	6,734	239,562			
71406	474,380	7,959	19,754	1,433	26,125	55,271	9,378	1,251	10,629	46,208	9,026	55,234			
71407	19,998	336	833	60	-	1,229	395	81,507	81,902	1,948	(78,951)	(77,003)			
71409	24,735	415	1,030	74	885	2,404	489	22,456	22,945	2,409	(6,735)	(4,326)			
71501	22,510,283	377,677	937,364	67,975	938,723	2,321,739	444,991	0	444,991	2,192,647	495,081	2,687,728			
71504	4,176,861	70,079	173,931	12,613	112,980	369,603	82,570	75,018	157,588	406,853	(3,064)	403,789			
71506	1,378,447	23,128	57,401	4,163	42,773	127,465	27,250	8,634	35,884	134,270	15,095	149,365			
71601	11,718,981	196,621	487,997	35,388	696,523	1,416,529	231,665	2,570	234,235	1,141,504	275,624	1,417,128			
71605	4,598,587	77,155	191,493	13,887	14,399	296,934	90,906	223,035	313,941	447,932	(65,107)	382,825			
71607	3,354,967	56,290	139,706	10,131	2,242	208,369	66,322	284,504	350,826	326,795	(124,124)	202,671			
71610	2,308	39	96	7	5	147	46	1,886	1,932	225	(8,225)	(8,000)			
71701	5,912,295	99,196	246,197	17,854	194,802	558,049	116,876	72,530	189,406	575,896	(41,793)	534,103			
71702	2,123,641	35,630	88,432	6,413	76,511	206,986	41,981	59,954	101,935	206,856	(6,054)	200,802			
71705	457,858	7,682	19,066	1,382	125,425	153,555	9,051	128,382	137,433	44,598	(10,684)	33,914			
71706	307,561	5,160	12,807	929	8,904	27,800	6,080	2,664	8,744	29,958	9,113	39,071			
71802	714,417	11,986	29,749	2,157	82,745	126,637	14,123	56,828	70,951	69,589	(44,057)	25,532			
71803	35,653,039	598,186	1,484,649	107,663	1,353,926	3,544,424	704,801	162,472	867,273	3,472,836	1,228,292	4,701,128			
71809	24,912,243	417,977	1,037,386	75,228	2,198,393	3,728,984	492,473	492,473	2,426,613	1,137,882	1,137,882	3,564,495			
71810	50,439	846	2,100	152	25,443	28,541	997	674	1,671	4,913	11,708	16,621			
71811	-	-	-	-	-	-	-	-	-	-	(883)	(883)			
71812	4,072	68	170	13	-	251	81	41,564	41,645	397	(20,797)	(20,400)			
71815	119,674	2,008	4,983	361	1,202	8,554	2,366	40,833	43,199	11,657	(14,806)	(3,149)			
71901	6,699,045	112,396	278,959	20,230	568,276	979,861	132,429	114,814	247,243	652,530	62,110	714,640			
71902	125,889	2,112	5,242	380	4,873	12,607	2,489	2,581	5,070	12,262	994	13,256			
71904	940,801	15,785	39,176	2,841	236,154	293,956	18,598	115,113	133,711	91,640	49,989	141,629			
71905	782,521	13,129	32,585	2,363	213,383	261,460	15,469	47,274	62,743	76,223	53,469	129,692			
72001	1,671,353	28,042	69,598	5,047	36,244	138,931	33,040	70,288	103,328	162,801	(7,644)	155,157			
72002	8,548,976	143,435	355,993	25,816	208,261	733,505	168,999	-	168,999	832,725	135,480	968,205			
72009	-	-	-	-	-	-	-	339	339	-	(1,625)	(1,625)			
72011	2,902	49	121	9	7	186	57	7,499	7,556	283	(17,073)	(16,790)			
72101	18,286,271	306,807	761,469	55,220	1,301,954	2,425,450	361,489	144,549	506,038	1,781,201	240,572	2,021,773			
72102	19,233,838	322,705	800,928	58,081	76,138	1,257,852	380,221	1,500,831	1,881,052	1,873,500	(504,851)	1,368,649			
72108	108,147	1,814	4,503	326	4,564	11,207	2,138	111,640	113,778	10,534	(34,996)	(24,462)			
72109	73,357	1,231	3,055	222	6,662	11,170	1,450	9,047	10,497	7,145	(12,206)	(5,061)			
72110	85,933	1,442	3,578	260	17,161	22,441	1,699	-	1,699	8,370	8,764	17,134			
72111	5,488	92	229	17	-	338	108	51,517	51,625	535	(23,384)	(22,849)			
72113	68,020	1,141	2,832	206	11,066	15,245	1,345	40,851	42,196	6,626	(9,045)	(2,419)			
72115	-	-	-	-	-	-	-	202	202	-	(1,306)	(1,306)			
72117	431,601	7,241	17,973	1,303	53,390	79,907	8,532	27,079	35,611	42,041	6,210	48,251			
72119	2,765,440	46,399	115,157	8,351	3,173	173,080	54,668	46,474	101,142	269,372	(82,832)	186,540			
72120	427,280	7,169	17,793	1,290	70,640	96,892	8,447	0	8,447	41,620	42,682	84,302			
72122	590,537	9,908	24,591	1,783	46,060	82,342	11,674	20,901	32,575	57,522	21,796	79,318			
72123	541,727	9,089	22,558	1,636	124,286	157,569	10,709	53,916	64,625	52,768	14,940	67,708			
72124	50,842	853	2,117	153	11,506	14,629	1,005	14,283	15,288	4,952	9,653	14,605			
72126	140,203	2,352	5,838	423	7,130	15,743	2,772	2,855	5,627	13,657	2,300	15,957			

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

**Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources			Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
72201	5,627,144	94,412	234,323	16,993	-	345,728	111,239	356,929	468,168	548,120	(163,642)	384,478
72202	26,878,941	450,974	1,119,282	81,168	758,144	2,409,568	531,352	277,861	809,213	2,618,182	306,623	2,924,805
72302	28,737,557	482,158	1,196,678	86,780	1,619,792	3,385,408	568,094	-	568,094	2,799,224	783,303	3,582,527
72303	254,040	4,262	10,579	767	4,530	20,138	5,022	2,233	7,255	24,745	5,702	30,447
72304	18,575	312	774	56	5,574	6,716	367	5,736	6,103	1,809	(2,565)	(756)
72305	126,503,975	2,122,482	5,267,827	382,010	35,312,381	43,084,700	2,500,772	8,465,935	10,966,707	12,322,304	9,326,155	21,648,459
72307	8,182,056	137,278	340,714	24,707	508,232	1,010,931	161,746	3,424	165,170	796,985	249,053	1,046,038
72309	13,396,400	224,765	557,847	40,454	1,499,741	2,322,807	264,824	1,809	266,633	1,304,896	707,088	2,011,984
72314	3,367,547	56,501	140,230	10,169	5,006	211,906	66,571	185,943	252,514	328,021	(57,629)	270,392
72321	43,430	729	1,808	131	7,996	10,664	859	17,170	18,029	4,230	(4,520)	(290)
72323	9,462,174	158,756	394,020	28,574	313,012	894,362	187,051	420,405	607,456	921,677	(74,819)	846,858
72324	4,743,795	79,591	197,539	14,325	252,038	543,493	93,777	44,655	138,432	462,076	106,272	568,348
72328	908,610	15,245	37,836	2,744	49,437	105,262	17,962	28,382	46,344	88,505	3,919	92,424
72329	5,694,745	95,546	237,138	17,197	292,233	642,114	112,576	39,167	151,743	554,705	87,976	642,681
72332	4,640,634	77,860	193,243	14,014	272,557	557,674	91,738	673	92,411	452,028	140,078	592,106
72333	3,019,251	50,657	125,726	9,118	194,266	379,767	59,686	8,523	68,209	294,095	72,928	367,023
72338	5,503,879	92,344	229,190	16,620	407,930	746,084	108,803	3,085	111,888	536,113	175,803	711,916
72343	2,814,471	47,221	117,199	8,499	139,692	312,611	55,637	30,063	85,700	274,148	77,700	351,848
72346	5,166,012	86,675	215,121	15,600	144,452	461,848	102,123	166,932	269,055	503,203	24,927	528,130
72347	1,527,361	25,626	63,602	4,612	96,855	190,695	30,193	40,326	70,519	148,775	70,888	219,663
72349	-	-	-	-	1,475	1,475	-	45,522	45,522	-	(18,098)	(18,098)
72352	1,856,376	31,146	77,302	5,606	247,637	361,691	36,697	104,975	141,672	180,823	134,396	315,219
72353	289,339	4,855	12,049	873	15,280	33,057	5,720	39,985	45,705	28,183	(9,843)	18,340
72402	4,996,442	83,830	208,060	15,088	-	306,978	98,771	146,874	245,645	486,686	(127,428)	359,258
72403	11,624,463	195,035	484,061	35,103	242,675	956,874	229,796	82,860	312,656	1,132,298	(40,734)	1,091,564
72409	53,651	900	2,234	162	1,280	4,576	1,061	15,314	16,375	5,226	(9,247)	(4,021)
72412	539,014	9,044	22,445	1,628	1,119	34,236	10,655	32,448	43,103	52,503	(17,570)	34,933
72501	6,073,465	101,901	252,909	18,341	11,604	384,755	120,062	2,286	122,348	591,595	13,081	604,676
72502	473,382	7,942	19,712	1,429	-	29,083	9,358	34,010	43,368	46,111	(14,172)	31,939
72506	-	-	-	-	-	-	-	253	253	-	(794)	(794)
72509	554,787	9,308	23,102	1,675	2,349	36,434	10,967	126,647	137,614	54,040	(61,125)	(7,085)
72510	875,991	14,697	36,478	2,645	64,795	118,615	17,317	10,816	28,133	85,327	45,157	130,484
72601	115,616,100	1,939,805	4,814,439	349,132	4,952,252	12,055,628	2,285,537	-	2,285,537	11,261,755	3,633,279	14,895,034
72602	8,831,685	148,178	367,765	26,670	425,873	968,486	174,588	205,957	380,545	860,263	89,759	950,022
72604	50,383,396	845,332	2,098,045	152,146	69,157	3,164,680	995,996	2,478,958	3,474,954	4,907,668	(623,785)	4,283,883
72605	2,801,401	47,002	116,655	8,460	41,833	213,950	55,379	149,592	204,971	272,875	(103,641)	169,234
72606	1,041,360	17,472	43,364	3,145	122,350	186,331	20,586	141,579	162,165	101,435	73,110	174,545
72611	-	-	-	-	2,570	2,570	-	5,666	5,666	-	(247)	(247)
72613	334,200	5,607	13,917	1,009	26,688	47,221	6,607	11,160	17,767	32,553	13,471	46,024
72614	568,821	9,544	23,687	1,718	53,391	88,340	11,245	1,349	12,594	55,407	21,196	76,603
72616	-	-	-	-	-	-	-	6,334	6,334	-	(5,051)	(5,051)
72620	-	-	-	-	-	-	-	9,681	9,681	-	(7,776)	(7,776)
72622	-	-	-	-	-	-	-	38	38	-	(120)	(120)
72701	15,299,272	256,691	637,086	46,200	2,978,110	3,918,087	302,441	2,285,950	2,588,391	1,490,248	482,188	1,972,436
72702	2,472,799	41,489	102,971	7,467	88,355	240,282	48,883	109,140	158,023	240,867	(45,067)	195,800
72705	7,091,674	118,984	295,309	21,415	683,757	1,119,465	140,191	-	140,191	690,775	389,930	1,080,705
72801	6,124,584	102,758	255,037	18,495	123,910	500,200	121,073	56,581	177,654	596,574	29,729	626,303
72802	12,173,604	204,249	506,928	36,762	730,924	1,478,863	240,652	9,785	250,437	1,185,788	322,172	1,507,960
72806	545,460	9,152	22,714	1,647	53,895	87,408	10,783	12,396	23,179	53,131	11,071	64,202
72807	28,629	480	1,192	86	3,836	5,594	566	66,324	66,890	2,789	(17,680)	(14,891)
72808	687	12	29	2	1	44	14	78	92	67	5	72
72901	23,829,324	399,808	992,291	71,958	2,041,577	3,505,634	471,066	-	471,066	2,321,130	997,898	3,319,028
72902	5,877,316	98,610	244,741	17,748	424,142	785,241	116,185	324,054	440,239	572,489	90,369	662,858
72904	-	-	-	-	0	0	-	81	81	-	(255)	(255)
72908	202,683	3,401	8,440	613	121,110	133,564	4,007	-	4,007	19,743	48,893	68,636
72911	13,710	230	571	42	12,097	12,940	271	20,634	20,905	1,335	1,097	2,432
73001	4,270,354	71,648	177,824	12,895	388,851	651,218	84,418	-	84,418	415,960	208,401	624,361
73002	13,584,986	227,929	565,700	41,023	676,164	1,510,816	268,552	1,336	269,888	1,323,265	333,603	1,656,868
73010	6,822	114	284	20	1,257	1,675	135	4,850	4,985	664	1,052	1,716
73101	2,853,187	47,871	118,811	8,616	69,707	245,005	56,403	272,687	329,090	277,919	(85,326)	192,593
73102	1,002,717	16,824	41,755	3,028	9,954	71,561	19,822	25,731	45,553	97,671	(16,385)	81,286
73105	-	-	-	-	10,583	10,583	-	15,223	15,223	-	(380)	(380)
73201	66,392,364	1,113,930	2,764,684	200,488	47,514	4,126,616	1,312,466	3,637,787	4,950,253	6,467,045	(1,274,024)	5,193,021
73202	7,529,395	126,328	313,536	22,737	79,633	542,234	148,844	253,617	402,461	733,412	56,458	789,870
73203	8,587,527	144,081	357,598	25,932	312,210	839,821	169,761	263,209	432,970	836,481	554,636	1,391,117
73204	3,289,735	55,195	136,990	9,934	370,066	572,185	65,033	121,645	186,678	320,441	38,976	359,417

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

**Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual		Net Difference between Projected and Actual	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
		Experience	Assumption changes	Investment Earnings		Experience				Share of Pension Expense	Contributions			
73205	7,773,798	130,429	323,713	23,475	135,287	612,904	153,675	168,180	321,855	757,218	59,475	816,693		
73206	2,748,076	46,107	114,434	8,299	143,172	312,012	54,325	95,664	149,989	267,680	44,697	312,377		
73207	30,479	511	1,269	92	21,707	23,579	603	618	1,221	2,969	3,304	6,273		
73208	41,709	700	1,737	125	18,521	21,083	825	3,499	4,324	4,063	4,713	8,776		
73209	1,035,064	17,366	43,102	3,126	306,647	370,241	20,461	174,699	195,160	100,822	86,838	187,660		
73212	256,927	4,311	10,699	776	2,935	18,721	5,079	42,973	48,052	25,026	(6,061)	18,965		
73213	257,268	4,316	10,713	777	57,735	73,541	5,086	4,956	10,042	25,060	4,695	29,755		
73215	259,216	4,349	10,794	783	63,576	79,502	5,124	52,241	57,365	25,249	27,668	52,917		
73216	718,836	12,061	29,933	2,171	28,678	72,843	14,210	26,357	40,567	70,019	(14,369)	55,650		
73217	2,964,175	49,733	123,433	8,951	73,716	255,833	58,597	82,894	141,491	288,730	19,094	307,824		
73223	208,263	3,494	8,672	629	107,284	120,079	4,117	58,630	62,747	20,286	5,762	26,048		
73224	-	-	-	-	0	0	-	9,628	9,628	-	(9,769)	(9,769)		
73225	3,674,505	61,651	153,012	11,096	29,867	255,626	72,639	91,180	163,819	357,920	(49,018)	308,902		
73226	353,276	5,927	14,711	1,067	19,120	40,825	6,984	97,134	104,118	34,411	(36,355)	(1,944)		
73301	7,121,817	119,490	296,564	21,506	536,310	973,870	140,786	1,768	142,554	693,711	219,715	913,426		
73302	2,304,887	38,671	95,979	6,960	60,131	201,741	45,564	137,443	183,007	224,511	(33,867)	190,644		
73303	1,874,266	31,446	78,047	5,660	6,245	121,398	37,051	34,627	71,678	182,566	(7,217)	175,349		
73311	115,783	1,943	4,821	350	62,159	69,273	2,289	46,302	48,591	11,278	(22,973)	(11,695)		
73401	3,859,018	64,747	160,696	11,653	205,325	442,421	76,286	103,546	179,832	375,893	10,261	386,154		
73402	3,928,235	65,908	163,578	11,862	50,147	291,495	77,655	63,366	141,021	382,635	(22,616)	360,019		
73406	560,967	9,412	23,360	1,694	276,026	310,492	11,089	294,757	305,846	54,642	43,761	98,403		
73407	220,343	3,697	9,175	666	44,784	58,322	4,356	5,850	10,206	21,463	(5,683)	15,780		
73501	430,983	7,231	17,947	1,302	2,232	28,712	8,520	39,598	48,118	41,981	(17,728)	24,253		
73502	3,098,538	51,987	129,028	9,357	227,988	418,360	61,253	-	61,253	301,818	109,001	410,819		
73507	-	-	-	-	2,973	2,973	-	11,294	11,294	-	(3,293)	(3,293)		
73601	4,151,743	69,658	172,885	12,537	73,922	329,002	82,073	184,508	266,581	404,407	(154,444)	249,963		
73602	8,086,264	135,671	336,725	24,418	289,729	786,543	159,852	96,331	256,183	90,969	50,969	838,623		
73604	-	-	-	-	0	0	-	71,081	71,081	-	(40,696)	(40,696)		
73607	331,249	5,558	13,794	1,000	9,237	29,589	6,548	31,482	38,030	32,266	9,283	41,549		
73608	4,548	76	189	14	1,750	2,029	90	-	90	443	1,020	1,463		
73609	273,610	4,591	11,394	826	17,913	34,724	5,409	15,317	20,726	26,651	(9,268)	17,383		
73613	2,566	43	107	8	863	1,021	51	14,157	14,208	250	(9,293)	(9,043)		
73702	18,474,422	309,964	769,304	55,788	381,148	1,516,204	365,208	969,421	1,334,629	1,799,528	673,385	2,472,913		
73703	5,392,135	90,469	224,537	16,283	-	331,289	106,594	82,489	189,083	525,229	(94,544)	430,685		
73707	1,555,215	26,093	64,762	4,696	244,926	340,477	30,744	26,249	56,993	151,488	107,516	259,004		
73708	1,138,949	19,109	47,428	3,440	93,856	163,833	22,515	15,185	37,700	110,941	(21,884)	89,057		
73710	172,426	2,893	7,180	521	30,593	41,187	3,409	39,659	43,068	16,795	7,280	24,075		
73801	7,658,916	128,501	318,929	23,128	307,723	778,281	151,404	194,668	346,072	746,028	(98,090)	647,938		
73803	17,228,547	289,060	717,424	52,026	243,057	1,301,567	340,580	585,354	925,934	1,678,172	101,672	1,779,844		
73805	268,032	4,497	11,161	810	39,641	56,109	5,299	13,932	19,231	26,108	18,262	44,370		
73806	236,082	3,961	9,831	713	16,474	30,979	4,667	17,385	22,052	22,996	8,333	31,329		
73807	320,354	5,375	13,340	967	21,072	40,754	6,333	2,481	8,814	31,205	17,429	48,634		
73809	54,765	919	2,281	166	7,773	11,139	1,083	11,676	12,759	5,335	(12,630)	(7,295)		
73810	95,887	1,609	3,993	290	33,473	39,365	1,896	22,717	24,613	9,340	(8,819)	521		
73811	130,477	2,189	5,433	394	6,687	14,703	2,579	28,426	31,005	12,709	(8,019)	4,690		
73812	384,937	6,458	16,029	1,162	-	23,649	7,610	85,252	92,862	37,495	(45,148)	(7,653)		
73815	48,502	814	2,020	147	20,054	23,035	959	12,292	13,251	4,724	7,534	12,258		
73819	159,238	2,672	6,631	481	-	9,784	3,148	9,518	12,666	15,511	(6,523)	8,988		
73820	169,644	2,846	7,064	512	34,725	45,147	3,354	2,206	5,560	16,524	13,184	29,708		
73901	7,449,899	124,994	310,226	22,497	213,843	671,560	147,272	120,854	268,126	725,668	91,536	817,204		
73902	1,029,212	17,268	42,858	3,108	8,734	71,968	20,346	12,040	32,386	100,252	(65,369)	34,883		
73903	20,143,360	337,965	838,802	60,828	503,412	1,741,007	398,201	379,625	777,826	1,962,093	244,053	2,206,146		
73906	1,856,087	31,141	77,290	5,605	175,717	289,753	36,692	19,375	56,067	180,795	85,685	266,480		
73907	903,024	15,151	37,603	2,727	91,756	147,237	17,851	2,809	20,660	87,960	41,166	129,126		
73911	3,332,262	55,909	138,761	10,063	79,756	284,489	65,873	866,522	932,395	324,584	(211,359)	113,225		
74002	46,260	776	1,926	140	9,542	12,384	914	4,230	5,144	4,506	(10,338)	(5,832)		
74003	79,713,478	1,337,432	3,319,396	240,715	329,916	5,227,459	1,575,802	7,239,711	8,815,513	7,764,608	(3,004,282)	4,760,326		
74005	87,735,170	1,472,019	3,653,432	264,939	1,818,165	7,208,555	1,734,378	4,173,224	5,907,602	8,545,972	(737,887)	7,808,085		
74009	9,692	163	404	29	6,439	7,035	192	5,562	5,754	944	(55)	889		
74010	2,234,907	37,497	93,065	6,749	16,429	153,740	44,180	154,249	198,429	217,694	(47,130)	170,564		
74013	3,059,405	51,331	127,398	9,239	15,849	203,817	60,479	19,480	79,959	298,006	(6,296)	291,710		
74018	89,461	1,501	3,725	270	54,169	59,665	1,768	176	1,944	8,714	19,404	28,118		
74020	6,387	107	266	19	4,549	4,941	126	-	126	622	1,598	2,220		
74101	603,299	10,122	25,122	1,822	7,632	44,698	11,926	70,655	82,581	58,765	(50,357)	8,408		
74102	3,806,886	63,872	158,525	11,496	8,878	242,771	75,256	138,818	214,074	370,815	(39,692)	331,123		
74106	167,528	2,811	6,976	506	30,778	41,071	3,312	332	3,644	16,318	16,899	33,217		

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

**Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense		
74108	-	-	-	-	96	96	-	139	139	-	(4)	(4)		
74201	-	-	-	-	-	-	-	8,581	8,581	-	(12,427)	(12,427)		
74203	59,688,982	1,001,461	2,485,544	180,246	2,198,696	5,865,947	1,179,952	2,192,058	3,372,010	5,814,092	481,658	6,295,750		
74204	962,558	16,150	40,082	2,906	-	59,138	19,028	268,905	287,933	93,759	(168,946)	(75,187)		
74208	153,538	2,576	6,394	464	1,096	10,530	3,035	22,314	25,349	14,956	(8,642)	6,314		
74213	843,095	14,145	35,108	2,546	14,868	66,667	16,667	57,042	73,709	82,123	(25,021)	57,102		
74216	1,133,609	19,020	47,205	3,423	33,160	102,808	22,410	47,021	69,431	110,421	31,707	142,128		
74217	567,869	9,528	23,647	1,715	24,202	59,092	11,226	32,358	43,584	55,314	6,781	62,095		
74218	430,265	7,219	17,917	1,299	22,018	48,453	8,506	29,523	38,029	41,911	(7,978)	33,933		
74219	11,370	191	473	34	26	724	225	576	801	1,107	(385)	722		
74221	575,856	9,662	23,980	1,739	7,492	42,873	11,384	4,504	15,888	56,092	27,956	84,048		
74222	945,780	15,868	39,384	2,856	13,246	71,354	18,696	6,496	25,192	92,125	6,333	115,458		
74223	484,685	8,132	20,183	1,464	47,689	77,468	9,581	4,458	14,039	47,211	22,625	69,836		
74224	695,054	11,662	28,943	2,099	34,364	77,068	13,740	17,430	31,170	67,703	50,357	118,060		
74226	866,990	14,546	36,103	2,618	49,652	102,919	17,139	1,057	18,196	84,450	40,409	124,859		
74228	3,299,219	55,354	137,385	9,962	909,159	1,111,860	65,220	88,624	153,844	321,365	704,430	1,025,795		
74229	3,259,697	54,691	135,739	9,844	2,100,065	2,300,339	64,439	1,547,481	1,611,920	317,516	232,746	550,262		
74230	21,553,449	361,623	897,520	65,086	1,409,311	2,733,540	426,076	1,162,726	1,588,802	2,099,445	817,095	2,916,540		
74231	557,389	9,352	23,211	1,683	37,971	72,217	11,019	13,282	24,301	54,293	110,295	164,588		
74234	696,805	11,691	29,016	2,104	110,243	153,054	13,775	12,990	26,765	67,873	48,742	116,615		
74239	189,998	3,188	7,912	574	53,904	65,578	3,756	4,852	8,608	18,507	25,084	43,591		
74242	-	-	-	-	0	0	-	2,264	2,264	-	(12,045)	(12,045)		
74301	20,537,703	344,581	855,223	62,019	400,039	1,661,862	405,996	13,407	419,403	2,000,505	99,055	2,099,560		
74302	17,208,219	288,719	716,578	51,964	300,285	1,357,546	340,178	539,320	879,498	1,676,192	(216,404)	1,459,788		
74310	-	-	-	-	0	0	-	130	130	-	(409)	(409)		
74311	11,399	191	475	35	1,142	1,843	225	37,423	37,648	1,110	(13,288)	(12,178)		
74401	6,921,273	116,125	288,213	20,901	456,586	881,825	136,822	-	136,822	674,177	221,858	896,035		
74402	3,696,666	62,023	153,935	11,163	26,942	254,063	73,077	92,212	165,289	360,079	(52,963)	307,116		
74406	222,409	3,732	9,261	672	20,572	34,237	4,397	9,391	13,788	21,664	7,117	28,781		
74407	37,596	631	1,566	113	18,549	20,859	743	-	743	3,662	8,735	12,397		
74408	171,591	2,879	7,145	518	19,919	30,461	3,392	60,214	63,606	16,714	(5,641)	11,073		
74413	29,183	490	1,215	88	1,302	3,095	577	2,020	2,597	2,843	(1,919)	924		
74501	8,564,541	143,696	356,641	25,862	651,943	1,178,142	169,307	594,162	763,469	834,242	207,135	1,041,377		
74504	1,719,544	28,850	71,605	5,192	4,399	110,046	33,993	133,486	167,479	167,495	(65,126)	102,369		
74506	408	7	17	1	1	26	8	46	54	40	3	43		
74509	292,385	4,906	12,175	883	10,780	28,744	5,780	18,161	23,941	28,480	9,635	38,115		
74510	85,692	1,438	3,568	259	1,177	6,442	1,694	912	2,606	1,261	9,347	9,608		
74601	31,257,723	524,442	1,301,621	94,390	1,203,559	3,124,012	617,913	19,540	637,453	3,044,704	395,567	3,440,271		
74602	44,411,072	745,128	1,849,348	134,111	1,010,987	3,739,574	877,933	1,066,182	1,944,115	4,325,925	446,575	4,772,500		
74604	10,162,397	170,505	423,178	30,688	459,631	1,084,002	200,894	330,878	531,772	989,883	245,587	1,235,470		
74607	2,200,382	36,918	91,627	6,644	87,817	223,006	43,498	6,769	50,267	214,331	67,287	281,618		
74609	4,880,726	81,889	203,241	14,739	72,783	372,652	96,484	35,998	132,482	475,414	(22,022)	453,392		
74611	-	-	-	-	-	-	-	621	621	-	(5,535)	(5,535)		
74612	-	-	-	-	118	118	-	1,023	1,023	-	(69)	(69)		
74613	4,583,977	76,910	190,884	13,843	193,258	474,895	90,618	281,285	371,903	446,509	43,075	489,584		
74620	1,692	28	70	5	4	107	33	190	223	165	(1,274)	(1,109)		
75015	34,565	580	1,439	104	178,997	181,120	683	232,852	233,535	3,367	2,219	5,586		
80101	102,260	1,716	4,258	309	19,118	25,401	2,022	978	3,000	9,961	11,578	21,539		
80201	254,115	4,264	10,582	767	21,646	37,259	5,023	9,568	14,591	24,752	(4,243)	20,509		
80401	156,824	2,631	6,530	474	39,035	48,670	3,100	21	3,121	15,276	16,230	31,506		
80402	1,407	24	59	4	27	114	28	17,604	17,632	137	(7,205)	(7,068)		
80404	35,259	592	1,468	106	6,527	8,693	697	85	782	3,434	7,341	10,775		
80405	95,023	1,594	3,957	287	4,760	10,598	1,878	24,764	26,642	9,256	(4,694)	4,562		
80502	17,178	288	715	52	12,234	13,289	340	-	340	1,673	4,299	5,972		
80503	398	7	17	1	145	170	8	88	96	39	(158)	(119)		
80601	131	2	5	-	3,084	3,091	3	83,864	83,867	13	(29,248)	(29,235)		
80603	26,502	445	1,104	80	18,875	20,504	524	-	524	2,581	6,632	9,213		
80701	14,383	241	599	43	4,357	5,240	284	4,598	4,882	1,401	(17,288)	(15,887)		
80801	431,891	7,246	17,985	1,304	75,427	101,962	8,538	27,333	35,871	42,069	30,273	72,342		
81001	358,082	6,008	14,911	1,081	55,281	77,281	7,079	41,863	48,942	34,879	13,717	48,596		
81003	-	-	-	-	9,092	9,092	-	18,938	18,938	-	(761)	(761)		
81102	354,451	5,947	14,760	1,070	104,629	126,406	7,007	-	7,007	34,526	42,112	76,638		
81301	161,869	2,716	6,740	489	13,884	23,829	3,200	744	3,944	15,767	4,870	20,637		
81402	28,356	476	1,181	86	8,137	9,880	561	-	561	2,762	5,326	8,088		
81403	-	-	-	-	87	87	-	344	344	-	(684)	(684)		
81408	91	2	4	1	65	72	2	-	2	9	23	32		

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

**Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual		Net Difference between Projected and Actual	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual		Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
		Experience	Assumption changes	Investment Earnings		Experience				Share of	Contributions			
81501	73,310	1,230	3,053	222	4,448	8,953	1,449	12,084	13,533	7,141	(3,388)	3,753		
81601	132,256	2,219	5,507	400	10,154	18,280	2,614	16,622	14,008	6,934	6,934	19,817		
81802	1,108,314	18,595	46,152	3,346	139,608	207,701	21,910	101,757	123,667	107,957	(24,312)	83,645		
81805	52,937	888	2,204	160	11,635	14,887	1,046	-	1,046	5,156	11,189	16,345		
81901	28,155	472	1,172	85	9,062	10,791	557	2,727	3,284	2,743	5,906	8,649		
82001	238	4	10	1	59	74	5	177	182	23	(305)	(282)		
82101	141,546	2,375	5,894	427	67,013	75,709	2,798	19,504	22,302	13,788	(1,576)	12,212		
82106	-	-	-	-	1,014	1,014	-	2,054	2,054	-	(80)	(80)		
82107	5,605	94	233	17	3,992	4,336	111	2,954	3,065	546	(1,707)	(1,161)		
82108	-	-	-	-	-	-	-	235	235	-	(740)	(740)		
82109	2,092	35	87	6	1,588	1,716	41	1,227	1,268	204	396	600		
82201	199,154	3,341	8,293	602	24	12,260	3,937	14,178	18,115	19,399	(9,781)	9,618		
82301	1,392,451	23,363	57,984	4,205	86,808	172,360	27,526	-	27,526	135,634	98,521	234,155		
82401	82,080	1,377	3,418	248	9,160	14,203	1,623	231	1,854	7,995	10,468	18,463		
82402	248,055	4,162	10,329	749	36,277	51,517	4,904	53,691	58,595	24,162	4,311	28,473		
82501	-	-	-	-	6	6	-	1,942	1,942	-	(3,470)	(3,470)		
82503	15,672	263	653	48	11,161	12,125	310	-	310	1,527	3,922	5,449		
82601	529,376	8,882	22,044	1,598	49,126	81,650	10,465	49,916	60,381	51,565	191	51,756		
82701	81,468	1,367	3,392	246	28,874	33,879	1,610	1,761	3,371	7,936	11,280	19,216		
82801	48,176	808	2,006	146	2,026	4,986	952	1,876	2,828	4,693	76	4,769		
82901	300,308	5,039	12,505	906	66,003	84,453	5,937	-	5,937	29,252	38,343	67,595		
83001	18,878	317	786	57	9,285	10,445	373	2,302	2,675	1,839	3,465	5,304		
83005	226,787	3,805	9,444	685	106,192	120,126	4,483	-	4,483	22,091	52,352	74,443		
83101	-	-	-	-	565	565	-	2,148	2,148	-	(121)	(121)		
83202	205,098	3,441	8,541	620	31,565	44,167	4,054	24,554	28,608	19,978	25,374	45,352		
83203	6,459	108	269	20	3,251	3,648	128	-	128	629	1,509	2,138		
83205	272,247	4,568	11,337	822	50,606	67,333	5,382	27,165	32,547	26,519	22	26,541		
83206	384,731	6,455	16,021	1,162	20,786	44,424	7,605	28,677	36,282	37,475	(26,209)	11,266		
83402	20,613	346	858	62	4,602	5,868	407	8,005	8,412	2,008	3,600	5,608		
83501	128,675	2,159	5,358	388	15,921	23,826	2,544	11,471	14,015	12,534	2,063	14,597		
83601	198,278	3,327	8,257	599	16,233	28,416	3,920	-	3,920	19,314	12,614	31,928		
83701	38,710	649	1,612	117	1,785	4,163	765	3,259	4,024	3,771	(2,482)	1,289		
83802	-	-	-	-	3,101	3,101	-	40,753	40,753	-	(17,164)	(17,164)		
83805	-	-	-	-	389	389	-	43,742	43,742	-	(36,103)	(36,103)		
83806	-	-	-	-	-	-	-	5,910	5,910	-	(5,658)	(5,658)		
83812	351,244	5,893	14,626	1,060	106,630	128,209	6,944	4,385	11,329	34,213	76,145	110,358		
83901	41,400	695	1,724	125	12,087	14,631	818	697	1,515	4,033	2,972	7,005		
84002	279,309	4,686	11,631	844	12,795	29,956	5,521	94,454	99,975	27,206	(84,089)	(56,883)		
84003	1,008,471	16,920	41,994	3,045	120,615	182,574	19,936	90,630	110,566	98,232	(36,190)	62,042		
84101	13,879	233	578	42	9,897	10,750	274	68	342	1,352	3,469	4,821		
84203	85,974	1,442	3,580	260	24,890	30,172	1,700	28,875	30,575	8,374	(30,765)	(22,391)		
84207	148,523	2,492	6,185	448	-	9,125	2,936	16,153	19,089	14,467	(7,092)	7,375		
84208	34,931	586	1,455	106	9,047	11,194	691	1,022	1,713	3,402	202	3,604		
84209	453,611	7,611	18,889	1,370	18,975	46,845	8,967	6,293	15,260	44,185	8,910	53,095		
84210	164,179	2,755	6,837	496	10,671	20,759	3,246	12,119	15,365	15,992	2,168	18,160		
84211	2,239	38	93	7	430	568	44	4,075	4,119	218	(4,009)	(3,791)		
84212	29,401	493	1,224	89	5,858	7,664	581	2,206	2,787	2,864	800	3,664		
84213	-	-	-	-	-	-	-	63,043	63,043	-	(30,480)	(30,480)		
84301	60,764	1,020	2,530	183	32,581	36,314	1,201	103,858	105,059	5,919	(48,594)	(42,675)		
84401	15,315	257	638	46	1,379	2,320	303	41,846	42,149	1,492	(29,223)	(27,731)		
84506	-	-	-	-	-	-	-	1,074	1,074	-	(3,574)	(3,574)		
84601	-	-	-	-	-	-	-	1,088	1,088	-	(1,807)	(1,807)		
84603	224,824	3,772	9,362	679	45,707	59,520	4,444	6,265	10,709	21,899	17,969	39,868		
84604	3,314	56	138	10	-	204	66	27,377	27,443	323	(16,338)	(16,015)		
84605	-	-	-	-	1,207	1,207	-	8,691	8,691	-	(1,350)	(1,350)		
90203	10,268,190	172,280	427,584	31,008	296,713	927,585	202,985	105,677	308,662	1,000,188	26,168	1,026,356		
90208	106,861	1,793	4,450	323	24,597	31,163	2,112	56,144	58,256	10,409	(15,283)	(4,874)		
90403	16,685,888	279,956	694,827	50,387	166,842	1,192,012	329,852	899,342	1,229,194	1,625,313	51,061	1,676,374		
90407	696,989	11,694	29,024	2,105	45,644	88,467	13,778	57,469	71,247	67,891	3,080	70,971		
90704	5,810,857	97,494	241,973	17,547	27,259	384,273	114,871	208,040	322,911	566,015	(115,508)	450,507		
90705	7,691,248	129,044	320,276	23,226	223,912	696,458	152,043	20,008	172,051	749,177	38,638	787,815		
90707	1,614,772	27,093	67,242	4,877	31,946	131,158	31,921	20,735	52,656	157,289	12,248	169,537		
90709	17,971,849	301,531	748,376	54,271	644,585	1,748,763	355,273	472,910	828,183	1,750,574	(52,053)	1,698,521		
90710	1,131,953	18,992	47,136	3,418	-	69,546	22,377	89,774	112,151	110,260	(52,004)	58,256		
90711	6,529,292	109,548	271,890	19,717	131,000	532,155	129,073	272,208	401,281	635,995	(111,882)	524,113		
90803	15,161,679	254,382	631,357	45,784	5,756,356	6,687,879	299,721	115,910	415,631	1,476,846	1,986,817	3,463,663		

The accompanying notes are an integral part of the Schedule of Pension Amounts by Employer.

**Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2022**

Participating Employer	Net Pension Liability as of June 30, 2022	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
90807	1,597,403	26,801	66,518	4,824	594,184	692,327	31,578	-	31,578	155,597	313,633	469,230	
90809	1,223,138	20,522	50,933	3,693	587,218	662,366	24,179	-	24,179	119,142	263,146	382,288	
90810	161,461	2,709	6,723	488	32,726	42,646	3,192	25,917	29,109	15,727	(119)	15,608	
91007	13,969,949	234,388	581,731	42,185	390,625	1,248,929	276,163	285,567	561,730	1,360,763	(35,730)	1,325,033	
91009	2,582,283	43,326	107,530	7,798	336,815	495,469	51,047	5,098	56,145	251,531	122,525	374,056	
91203	500,102	8,391	20,825	1,510	1,736	32,462	9,886	41,637	51,523	48,713	(8,034)	40,679	
91503	557,306	9,350	23,207	1,683	40,023	74,263	11,017	28,230	39,247	54,285	23,193	77,478	
91604	117,149	1,966	4,878	353	47,385	54,582	2,316	23,306	25,622	11,411	(11,364)	47	
91605	65,579	1,100	2,731	198	977	5,006	1,296	45,244	46,540	6,388	(19,670)	(13,282)	
91803	-	-	-	-	-	-	-	13,882	13,882	-	(227,586)	(227,586)	
91804	348,259	5,843	14,502	1,051	138,852	160,248	6,884	0	6,884	33,923	70,029	103,952	
91807	-	-	-	-	-	-	-	187,278	187,278	-	(181,123)	(181,123)	
92109	411,272	6,900	17,126	1,242	37,491	62,759	8,130	30,218	38,348	40,061	(9,340)	30,721	
92114	1,076,579	18,063	44,830	3,251	7,713	73,857	21,282	11,857	33,139	104,866	(19,337)	85,529	
92116	618,077	10,370	25,738	1,867	92,187	130,162	12,218	99,664	111,882	60,205	(1,532)	58,673	
92117	1,444,357	24,233	60,145	4,361	90,472	179,211	28,553	126,111	154,664	140,690	(12,369)	128,321	
92118	438,370	7,355	18,254	1,324	154,811	181,744	8,666	2,629	21,295	42,700	60,265	102,965	
92119	356,528	5,982	14,846	1,077	137,791	159,696	7,048	-	7,048	34,728	79,924	114,652	
92121	413,671	6,941	17,226	1,249	130,967	156,383	8,178	15,914	24,092	40,294	89,250	129,544	
92202	659,479	11,065	27,462	1,992	64,581	105,100	13,037	27,165	40,202	64,237	11,763	76,000	
92204	6,531,007	109,577	271,962	19,722	478,489	879,750	129,107	414,493	543,600	636,162	176,394	812,556	
92302	11,257,912	188,885	468,797	33,996	784,384	1,476,062	222,550	6,159	228,709	1,096,593	392,725	1,489,318	
92310	2,868,609	48,129	119,453	8,662	120,630	296,874	56,708	128,427	185,135	279,421	29,460	308,881	
92313	1,543,041	25,889	64,255	4,660	72,126	166,930	30,503	22,188	52,691	150,302	29,782	180,084	
92318	409,755	6,875	17,063	1,237	65,425	90,600	8,100	1,805	9,905	39,913	32,562	72,475	
92319	4,795,126	80,453	199,677	14,480	218,392	513,002	94,792	1,634	96,426	467,076	93,605	560,681	
92404	684,752	11,489	28,514	2,068	94,133	136,204	13,536	0	13,536	66,699	50,384	117,083	
92502	1,377,931	23,119	57,379	4,161	151,787	236,446	27,239	51,054	78,293	134,219	27,565	161,784	
92507	107,473	1,803	4,475	325	8,346	14,949	2,125	45,891	48,016	10,469	18,006	28,475	
92606	17,545,197	294,373	730,610	52,982	586,562	1,664,527	346,839	662,764	1,009,603	1,709,015	88,386	1,797,401	
92609	123,458	2,071	5,141	372	4,384	11,968	2,441	154	2,595	12,026	1,359	13,385	
92805	1,355,313	22,739	56,437	4,092	88,064	171,332	26,792	12,574	39,366	132,016	(5,714)	126,302	
93005	3,671,393	61,599	152,883	11,087	183,746	409,315	72,577	41,038	113,615	357,617	32,491	390,108	
93706	803,629	13,483	33,464	2,427	63,956	113,330	15,886	18,362	34,248	78,279	(2,930)	75,349	
93808	422,798	7,094	17,606	1,277	27,145	53,122	8,358	10,373	18,731	41,183	1,688	42,871	
94215	532,757	8,939	22,185	1,609	0	32,733	10,532	335,906	346,438	51,894	(145,105)	(93,211)	
94216	4,444,260	74,566	185,066	13,420	153,489	426,541	87,856	19,024	106,880	432,900	50,102	483,002	
94218	1,952,828	32,765	81,319	5,897	114,532	234,513	38,604	100,323	138,927	190,218	89,522	279,740	
94219	1,673,298	28,075	69,679	5,053	457,943	560,750	33,078	3,822	36,900	162,990	177,656	340,646	
94220	1,832,540	30,746	76,310	5,534	160,036	272,626	36,226	27,818	64,044	178,501	120,738	299,239	
94221	1,324,047	22,215	55,135	3,999	100,732	182,081	26,174	9,096	35,270	128,971	67,620	196,591	
94224	146,680	2,461	6,108	442	10,675	19,686	2,900	12,495	15,395	14,288	(2,671)	11,617	
94225	1,559,948	26,173	64,959	4,710	120,388	216,230	30,838	-	30,838	151,949	63,890	215,839	
94226	1,526,749	25,616	63,576	4,610	223,825	317,627	30,181	73,052	103,233	148,715	31,767	180,482	
94227	1,070,128	17,955	44,562	3,231	31,215	96,963	21,155	101,911	123,066	104,237	(2,439)	101,798	
94228	553,842	9,292	23,063	1,672	65,206	99,233	10,949	-	10,949	53,948	62,624	116,572	
94229	626,368	10,509	26,083	1,892	71,771	110,255	12,382	56,712	69,094	61,012	227	61,239	
94231	599,793	10,063	24,976	1,811	46,558	83,408	11,857	1,022	12,879	58,424	26,619	85,043	
94232	656,996	11,023	27,358	1,984	182,474	222,839	12,988	36,194	49,182	63,996	107,330	171,326	
94504	81,132	1,361	3,378	245	6,086	11,070	1,604	2,848	4,452	7,903	(5,499)	2,404	
94607	2,102,412	35,274	87,548	6,349	125,363	254,534	41,561	-	41,561	204,789	129,855	334,644	
94608	166,294	2,790	6,925	503	48,056	58,274	3,287	9,370	12,657	16,198	35,293	51,491	
Totals¹	2,998,979,179	50,316,829	124,882,277	9,056,175	137,082,034	321,337,315	59,284,813	137,763,958	197,048,771	292,119,944	(356,866)	291,763,078	

¹ Columns may not foot due to rounding.

South Carolina Retirement Systems
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2022

Note 1: Description of the Entity

The South Carolina Public Employee Benefit Authority (PEBA), created July 1, 2012, is the state agency responsible for the administration and management of the retirement systems and benefit programs of the state of South Carolina, including the State Optional Retirement Program and the S.C. Deferred Compensation Program, as well as the state's employee insurance programs. As such, PEBA is responsible for administering the South Carolina Retirement Systems' five defined benefit pension plans. PEBA has an 11-member Board of Directors, appointed by the Governor and General Assembly leadership, which serves as custodian, co-trustee and co-fiduciary of the Systems and the assets of the retirement trust funds. The Retirement System Investment Commission (Commission as the governing body, RSIC as the agency), created by the General Assembly in 2005, has exclusive authority to invest and manage the retirement trust funds' assets. The Commission, an eight-member board, serves as co-trustee and co-fiduciary for the assets of the retirement trust funds. By law, the State Fiscal Accountability Authority (SFAA), which consists of five elected officials, also reviews certain PEBA Board decisions regarding the actuary of the Systems.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Systems and additions to/deductions from the Systems fiduciary net position have been determined on the accrual basis of accounting as they are reported by the Systems in accordance with generally accepted accounting principles (GAAP). For this purpose, revenues are recognized when earned and expenses are recognized when incurred. Benefit and refund expenses are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

PEBA issues an Annual Comprehensive Financial Report (ACFR) containing financial statements and required supplementary information for the Systems' Pension Trust Funds. The ACFR is publicly available through PEBA's website at www.peba.sc.gov, or a copy may be obtained by submitting a request to PEBA, 202 Arbor Lake Drive, Columbia, SC 29223. PEBA is a division of the primary government of the state of South Carolina and therefore, retirement trust fund financial information is also included in the ACFR for the state.

Plan Descriptions

- The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for teachers and employees of the state and its political subdivisions. SCRS covers employees of state agencies, public school districts and participating charter schools, public higher education institutions, other participating local subdivisions of government and first-term individuals elected to the South Carolina General Assembly.
- The State Optional Retirement Program (State ORP) is a defined contribution plan that is offered as an alternative to SCRS to newly hired state, public higher education institution and public school district employees, as well as first-term individuals elected to the South Carolina General Assembly. State ORP participants direct the investment of their funds into an account administered by one of four third party service providers. PEBA assumes no liability for State ORP benefits. Rather, the benefits are the liability of the four third party service providers. For this reason, State ORP assets are not part of the retirement systems' trust funds for financial statement purposes.
- The South Carolina Police Officers Retirement System (PORS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits to police officers and firefighters. PORS also covers peace officers, coroners, probate judges and magistrates.

In addition to the plans described above, PEBA also administers three single employer defined benefit pension plans, which are not covered in this report. They are the Retirement System for Members of the General Assembly of the State of South Carolina (GARS), the Retirement System for Judges and Solicitors of the State of South Carolina (JSRS), and the South Carolina National Guard Supplemental Retirement Plan (SCNG).

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Membership

Membership requirements are prescribed in Title 9 of the South Carolina Code of Laws. A brief summary of the requirements under each system is presented below.

- SCRS - Generally, all employees of covered employers are required to participate in and contribute to the system as a condition of employment. This plan covers general employees and teachers and first-term individuals elected to the South Carolina General Assembly. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.
- State ORP - As an alternative to membership in SCRS, newly hired state, public higher education institution and public school district employees, as well as first-term individuals elected to the South Carolina General Assembly have the option to participate in the State ORP. Contributions to the State ORP are at the same rates as SCRS. A direct remittance is required from the employer to the member's account with the ORP service provider for the employee contribution and a portion of the employer contribution (5 percent). A direct remittance is also required to SCRS for the remaining portion of the employer contribution and an incidental death benefit contribution, if applicable, which is retained by SCRS.
- PORS - To be eligible for PORS membership, an employee must be required by the terms of his employment, by election or appointment, to preserve public order, protect life and property, and detect crimes in the state; to prevent and control property destruction by fire; be a coroner in a full-time permanent position; or be a peace officer employed by the Department of Corrections, the Department of Juvenile Justice or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least \$2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

Benefits

Benefit terms are prescribed in Title 9 of the South Carolina Code of Laws. PEBA does not have the authority to establish or amend benefit terms without a legislative change in the code of laws. Key elements of the benefit calculation include the benefit multiplier, years of service, and average final compensation/current annual salary. A brief summary of the benefit terms for each system is presented below.

- SCRS - A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 65 or with 28 years credited service regardless of age. A member may elect early retirement with reduced pension benefits payable at age 55 with 25 years of service credit. A Class Three member who has separated from service with at least eight or more years of earned service is eligible for a monthly pension upon satisfying the Rule of 90 requirement that the total of the member's age and the member's creditable service equals at least 90 years. Both Class Two and Class Three members are eligible to receive a reduced deferred annuity at age 60 if they satisfy the five- or eight-year earned service requirement, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program.

The annual retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase. Members who retire under the early retirement provisions at age 55 with 25 years of service are not eligible for the benefit adjustment until the second July 1 after reaching age 60 or the second July 1 after the date they would have had 28 years of service credit had they not retired.

- PORS - A Class Two member who has separated from service with at least five or more years of earned service is eligible for a monthly pension at age 55 or with 25 years of service regardless of age. A Class Three member who has

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separated from service with at least eight or more years of earned service is eligible for a monthly pension at age 55 or with 27 years of service regardless of age. Both Class Two and Class Three members are eligible to receive a deferred annuity at age 55 with five or eight years of earned service, respectively. An incidental death benefit is also available to beneficiaries of active and retired members of employers who participate in the death benefit program. Accidental death benefits are also provided upon the death of an active member working for a covered employer whose death was a natural and proximate result of an injury incurred while in the performance of duty.

The retirement allowance of eligible retirees or their surviving annuitants is increased by the lesser of one percent or five hundred dollars every July 1. Only those annuitants in receipt of a benefit on July 1 of the preceding year are eligible to receive the increase.

Contributions

Actuarial valuations are performed annually by an external consulting actuary to ensure applicable contribution rates satisfy the funding parameters specified in Title 9 of the South Carolina Code of Laws. Under these provisions, SCRS and PORS contribution requirements must be sufficient to maintain an amortization period for the financing of the unfunded actuarial accrued liability (UAAL) over a period that does not exceed the number of years scheduled in state statute. The Retirement Funding and Administration Act of 2017 increased, but also established a ceiling for SCRS and PORS employee contribution rates. Effective July 1, 2017, employee rates were increased to a capped rate of 9.00 percent for SCRS and 9.75 percent for PORS. The legislation also increased employer contribution rates beginning July 1, 2017 for both SCRS and PORS by two percentage points and further scheduled employer contribution rates to increase by a minimum of one percentage point each year in accordance with state statute. The General Assembly postponed the one percent increase in the SCRS and PORS employer contribution rates that was scheduled to go into effect beginning July 1, 2020. In accordance with the legislative funding schedule, employer contribution rates will continue to increase by 1 percentage point each year until reaching 18.56 percent for SCRS and 21.24 percent for PORS but may be increased further, if the scheduled contributions are not sufficient to meet the funding periods set for the applicable year. The board shall increase the employer contribution rates as necessary to meet the amortization period set in statute.

Pension reform legislation modified statute such that the employer contribution rates for SCRS and PORS to be further increased, not to exceed one-half of one percent in any one year if necessary, in order to improve the funding of the plans. The statute set rates intended to reduce the unfunded liability of SCRS and PORS to the maximum amortization period of 20 years from 30 years over a ten-year schedule, as determined by the annual actuarial valuations of the plan. Finally, under the revised statute, the contribution rates for SCRS and PORS may not be decreased until the plans are at least 85 percent funded.

Required employee contribution rates¹ are as follows:

	<u>Fiscal Year 2023¹</u>	<u>Fiscal Year 2022¹</u>
SCRS		
Employee Class Two	9.00%	9.00%
Employee Class Three	9.00%	9.00%
State ORP		
Employee	9.00%	9.00%
PORS		
Employee Class Two	9.75%	9.75%
Employee Class Three	9.75%	9.75%

¹ Calculated on earnable compensation as defined in Title 9 of the South Carolina Code of Laws.

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Required employer contribution rates¹ are as follows:

	<u>Fiscal Year 2023¹</u>	<u>Fiscal Year 2022¹</u>
SCRS		
Employer Class Two	17.41%	16.41%
Employer Class Three	17.41%	16.41%
Employer Incidental Death Benefit	0.15%	0.15%
State ORP		
Employer Contribution ²	17.41%	16.41%
Employer Incidental Death Benefit	0.15%	0.15%
PORS		
Employer Class Two	19.84%	18.84%
Employer Class Three	19.84%	18.84%
Employer Incidental Death Benefit	0.20%	0.20%
Employer Accidental Death Program	0.20%	0.20%

¹ Calculated on earnable compensation as defined in Title 9 of the South Carolina Code of Laws.

² Of this employer contribution, 5% of earnable compensation must be remitted by the employer directly to the ORP service provider to be allocated to the member's account with the remainder of the employer contribution remitted to the SCRS.

Note 2: Actuarial Assumptions and Methods

Actuarial valuations of the ongoing plan involve estimates of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and future salary increases. Amounts determined regarding the net pension liability are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. South Carolina state statute requires that an actuarial experience study be completed at least once in each five-year period. An experience report on the Systems was most recently issued for the period ending June 30, 2019.

The June 30, 2022, total pension liability (TPL), net pension liability (NPL), and sensitivity information shown in this report were determined by our consulting actuary, Gabriel Roeder Smith & Company (GRS) and are based on an actuarial valuation performed as of July 1, 2021. The total pension liability was rolled-forward from the valuation date to the plans' fiscal year end, June 30, 2022, using generally accepted actuarial principles. There was no legislation enacted during the 2022 legislative session that had a material change in the benefit provisions for any of the systems.

The following table provides a summary of the actuarial assumptions and methods used to calculate the TPL as of June 30, 2022.

	SCRS	PORS
Actuarial cost method	Entry age normal	Entry age normal
Investment rate of return ¹	7%	7%
Projected salary increases	3.0% to 11.0% (varies by service) ¹	3.5% to 10.5% (varies by service) ¹
Benefit adjustments	lesser of 1% or \$500 annually	lesser of 1% or \$500 annually
¹ Includes inflation at 2.25%		

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The post-retiree mortality assumption is dependent upon the member’s job category and gender. The base mortality assumptions, the 2020 Public Retirees of South Carolina Mortality table (2020 PRSC), was developed using the Systems’ mortality experience. These base rates are adjusted for future improvement in mortality using 80% of Scale UMP projected from the year 2020.

Assumptions used in the determination of the June 30, 2022, TPL are as follows.

Former Job Class	Males	Females
Educators	2020 PRSC Males multiplied by 95%	2020 PRSC Females multiplied by 94%
General Employees and Members of the General Assembly	2020 PRSC Males multiplied by 97%	2020 PRSC Females multiplied by 107%
Public Safety and Firefighters	2020 PRSC Males multiplied by 127%	2020 PRSC Females multiplied by 107%

Note 3: Net Pension Liability

The NPL is calculated separately for each system and represents that particular system’s TPL determined in accordance with GASB 67 less that system’s fiduciary net position. NPL totals, as of June 30, 2022, for SCRS and PORS are presented below.

System	Total Pension Liability	Plan Fiduciary Net Position	Employers' Net Pension Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
SCRS	\$ 56,454,779,872	\$ 32,212,626,932	\$ 24,242,152,940	57.1%
PORS	8,937,686,946	5,938,707,767	2,998,979,179	66.4%

The TPL is calculated by the Systems’ actuary, and each plan’s fiduciary net position is reported in the Systems’ financial statements. The NPL is disclosed in accordance with the requirements of GASB 67 in the Systems’ notes to the financial statements and required supplementary information. Liability calculations performed by the Systems’ actuary for the purpose of satisfying the requirements of GASB 67 and 68 are not applicable for other purposes, such as determining the plans’ funding requirements.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments is based upon 20-year capital market assumptions. The long-term expected rates of return represent assumptions developed using an arithmetic building block approach primarily based on consensus expectations and market-based inputs. Expected returns are net of investment fees.

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2022 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table on the following page. For actuarial purposes, the 7 percent assumed annual investment rate of return used in the calculation of the TPL includes a 4.75 percent real rate of return and a 2.25 percent inflation component.

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<u>Allocation / Exposure</u>	<u>Policy Target</u>	<u>Expected Arithmetic Real Rate of Return</u>	<u>Long Term Expected Portfolio Real Rate of Return</u>
Public Equity	46.0%	6.79%	3.12%
Bonds	26.0%	(0.35)%	(0.09)%
Private Equity¹	9.0%	8.75%	0.79%
Private Debt¹	7.0%	6.00%	0.42%
Real Assets	12.0%		
Real Estate ¹	9.0%	4.12%	0.37%
Infrastructure ¹	3.0%	5.88%	0.18%
Total Expected Return ²	100.0%		4.79%
Inflation for Actuarial Purposes			2.25%
			<u>7.04%</u>

¹ RSIC staff and consultant will notify the Commission if the collective exposure to Private Equity, Private Debt and Private Real Assets exceeds 30 percent of total plan assets.

² Portable Alpha Strategies, which are not included in the Policy Target, will be capped at 12% of total assets; hedge funds (including all hedge funds used in portable alpha implementation) are capped at 15% of total assets.

Discount Rate

The discount rate used to measure the TPL was 7 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers in SCRS and PORS will be made based on the actuarially determined rates based on provisions in the South Carolina Code of Laws. Based on those assumptions, the System's fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

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Sensitivity Analysis

The following table presents the collective NPL of the participating employers calculated using the discount rate of 7 percent, as well as what the employers' NPL would be if it were calculated using a discount rate that is 1 percent lower (6 percent) or 1 percent higher (8 percent) than the current rate.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate			
System	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
SCRS	\$ 31,081,431,145	\$ 24,242,152,940	\$ 18,556,181,381
PORS	4,181,895,856	2,998,979,179	2,030,650,511

Note 4: Pension Expense

Components of collective pension expense reported in the Schedules of Pension Amounts by Employer for the fiscal year ended June 30, 2022, are presented below.

Description	SCRS	PORS
Service cost (annual cost of current service)	\$ 1,069,012,364	\$ 218,062,386
Interest on the total pension liability	3,778,285,356	598,566,225
Plan Administrative Costs	17,990,391	3,256,918
Plan Member Contributions	(983,536,277)	(163,535,695)
Expected return on plan assets	(2,328,735,374)	(427,210,623)
Recognition of current year amortization - Difference between expected and actual experience & assumption changes	498,586,944	68,928,610
Recognition of current year amortization - Difference between projected and actual investment earnings	(19,967,519)	(3,043,489)
Other	2,615,261	(2,904,388)
Total	\$ 2,034,251,146	\$ 292,119,944

Additional items included in Total Employer Pension Expense in the Schedules of Pension Amounts by Employer are the current period amortized portions of deferred outflows and/or inflows of resources related to changes in employers' proportionate share of the collective NPL and differences between actual employer contributions and proportionate share of total plan employer contributions. These two deferrals are specific to cost-sharing multiple-employer defined benefit pension plans as discussed in paragraphs 54 and 55 of GASB 68.

Note 5: Deferred Outflows of Resources and Deferred Inflows of Resources

The schedules on the next two pages reflect the amortization of collective deferred outflows / (inflows) of resources related to pensions outstanding at June 30, 2022.

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South Carolina Retirement System

Details Regarding Collective Deferred Outflows (Inflows) of Resources

Difference between expected and actual experience					
	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Initial Balance (Inflow)/Outflow	\$ (172,340,132)	\$ (101,350,797)	\$ 392,332,254	\$ 232,793,840	\$ (142,936,283)
Amortization period¹	4.080	4.026	3.984	3.91	3.767
Amortized² period ending June 30,					
2018	\$ 42,240,228				
2019	42,240,228	\$ 25,174,068			
2020	42,240,228	25,174,068	\$ (98,476,971)		
2021	42,240,228	25,174,068	(98,476,971)	\$ (59,538,066)	
2022	3,379,220	25,174,068	(98,476,971)	(59,538,066)	\$ 37,944,328
2023	-	654,525	(96,901,341)	(59,538,066)	37,944,328
2024	-	-	-	(54,179,642)	37,944,328
2025	-	-	-	-	29,103,299
2026	-	-	-	-	-
2027	-	-	-	-	-
Thereafter	-	-	-	-	-
Assumption changes					
	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Initial Balance (Inflow)/Outflow	\$ -	\$ -	\$ -	\$ 1,591,641,834	\$ -
Amortization period¹	4.080	4.026	3.984	3.91	3.767
Amortized² period ending June 30,					
2018	-				
2019	-	-			
2020	-	-	-		
2021	-	-	-	\$ (407,069,523)	
2022	-	-	-	(407,069,523)	-
2023	-	-	-	(407,069,523)	-
2024	-	-	-	(370,433,265)	-
2025	-	-	-	-	-
2026	-	-	-	-	-
2027	-	-	-	-	-
Thereafter	-	-	-	-	-
Difference between projected and actual investment earnings					
	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Initial Balance (Inflow)/Outflow	\$ (168,618,964)	\$ 391,206,881	\$ 2,398,098,048	\$ (5,881,622,431)	\$ 3,161,098,864
Amortization period³	5	5	5	5	5
Amortized² period ending June 30,					
2018	\$ 33,723,793				
2019	33,723,793	\$ (78,241,376)			
2020	33,723,793	(78,241,376)	\$ (479,619,610)		
2021	33,723,793	(78,241,376)	(479,619,610)	\$ 1,176,324,486	
2022	33,723,792	(78,241,376)	(479,619,610)	1,176,324,486	\$ (632,219,773)
2023	-	(78,241,377)	(479,619,610)	1,176,324,486	(632,219,773)
2024	-	-	(479,619,608)	1,176,324,486	(632,219,773)
2025	-	-	-	1,176,324,487	(632,219,773)
2026	-	-	-	-	(632,219,772)
2027	-	-	-	-	-
Thereafter	-	-	-	-	-

¹ In accordance with GASB 68, paragraph 71a, the (1) difference between each year's expected and actual experience and (2) assumption changes are required to be amortized over the average remaining service lives of all employees provided with pensions through the plan at June 30.

² Amount amortized and included in pension expense during the measurement period listed.

³ In accordance with GASB 68, paragraph 71b, the difference between each year's projected and actual investment earnings is required to be amortized over a closed, five-year period.

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Police Officers' Retirement System

Details Regarding Collective Deferred Outflows (Inflows) of Resources

Difference between expected and actual experience					
	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Initial Balance (Inflow)/Outflow	\$ 102,882,239	\$ (27,765,634)	\$ 49,921,841	\$ 70,303,808	\$ (78,184,936)
Amortization period¹	4.348	4.217	4.176	4.13	3.846
Amortized² period ending June 30,					
2018	\$ (23,661,968)				
2019	(23,661,968)	\$ 6,584,215			
2020	(23,661,968)	6,584,215	\$ (11,954,464)		
2021	(23,661,968)	6,584,215	(11,954,464)	\$ (17,022,714)	
2022	(8,234,367)	6,584,215	(11,954,464)	(17,022,714)	\$ 20,328,897
2023	-	1,428,774	(11,954,464)	(17,022,714)	20,328,897
2024	-	-	(2,103,985)	(17,022,714)	20,328,897
2025	-	-	-	(2,212,952)	17,198,245
2026	-	-	-	-	-
2027	-	-	-	-	-
Thereafter	-	-	-	-	-
Assumption changes					
	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Initial Balance (Inflow)/Outflow	\$ -	\$ -	\$ -	\$ 242,142,631	\$ -
Amortization period¹	4.348	4.217	4.176	4.13	3.846
Amortized² period ending June 30,					
2018	-	-	-	-	-
2019	-	-	-	-	-
2020	-	-	-	-	-
2021	-	-	-	\$ (58,630,177)	-
2022	-	-	-	(58,630,177)	-
2023	-	-	-	(58,630,177)	-
2024	-	-	-	(58,630,177)	-
2025	-	-	-	(7,621,923)	-
2026	-	-	-	-	-
2027	-	-	-	-	-
Thereafter	-	-	-	-	-
Difference between projected and actual investment earnings					
	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Initial Balance (Inflow)/Outflow	\$ (22,931,962)	\$ 66,347,811	\$ 428,015,696	\$ (1,069,497,583)	\$ 582,848,603
Amortization period³	5	5	5	5	5
Amortized² period ending June 30,					
2018	\$ 4,586,392				
2019	4,586,392	\$ (13,269,562)			
2020	4,586,392	(13,269,562)	\$ (85,603,139)		
2021	4,586,392	(13,269,562)	(85,603,139)	\$ 213,899,517	
2022	4,586,394	(13,269,562)	(85,603,139)	213,899,517	\$ (116,569,721)
2023	-	(13,269,563)	(85,603,139)	213,899,517	(116,569,721)
2024	-	-	(85,603,140)	213,899,517	(116,569,721)
2025	-	-	-	213,899,515	(116,569,721)
2026	-	-	-	-	(116,569,719)
2027	-	-	-	-	-
Thereafter	-	-	-	-	-

¹ In accordance with GASB 68, paragraph 71a, the (1) difference between each year's expected and actual experience and (2) assumption changes are required to be amortized over the average remaining service lives of all employees provided with pensions through the plan at June 30.

² Amount amortized and included in pension expense during the measurement period listed.

³ In accordance with GASB 68, paragraph 71b, the difference between each year's projected and actual investment earnings is required to be amortized over a closed, five-year period.

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As discussed in paragraph 71b of GASB 68, collective deferred outflows of resources and deferred inflows of resources arising from differences between projected and actual pension plan investment earnings in different measurement periods should be aggregated and included as a net collective deferred outflow of resources related to pensions or a net collective deferred inflow of resources related to pensions. Accordingly, the Outstanding Balance of Deferred Outflows of Resources in the Schedules of Pension Amounts by Employer reflects the current net difference between projected and actual pension plan investment earnings.

Additional items reported within the Outstanding Balance of Deferred Outflows and Inflows of Resources in the Schedules of Pension Amounts by Employer result from the two cost-sharing multiple-employer defined benefit pension plan-specific deferrals previously discussed in Note 4.

Note 6: Employer and Nonemployer Contributions

Employers' proportionate shares were calculated on the basis of employer and nonemployer contributions remitted to the plan. In an effort to help offset a portion of the increased contribution requirements for employers, the General Assembly again provided nonemployer contributions to PEBA. Based on the criteria provided by the General Assembly, PEBA issued credit invoices to certain SCRS and PORS employers for fiscal year 2022 who then applied the credit invoices towards contributions otherwise due to the Systems. The amount of credit invoices issued in fiscal year 2022 totaled \$88.7 million and \$12.5 million for SCRS and PORS respectively.

Employer contributions recognized by the Systems that are not representative of future contribution effort are excluded in the determination of employers' proportionate shares. Examples of employer contributions not representative of future contribution effort are contributions towards the purchase of employee service purchases and employer contributions paid by employees.

The following table provides a reconciliation of Employer and Nonemployer contributions in the plans' Statement of Changes in Fiduciary Net Position (per the Systems' separately issued financial statements) to the Employer and Nonemployer contributions used in the determination of employers' proportionate shares of collective pension amounts reported in the Schedules of Employer and Nonemployer Allocations.

	<u>SCRS</u>	<u>PORS</u>
Employer Contributions Reported in Statement of Changes in Net Position for the fiscal year ended June 30, 2022	\$ 1,884,209,240	\$ 292,363,453
Nonemployer Contributions Reported in Statement of Changes in Net Position for the fiscal year ended June 30, 2022	88,705,515	12,471,474 ¹
Reconciliation Difference in FY 2021 Nonemployer Contributions Reported in the Statement of Changes Resolved in FY 2022		(1,192) ¹
Employer Contributions Not Representative of Future Contribution Effort	<u>(1,006,992)</u>	<u>(343,495)</u>
Employer and Nonemployer Contributions Used as the Basis for Allocating Employers' Proportionate Shares of Collective Pension Amounts - June 30, 2022 Measurement Date	<u>\$ 1,971,907,763</u>	<u>\$ 304,491,432</u>

¹ The Nonemployer Contribution on the PORS Schedule of Employer and Nonemployer Allocations represents the total amount of funds appropriated and received by the trust fund and was therefore used to calculate each entity's proportionate share. Although the FY 2021 rounded amount agreed with PORS Nonemployer contributions reported in the financial statements, a slight reconciliation difference existed which was resolved in FY 2022.

Note 7: Additional Financial and Actuarial Information

Information contained in these Notes to the Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer (Schedules) was compiled from the Systems' audited financial statements for the fiscal year ended June 30, 2022, and the accounting valuation report as of June 30, 2022. Additional financial information

**South Carolina Retirement Systems
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2022**

supporting the preparation of the Schedules (including the unmodified audit opinion on the financial statements and required supplementary information) is available in the Systems' ACFR.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Henry McMaster, Governor,
Mr. George L. Kennedy, CPA, State Auditor,
and Board of Directors
South Carolina Public Employees Benefit Authority
Columbia, South Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer of South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS) as administered by South Carolina Public Employee Benefit Authority (PEBA) as of and for the year ended June 30, 2022, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying Schedules of Pension Amounts by Employer of SCRS and PORS as of June 30, 2022 and the related notes, and have issued our report thereon dated April 6, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the Schedules of Employer and Nonemployer Allocations and the specified column totals included in the Schedules of Pension Amounts by Employer, we considered SCRS's and PORS's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the Schedules of Employer and Nonemployer Allocations and the specified column totals included in the Schedules of Pension Amounts by Employer, but not for the purpose of expressing an opinion on the effectiveness of SCRS's and PORS's internal control. Accordingly, we do not express an opinion on the effectiveness of SCRS's and PORS's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Schedules of Employer and Nonemployer Allocations and the specified column totals included in the Schedules of Pension Amounts by Employer will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the SCRS and PORS Schedules of Employer and Nonemployer Allocations and the specified column totals included in the Schedules of Pension Amounts by Employer are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the Schedules of Employer and Nonemployer Allocations and the specified column totals included in the Schedules of Pension Amounts by Employer. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Crowe LLP

Dallas, Texas
April 6, 2023