

South Carolina Public Employee  
Benefit Authority  
South Carolina Retirement Systems  
GASB Statements No. 67 and 68 Accounting and  
Financial Reporting for Pensions  
as of June 30, 2020





December 21, 2020

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

**Subject:        GASB Reporting and Disclosure Information for Measurement Period Ending  
                      June 30, 2020**

Dear Members of the Board:

This report contains information for each of the five retirement systems (i.e. South Carolina Retirement System, Police Officers Retirement System, Judges and Solicitors Retirement System, General Assembly Retirement System, and South Carolina National Guard Supplemental Retirement Plan) in connection with the Governmental Accounting Standards Board (GASB) Statement No. 67, "Financial Reporting for Pension Plans." Additionally, this report provides employers participating in the South Carolina Retirement Systems with information that is required in connection with GASB Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by participating employers in financial reporting for fiscal years ending between (and including) June 30, 2020 and June 30, 2021. The information provided herein was prepared for the purpose of assisting the South Carolina Public Employee Benefit Authority (PEBA) and participating employers in compliance with the financial reporting and disclosure requirements of GASB Statement Nos. 67 and 68.

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

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of July 1, 2019. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2020, using generally accepted actuarial principles. There was no legislation enacted during the 2020 legislative session that had a material change in benefit provisions for any of the systems. Additionally, there were no assumption changes adopted by the Board between the actuarial valuation date and the June 30, 2020 measurement date.

This report provides the Collective Pension Amounts under GASB Statement No. 68 which will be allocated to employers participating in SCRS and PORS. The proportionate share of the Collective Pension Amounts for employers that participate in SCRS and PORS, the cost-sharing multiple employer systems maintained by PEBA, are provided in an appendix to this report.

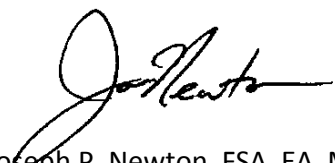
During the measurement period ending June 30, 2020, the State made a nonemployer contribution directly to SCRS and PORS. The appropriated funds have been determined not to qualify as a Special Funding Situation under GASB 68 for financial reporting purposes.

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

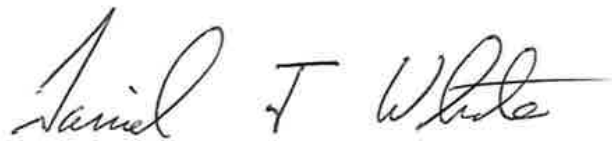
This report complements the actuarial valuation report as of July 1, 2019, provided for plan funding purposes, which was also provided to the Board and should be considered together as a complete report for the measurement date of June 30, 2020. Please see the actuarial valuation report as of July 1, 2019 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions. This report was also prepared using our proprietary valuation model and related software which in our professional judgment has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

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

Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



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## **SECTION 1**

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### **DISCUSSION**

# Discussion

## Accounting Standards

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

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement Nos. 67 and 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. Participating employers will be responsible for preparing and disclosing that information to comply with these accounting standards. Much of this additional information can be readily obtained from PEBA's 2020 Comprehensive Annual Financial Report.

## Measurement of the Net Pension Liability

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

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of July 1, 2019. The total pension liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2020, using generally accepted actuarial principles. We did not make any adjustments to the roll-forward liability as there was no legislation enacted during the 2019 legislative session that had a material change in benefit provisions or any change in assumptions since the actuarial valuation date. It is our opinion that this procedure is reasonable, appropriate, and complies with applicable requirements under GASB Statement Nos. 67 and 68.

The single discount rate was based on an expected rate of return on pension plan investments of 7.25%. Based on the stated assumptions and the projection of cash flows, the pension plan's fiduciary net position and future contributions were projected to be available to finance all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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



## Methodology for Proportionate Shares

The proportionate share of the Collective Pension Amounts for employers that participate in SCRS and PORS, the cost-sharing multiple employer plans maintained by PEBA, are provided in an appendix to this report. The allocation of the employers' proportionate share of the Net Pension Liability and Pension Expense was determined using the employers' contributions for fiscal year 2020 (including contributions the employers made to the system on behalf of working retirees, members participating in TERI, and members in the State ORP) and allocated nonemployer credit for that year. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

For the measurement period ending June 30, 2020, the State made a nonemployer contribution directly to SCRS and PORS. The appropriated funds have been determined not to qualify as a Special Funding Situation under GASB 68 for financial reporting purposes. The participating employers will receive a proportionate share of the Net Pension Liability and Pension Expense determined in accordance with paragraph 48 of GASB Statement No. 68. In accordance to paragraph 58 of GASB Statement No. 68, the participating employers will recognize revenue equal to their credited share of the State's appropriation.

## Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of July 1, 2019:

<b>Membership Status</b>	<b>SCRS</b>	<b>PORS</b>	<b>JSRS<sup>1</sup></b>	<b>GARS</b>	<b>SCNG</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
Inactive plan members currently receiving benefits: <sup>2</sup>	144,292	19,094	217	345	4,923
Inactive plan members entitled to but not yet receiving benefits:	191,113	17,944	6	36	1,823
Active Plan Members:	200,264	27,397	140	88	12,100
Total Plan Members:	535,669	64,435	363	469	18,846

<sup>1</sup> JSRS count may differ from the valuation count due to unfilled positions.

<sup>2</sup> Includes retirees, beneficiaries, disabled members, and members receiving an annuity while contributing as a return to work retiree.

## Recognition of Deferred Outflows and Inflows of Resources

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



At the beginning of the measurement period ending June 30, 2020, the expected remaining service lives of all employees was the following for each retirement system and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2020 fiscal year.

<b>Development of Average Expected Remaining Service Life</b>	<b>SCRS</b>	<b>PORS</b>	<b>JSRS</b>	<b>GARS</b>	<b>SCNG</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
Total expected remaining service lives of all employees (years):	2,134,222	269,050	1,410	501	213,716
Total plan members:	535,669	64,435	363	469	18,846
Average expected remaining service life (years):	3.984	4.176	3.884	1.068	11.340

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



## **SECTION 2**

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### **ACCOUNTING EXHIBITS**

# Exhibit 1

## Schedule of the Employers' Net Pension Liability as of June 30, 2020

System (1)	Total Pension Liability (2)	Plan Fiduciary Net Position (3)	Employers' Net Pension Liability (Asset) (4)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5)	Covered Payroll <sup>1</sup> (6)	Net Pension Liability as a Percentage of Covered Payroll (7)
South Carolina Retirement System (SCRS)	\$ 51,844,187,763	\$ 26,292,418,682	\$ 25,551,769,081	50.7%	\$ 9,272,009,677	275.6%
Police Officers Retirement System (PORS)	8,046,386,629	4,730,174,642	3,316,211,987	58.8%	1,378,254,632	240.6%
Retirement System for Judges and Solicitors (JSRS)	411,366,159	165,249,550	246,116,609	40.2%	30,345,856	811.0%
Retirement System for the General Assembly (GARS)	71,073,282	34,453,940	36,619,342	48.5%	1,570,200	2,332.1%
National Guard Supplemental Retirement Plan (SCNG)	67,501,216	31,091,960	36,409,256	46.1%	Not Applicable <sup>2</sup>	Not Applicable <sup>2</sup>

Note:

<sup>1</sup> The projected payroll for fiscal year 2020 is based on the actuarial valuation as of July 1, 2019.

<sup>2</sup> The contributions and benefits associated with the SCNG are not determined as a function of payroll.



## Exhibit 2

### Schedule of Changes in the Employers' Net Pension Liability for the Measurement Period Ending June 30, 2020

Change in the Net Pension Liability (1)	SCRS (2)	PORS (3)	JSRS (4)	GARS (5)	SCNG (6)
<b>Total pension liability</b>					
Service Cost	\$ 975,415,418	\$ 198,744,318	\$ 8,918,647	\$ 357,849	\$ 804,437
Interest	3,551,535,051	548,453,826	28,153,776	5,002,900	4,730,756
Benefit Changes	0	0	0	0	0
Difference between actual and expected experience	392,332,254	49,921,841	3,262,040	59,410	(626,699)
Assumption Changes	0	0	0	0	0
Benefit Payments	(3,148,155,216)	(432,483,124)	(25,673,854)	(6,346,944)	(4,513,736)
<b>Net Change in Total Pension Liability</b>	<b>1,771,127,507</b>	<b>364,636,861</b>	<b>14,660,609</b>	<b>(926,785)</b>	<b>394,758</b>
<b>Total Pension Liability - Beginning</b>	<b>50,073,060,256</b>	<b>7,681,749,768</b>	<b>396,705,550</b>	<b>72,000,067</b>	<b>67,106,458</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 51,844,187,763</b>	<b>\$ 8,046,386,629</b>	<b>\$ 411,366,159</b>	<b>\$ 71,073,282</b>	<b>\$ 67,501,216</b>
<b>Plan Fiduciary Net Position</b>					
Contributions - Employer	\$ 1,647,757,255	\$ 263,134,648	\$ 19,098,374	\$ 6,329,000	\$ 5,289,727
Contributions - Nonemployer	88,705,515	12,470,282	2,900,000	0	0
Contributions - Member	922,539,456	151,835,337	4,965,928	222,002	0
Refunds of contributions to members	(117,859,682)	(22,492,266)	(181,801)	0	0
Retirement benefits	(3,007,545,021)	(405,790,386)	(25,301,151)	(6,322,275)	(4,513,736)
Death benefits	(22,750,513)	(4,200,472)	(190,902)	(24,669)	0
Net Investment Income	(441,579,890)	(79,106,205)	(2,361,361)	(443,438)	(351,853)
Administrative Expense	(14,217,599)	(2,468,548)	(85,987)	(18,187)	(15,421)
Net transfers to affiliated systems	(1,546,977)	983,698	563,280	0	0
Other	0	0	0	0	0
<b>Net Change in Plan Fiduciary Net Position</b>	<b>(946,497,456)</b>	<b>(85,633,912)</b>	<b>(593,620)</b>	<b>(257,567)</b>	<b>408,717</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>27,238,916,138</b>	<b>4,815,808,554</b>	<b>165,843,170</b>	<b>34,711,507</b>	<b>30,683,243</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 26,292,418,682</b>	<b>\$ 4,730,174,642</b>	<b>\$ 165,249,550</b>	<b>\$ 34,453,940</b>	<b>\$ 31,091,960</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>25,551,769,081</b>	<b>3,316,211,987</b>	<b>246,116,609</b>	<b>36,619,342</b>	<b>36,409,256</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	<b>50.7%</b>	<b>58.8%</b>	<b>40.2%</b>	<b>48.5%</b>	<b>46.1%</b>
<b>Covered Payroll</b>	<b>\$ 9,272,009,677</b>	<b>\$ 1,378,254,632</b>	<b>\$ 30,345,856</b>	<b>\$ 1,570,200</b>	<b>N/A</b>
<b>Net Pension Liability as a Percentage of Covered Payroll</b>	<b>275.6%</b>	<b>240.6%</b>	<b>811.0%</b>	<b>2,332.1%</b>	<b>N/A</b>



## Exhibit 3

### Schedule of the Employers' and Nonemployer's Contributions for the Measurement Period Ending June 30, 2020

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

System	Actuarially Determined Contribution as a Percent of Covered Payroll <sup>1, 2</sup>	Actual Contributions as a percentage of Covered Payroll	Contribution Deficiency (Excess)	Total Contributions for the 2020 Fiscal Year <sup>3</sup>	Covered Payroll <sup>4</sup>
(1)	(2)	(3)	(4)	(5)	(6)
South Carolina Retirement System (SCRS)	18.73%	18.73%	\$ 0	\$ 1,736,462,770	\$ 9,272,009,677
Police Officers Retirement System (PORS)	20.00%	20.00%	0	275,604,930	1,378,254,632
Retirement System for Judges and Solicitors (JSRS)	72.49%	72.49%	0	21,998,374	30,345,856

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

System	Actuarially Determined Contribution <sup>5</sup>	Total Employer Contributions for the 2020 Fiscal Year	Contribution Deficiency (Excess)	Covered Payroll <sup>6</sup>
(1)	(2)	(3)	(4)	(5)
Retirement System for the General Assembly (GARS)	\$ 6,329,000	\$ 6,329,000	\$ 0	\$ 1,570,200
National Guard Supplemental Retirement Plan (SCNG)	5,262,305	5,289,727	(27,422)	N/A

<sup>1</sup> The actuarially determined contribution rate for SCRS and PORS is determined in accordance with South Carolina State Code. The contribution rate for fiscal year 2020 is determined in accordance with the Retirement System Funding and Administration Act of 2017.

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

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

<sup>4</sup> Projected covered employee payroll is based on the actuarial valuation associated with the measurement date.

<sup>5</sup> The actuarially determined contributions are based on the funding policy maintained by the South Carolina Public Employee Benefit Authority.

<sup>6</sup> GARS was closed to new members beginning with the 2012 general election. Employer contributions to the SCNG are not a function of pay.



## Notes to Schedule of Employers' and Nonemployer's Contributions

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

Item	SCRS	PORS	JSRS	GARS	SCNG
(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Date:	July 1, 2018	July 1, 2018	July 1, 2018	July 1, 2018	July 1, 2018
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	5-year Smoothed	5-year Smoothed	5-year Smoothed	5-year Smoothed	5-year Smoothed
Amortization Method:	Level % of Pay	Level % of Pay	Level % of Pay	Level Dollar	Level Dollar
Amortization Period as of the actuarial valuation date:	29-year maximum, closed period	29-year maximum, closed period	29-years variable, but not to exceed 30 years	9-year closed period	18-year closed period
Investment Return:	7.25%	7.25%	7.25%	7.25%	7.25%
Inflation:	2.25%	2.25%	2.25%	2.25%	2.25%
Salary Increases:	3.00% plus step-rate increases for members with less than 21 years of service.	3.50% plus step-rate increases for members with less than 15 years of service.	2.75%	None.	None.
Mortality:	The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates multiplied by 100% for non-educators and 92% for educators. Female rates multiplied by 111% for non-educators and 98% for educators.	The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 125% and female rates are multiplied by 111%	The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 92% and female rates are multiplied by 98%.	The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 100% and female rates are multiplied by 111%.	The 2016 Public Retirees of South Carolina Mortality Tables for Males and Females, both projected at Scale AA from the year 2016. Male rates are multiplied by 125% and female rates are multiplied by 111%.
Comment on the development of the actuarially determined and actual contribution rate:	Contribution rate for fiscal year 2020 is determined in accordance with the Retirement System Funding and Administration Act of 2017.	Contribution rate for fiscal year 2020 is determined in accordance with the Retirement System Funding and Administration Act of 2017.	Contribution rate for fiscal year 2020 is determined by the 2018 actuarial valuation.	Contribution rate for fiscal year 2020 is determined by the 2018 actuarial valuation.	Contribution rate for fiscal year 2020 is determined by the 2018 actuarial valuation.

## Exhibit 4

### Sensitivity of the Net Pension Liability to Changes in the Discount Rate for the Measurement Period Ending June 30, 2020

System (1)	1.00% Decrease (6.25%) (2)	Current Discount Rate (7.25%) (3)	1.00% Increase (8.25%) (4)
South Carolina Retirement System (SCRS)	\$ 31,668,284,640	\$ 25,551,769,081	\$ 20,444,404,902
Police Officers Retirement System (PORS)	4,390,106,406	3,316,211,987	2,453,943,826
Retirement System for Judges and Solicitors (JSRS)	290,326,538	246,116,609	208,661,174
Retirement System for the General Assembly (GARS)	42,750,978	36,619,342	31,329,084
National Guard Supplemental Retirement Plan (SCNG)	44,834,424	36,409,256	29,504,334

## Exhibit 5

### Components of Aggregate Pension Expense For the Measurement Period Ending June 30, 2020

	<u>SCRS</u>	<u>PORS</u>	<u>JSRS</u>	<u>GARS</u>	<u>SCNG</u>
	(1)	(2)	(3)	(4)	(5)
1. Total service cost:	\$ 975,415,418	\$ 198,744,318	\$ 8,918,647	\$ 357,849	\$ 804,437
2. Interest on total pension liability:	3,551,535,051	548,453,826	28,153,776	5,002,900	4,730,756
3. Current-period benefit changes:	-	-	-	-	-
4. Member contributions:	(922,539,456)	(151,835,337)	(4,965,928)	(222,002)	-
5. Projected earnings on plan investments	(1,956,518,158)	(348,909,491)	(12,087,710)	(2,523,322)	(2,252,106)
6. Administrative expense:	14,217,599	2,468,548	85,987	18,187	15,421
7. Other:	1,546,977	(983,698)	(563,280)	-	-
8. Recognition of deferred outflows/ (inflows) due to liabilities: <sup>1</sup>	474,616,641	104,971,323	22,571,027	(19,654)	(12,218)
9. Recognition of deferred outflows/ (inflows) due to assets: <sup>2</sup>	<u>720,709,656</u>	<u>124,781,303</u>	<u>4,310,349</u>	<u>975,559</u>	<u>832,677</u>
<b>10. Total Aggregate Pension Expense:</b>	<b>\$ 2,858,983,728</b>	<b>\$ 477,690,792</b>	<b>\$ 46,422,868</b>	<b>\$ 3,589,517</b>	<b>\$ 4,118,967</b>

<sup>1</sup> Liability experience and assumption changes.

<sup>2</sup> Difference between projected and actual investment experience.

## Exhibit 6

### Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2020 for SCRS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 2,398,098,048	\$ 0	\$ 3,113,844,198	\$ 513,587,741	\$ 2,600,256,457
2. Differences between expected and actual experience	392,332,254	0	408,028,514	164,036,405	243,992,109
3. Assumption Changes	0	0	460,141,038	0	460,141,038
<b>4. Total</b>	<b>\$ 2,790,430,302</b>	<b>\$ 0</b>	<b>\$ 3,982,013,750</b>	<b>\$ 677,624,146</b>	<b>\$ 3,304,389,604</b>

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 479,619,610	\$ 0	\$ 960,641,631	\$ 239,931,975	\$ 720,709,656
2. Differences between expected and actual experience	98,476,971	0	113,194,928	67,414,296	45,780,632
3. Assumption Changes	0	0	428,836,009	0	428,836,009
<b>4. Total</b>	<b>\$ 578,096,581</b>	<b>\$ 0</b>	<b>\$ 1,502,672,568</b>	<b>\$ 307,346,271</b>	<b>\$ 1,195,326,297</b>

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 1,918,478,438	\$ 0	\$ 2,153,202,567	\$ 273,655,766	\$ 1,879,546,801
2. Differences between expected and actual experience	293,855,283	0	294,833,586	96,622,109	198,211,477
3. Assumption Changes	0	0	31,305,029	0	31,305,029
<b>4. Total</b>	<b>\$ 2,212,333,721</b>	<b>\$ 0</b>	<b>\$ 2,479,341,182</b>	<b>\$ 370,277,875</b>	<b>\$ 2,109,063,307</b>





## Exhibit 7

### Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2020 for PORS

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 428,015,696	\$ 0	\$ 545,064,901	\$ 80,711,102	\$ 464,353,799
2. Differences between expected and actual experience	49,921,841	0	108,851,575	21,181,419	87,670,156
3. Assumption Changes	0	0	113,648,992	0	113,648,992
<b>4. Total</b>	<b>\$ 477,937,537</b>	<b>\$ 0</b>	<b>\$ 767,565,468</b>	<b>\$ 101,892,521</b>	<b>\$ 665,672,947</b>

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 85,603,139	\$ 0	\$ 162,843,657	\$ 38,062,354	\$ 124,781,303
2. Differences between expected and actual experience	11,954,464	0	38,375,247	6,584,215	31,791,032
3. Assumption Changes	0	0	73,180,291	0	73,180,291
<b>4. Total</b>	<b>\$ 97,557,603</b>	<b>\$ 0</b>	<b>\$ 274,399,195</b>	<b>\$ 44,646,569</b>	<b>\$ 229,752,626</b>

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 342,412,557	\$ 0	\$ 382,221,244	\$ 42,648,748	\$ 339,572,496
2. Differences between expected and actual experience	37,967,377	0	70,476,328	14,597,204	55,879,124
3. Assumption Changes	0	0	40,468,701	0	40,468,701
<b>4. Total</b>	<b>\$ 380,379,934</b>	<b>\$ 0</b>	<b>\$ 493,166,273</b>	<b>\$ 57,245,952</b>	<b>\$ 435,920,321</b>



## Exhibit 8

### Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2020 for JSRS

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

	Established in Current		Total due to Sources Established		
	Fiscal Year		in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 14,449,071	\$ 0	\$ 18,619,777	\$ 2,911,063	\$ 15,708,714
2. Differences between expected and actual experience	3,262,040	0	63,781,583	2,540,250	61,241,333
3. Assumption Changes	0	0	4,679,581	0	4,679,581
<b>4. Total</b>	<b>\$ 17,711,111</b>	<b>\$ 0</b>	<b>\$ 87,080,941</b>	<b>\$ 5,451,313</b>	<b>\$ 81,629,628</b>

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

	Established in Current		Total due to Sources Established		
	Fiscal Year		in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 2,889,814	\$ 0	\$ 5,682,826	\$ 1,372,477	\$ 4,310,349
2. Differences between expected and actual experience	839,866	0	21,121,214	1,586,903	19,534,311
3. Assumption Changes	0	0	3,036,716	0	3,036,716
<b>4. Total</b>	<b>\$ 3,729,680</b>	<b>\$ 0</b>	<b>\$ 29,840,756</b>	<b>\$ 2,959,380</b>	<b>\$ 26,881,376</b>

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

	Established in Current		Total due to Sources Established		
	Fiscal Year		in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 11,559,257	\$ 0	\$ 12,936,951	\$ 1,538,586	\$ 11,398,365
2. Differences between expected and actual experience	2,422,174	0	42,660,369	953,347	41,707,022
3. Assumption Changes	0	0	1,642,865	0	1,642,865
<b>4. Total</b>	<b>\$ 13,981,431</b>	<b>\$ 0</b>	<b>\$ 57,240,185</b>	<b>\$ 2,491,933</b>	<b>\$ 54,748,252</b>



## Exhibit 9

### Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2020 for GARS

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

	Established in Current		Total due to Sources Established		
	Fiscal Year		in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 2,966,760	\$ 0	\$ 3,902,808	\$ 511,244	\$ 3,391,564
2. Differences between expected and actual experience	59,410	0	59,410	75,229	(15,819)
3. Assumption Changes	0	0	0	0	0
<b>4. Total</b>	<b>\$ 3,026,170</b>	<b>\$ 0</b>	<b>\$ 3,962,218</b>	<b>\$ 586,473</b>	<b>\$ 3,375,745</b>

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

	Established in Current		Total due to Sources Established		
	Fiscal Year		in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 593,352	\$ 0	\$ 1,221,245	\$ 245,686	\$ 975,559
2. Differences between expected and actual experience	55,575	0	55,575	75,229	(19,654)
3. Assumption Changes	0	0	0	0	0
<b>4. Total</b>	<b>\$ 648,927</b>	<b>\$ 0</b>	<b>\$ 1,276,820</b>	<b>\$ 320,915</b>	<b>\$ 955,905</b>

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

	Established in Current		Total due to Sources Established		
	Fiscal Year		in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
1. Net Difference between projected and actual earnings on pension plan investments	\$ 2,373,408	\$ 0	\$ 2,681,563	\$ 265,558	\$ 2,416,005
2. Differences between expected and actual experience	3,835	0	3,835	0	3,835
3. Assumption Changes	0	0	0	0	0
<b>4. Total</b>	<b>\$ 2,377,243</b>	<b>\$ 0</b>	<b>\$ 2,685,398</b>	<b>\$ 265,558</b>	<b>\$ 2,419,840</b>



## Exhibit 10

### Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods For the Measurement Period Ending June 30, 2020 for SCNG

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
	1. Net Difference between projected and actual earnings on pension plan investments	\$ 2,603,959	\$ 0	\$ 3,349,733	\$ 310,579
2. Differences between expected and actual experience	0	626,699	329,293	3,978,603	(3,649,310)
3. Assumption Changes	0	0	3,014,453	0	3,014,453
<b>4. Total</b>	<b>\$ 2,603,959</b>	<b>\$ 626,699</b>	<b>\$ 6,693,479</b>	<b>\$ 4,289,182</b>	<b>\$ 2,404,297</b>

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
	1. Net Difference between projected and actual earnings on pension plan investments	\$ 520,792	\$ 0	\$ 987,957	\$ 155,280
2. Differences between expected and actual experience	0	55,264	56,453	450,828	(394,375)
3. Assumption Changes	0	0	382,157	0	382,157
<b>4. Total</b>	<b>\$ 520,792</b>	<b>\$ 55,264</b>	<b>\$ 1,426,567</b>	<b>\$ 606,108</b>	<b>\$ 820,459</b>

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

	Established in Current Fiscal Year		Total due to Sources Established in Current and Prior Fiscal Years		
	Outflows of Resources	Inflows of Resources	Outflows of Resources	Inflows of Resources	Outflows/(Inflows) of Resources
	1. Net Difference between projected and actual earnings on pension plan investments	\$ 2,083,167	\$ 0	\$ 2,361,776	\$ 155,299
2. Differences between expected and actual experience	0	571,435	272,840	3,527,775	(3,254,935)
3. Assumption Changes	0	0	2,632,296	0	2,632,296
<b>4. Total</b>	<b>\$ 2,083,167</b>	<b>\$ 571,435</b>	<b>\$ 5,266,912</b>	<b>\$ 3,683,074</b>	<b>\$ 1,583,838</b>



## Exhibit 11

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

<u>Period</u>	<u>SCRS</u> (1)	<u>PORS</u> (2)	<u>JSRS</u> (3)	<u>GARS</u> (4)	<u>SCNG</u> (5)
Fiscal Year + 1	\$ 381,275,019	\$ 130,923,881	\$ 23,787,302	\$ 454,217	\$ 446,162
Fiscal Year + 2	594,060,877	107,890,923	23,979,647	676,200	601,425
Fiscal Year + 3	654,107,803	109,398,392	4,091,488	696,071	601,445
Fiscal Year + 4	479,619,608	87,707,125	2,889,815	593,352	513,773
Fiscal Year + 5	0	0	0	0	2,661
Thereafter	0	0	0	0	(581,628)
<b>Total</b>	<b>\$ 2,109,063,307</b>	<b>\$ 435,920,321</b>	<b>\$ 54,748,252</b>	<b>\$ 2,419,840</b>	<b>\$ 1,583,838</b>

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

## **APPENDIX A**

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### **COLLECTIVE PENSION AMOUNTS - SCRS**



South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2020

Participating Employer	Actual Employer Contributions (1)	Allocated Nonemployer Contribution Credit (2)	Proportionate Share (3)	Net Pension Liability as of June 30, 2020			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30, 2020					
				Discount Rate 7.25% (4)	Discount Rate Less 1.00% 6.25% (5)	Discount Rate Plus 1.00% 8.25% (7)	Proportionate Share of Aggregate Plan Pension Expense (8)	Proportionate Share of Aggregate Plan Pension Expense (9)	Employer Pension Expense (10)	Revenue Credit (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Total Deferred Outflow of Resources (15)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Total Deferred Inflow of Resources (20)	2021	2022	2023	2024	2025	Thereafter		
																			(21)	(22)	(23)	(24)	(25)	(26)	(27)	
Aggregate - SCRS	1,647,223,896	88,705,515	100.000000%	25,551,769,081	31,668,284,640	20,444,404,902	2,858,985,528	N/A	N/A	N/A	294,833,586	31,305,029	2,153,202,567	N/A	2,479,341,317	96,622,109	273,655,766	N/A	370,277,875	381,275,019	594,060,877	654,107,637	479,619,608			
Employer	67100	1,105,460	71.873	0.067821%	17,329,585	21,477,895	13,865,695	1,939,005	(112,029)	1,826,976	71,873	199,960	21,322	1,460,314	124,901	1,806,427	65,331	185,597	229,997	481,125	214,964	400,130	384,924	325,285		
67100	26,069	2,089	0.001622%	41,460	51,972	33,156	46,374	(18,650)	27,724	2,089	4,782	20,828	2,132	34,926	198,089	238,305	1,567	4,439	160,190	166,196	121,696	11,860	76,166	7,780		
67100	68,787	43,260	0.003475%	10,785,476	16,921,643	12,966,785	10,262,643	(2,848,785)	906,879	45,250	124,650	1,214	609,837	15,511	214	9,062,531	151,939	15,511	214	286,580	286,580	210,449	202,489	198,807		
67100	629,709	49,912	0.007910%	10,003,577	12,908,207	8,004,032	11,119,299	104,383	1,223,882	49,912	115,428	12,256	842,984	266,267	2,366,935	37,828	107,137	8,800	137,107	351,765	369,211	264,551	263,366	187,772		
67100	480,450	24,823	0.004999%	6,377,502	7,904,131	5,102,748	731,578	(97,969)	615,609	24,823	73,588	1,043	537,421	244,618	863,440	24,630	68,302	116,343	208,763	262,398	177,685	144,887	139,709	119,709		
67600	105,853	7,971	0.006555%	1,675,414	2,076,471	1,407,462	187,462	(28,356)	159,286	7,971	19,332	2,053	61,184	25,217	187,786	6,335	17,943	123,639	145,917	161,609	115,908	69,061	116,460	13,640		
67600	2,280,697	142,907	0.139614%	35,673,903	44,213,428	28,543,296	3,991,548	(52,872)	3,938,676	142,907	411,630	47,906	3,006,177	10,314	3,471,827	134,898	382,062	451,436	968,396	346,337	670,057	837,418	669,619	619,619		
67900	66,870	4,427	0.004107%	1,004,451	1,300,666	839,684	117,423	26,873	144,296	4,427	12,109	1,286	38,845	74,555	176,385	3,968	11,239	665	15,872	48,633	47,373	34,408	19,699	19,699		
68000	102,698	5,366	0.004259%	1,506,640	1,971,403	1,272,698	177,976	51,577	229,553	5,366	18,354	1,949	134,040	36,514	191,257	6,015	17,036	101,160	201,160	142,211	31,563	26,722	29,887	29,887		
68100	674,374	45,186	0.006748%	10,591,469	13,126,827	8,474,414	1,183,078	(67,637)	1,183,078	45,186	122,212	12,976	892,524	86,676	1,113,388	40,051	114,833	278,908	432,392	595,542	204,677	194,284	198,808	198,808		
68200	4,549,914	364,083	0.283076%	72,330,891	89,645,270	57,873,176	8,093,079	(25,248)	8,067,831	364,083	834,603	88,617	6,905,197	22,204	7,040,621	47,951	774,653	1,635,961	12,684,128	(3,888,566)	(2,157,501)	(1,255,128)	1,357,688	1,357,688		
68300	1,039,543	74,314	0.069295%	17,867,054	22,144,022	14,295,734	1,999,142	262,510	2,261,652	74,314	206,162	21,890	1,565,625	87,777	1,821,454	67,563	191,364	880,233	1,139,150	(11,528)	60,532	39,927	335,973	335,973		
68400	4,729	2,608	0.000555%	661,346	827,096	533,955	74,560	23,962	98,526	2,608	7,700	938	56,286	23,999	86,553	2,524	7,147	15,860	39,925	28,247	28,247	22,506	22,506	22,506		
68500	1,293,828	95,859	0.008959%	18,652,998	22,871,217	12,053,761	1,685,620	303,058	4,988,678	95,859	173,830	18,457	1,265,531	1,738,800	9,856,325	1,786,000	167,344	280,233	1,139,150	1,139,150	(11,528)	60,532	39,927	335,973		
68600	108,856	6,002	0.005271%	1,602,298	1,985,852	1,282,026	179,281	351,310	530,591	6,002	18,488	1,963	135,023	1,048,309	1,201,783	6,059	17,160	102,404	223,285	375,219	388,562	386,707	300,076	300,076		
70101	631,269	37,768	0.005942%	9,847,799	12,206,130	7,879,291	1,079,075	(113,631)	1,039,065	37,768	113,631	12,618	829,875	225,004	1,225,157	37,239	105,469	216,135	358,843	223,285	275,219	184,848	184,848	184,848		
70102	394,874	24,718	0.024711%	6,176,115	7,654,537	4,941,615	691,045	(51,290)	639,755	24,718	71,264	7,567	520,450	100,452	699,733	20,059	66,145	279,760	369,260	28,327	107,813	78,405	110,979	110,979		
70104	36,050	2,305	0.002209%	564,562	699,705	451,716	63,169	(5,467)	57,702	2,305	6,514	692	47,375	4,628	59,409	2,135	6,046	12,553	20,734	5,183	17,386	11,098	10,598	10,598		
70106	31,376	1,937	0.002807%	463,839	572,392	367,525	50,273	(2,278)	49,997	1,937	5,329	566	38,879	2,120	46,993	1,346	4,946	7,823	14,515	8,162	13,583	10,131	12,270	12,270		
70108	34,869	3,543	0.022213%	565,395	702,528	452,382	63,282	(13,836)	54,446	3,543	6,524	693	47,645	1,157	101,049	195,542	6,005	101,049	195,542	(81,000)	(47,386)	(21,790)	10,613	10,613		
70202	1,197,641	74,281	0.007270%	18,718,722	23,203,464	14,979,688	2,094,787	(23,203,464)	2,094,787	74,281	216,026	22,937	1,575,659	50,469	1,669,891	20,795	200,509	664,800	936,104	96,476	222,837	260,256	351,418	351,418		
70203	3,801,290	254,894	0.233455%	59,674,994	73,959,838	47,746,977	6,727,026	(129,838)	5,497,141	254,894	688,570	73,111	5,028,707	150,619	5,990,388	72,657	639,111	2,696,734	3,161,502	(127,352)	427,504	808,605	1,110,219	1,110,219		
70204	1,028,282	60,344	0.005878%	16,402,348	20,746,316	13,431,466	1,811,011	(61,314)	1,749,697	60,344	191,311	20,884	1,474,611	8,884	1,613,624	16,043	15,810	61,612	160,799	(84,812)	(29,263)	29,263	29,263	29,263		
70209	35,354	1,434	0.002119%	541,944	671,115	433,258	60,588	(3,512)	57,076	1,434	4,248	663	45,311	3,641	92,033	2,048	5,799	14,204	22,051	38,074	8,877	12,847	10,164	10,164		
70211	80,096	4,787	0.004614%	1,178,957	1,464,173	943,304	133,938	(10,518)	123,456	4,787	13,604	1,444	99,349	10,400	130,837	4,408	12,626	32,317	49,401	21,399	18,371	19,542	22,310	22,310		
70212	285,625	17,720	0.006178%	403,165	490,600	322,579	45,128	(2,110)	43,018	17,720	4,770	51,025	4,317	57,347	1,525	4,218	109,286	151,217	151,217	45,793	23,563	26,722	29,887	29,887		
70213	101,234	6,023	0.005832%	1,490,101	1,846,797	1,192,255	166,727	(237,542)	(70,815)	6,023	17,194	1,824	125,568	225	144,813	5,635	15,559	51,291	540,885	(220,499)	(111,941)	(91,602)	27,669	27,669		
70214	217,610	12,135	0.005536%	320,138	396,896	256,285	358,399	(65,490)	292,909	12,135	36,960	3,924	269,233	9,171	300,404	12,135	34,305	73,747	113,330	73,747	113,689	98,546	120,925	120,925		
70215	47,822	2,865	0.002914%	695,038	865,225	560,255	745,374	(80,512)	684,862	2,865	8,612	914	63,826	55,447	127,968	4,242	7,994	24,617	33,958	13,730	14,882	16,770	14,882	14,882		
70216	18,459	276	0.001500%	128,218	159,510	102,589	14,346	(11,339)	28,665	276	1,476	183	12,885	1,173	11,623	485	1,373	3,139	4,769	1,979	6,036	2,407	2,407	2,407		
70217	272,193	16,019	0.015680%	4,006,506	4,965,573	3,205,673	448,287	(428,841)	19,446	16,019	46,230	4,909	337,621	15,150	388,760	45,530	42,909	387,475	452,504	(244,867)	27,223	85,666	75,205	75,205		
70218	51,053	2,871	0.002841%	751,473	931,359	601,266	84,082	(10,145)	73,937	2,871	8,071	921	63,325	4,628	77,545	2,842	8,048	4,917	15,807	8,180	18,689	20,763	14,106	14,106		
70219	842,101	8,376	0.000932%	16,162,902	19,998,995	12,950,510	1,766,460	(122,625)	1,643,835	8,376	18,611	1,976	135,916	1,505	1,640,299	17,724	198,614	221,987	(84,652)	(24,588)	10,749	30,275	30,275	30,275		
70222	3,928	534	0.000257%	65,684	81,407	52,555	7,349	(15,560)	(8,211)	534	758	80	52,336	1,027	17,080	246	703	55,976	56,927	(14,520)	(11,050)	(15,510)	1,234	1,234		
70224	601	46	0.000760%	9,681	12,000	7,929	1,091	(5,190)	6,099	46	80	10	5,190	524	1,930	624	524	1,930	2,124	1,930	1,732	1,213	1,213	1,213		
70231	162,645	16,637	0.010223%	2,638,911																						





South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2020

Participating Employer	Net Pension Liability as of June 30, 2020				Pension Expense and Revenue Offset for Nonemployer Contribution					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30, 2021						
	Actual Employer Contributions	Nonemployer Contribution Credits	Proportionate Share	Proportionate Share	Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Share of Aggregate Plan Pension Expense	Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Total Deferred Inflow of Resources	2021	2022	2023	2024	2025	Thereafter	
																										(1)
Aggregate - SCRS	1,647,233,896	88,705,515	100.000000%		25.551,769,081	13,668,287,607	20,444,404,902	2,858,983,728	N/A	N/A	N/A	294,833,586	31,305,029	2,132,203,567	N/A	2,479,341,912	96,622,109		273,655,766	N/A	370,277,875	381,275,019	594,060,877	654,107,843	479,619,528	
Employer	71907	52,653	-	0.003033%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72001	4,830,518	27,662	-	0.020394%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72002	1,820,174	72,264	-	0.004294%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72003	56,188	2,732	-	0.003194%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72004	26,169	4,700	-	0.001507%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72007	49,668	2,732	-	0.002264%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72009	468,267	24,490	-	0.023830%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72010	29,606	1,799	-	0.001809%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72011	17,123	1,166	-	0.001054%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72012	9,321	-	-	0.000537%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72101	1,877,510	109,137	-	0.114443%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72102	3,397,103	205,944	-	0.207557%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72109	2,198	1,098	-	0.002264%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72109	9,911	533	-	0.000602%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72110	217,408	-	-	0.012524%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72111	8,750	668	-	0.002438%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72112	39,528	22,112	-	0.012985%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72113	9,063	1,021	-	0.000581%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72114	56,291	-	-	0.003243%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72115	114,979	62,417	-	0.069626%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72116	133,234	-	-	0.007675%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72117	27,454	1,251	-	0.001654%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72119	13,948	1,998	-	0.010388%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72120	5,817	-	-	0.000335%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72122	88,192	4,610	-	0.003340%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72123	55,200	-	-	0.001809%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72124	49,515	-	-	0.026711%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72125	22,768	-	-	0.001312%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72126	44,475	135	-	0.002089%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72127	129,023	-	-	0.007433%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72128	67,444	40,457	-	0.041010%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72129	2,037,984	125,165	-	0.124610%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72130	44,618	-	-	0.038693%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72205	371,369	20,714	-	0.022580%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72206	58,129	36,678	-	0.002924%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72210	422,336	-	-	0.018684%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72212	2,091,136	209,136	-	0.020612%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72213	427,286	264,332	-	0.263173%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72303	1,176,492	-	-	0.067773%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571	21,890	14,547
72304	1,207,641	70,836	-	0.077468%	77,014	96,535	620,102	86,716				8,943	950	66,309	131,279	206,481	2,931				8,300	11,231	128,242	30,571		









South Carolina Retirement System (SCRS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2020

Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Net Pension Liability as of June 30, 2020			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30								
				Discount Rate 7.25%	Discount Rate Less 1.00% & 2.5%	Discount Rate Plus 1.00% & 2.5%	Proportionate Share of Aggregate Plan Pension Expense	Proportionate Share of Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2021	2022	2023	2024	2025	Thereafter	
																					(5)	(6)	(7)	(8)	(9)	(10)	(11)
Aggregate - SCRS	1,647,223,896	88,705,515	100.000000%	25,551,769,081	31,668,284,640	20,444,404,902	2,858,983,728		N/A	N/A	N/A	294,833,586	31,305,029	2,153,202,567	N/A	2,479,341,182	96,622,109	-	273,655,766	N/A	370,277,875	381,275,019	594,060,877	654,107,803	479,619,608	-	-
Employer Total	1,647,223,896	88,705,515	100.000000%	25,551,769,081	31,668,284,640	20,444,404,902	2,858,983,728	(1,229,649)	2,857,754,079	88,705,515	294,833,586	31,305,029	2,153,202,567	704,658,442	3,183,999,624	96,622,109	-	273,655,766	705,934,109	1,076,211,984	380,656,622	593,545,142	653,966,261	479,619,615	-	-	
Check Difference				25,551,769,081	31,668,284,640	20,444,404,902	2,858,983,728		N/A	N/A	294,833,586	31,305,029	2,153,202,567	N/A	N/A	96,622,109	-	273,655,766	N/A	N/A	N/A	N/A	N/A	N/A	N/A		



## **APPENDIX B**

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### **COLLECTIVE PENSION AMOUNTS - PORS**



Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2020

Participating Employer (1)	Actual Contributions (2)	Allocated Nonemployer Contribution Credit (3)	Proportionate Share (4)	Net Pension Liability as of June 30, 2020			Pension Expense and Revenue Offset for Nonemployer Contribution					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30				
				Discount Rate 7.25% (5)	Discount Rate Less 1.00% 6.25% (6)	Discount Rate Plus 1.00% 8.25% (7)	Proportionate Share of Aggregate Plan Pension Expense (8)	Change in Proportionate Share Between Employer Share of Plan Contributions (9)	Employer Pension Expense (10)	Revenue Credit (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Change in Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions (15)	Total Deferred Outflow of Resources (16)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Change in Proportionate Share of Employer Contrib. & Proportionate Share of Plan Contributions (20)	Total Deferred Inflow of Resources (21)	2021 (22)	2022 (23)	2023 (24)	2024 (25)	Thereafter (27)	
																					2021 (22)	2022 (23)	2023 (24)	2024 (25)	Thereafter (27)	
Aggregate - PORS	263,071,798	12,470,282	100.0000%	3,316,211,987	4,390,106,406	2,453,943,826	477,690,792	N/A	N/A	N/A	70,476,328	40,468,701	382,221,244	N/A	493,166,273	14,597,204	-	42,648,748	N/A	57,245,952	130,923,881	107,890,923	109,398,392	87,707,125	-	
Employer																										
10001			0.000000%																							
10002	8,172		0.002966%	98,346	130,194	72,775	14,166	16,847	31,013		2,090	1,200	11,335	30,763	45,388	433		1,265	1,698	20,790	14,284	5,875	2,801			
10100	135,284	6,063	0.051385%	1,295,824	1,260,952	1,260,952	1,260,952	1,260,952	1,260,952	6,063	240,460,995	276,956	106,404	36,901	108,176	7,902	6,671		30,249	69,486	99,212	79,798	48,382			
10200	174,226	8,409	0.066282%	2,198,051	2,909,850	1,626,523	316,623	23,304	339,927	8,409	46,713	26,823	253,344	27,481	354,361	9,675	28,268		44,245	82,368	90,163	58,460	65,830	57,539		
10300			0.000000%																							
10600			0.000000%																							
10700			0.000000%																							
10900			0.000000%																							
12300			0.000000%																							
13300			0.000000%																							
13600			0.000000%																							
13700			0.000000%																							
20101	4,484,623	245,191	1.720178%	57,044,742	75,517,635	42,212,197	8,217,131	(634,178)	7,582,953	245,191	1,212,318	696,134	6,574,885		8,483,337	251,098		733,634	1,841,968	2,826,700	1,403,766	1,243,634	1,550,450	1,458,787		
20105			0.000000%					(22,121)	(22,121)																	
20108			0.000000%																							
20200			0.000000%																							
20300			0.000000%																							
20400	245,055	9,841	0.092507%	3,067,734	4,061,164	2,270,074	441,898	96,970	538,868	9,841	65,196	37,436	353,582		158,644	614,858		13,503	39,453	80,417	133,373	196,650	107,573	100,810	82,452	
20500			0.000000%																							
20600	449,274	7,065	0.172657%	5,725,671	7,579,824	4,236,905	824,766	(209,503)	615,263	26,469	121,682	69,872	659,932		18,737	870,223		25,203	79,636	581,336	680,175	22,912	(21,290)	56,906	131,520	
21100			0.000000%																							
21400	13,283	248	0.007676%	168,347	222,863	124,574	24,250	5,560	29,910	705	3,578	2,054	19,403		58,623	83,658		741	2,165	15,568	18,574	21,251	23,906	15,673	6,254	
21900			0.000000%																							
22100			0.000000%																							
22200			0.000000%																							
30100	1,477,108	67,736	0.566565%	18,592,555	24,614,412	13,758,193	2,678,204	188,995	2,867,199	67,736	395,130	226,890	2,142,948		511,974	3,276,942		81,840	239,113	524,034	844,987	886,079	607,710	475,470	462,696	
30200			0.006526%	2,206,127	2,620,541	1,632,499	317,786	457,387	363,173	7,907	46,885	26,922	254,275		263,839	593,921		9,711	28,372	42,376	80,459	153,481	169,516	123,706	64,759	
30300			0.032206%	12,277,297	16,253,077	9,085,001	1,768,507	1,768,507	37,431	152,017	240,822	1,415,210	1,339,116		54,206	29,486			883,321	973,462	244,422	299,486	883,321	656,387	366,185	
30400			0.049883%	3,700,043	5,853,843	3,700,043	1,900,302	190,302	190,302	113,954	7,200	28,814	16,826	15,772	203,681	5,968			17,437	159,782	(26,886)	159,782	31,139	31,139		
30500			0.222676%	7,384,409	9,775,714	5,464,345	1,063,704	(224,614)	839,089	34,002	156,934	90,114	851,212		1,098,163	32,504			94,969	458,555	886,028	100,664	84,380	146,275	180,817	
30600			0.047390%	1,571,542	2,080,458	1,162,916	226,376	40,070	266,446	4,899	4,899	19,178	181,133		142,783	376,499		6,918	20,211	96,497	123,626	102,541	44,552	69,946	44,828	
30700			0.000000%																							
30800			0.007362%	244,146	323,208	180,664	35,169	18,329	18,329	1,052	7,703	1,462	14,661		24,652	43,568		1,626	38,426	(12,900)	5,277	8,824	9,824	9,824		
30900			0.000000%																							
31100			0.000000%					(1,972)	(1,972)																	
31102	423	37	0.000167%	5,532	7,323	4,094	797	(485)	312	37	118	68	638		5,081	5,905		24	71	11,517	11,252	(583)	(1,352)	(2,956)	(456)	
31104	89,124	2,706	0.031327%	1,105,199	1,463,997	817,830	159,201	90,084	249,285	2,706	23,488	13,487	127,383		128,237	292,559		4,865	14,214	19,079	109,258	71,721	59,308	33,229		
31105	7,817	1,240	0.016207%	100,003	144,302	80,660	15,702	(14,445)	(18,343)	1,240	1,310	1,330	12,564		61	16,272		480	1,402	40,588	42,740	(24,945)	(7,289)	2,879	2,887	
31107			0.000000%																							
31108	179,166	12,599	0.069596%	2,307,938	3,055,321	1,707,837	332,452	(195,137)	137,315	12,599	49,048	28,164	266,009		343,221	10,159		29,682	339,022	378,863	(62,605)	(49,623)	21,995	54,231		
31113			0.000155%	501	663	370	72	(2,465)	(2,793)	42	11	6	58		75	2		6	8,471	3,479	(1,569)	(1,295)	(500)	(61)		
31121		682	0.000251%	828	1,025	616	120	1,260	1,260	682	377	122	960		2,916	4,155		37	107	2,219	2,363	652	(199)	97		
31123	84,058	3,015	0.031601%	1,047,942	1,507,929	775,460	150,293	68,830	219,783	3,015	22,271	12,788	120,784		225,399	38,124		13,477	24,309	98,131	100,099	99,948	38,765			
31124	42,804	2,393	0.014039%	543,959	720,110	402,521	78,356	(9,498)	68,858	2,393	11,560	6,638	62,696		3,567	48,888		2,934	49,888	52,379	7,216	2,894	3,293	11,780		
31125			0.000193%	181	239	133	25	(6,480)	6,233	25	13	209	613		213	263		2,413	80,283	103,283	103,283	41,318	41,318			
31128	38,369	2,660	0.014890%	493,793	653,689	365,399	71,129	(30,347)	40,782	2,660	10,424	6,026	56,914		13,414	78,248		6,311	101,200	109,725	(18,448)	(15,344)	(6,791)	9,107		
31140	77,894	3,444	0.029701%	984,944	1,303,900	728,843	141,878	(265)	141,613	3,444	20,932	12,020	113,523		4,342	159,197		4,335	12,667	35,722	52,724	31,483	18,669	30,692	26,349	
31142	32,805	387	0.001204%	395,478	508,941	295,607	57,544	(6,490)	4,950	387	8,490	4,875	46,043		91,494	150,603		5,138	4,697	11,593	63,534	16,335	16,335	10,626		
31143	10,722	1,562	0.004448%	147,84																						

**Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2020**

Participating Employer (1)	Actual Contributions (2)	Allocated Nonemployer Contribution Credit (3)	Proportionate Share (4)	Net Pension Liability as of June 30, 2020			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30						
				Discount Rate 7.25% (5)	Discount Rate Less 1.00% 6.25% (6)	Discount Rate Plus 1.00% 8.25% (7)	Proportionate Share of Aggregate Plan Pension Expense (8)	From Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (9)	Employer Pension Expense (10)	Revenue Credit (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (15)	Total Deferred Outflow of Resources (16)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (20)	Total Inflow of Resources (21)	2021 (22)	2022 (23)	2023 (24)	2024 (25)	2025 (26)	Thereafter (27)	
<b>Aggregate - PORS</b>	263,071,798	12,470,282	100.0000%	3,316,211,987	4,390,106,406	2,453,943,826	477,690,792	N/A	N/A	N/A	70,476,328	40,468,701	382,221,244	N/A	493,166,273	14,597,204	-	42,648,748	N/A	57,245,952	130,921,881	107,890,923	109,398,392	87,707,125	-	-	
<b>Employer</b>																											
67100	9,750	522	0.003728%	123,618	163,650	91,475	17,807	(190)	17,617	522	2,627	1,509	14,248	77	18,461	544	-	1,590	3,018	5,152	3,358	3,081	3,664	3,206	-	-	
67200	30,558	2,284	0.007432%	395,260	523,258	292,486	56,936	(31,677)	25,259	2,284	8,400	4,823	45,557	50,990	1,740	5,083	44,167	-	5,083	44,167	10,308	15	11,469	10,308	-	-	
67400	621,206	30,260	0.236431%	7,840,539	10,379,553	5,801,873	1,129,407	(16,527)	1,122,880	30,260	166,628	95,680	903,688	204,283	1,370,279	14,512	100,815	224,978	-	100,815	224,978	360,325	265,270	233,562	296,764	214,357	
67600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
67800	-	77	0.000028%	922	1,220	682	133	(14,567)	(14,434)	77	20	11	106	249	386	4	-	12	1,672	1,688	(1,386)	56	7	22	-	-	
67900	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
68000	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
68100	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
68200	8,836	2,030	0.003944%	130,776	173,126	96,772	18,838	(19,894)	(1,056)	2,030	2,779	1,596	15,073	-	19,448	576	-	1,682	141,357	143,615	(56,941)	(37,738)	(27,469)	(2,019)	-	-	
68300	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
68400	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
68500	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
68600	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70101	365,042	20,381	0.125878%	4,638,654	6,140,797	3,432,530	668,185	(100,926)	567,259	20,381	98,581	56,607	534,644	22,409	712,241	20,418	59,566	157,098	237,172	100,751	99,881	150,511	123,926	-	-	-	
70102	195,705	9,139	0.074342%	2,465,343	3,263,699	1,824,314	355,126	(6,978)	348,149	9,139	52,394	30,085	284,151	98,236	464,866	10,852	31,706	81,284	123,842	117,030	96,901	117,030	66,166	60,928	-	-	
70104	40,499	2,042	0.015439%	511,991	677,790	378,865	73,751	977	74,728	2,042	10,881	6,248	59,011	25,431	101,571	2,254	6,585	8,966	17,805	22,695	21,797	24,234	14,950	-	-		
70106	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70108	26,565	1,217	0.010083%	334,368	442,647	247,427	48,165	(4,080)	427,427	1,217	7,106	4,080	38,539	28,697	78,422	4,300	6,053	11,825	22,228	22,732	22,228	12,923	8,714	-	-		
70202	676,893	36,377	0.258861%	8,584,373	11,364,265	6,352,299	1,236,554	(107,871)	1,128,683	36,377	182,436	104,758	989,421	13,267	1,289,882	37,146	110,401	380,852	529,039	210,894	140,162	195,597	214,190	-	-		
70203	2,175,308	117,142	0.831978%	27,590,169	36,524,739	20,416,283	5,974,284	(86,240)	3,588,038	117,142	586,348	336,691	1,317,998	82,667	1,846,704	121,866	354,828	595,324	791,606	769,465	590,354	737,384	706,895	-	-		
70204	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70209	42,223	1,659	0.015926%	528,126	699,150	390,805	76,075	13,358	89,433	1,659	11,224	6,445	60,871	49,909	128,449	2,325	6,792	43,306	52,423	34,760	22,283	7,414	11,569	-	-		
70211	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70212	12,290	2,654	0.014233%	179,851	238,092	133,087	25,907	(42,449)	(16,542)	2,654	3,822	2,195	20,729	30,987	57,733	792	2,313	145,829	148,934	(49,918)	(38,595)	(7,078)	4,390	-	-		
70214	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70215	35,032	2,010	0.014443%	445,814	590,182	329,895	64,218	(9,586)	54,632	2,010	9,474	5,440	51,384	511	66,809	1,962	5,733	16,375	24,070	9,023	8,366	13,531	18,819	-	-		
70216	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70217	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70218	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70219	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70220	1,921	287	0.000801%	26,569	35,172	19,660	3,827	(8,332)	(4,505)	287	565	324	3,062	3,951	117	342	14,075	14,534	(5,800)	(3,518)	(1,587)	328	-	-			
70222	5,316	479	0.002103%	69,733	92,314	50,701	10,045	(7,690)	2,355	479	1,482	851	8,037	35	10,405	307	897	18,121	19,325	(4,385)	(2,884)	(2,637)	986	-	-		
70224	1,635	197	0.000749%	23,667	33,979	18,993	3,697	(6,397)	(2,699)	197	545	313	2,958	545	659	113	330	28,873	(16,637)	(7,258)	(7,566)	(983)	-	-			
70301	92,900	9,139	0.037032%	1,228,056	1,625,752	908,749	176,899	(326,088)	(49,189)	9,139	26,099	14,986	141,545	101,215	283,845	5,406	17,394	1,127,424	1,148,624	(278,842)	(313,525)	(213,983)	(18,429)	-	-		
70302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70303	60,318	2,696	0.022899%	758,392	1,003,983	561,198	109,244	(12,297)	96,947	2,696	16,117	9,255	87,411	56,184	168,967	3,338	9,753	122,014	135,105	19,237	(20,297)	14,597	20,326	-	-		
70304	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70305	46,142	2,063	0.017495%	580,157	768,031	429,307	83,570	415	83,985	2,063	12,330	7,080	66,688	25,619	111,897	2,554	7,461	13,567	23,582	28,389	19,376	24,099	16,451	-	-		
70401	103,532	6,660	0.039265%	1,302,125	1,723,794	963,552	187,567	20,039	207,606	6,660	27,673	15,890	150,081	123,113	316,795	5,732	16,746	19,894	42,372	81,455	73,943	78,102	40,883	-	-		
70402	3,104,786	144,450	1.179216%	39,105,302	51,768,837	28,972,298	5,633,006	(618,187)	6,251,193	144,450	831,068	472,213	4,507,214	1,305,562	7,221,057	172,333	562,921	203,215	2,053,084	1,588,925	1,523,200	1,077,779	-	-			
70403	323	-	0.000117%	3,889	5,149	2,878	560	752	1,312	-	83	47	448	2,389	2,967	17	50	67	906	879	880	234	-	-			
70404	135,159	6,489	0.051407%	1,704,770	2,256,829	1,261,503	245,567	31,009	276,576	6,489	36,230	20,804	196,489	53,116	306,639	7,504	19,225	61,913	91,342	82,771	45,870	43,721	43,434	-	-		
70405	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
70406	106,066	3,643	0.039816%	1,320,383	1,747,965	977,062	190,197	127,685	317,882	3,643	28,061	16,113	152,185	591,289	787,648	5											



Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2020

Participating Employer (1)	Actual Nonemployer Contributions (2)	Allocated Nonemployer Contribution Credit (3)	Proportionate Share (4)	Net Pension Liability as of June 30, 2020			Pension Expense and Revenue Offset for Nonemployer Contribution					Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30								
				Discount Rate 7.25% (5)	Discount Rate Less 1.00% 6.25% (6)	Discount Rate Plus 1.00% 8.25% (7)	Proportionate Share of Aggregate Plan Pension Expense (8)	From Changes in Proportion & Differences Between Employer Share of Plan Contributions (9)	Employer Pension Expense (10)	Revenue Credit (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (15)	Total Deferred Outflow of Resources (16)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (20)	Total Deferred Inflow of Resources (21)	2021 (22)	2022 (23)	2023 (24)	2024 (25)	2025 (26)	Thereafter (27)		
																					2021	2022	2023	2024	2025	Thereafter		
Aggregate - PORS	263,071,798	12,470,282	100.0000%	3,316,211,987	4,390,106,406	2,453,943,826	477,690,792	N/A	N/A	N/A	70,476,328	40,468,701	382,221,244	N/A	493,166,273	14,597,204	-	42,648,748	N/A	57,245,952	130,921,881	107,890,923	109,398,392	87,707,125	-	-		
71907	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72001	145,689	8,532	0.059370%	1,856,090	2,457,150	1,373,477	267,364	(39,051)	228,313	8,532	39,446	22,650	213,930	19,036	295,062	8,170	-	23,871	64,075	96,116	46,046	55,940	50,136	46,823	-	-		
72002	723,510	32,866	0.274500%	9,103,154	12,051,043	6,736,188	1,311,283	132,514	1,443,797	32,866	193,463	111,088	1,049,215	220,322	1,574,086	40,070	-	117,073	157,143	469,328	358,381	341,630	247,605	-	-	-	-	
72004	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72006	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72007	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72009	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72010	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72011	-	295	0.000107%	3,546	4,695	2,624	511	(14,064)	(13,553)	295	75	43	409	2,062	2,589	16	-	46	41,434	(94,968)	(14,965)	(16,881)	(6,500)	(561)	-	-	-	
72012	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72101	1,400,147	81,746	0.53781%	17,834,927	23,610,441	13,197,561	2,569,070	(582,429)	1,986,641	81,746	379,029	217,645	2,055,625	-	2,652,299	78,505	-	229,369	898,643	1,206,517	228,931	301,346	463,104	452,402	-	-	-	
72102	1,889,379	95,971	0.720255%	23,894,143	31,631,822	17,681,283	3,441,882	(81,254)	3,360,628	95,971	507,800	291,587	2,754,000	329,682	3,883,069	103,177	-	307,295	1,422,989	555,465	983,624	852,378	1,440,261	643,346	-	-	-	
72108	24,644	1,288	0.000000%	312,004	415,173	230,952	49,558	3,339	48,007	1,288	6,633	3,809	35,973	23,256	69,071	1,374	-	4,014	6,285	17,053	17,058	17,724	34,200	8,866	-	-	-	
72109	5,004	522	0.020026%	62,517	88,028	49,222	5,522	(16,410)	(6,828)	522	1,414	812	7,659	5,988	15,059	109,137	-	855	14,269	48,407	(14,920)	(15,101)	(84,272)	577	-	-	-	
72110	5,874	-	0.002132%	70,693	93,585	52,311	10,183	10,520	20,703	5,874	863	818	8,148	14,236	24,749	20,711	-	909	909	1,220	9,633	5,763	5,676	2,458	-	-	-	
72111	6,759	557	0.002555%	88,049	116,562	65,155	12,683	(7,731)	4,952	557	1,871	1,074	10,148	-	13,093	311	-	1,132	14,350	15,870	(4,223)	(2,196)	1,433	2,218	-	-	-	
72112	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72113	11,707	342	0.004373%	145,020	191,982	107,313	20,890	10,516	31,406	342	3,082	1,770	16,715	32,934	54,501	638	-	1,865	8,057	10,560	13,628	11,105	13,715	5,493	-	-	-	
72114	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72115	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72116	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72117	34,931	1,039	0.013054%	432,909	573,099	320,346	62,359	20,316	82,675	1,039	9,200	5,283	49,896	30,019	94,398	1,906	-	5,568	28,581	36,055	32,883	9,673	5,951	10,036	-	-	-	-
72119	245,007	4,932	0.002160%	3,056,206	4,045,902	2,261,543	440,238	13,819	454,057	4,932	64,951	37,296	643,812	129,111	583,631	14,453	-	39,305	265,144	317,902	112,187	16,399	62,318	74,805	-	-	-	
72120	32,273	-	0.011713%	388,412	514,192	287,419	55,550	12,411	68,361	32,273	8,255	4,740	44,768	4,766	13,523	1,710	-	4,995	5,747	16,170	12,452	35,671	35,143	14,141	-	-	-	
72122	-	2,238	0.001840%	612,848	811,308	453,498	88,279	9,478	97,957	2,238	13,024	7,479	70,836	13,024	76,760	2,698	-	7,882	3,438	14,018	35,552	33,866	19,917	13,917	18,142	-	-	-
72123	-	-	0.001701%	487,531	645,409	360,765	70,227	(37,693)	32,534	-	10,361	5,949	56,192	10,875	83,373	2,146	-	6,270	60,521	68,937	(1,578)	4,304	1,444	10,267	-	-	-	-
72124	6,208	-	0.002253%	74,720	98,916	55,291	10,763	13,904	24,667	6,208	1,588	912	8,612	37,682	48,794	329	-	961	1,290	16,854	16,335	11,080	3,234	-	-	-	-	
72125	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72126	11,309	547	0.004303%	142,690	188,897	105,588	20,554	315	20,869	547	3,032	1,741	16,446	5,052	26,271	628	-	1,835	7,712	10,175	5,792	4,260	2,698	3,347	-	-	-	
72127	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72201	539,261	26,945	0.204488%	6,814,418	9,021,142	5,042,560	981,597	(9,989)	971,608	26,945	144,820	83,158	785,419	15,091	1,028,488	29,996	-	87,638	102,258	219,892	248,235	179,839	196,956	175,566	-	-	-	
72202	2,260,878	114,305	0.862033%	28,585,863	37,842,870	21,153,081	4,117,711	(12,312)	4,105,399	114,305	607,508	348,842	3,294,760	931,888	5,182,998	125,828	-	367,634	1,168,767	1,662,229	1,026,261	986,377	793,679	714,453	-	-	-	
72203	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72204	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72205	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72206	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72207	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72210	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72281	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
72302	2,276,194	104,850	0.864131%	28,656,411	37,936,263	21,205,285	4,127,873	303,818	4,431,691	104,850	609,008	349,703	3,302,892	410,736	4,672,339	126,139	-	368,541	-	494,680	1,405,761	1,045,152	967,234	759,512	-	-	-	
72303	22,773	-	0.008265%	274,800	362,836	202,815	39,480	25,263	64,743	22,773	8,825	3,345	31,590	28,340	69,100	1,206	-	3,525	5,511	10,242	29,519	13,247	8,792	7,300	-	-	-	
72304	1,099	277	0.000499%	16,563	21,926	12,256	2,386	(9,135)	(7,149)	277	887	202	1,909	887	3,550	73	-	213	10,800	11,086	(5,561)	(2,737)	76	487	-	-	-	
72305	8,068,302	398,828	0.264359%	107,921,455	142,869,839	79,860,151	15,545,775	1,469,081	17,014,056	398,828	2,293,553	1,316,997	12,438,853	7,382,106	23,431,599	475,045	-	1,387,944	3,390,034	5,879,219	5,312,798	5,774,000	3,263,389	-	-	-		
72306	-	-	0.000000%	-	-	-	-	-																				

**Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2020**

Participating Employer (1)	Actual Contributions (2)	Allocated Nonemployer Contribution Credit (3)	Proportionate Share (4)	Net Pension Liability as of June 30, 2020				Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30							
				Discount Rate 7.25% (5)	Discount Rate Less 1.00% 6.25% (6)	Discount Rate Plus 1.00% 8.25% (7)	Proportionate Share of Aggregate Plan Pension Expense (8)	Change in Proportion & Difference Between Employer Share & Proportionate Share of Plan Contributions (9)	Employer Pension Expense (10)	Revenue Credit (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Change in Proportion & Difference Between Employer Contrib. & Proportionate Share of Plan Contributions (15)	Total Deferred Outflow of Resources (16)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Change in Proportion & Difference Between Employer Contrib. & Proportionate Share of Plan Contributions (20)	Total Deferred Inflow of Resources (21)	2021 (22)	2022 (23)	2023 (24)	2024 (25)	2025 (26)	Thereafter (27)			
<b>Aggregate - PORS</b>	263,071,798	12,470,282	100.0000%	3,316,211,987	4,390,106,406	2,453,943,826	477,690,792	N/A	N/A	N/A	70,476,328	40,468,701	382,221,244	N/A	493,166,273	14,597,204	-	42,646,748	N/A	57,245,952	130,921,881	107,890,923	109,388,392	87,707,125					
<b>Employer</b>																													
72616	-	-	0.000000%	-	-	-	-	(1,175)	(1,175)	-	-	-	3,807	3,807	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72617	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72619	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72620	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72621	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72622	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72701	1,647,519	55,643	0.618113%	20,497,946	27,135,829	15,168,152	2,952,670	1,306,054	4,258,724	55,643	435,624	250,142	2,362,560	6,056,899	9,105,225	90,227	263,618	1,509,526	1,863,371	2,073,344	1,884,306	2,410,785	873,419						
72702	213,623	12,941	0.882225%	2,726,752	3,609,761	2,017,753	392,781	85,231	307,550	12,941	97,949	33,275	314,281	220,078	405,205	12,003	35,068	173,007	220,078	333,953	40,059	46,713	67,402						
72704	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72705	536,033	20,977	0.202150%	6,703,731	8,874,612	4,960,654	965,653	295,952	1,261,605	20,977	142,468	81,808	772,661	425,222	1,422,159	29,508	86,215	163,403	132,063	459,585	360,798	285,184	184,528						
72801	543,595	-	0.197282%	6,542,290	8,660,891	4,841,190	942,398	29,014	971,412	-	139,037	79,837	754,054	38,106	1,011,034	28,798	84,138	172,744	185,680	266,500	195,475	194,339	169,040						
72802	986,175	46,244	0.374686%	12,425,394	16,449,130	9,194,593	1,789,842	154,455	1,944,297	46,244	264,065	151,631	1,432,131	488,015	2,335,842	54,694	159,799	114,880	329,373	603,859	501,707	546,511	354,392						
72803	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72806	42,418	2,143	0.016172%	536,305	709,977	396,875	46,867	72,386	2,143	11,398	6,545	21,483	3,766	83,523	2,361	6,897	15,031	24,289	18,963	13,162	13,594	13,515	13,515						
72807	9,409	389	0.003556%	11,927	156,116	87,264	16,987	4,353	21,340	389	2,506	1,439	13,592	42,612	60,149	519	1,517	53,615	55,651	3,845	5,301	(5,447)	79						
72808	-	70	0.000225%	840	11,112	621	121	(5,916)	(5,795)	70	18	10	97	-	352	4	11	1,522	1,537	-	51	7	19						
72809	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72810	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72901	1,846,889	83,628	0.700285%	23,222,252	30,743,278	17,184,613	3,345,199	482,150	3,827,352	83,628	493,536	283,296	2,676,640	882,013	4,336,465	102,222	298,663	1,308,205	1,600,365	1,308,205	1,060,365	929,128	637,604						
72902	469,984	27,042	0.180831%	5,981,814	9,124,614	4,426,446	861,663	(136,763)	724,900	27,042	127,126	72,998	689,654	125,308	1,014,886	724,311	125,308	278,147	381,408	145,653	181,258	155,826	148,742						
72903	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72904	-	-	0.000000%	-	-	-	-	(32)	(32)	-	-	-	-	-	460	460	-	-	-	828	828	(32)	(255)	(81)					
72905	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72907	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72908	3,255	-	0.001181%	39,180	51,868	28,993	5,644	7,130	12,774	-	833	478	4,516	17,334	23,161	172	504	-	676	8,677	8,405	4,087	1,316						
72909	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72910	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72911	2,524	13	0.000921%	30,542	40,433	22,601	4,400	5,282	9,982	13	649	373	3,520	16,984	21,526	134	393	3,282	3,809	5,415	5,842	5,027	1,433						
72912	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72913	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73001	308,775	15,568	0.117711%	3,903,545	5,167,636	2,888,561	562,294	23,873	586,167	15,568	82,958	47,636	449,916	89,047	669,557	17,183	50,202	20,295	87,680	170,790	163,071	143,294	104,722						
73002	1,098,297	55,900	0.418882%	13,891,026	18,389,380	10,279,137	2,000,962	(74,271)	1,926,691	55,900	295,213	169,516	1,601,057	393,149	2,458,935	61,145	178,648	139,357	379,150	563,171	546,736	580,703	389,176						
73003	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73004	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73005	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73006	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73010	657	-	0.000238%	7,903	10,462	5,848	1,138	1,124	2,262	-	168	96	911	11,104	12,279	35	102	-	12,338	12,475	1,436	1,381	(2,537)	(476)					
73013	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73101	262,810	13,846	0.104866%	3,331,056	4,409,757	2,464,208	479,829	(46,105)	433,724	13,846	70,742	40,650	383,312	26,289	521,663	14,663	42,840	171,043	228,546	88,751	65,604	59,879	78,884						
73102	91,090	4,476	0.014683%	1,150,160	1,522,619	851,100	165,677	3,596	169,273	4,476	24,443	14,036	132,566	13,125	184,170	5,063	14,792	24,900	44,755	40,803	29,635	38,214	30,762						
73105	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73201	6,236,937	310,418	2.376172%	78,798,912	104,316,495	58,309,935	11,350,757	124,145	11,474,902	310,418	1,674,639	961,606	9,082,236	781,582	12,500,063	346,855	1,011,408	1,201,025	2,561,288	3,147,690	2,491,861	2,279,783	2,019,440						
73202	700,154	29,990	0.266988%	8,787,447	11,630,101	6,502,570	1,265,806	219,456	1,485,262	29,990	186,751	107,236	1,012,827	633,301	1,740,115	38,600	133,013	151,693	542,665										





**Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2020**

Participating Employer (1)	Actual Employer Contributions (2)	Allocated Nonemployer Contribution Credit (3)	Proportionate Share (4)	Net Pension Liability as of June 30, 2020			Pension Expense and Revenue Offset for Nonemployer Contribution				Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30									
				Discount Rate 7.25% (5)	Discount Rate Less 1.00% 6.25% (6)	Discount Rate Plus 1.00% 8.25% (7)	Proportionate Share of Aggregate Plan Pension Expense (8)	Change in Proportion & Differences Between Employer Share & Proportionate Share of Plan Contributions (9)	Employer Pension Expense (10)	Revenue Credit (11)	Liability Experience (12)	Assumption Changes (13)	Investment Experience (14)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (15)	Total Deferred Outflow of Resources (16)	Liability Experience (17)	Assumption Changes (18)	Investment Experience (19)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (20)	Total Deferred Inflow of Resources (21)	2021 (22)	2022 (23)	2023 (24)	2024 (25)	2025 (26)	Thereafter (27)		
																					2021 (22)	2022 (23)	2023 (24)	2024 (25)	2025 (26)	Thereafter (27)		
Aggregate - PORS	263,071,798	12,470,282	100.0000%	3,316,211,987	4,390,106,406	2,453,943,826	477,690,792	N/A	N/A	N/A	70,476,328	40,468,701	382,221,244	N/A	493,166,273	14,597,204	-	42,646,748	N/A	57,245,952	130,921,881	107,890,923	109,388,392	87,707,125	-	-		
Employer																												
83207	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
83301	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
83302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
83402	2,902	758	0.010818%	35,862	47,476	26,537	5,166	1,098	6,264	78	762	438	4,133	17,777	23,110	-	461	1,593	2,212	6,472	7,693	5,197	5,135	-	-	-	-	
83501	12,008	651	0.004594%	152,350	201,686	112,737	21,946	5,681	27,627	651	3,238	1,859	17,560	36,180	38,837	671	-	1,959	5,850	8,480	4,445	8,900	10,087	4,926	-	-	-	
83601	16,373	672	0.003368%	205,138	271,568	29,550	8,004	37,554	672	4,360	2,501	23,644	27,558	58,065	903	-	2,638	6,647	13,106	6,647	15,127	13,190	6,377	-	-	-	-	
83701	3,752	165	0.001422%	47,143	62,409	34,885	6,791	(370)	6,421	165	1,002	575	5,434	7,519	14,530	208	-	606	9,503	10,717	(464)	46	2,751	1,481	-	-	-	
83802	-	-	0.000000%	-	-	-	-	(5,734)	-	-	-	-	-	46,424	46,424	-	-	-	110,062	110,062	(8,821)	(17,164)	(13,513)	(6,099)	-	-	-	
83806	-	-	0.000000%	-	-	-	-	(33,432)	(33,432)	-	-	-	-	8,566	8,566	-	-	-	120,846	120,846	(33,823)	(86,103)	(58,896)	(6,540)	-	-	-	
83810	-	-	0.000000%	-	-	-	-	(5,813)	(5,813)	-	-	-	-	311	311	-	-	-	17,391	17,391	(5,648)	(6,660)	(4,954)	(84)	-	-	-	
83811	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
83812	25,789	711	0.000617%	318,937	422,218	236,008	45,942	61,679	107,621	711	6,778	3,892	36,760	195,891	243,321	1,404	-	4,102	12,022	15,506	74,271	72,055	72,200	19,290	-	-	-	-
83901	2,711	210	0.010606%	35,147	46,528	26,008	5,063	(4,817)	3,246	210	747	452	4,051	16,386	21,613	155	-	452	12,488	13,095	(721)	1,779	5,621	1,838	-	-	-	-
84002	34,332	3,170	0.013610%	451,344	597,504	333,988	65,015	(49,312)	15,703	3,170	9,592	5,508	52,021	8,329	75,450	1,987	-	5,805	15,751	162,543	(52,509)	(39,733)	(4,462)	9,611	-	-	-	-
84003	85,459	4,792	0.023754%	1,086,190	1,437,933	803,764	156,463	(40,036)	116,427	4,792	4,792	23,084	13,255	120,123	173,952	4,781	-	13,969	33,058	114,908	5,151	(9,863)	(18,712)	26,834	-	-	-	-
84005	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84006	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84007	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84008	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84009	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84010	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84011	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84012	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84101	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84203	6,701	1,206	0.002870%	95,163	125,890	70,419	13,708	(37,784)	(24,076)	1,206	2,022	1,161	10,968	14,151	419	-	-	1,224	78,693	80,336	(32,066)	(28,223)	(7,444)	1,588	-	-	-	-
84207	15,646	661	0.000918%	196,254	259,807	145,225	28,770	7,009	35,279	661	4,173	2,395	22,620	5,861	35,047	864	-	2,524	33,579	6,967	11,000	6,128	5,835	5,117	-	-	-	-
84208	1,833	153	0.000720%	21,871	31,602	17,654	3,439	(2,052)	1,387	153	153	201	6,814	10,363	307	-	-	6,814	11,964	(1,964)	(1,266)	1,786	387	-	-	-	-	-
84209	3,838	1,838	0.014707%	487,722	646,662	360,907	70,305	14,838	78,357	1,838	14,838	9,705	51,660	15,513	83,044	2,147	-	6,272	10,778	25,559	17,455	12,889	21,950	-	-	-	-	-
84210	12,843	700	0.004915%	162,984	215,764	120,660	23,477	(2,029)	21,448	700	3,464	1,989	18,785	26,617	30,855	717	-	2,096	37,992	10,685	8,226	3,452	(4,125)	2,496	-	-	-	-
84211	416	30	0.000162%	5,359	7,095	3,966	772	(887)	(135)	30	114	65	618	2,613	3,410	24	-	69	10,812	10,905	(5,049)	(3,166)	(1,206)	(73)	-	-	-	-
84212	1,922	165	0.000696%	20,127	26,717	14,920	2,963	(2,963)	2,963	165	1,083	246	1,083	5,203	6,287	89	-	2,532	6,820	11,602	(6,160)	(2,244)	208	-	-	-	-	-
84213	11,544	35	0.004191%	138,940	182,814	20,014	20,014	(20,011)	20,011	35	2,953	1,696	16,014	22,010	12,610	32,683	612	-	1,787	3,121	5,520	3,304	4,331	1,668	-	-	-	-
84214	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84215	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84301	15,859	1,360	0.006249%	207,233	274,341	153,349	29,851	(25,813)	4,038	1,360	4,404	2,529	23,885	-	30,818	912	-	2,665	61,326	64,903	(14,727)	(13,210)	(9,018)	2,869	-	-	-	-
84302	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84401	4,314	1,072	0.001955%	64,826	85,819	47,970	9,338	(34,669)	(25,331)	1,072	1,378	791	7,472	-	9,641	285	-	834	68,113	69,322	(26,936)	(17,076)	(14,415)	(1,163)	-	-	-	-
84501	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84506	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84601	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84603	12,693	676	0.004852%	160,902	213,007	119,065	23,177	(15,311)	7,866	676	3,420	1,964	18,545	6,484	27,026	708	-	2,069	63,886	63,886	4,926	6,908	4,614	6,614	-	-	-	-
84604	3,439	337	0.001370%	43,439	60,153	33,624	6,545	(7,747)	(1,202)	337	966	555	5,237	273	7,031	200	-	584	23,932	24,716	(5,734)	(6,008)	(5,814)	(69)	-	-	-	-
84605	51	-	0.000019%	619	820	458	89	(7,245)	(436)	51	13	8	71	13,771	13,863	3	-	8	22,721	22,732	(501)	(1,200)	(5,927)	(1,242)	-	-	-	-
84606	-	-	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90203	848,755	48,723	0.325522%	10,795,343	14,291,217	7,988,381	1,555,038	(242,509)																				



Police Officers Retirement System (PORS) - Allocation of the Net Pension Liability and Pension Expense for the Measurement Period Ending June 30, 2020

Participating Employer	Actual Employer Contributions	Allocated Nonemployer Contribution Credit	Proportionate Share	Net Pension Liability as of June 30, 2020			Pension Expense and Revenue Offset for Nonemployer Contribution					Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30								
				Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Employer Pension Expense	Revenue Credit	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2021	2022	2023	2024	2025	Thereafter				
																											(5)	(6)	(7)	(8)
Aggregate - PORS	263,071,798	12,470,282	100.0000%	3,316,211,987	4,390,106,406	2,453,943,826	477,690,792		N/A	N/A	N/A	70,476,328	40,468,701	382,221,244		N/A	493,166,273	14,597,204	-	42,648,748		N/A	57,245,952	130,923,881	107,890,923	109,398,392	87,707,125	-	-	
Employer																														
Total Allocated	263,071,798	12,470,282	100.0000%	3,316,211,987	4,390,106,406	2,453,943,826	477,690,792	(160,493)	477,530,299			70,476,328	40,468,701	382,221,244	97,857,856	591,024,129	14,597,204	-	42,648,748	98,097,079	155,343,031	130,794,892	107,810,360	109,371,375	87,704,472	-	-	-	-	
Check Difference				3,316,211,987	4,390,106,406	2,453,943,826	477,690,792		N/A			70,476,328	40,468,701	382,221,244		N/A	493,166,273	14,597,204	-	42,648,748		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	



## **APPENDIX C**

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### **AGGREGATE COLLECTIVE PENSION AMOUNTS - SCRS & PORS**

**South Carolina Public Employee Benefit Authority**  
**Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2020**

Participating Employer (1)	Employer Allocation % (2)	Net Pension Liability as of June 30, 2020			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources						Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.25% (3)	Discount Rate Less 1.00% 6.25% (4)	Discount Rate Plus 1.00% 8.25% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (9)	Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Total Inflow of Resources (15)	Employer Pension Expense (16)	Revenue Credit (17)	2021 (17)	2022 (18)	2023 (19)	2024 (20)	2025 (21)	Thereafter (22)		
																							2021 (17)	2022 (18)
10001	N/A	463,577	574,547	370,916	5,349	568	39,065	19,335	64,317	1,753	-	4,965	44,357	51,075	72,934	1,560	6,891	(5,949)	3,598	8,702	-	-		
10002	N/A	3,017,325	3,747,911	2,408,300	35,771	478	2,408,300	318,873	257,312	11,471	-	32,527	43,998	564,874	7,542	227,352	7,542	227,352	90,883	57,991	-	-		
10100	N/A	18,039,623	22,501,814	14,331,341	224,705	40,809	1,572,975	415,644	2,254,133	69,273	-	196,867	29,224	295,364	2,202,576	71,814	457,942	557,958	587,859	359,001	355,009	-		
10200	N/A	17,487,350	21,859,061	13,859,751	223,131	45,555	1,541,746	227,509	2,037,941	67,490	-	192,014	20,125	603,976	2,275,778	56,108	379,640	350,797	350,001	344,526	344,526	-		
10300	N/A	49,712,093	61,612,044	39,775,491	60,905	4,199,151	-	4,823,668	17,983	-	-	532,409	17,818,850	4,762,957	225,467	227,083	870,257	1,061,257	935,421	935,421	-	-		
10600	N/A	6,006,412	7,444,211	4,805,832	69,306	7,359	506,150	843	583,658	22,713	-	64,328	234,112	321,153	576,492	24,845	(11,330)	54,269	106,822	112,743	-	-		
10700	N/A	-	-	-	-	-	-	65,520	65,520	-	-	-	3,592,587	3,592,587	(1,210,201)	-	(1,269,403)	(1,325,858)	(931,806)	-	-	-		
10900	N/A	2,262,455	2,804,035	1,810,229	26,106	2,772	190,653	21,878	241,409	8,555	-	24,231	185,246	218,032	220,763	10,295	(19,027)	(19,038)	18,974	42,467	-	-		
12300	N/A	1,078,361	1,336,497	862,815	12,443	1,721	104,636	104,636	104,636	4,078	-	11,549	151,968	167,595	46,295	5,945	(44,591)	(23,242)	(15,368)	20,242	-	-		
13300	N/A	5,705,895	7,069,278	4,563,783	65,815	6,988	480,657	31,572	585,032	21,569	-	61,088	346,827	429,484	618,019	22,660	(39,357)	(19,890)	107,732	107,063	-	-		
13600	N/A	3,815,096	4,730,196	3,053,719	44,038	18,575	321,236	13,964	372,295	14,832	-	40,375	199,068	237,375	793,361	17,042	(65,457)	43,891	68,846	71,639	-	-		
13700	N/A	1,349,134	1,672,086	1,079,465	15,567	1,653	113,689	13,520	263,829	5,102	-	14,449	172,560	192,111	164,596	4,855	43,528	23,787	(20,921)	25,324	-	-		
20101	N/A	3,489,632	4,324,972	2,792,114	40,266	4,275	294,065	528,028	866,634	13,196	-	37,373	-	50,569	616,778	13,495	252,785	278,499	219,279	65,502	-	-		
20102	N/A	79,931,919	103,883,484	60,524,616	1,476,406	724,174	8,503,547	741,244	11,445,371	337,644	-	978,752	2,158,414	3,474,810	10,516,813	306,813	2,022,745	2,018,429	2,040,996	1,888,391	-	-		
20105	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	(560,157)	-	-	-	-	-	-	-		
20108	N/A	443,252	549,356	354,653	5,115	543	37,352	45,174	88,184	1,676	-	4,747	14,790	21,213	22,018	2,343	10,364	27,010	21,275	8,321	-	-		
20200	N/A	4,252,555	5,270,320	3,402,542	49,069	5,353	358,355	213,415	626,089	16,081	-	45,544	515,544	616,225	593,592	14,247	170,429	168,815	145,358	79,823	-	-		
20300	N/A	3,745,020	4,641,493	2,996,454	43,213	4,588	315,586	6,128	369,515	14,162	-	40,109	468,555	522,826	233,895	19,654	(113,947)	(86,669)	(26,600)	70,295	-	-		
20400	N/A	32,139,055	40,091,502	25,530,532	400,641	7,453	2,803,371	1,732,233	5,009,298	123,434	-	350,803	81,737	563,354	5,138,671	100,374	1,844,624	994,686	978,498	628,135	-	-		
20500	N/A	11,434,388	14,171,522	9,148,848	131,938	14,009	963,556	416,548	1,526,051	43,238	-	122,461	18,575	184,274	1,614,647	38,782	306,563	402,013	418,572	214,629	-	-		
20600	N/A	40,419,887	50,579,051	31,996,337	522,007	112,378	3,583,552	965,832	5,183,769	156,397	-	445,206	628,917	1,230,520	5,097,096	69,124	946,991	1,219,571	1,003,940	782,747	-	-		
21100	N/A	2,898,587	3,592,444	2,319,209	33,446	3,551	244,259	33,989	315,245	10,961	-	31,043	189,076	231,080	401,214	9,543	(4,033)	(10,256)	44,045	54,408	-	-		
21400	N/A	122,767,096	152,168,979	98,217,917	1,416,205	152,257	10,350,584	2,086,913	14,007,959	464,339	-	1,315,180	988,675	2,688,194	14,867,502	155,966	3,065,300	2,885,046	2,275,439	2,307,494	-	-		
21900	N/A	426,800	528,967	341,490	4,925	523	35,966	489	41,503	1,614	-	4,571	143,636	149,821	2,659	(8,194)	(56,019)	(34,708)	(31,001)	8,011	-	-		
22100	N/A	4,494,425	5,570,289	3,596,066	51,860	5,506	378,737	-	436,103	16,995	-	48,135	183,674	248,804	411,911	18,988	(14,599)	43,002	74,533	84,363	-	-		
22200	N/A	215,295	266,832	172,261	2,484	264	18,143	4,857	24,978	814	-	2,306	6,754	8,120	4,874	6,251	4,784	6,991	4,042	-	-			
30100	N/A	1,109,952,771	1,377,220,602	886,974,073	12,987,983	1,563,980	94,109,950	9,664,396	118,326,309	4,208,737	-	11,927,421	7,126,794	23,262,952	135,107,038	4,562,757	22,535,705	25,315,879	26,263,695	20,948,079	-	-		
30200	N/A	98,877,040	122,732,284	78,980,540	1,162,339	145,359	8,400,563	1,300,752	11,009,013	375,265	-	1,063,704	1,630,613	3,069,582	11,723,852	445,045	2,019,370	1,955,585	2,208,156	1,978,320	-	-		
30300	N/A	765,005,757	949,167,702	611,355,843	8,946,408	1,072,036	64,846,163	24,042,107	98,306,734	2,900,429	-	8,219,507	29,486	11,149,422	101,697,549	2,970,020	24,901,529	25,885,946	22,575,439	14,495,278	-	-		
30400	N/A	101,671,822	126,251,626	81,268,751	1,186,411	130,611	8,547,589	1,385,344	10,908,782	385,210	-	1,091,849	1,395,000	4,563,129	17,715,965	40,726	227,316	227,316	265,609	1,911,414	-	-		
30500	N/A	558,655,300	693,008,053	445,545,342	6,517,867	705,590	47,305,719	11,625,439	67,305,719	2,117,093	-	5,998,998	5,873,400	13,989,491	69,728,311	1,601,088	14,252,801	14,881,039	12,642,560	10,528,444	-	-		
30600	N/A	61,412,772	76,246,325	49,042,902	723,888	92,493	5,223,848	1,565,034	7,605,263	233,203	-	661,102	2,239,924	3,134,229	6,063,198	169,103	1,209,989	519,786	1,573,180	1,168,078	-	-		
30700	N/A	2,975,789	3,698,868	2,373,330	35,572	3,214	254,706	258,390	324,144	11,332	-	472,775	1,078,230	1,125,200	(645,506)	31,516	(303,370)	(147,255)	57,400	-	-			
30800	N/A	38,519,887	47,761,296	30,805,735	446,840	49,873	3,253,569	162,403	3,912,685	145,812	-	413,068	704,214	1,263,094	4,314,699	147,591	464,180	702,160	760,500	723,201	-	-		
30900	N/A	9,160,543	11,353,369	7,329,506	105,701	11,223	771,943	116,936	1,005,803	34,440	-	98,108	96,521	229,269	1,010,672	35,390	89,438	242,937	272,211	171,948	-	-		
31000	N/A	24,543,604	30,341,788	19,637,755	283,201	30,070	2,068,246	1,600,908	3,982,425	92,810	-	262,858	607,281	962,949	3,659,504	82,229	1,197,640	919,800	441,340	460,696	-	-		
31102	N/A	17,352,246	21,506,671	13,883,639	200,278	21,321	1,462,430	13,280	1,697,300	65,620	-	185,854	1,020,825	1,272,299	1,590,269	76,331	(184,502)	67,452	216,907	325,153	-	-		
31104	N/A	48,056,381	59,653,330	38,384,269	565,242	71,010	4,083,876	528,391	5,248,519	182,407	-	517,054	-	699,461	6,070,484	178,677	1,288,118	1,288,118	1,312,516	914,527	-	-		
31105	N/A	7,635,208	9,472,110	6,102,504	89,159	10,561	646,784	61	746,555	28,940	-	82,007	1,221,105	1,320,052	(173,181)	47,301	(689,333)	(168,641)	128,140	144,156	-	-		
31107	N/A	19,802,595	24,542,889	15,844,393	228,496	24,251	1,668,730	1,921,487	74,882	74,882	-	212,083	928,286	1,215,251	1,786,670	83,473	(98,411)	1,786,670	95,642	337,302	371,704	-	-	
31108	N/A	96,597,073	122,393,897	78,750,411	1,160,997	146,134	8,380,125	9,686,356	374,269	1,060,925	-	3,576,546	5,033,740	7,715,149	454,388	(315,733)	1,326,550	1,800,172	1,861,627	1,861,627	-	-		
31113	N/A	9,937,904	12,516,856	7,951,455	116,675	12,181	837,465	119,594	1,161,661	37,580	-	106,434	1,181,357	1,355,997	280,011	950,390	289,637	242,898	185,487	185,487	-	-		
31121	N/A	37,954,109	47,040,167	30,637,226	438,021	46,592	3,198,584	2,916	3,686,113	143,526	-	406,501	5,978,453	4,429,480	22,477,702	185,388	(1,341,998)	(540,102)	426,373	712,359	-	-		
31123	N/A	92,545,749	114,787,612	73,984,411	1,078,035	124,888	7,831,143	225,349	9,259,465	350,605	-	993,405	5,440,408	6,784,418	7,614,727	429,752	(720,303)	56,635	1,432,489	1,756,227	-	-		
31124	N/A	40,864,702	50,692,727	32,663,833	476,808	56,038	4,903,943	1,460,544	6,382,825	154,864	-	438,825	414,449	608,818	4,176,390	162,231	1,274,758	1,223,819	768,621	768,621	-	-		
31126	N/A	48,951,111	60,684,877	39,155,241	566,668																			

**South Carolina Public Employee Benefit Authority**  
**Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2020**

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2020			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,						
		Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Liability Experience	Assumption Changes	Investment Experience	Change in Propor- tion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Propor- tion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Inflow of Resources	Employer Pension Expense	Revenue Credit	2021	2022	2023	2024	2025	Thereafter	
																							(3)
60400	N/A	116,265,006	144,107,486	93,017,586	1,342,840	143,908	9,801,582	95,987	11,384,227	439,730	-	1,245,469	15,140,439	16,825,638	6,592,882	34,101	(5,062,735)	(3,073,187)	509,018	2,185,944	-	-	
60500	N/A	5,300,750	6,569,630	4,241,221	61,164	6,494	446,685	12,592	56,770	20,044	-	56,770	452,335	619,149	395,208	8,581	(124,641)	(87,049)	20,784	98,512	-	-	
60600	N/A	135,130,770	167,503,482	108,102,297	1,562,158	168,867	11,396,575	8,710,315	21,837,915	511,174	-	1,447,879	7,497	1,966,550	21,386,565	412,783	6,840,009	6,382,906	4,110,775	2,538,485	-	-	
60700	N/A	327,893,530	406,553,149	262,323,625	3,802,392	423,733	27,693,144	93,831	32,013,640	1,241,148	-	3,516,005	20,911,180	25,668,333	27,779,783	1,450,325	(3,415,764)	(662,621)	4,257,744	6,157,948	-	-	
60800	N/A	16,515,974	20,469,324	13,241,711	190,235	1,391,772	616,148	2,218,727	62,654	176,884	-	176,884	361,645	600,983	1,998,368	62,777	308,263	396,601	602,777	310,012	-	-	
60900	N/A	4,952,771	6,138,352	3,962,796	57,148	6,068	417,361	81,742	562,319	18,729	-	53,043	191,125	262,897	584,297	11,536	61,299	80,668	64,490	92,965	-	-	
61000	N/A	153,911,880	190,810,242	123,108,110	1,782,305	195,760	12,990,190	1,518,951	16,487,206	582,412	-	1,649,783	2,298,905	4,531,100	18,936,769	490,618	2,156,242	3,583,894	3,321,576	2,894,395	-	-	
61200	N/A	4,084,950	5,062,795	3,268,438	47,135	5,005	344,232	39,039	435,411	15,447	-	43,749	24,524	83,720	479,531	12,511	80,966	97,327	96,720	76,778	-	-	
62200	N/A	5,607,532	6,949,848	4,486,681	64,703	6,870	472,537	3,210,712	3,754,822	21,204	-	60,056	1,832,274	2,128,522	1,335,219	12,895	1,288,522	1,335,219	944,566	105,257	-	-	
62500	N/A	1,870,411	2,318,144	1,496,547	21,582	2,292	157,616	26,197	207,687	7,073	-	20,032	71,456	98,561	156,831	4,851	(7,256)	25,417	55,857	35,108	-	-	
66600	N/A	1,844,526	2,286,054	1,475,837	21,283	2,260	155,835	93,840	272,818	6,975	-	19,755	196,884	285,187	697,683	24,247	3,439	54,453	142,226	114,379	-	-	
63000	N/A	16,021,889	19,857,167	12,819,386	184,871	1,929	13,501,136	118,547	1,566,183	60,586	-	171,592	808,785	1,040,963	1,505,048	54,381	(179,255)	61,708	342,029	300,738	-	-	
63500	N/A	12,153,903	15,063,827	9,724,149	140,304	14,962	1,024,391	390,718	1,570,375	45,963	-	130,180	555,068	731,211	1,499,494	47,477	198,502	269,978	142,521	228,163	-	-	
63700	N/A	4,326,044	5,376,823	3,450,503	51,667	5,174	370,134	162,594	591,673	16,470	-	127,833	172,552	262,594	560,457	16,533	88,760	165,549	56,791	82,549	-	-	
63800	N/A	510,266	632,412	408,273	5,888	625	42,999	10,307	59,819	1,930	-	5,465	27,792	35,187	53,045	88	5,335	913	8,805	9,578	-	-	
64100	N/A	2,192,535	2,766,388	1,719,403	30,934	9,055	202,737	329,329	572,055	8,650	-	24,729	3,449	36,828	441,141	5,523	198,772	180,676	109,841	45,939	-	-	
67500	N/A	1,844,526	2,286,054	1,475,837	21,283	2,260	155,835	93,840	272,818	6,975	-	19,755	196,884	285,187	697,683	24,247	3,439	54,453	142,226	114,379	-	-	
67000	N/A	586,309	726,659	460,116	6,765	718	49,407	65,123	122,013	2,217	-	6,279	1,518	10,014	87,488	1,833	33,295	33,183	34,517	11,005	-	-	
67100	N/A	17,453,203	21,641,545	13,957,170	202,587	22,471	1,474,582	124,978	1,824,888	66,075	-	187,187	233,015	486,277	1,844,593	72,394	218,322	403,211	388,588	328,941	-	-	
67200	N/A	414,460	513,672	331,616	4,782	508	34,926	198,809	238,305	1,567	-	4,439	160,190	166,196	27,724	2,089	(21,696)	11,860	7,466	7,780	-	-	
67300	N/A	11,180,736	13,890,533	8,922,129	132,850	10,337	954,430	80,130	1,145,447	42,524	-	120,594	360,106	523,224	1,024,241	47,534	523,224	298,054	212,757	-	-		
67400	N/A	10,003,577	12,398,207	8,004,032	115,428	12,256	842,984	266,267	1,236,935	37,828	-	107,137	8,800	153,765	1,223,682	49,912	369,211	264,551	261,636	187,772	-	-	
67500	N/A	14,218,041	18,293,684	10,904,521	240,216	24,023	1,441,109	448,901	2,233,719	58,628	-	169,137	341,321	569,086	1,728,489	55,083	527,669	361,247	441,652	334,066	-	-	
67600	N/A	1,675,414	2,076,471	1,340,527	19,332	2,053	141,184	25,217	187,786	6,335	-	17,943	121,639	145,917	159,286	7,971	(26,696)	(11,926)	49,041	31,450	-	-	
67800	N/A	35,673,903	44,213,428	28,543,296	411,630	40,736	3,006,177	10,314	3,471,827	134,898	-	382,062	451,436	968,396	3,938,676	142,907	346,337	670,572	817,418	669,619	-	-	
67900	N/A	1,050,373	1,301,886	840,366	12,129	1,297	88,541	74,803	176,770	3,972	-	11,251	2,336	12,947	47,247	129,862	4,504	27,429	44,815	19,721	-	-	
68000	N/A	1,590,640	1,971,403	1,272,698	18,354	1,949	134,040	36,914	191,257	6,015	-	17,036	20,160	43,212	229,553	5,366	49,904	31,563	36,722	29,857	-	-	
68100	N/A	10,591,469	13,126,827	8,474,414	122,212	12,967	982,524	85,676	1,113,388	40,051	-	113,433	279,908	432,392	1,138,041	45,186	83,267	204,677	194,244	198,808	-	-	
68200	N/A	72,461,667	89,818,396	57,969,948	837,362	90,213	6,110,270	22,204	7,060,609	274,900	-	776,335	11,777,318	18,227,743	5,570,357	366,113	(6,645,507)	(2,195,239)	(1,282,597)	1,355,669	-	-	
68300	N/A	1,844,526	2,286,054	1,475,837	21,283	2,260	155,835	93,840	272,818	6,975	-	19,755	196,884	285,187	697,683	24,247	3,439	54,453	142,226	114,379	-	-	
68400	N/A	667,346	827,094	533,955	7,807	818	56,236	23,799	88,553	2,524	-	7,147	6,189	15,860	98,631	2,608	15,996	19,925	24,247	12,526	-	-	
68500	N/A	15,064,998	18,671,217	12,053,761	173,830	18,457	1,269,501	9,856,325	11,318,113	56,967	-	161,344	-	218,311	4,988,678	-	3,527,853	3,653,309	3,635,863	282,777	-	-	
68600	N/A	1,602,298	1,985,852	1,282,026	18,488	1,863	130,783	1,048,309	1,203,783	6,059	-	17,160	-	23,219	530,591	-	375,219	388,562	386,707	30,076	-	-	
70101	N/A	14,486,453	18,345,936	11,311,921	212,212	21,664	1,364,501	292,013	1,937,398	57,657	-	165,125	373,233	596,015	1,676,330	58,150	324,036	372,785	335,789	308,774	-	-	
70102	N/A	8,641,458	10,938,236	6,765,929	123,658	13,652	800,601	198,688	1,164,599	34,207	-	97,851	361,043	493,101	1,020,198	33,857	145,357	204,713	144,570	176,857	-	-	
70104	N/A	1,076,553	1,377,995	830,581	17,395	6,940	106,986	30,059	160,980	4,389	-	12,631	17,395	21,519	38,539	132,430	4,348	27,878	33,539	25,548	-	-	
70106	N/A	461,839	572,392	369,525	5,329	566	38,918	2,120	46,933	1,746	-	4,946	7,823	10,515	49,397	-	3,682	9,853	10,213	8,670	-	-	
70108	N/A	899,763	1,143,385	699,809	13,630	1,474	90,356	29,857	134,441	3,610	-	10,355	194,402	245,367	363,64	4,760	(58,772)	(24,654)	(8,827)	19,327	-	-	
70202	N/A	27,306,245	34,569,229	21,331,987	398,462	127,655	2,567,080	63,736	3,156,973	108,581	-	390,910	1,045,651	1,465,142	3,098,270	110,658	307,370	362,999	455,854	565,608	-	-	
70203	N/A	87,265,163	110,484,577	68,163,260	1,274,918	149,802	8,208,705	86,679	9,976,092	347,103	-	993,939	3,602,066	4,943,108	9,025,179	370,037	642,112	1,017,858	1,545,990	1,827,024	-	-	
70204	N/A	564,248	699,316	451,464	6,511	641	47,548	8,884	63,634	2,134	-	6,043	161,622	169,799	11,101	(45,710)	(34,812)	(36,255)	10,591	-	-		
70209	N/A	1,844,526	2,286,054	1,475,837	21,283	2,260	155,835	93,840	272,818	6,975	-	19,755	196,884	285,187	697,683	24,247	3,439	54,453	142,226	114,379	-	-	
70211	N/A	1,178,572	1,461,173	943,304	13,604	1,494	99,349	16,444	130,837	4,458	-	12,626	32,317	49,401	137,625	3,093	27,834	21,993	18,371	19,542	22,130	-	-
70212	N/A	583,016	737,766	455,666	8,474	2,689	54,703	35,183	101,049	2,317	-	6,631	255,115	264,063	19,167	4,424	(80,705)	(63,230)	(31,035)	11,957	-	-	
70213	N/A	1,490,101	1,846,797	1,192,255	17,194	1,825	125,568	225	144,813	5,635	-	15,959	519,291	540,885	-	(220,499)	(70,815)	(111,941)	(91,602)	27,969	-	-	
70214	N/A	3,203,138	3,969,896	2,562,885	36,960	3,924	269,923	130,171	404,978	12,112	-	34,305	27,330	74,747	292,909	60,871	111,689	98,546	60,125	-	-		

**South Carolina Public Employee Benefit Authority**  
**Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2020**

Participating Employer (1)	Employer Allocation % (2)	Net Pension Liability as of June 30, 2020			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.25% (3)	Discount Rate Less 1.00% 6.25% (4)	Discount Rate Plus 1.00% 8.25% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Propportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (9)	Total Deferred Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Propportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Inflow of Resources (15)	Employer Pension Expense (16)	Revenue Credit (17)	2021 (17)	2022 (18)	2023 (19)	2024 (20)	2025 (21)	Thereafter (22)
70605	N/A	30,622	37,952	24,501	353	38	2,580	921	3,892	116	-	328	1,456	1,900	3,428	119	733	372	313	574	-	-
70606	N/A	1,391,477	1,724,565	1,113,345	16,056	1,705	117,257	5,262	14,903	214,756	234,921	84,322	214,756	234,921	84,322	-	(67,630)	(53,409)	(4,437)	26,118	-	-
70607	N/A	10,586,026	13,086,026	8,448,074	121,832	12,936	889,750	280,774	1,305,292	39,926	113,081	2,270	155,277	1,320,187	38,291	321,358	348,202	282,267	198,189	-	-	
70608	N/A	1,159,891	1,487,118	960,053	12,854	1,470	101,113	16,965	133,393	4,537	12,851	30,578	47,966	120,237	4,925	4,996	30,904	27,004	22,523	-	-	
70609	N/A	40,012	49,590	32,014	462	49	3,372	929	3,886	163	429	3,013	429	3,013	190	12	541	752	541	-	-	
70701	N/A	147,294,660	186,469,555	115,064,781	2,149,965	689,482	13,849,179	1,276,291	17,964,917	585,747	-	1,677,232	1,922,070	4,185,049	18,825,505	560,084	3,315,373	3,498,228	3,837,649	3,128,617	-	-
70702	N/A	20,463,439	26,473,328	15,581,864	363,947	169,541	2,132,243	247,465	3,228,695	85,545	-	2,984,972	506,467	839,477	2,984,972	75,519	791,560	653,213	483,133	459,313	-	-
70704	N/A	27,714,946	34,349,277	22,175,199	319,794	33,955	2,335,490	251,853	2,941,902	104,802	-	296,823	370,482	772,107	3,388,743	-	429,856	628,794	590,111	520,224	-	-
70705	N/A	143,646,806	178,050,286	114,921,660	1,659,528	178,289	12,111,353	218,598	14,162,768	543,320	-	1,538,887	11,583,516	13,665,723	10,943,719	-	(5,620,263)	418,208	3,003,862	2,698,236	-	-
70707	N/A	5,535,816	6,860,965	4,429,300	63,876	6,782	466,493	241,793	778,944	20,533	-	59,288	59,415	139,636	731,062	-	133,489	225,081	176,890	103,909	-	-
70709	N/A	254,770	4,339,424	2,866,002	41,531	4,389	301,847	541,591	890,438	13,545	-	38,362	71,903	123,810	726,167	-	395,288	230,525	72,579	67,236	-	-
70712	N/A	21,183,121	27,959,060	15,734,856	440,544	247,607	2,410,773	370,789	3,983,520	92,627	-	29,294	383,653	3,885,510	1,920,660	-	1,192,060	974,134	771,991	551,689	-	-
70714	N/A	4,910,756	6,358,922	3,735,054	88,022	41,457	513,865	153,494	796,838	20,572	-	59,537	31,654	111,763	673,235	18,707	187,057	191,524	185,246	121,249	-	-
70715	N/A	1,501,941	1,865,051	1,199,180	17,742	2,305	127,880	194,122	5,706	1,074	-	16,177	95,719	117,602	97,262	-	(7,722)	33,178	22,201	28,864	-	-
70718	N/A	49,875	61,814	39,906	575	61	4,203	2,196	9,357	189	-	534	13,863	14,586	1,274	-	(2,036)	(2,595)	(3,167)	935	-	-
70719	N/A	5,549,096	6,759,683	4,363,915	62,933	6,682	459,607	97,357	626,579	20,624	-	58,413	306,076	385,113	613,324	-	(16,914)	89,181	66,822	102,376	-	-
70801	N/A	134,979,765	170,224,552	105,910,760	1,894,902	546,720	12,451,014	4,358,891	19,228,527	531,965	-	1,520,328	37,138,889	2,424,832	21,198,200	5,471,496	4,663,600	3,867,786	2,801,213	33,841	-	-
70802	N/A	12,276,479	15,805,931	9,402,001	209,598	91,831	1,251,288	753,986	2,306,703	50,762	-	146,524	19,453	216,739	1,945,285	41,736	683,468	621,812	493,912	290,772	-	-
70803	N/A	-	-	-	-	-	-	94,517	94,517	-	-	-	-	272,590	272,590	-	(90,629)	(85,050)	(2,393)	-	-	-
70804	N/A	796,201	1,023,608	610,842	13,421	5,761	80,603	17,195	116,980	3,281	-	9,465	130,396	143,142	28,075	4,445	(30,224)	(3,220)	(7,132)	14,415	-	-
70805	N/A	1,397,618	1,732,176	1,118,258	16,127	1,712	1,118,258	60,636	196,250	5,285	-	14,968	27,863	48,148	158,198	54,471	28,995	26,234	26,234	-	-	-
70806	N/A	9,205,953	11,865,556	7,041,226	158,660	70,541	943,062	723,060	1,895,323	38,161	-	110,205	5,011	153,377	1,637,356	27,266	594,561	482,806	427,954	236,626	-	-
70807	N/A	254,770	330,883	193,074	4,680	2,279	27,000	6,025	40,004	1,074	-	3,114	11,356	15,544	29,424	1,158	4,214	6,273	7,946	6,027	-	-
70808	N/A	2,745,236	3,402,383	2,196,510	31,676	3,363	231,336	5,702	271,954	10,381	-	29,401	186,384	226,166	279,821	-	(60,856)	18,544	36,570	51,529	-	-
70809	N/A	2,101,991	2,605,160	1,681,839	24,254	2,575	177,131	1,345	205,305	7,949	-	22,512	378,361	408,822	61,683	-	(162,186)	(88,532)	7,746	39,454	-	-
70812	N/A	6,075,192	7,529,455	4,860,864	70,100	7,443	511,946	442,956	1,032,445	22,973	-	65,064	-	88,037	903,799	-	278,684	311,647	240,042	114,035	-	-
70813	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	(287)	-	-	-	-	-	-	-
70901	N/A	14,000,078	17,640,087	10,996,136	194,747	54,681	1,285,702	171,502	1,706,632	55,060	-	157,291	159,944	372,295	1,622,596	55,398	251,074	398,362	396,493	288,408	-	-
70902	N/A	1,615,442	2,075,360	1,240,410	27,062	11,497	162,998	62,025	201,557	6,646	-	19,166	374,297	400,109	12,464	11,991	(128,077)	(67,436)	(36,880)	33,841	-	-
70903	N/A	1,176,122	1,498,948	934,848	17,711	1,711	118,948	19,364	44,216	885	-	5,170	2,807	1,206	2,404	-	2,404	2,404	2,404	-	-	-
70905	N/A	8,176,967	10,134,348	6,542,530	94,351	10,018	689,059	499,132	1,287,560	30,921	-	87,574	9,125	127,620	1,164,243	26,848	325,678	397,672	283,105	153,485	-	-
70908	N/A	467,150	579,817	373,176	5,487	682	39,675	35,495	81,339	1,773	-	5,024	6,797	79,642	1,259	2,405	21,878	21,073	9,186	-	-	-
71001	N/A	301,826,444	381,787,787	236,006,153	4,369,537	1,372,121	28,263,873	1,350,985	35,356,516	1,197,973	-	3,428,894	4,806,790	9,433,657	37,515,175	1,149,949	5,789,418	6,875,112	7,008,948	6,249,380	-	-
71003	N/A	61,932,632	76,757,903	49,553,352	714,621	75,877	5,218,954	479,134	6,488,586	234,194	-	663,290	256,627	1,153,111	6,779,553	900,968	1,630,445	1,641,557	1,162,506	-	-	-
71004	N/A	24,842,547	30,789,291	19,876,944	286,650	30,436	2,093,438	2,969,506	5,380,030	93,940	-	266,060	1,329,399	363,299	3,971,663	73,625	1,639,288	1,614,095	1,297,041	466,308	-	-
71006	N/A	211,790,738	271,916,869	162,744,305	3,528,157	1,485,043	21,366,878	3,723,649	30,043,727	870,124	-	2,598,360	2,440,235	5,818,719	28,839,000	795,235	7,194,904	6,699,469	5,632,577	4,699,059	-	-
71008	N/A	72,694,683	93,022,604	56,060,560	1,175,382	467,470	7,199,705	1,113,743	9,958,300	296,385	-	853,079	198,734	1,348,198	10,252,418	264,519	2,534,396	2,370,538	2,079,795	1,625,372	-	-
71011	N/A	21,448,316	26,582,557	17,161,162	247,485	26,278	1,807,412	1,084,983	3,166,158	81,105	-	229,078	-	310,813	3,075,920	905,485	832,795	714,468	402,597	-	-	-
71012	N/A	6,455,753	8,296,513	4,955,028	108,466	46,308	652,410	294,143	1,101,327	26,582	-	76,663	36,625	139,870	942,555	22,894	298,814	272,361	234,225	155,958	-	-
71015	N/A	9,173,710	11,369,689	7,340,041	105,852	11,239	773,052	211,882	911,325	34,690	-	98,249	494,550	627,489	849,773	-	(30,722)	29,746	112,619	172,194	-	-
71016	N/A	12,033,336	14,913,844	9,628,077	138,849	14,743	1,014,028	273,669	1,441,289	45,503	-	128,875	598,080	772,458	1,241,776	-	112,109	214,492	116,709	225,521	-	-
71017	N/A	25,480,932	32,622,581	20,394,104	294,240	31,366	2,148,170	10,194	2,484,170	96,996	-	273,019	29,240	375,759	763,174	25,932	211,174	432,182	519,662	478,977	-	-
71018	N/A	129,353,700	166,522,425	99,080,466	2,206,158	964,979	13,177,078	1,808,599	18,156,814	534,715	-	1,543,368	2,349,531	4,427,614	16,040,704	526,456	3,036,076	3,438,852	4,161,992	3,020,281	-	-
71019	N/A	25,708,977	32,278,221	20,274,633	344,389	85,456	2,318,768	426,241	3,174,854	100,266	-	285,911	324,031	710,208	3,484,853	-	592,636	614,946	741,305	515,758	-	-
71020	N/A	13,761,499	17,055,691	11,010,809	158,789	16,860	1,159,657	141,336	1,747,047	52,038	-	147,384	484,244	683,666	-	11,921	139,933	242,218	258,309	-	-	-
71024	N/A	2,197,821	2,723,929	1,758,514	25,360	2,693	185,206	101,328	1,590,125	48,382	-	23,538	163,096	194,945	1,598,866	-	(48,165)	3,358	21,867	41,254	-	-
71025	N/A	11,660,305	15,035,512	8,913,796	201,712	90,198	1,196,887	1,101,328	1,590,125	48,382	-	139,753	619,369	807,504	1,376,302	49,005	178,686	118,439	222,181	263,314		

**South Carolina Public Employee Benefit Authority**  
**Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2020**

Participating Employer (1)	Employer Allocation % (2)	Net Pension Liability as of June 30, 2020			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,						
		Discount Rate 7.25% (3)	Discount Rate Less 1.00% 6.25% (4)	Discount Rate Plus 1.00% 8.25% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Proprietorship & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (9)	Total Deferred Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Proprietorship & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Total Deferred Inflow of Resources (15)	Pension Expense (16)	Revenue Credit (17)	2021 (17)	2022 (18)	2023 (19)	2024 (20)	2025 (21)	Thereafter (22)	
71307	N/A	239,296	296,664	191,404	2,771	304	20,197	57,677	80,949	905	-	2,565	32,359	35,829	30,674	859	(1,267)	17,566	24,326	4,497	-	-	
71309	N/A	33,737,235	41,836,854	26,976,868	392,008	44,413	4,851,670	1,597,799	4,885,890	127,749	-	361,924	479,058	968,731	4,723,853	112,683	1,378,211	1,180,898	722,519	633,532	-	-	
71310	N/A	166,547	206,415	133,257	1,922	204	14,035	11,324	14,035	630	-	1,784	18,669	34,242	8,852	(3,577)	2,000	3,127	-	-	-	-	
71311	N/A	406,843	504,232	325,522	4,694	498	34,284	6,097	45,473	1,538	-	4,357	9,963	15,858	43,586	1,591	6,291	8,564	7,224	7,636	-	-	
71312	N/A	2,054,218	2,546,619	1,643,140	23,780	2,603	173,350	15,865	215,980	7,773	-	22,018	288,378	316,169	102,488	-	(81,663)	(30,761)	(29,041)	36,608	-	-	
71313	N/A	-	-	-	-	-	-	347	347	-	-	-	-	7,837	(383)	-	(4,791)	(2,366)	(63)	-	-	-	
71314	N/A	15,574	19,302	12,461	180	19	1,312	395	1,906	59	-	167	642	868	1,812	58	179	354	214	292	-	-	
71315	N/A	1,186,706	1,470,777	949,504	13,693	1,454	100,002	128,776	243,925	4,487	-	12,709	20,007	37,203	143,549	-	95,192	62,595	26,659	22,276	-	-	
71401	N/A	23,710,848	30,338,440	18,293,789	383,057	152,767	2,347,313	3,164,939	96,651	278,179	-	194,300	569,130	2,888,670	96,152	2,888,670	703,978	762,163	542,996	24,276	-	-	
71402	N/A	5,652,522	7,215,687	4,373,099	89,384	34,233	553,415	53,465	730,497	22,917	-	65,888	180,356	274,841	673,550	22,671	103,292	110,450	119,856	122,058	-	-	
71504	N/A	711,571	881,657	569,186	872	872	59,530	144,018	213,004	2,690	-	7,519	172,999	183,308	65,298	2,966	(1,097)	40,615	(23,141)	13,352	-	-	
71406	N/A	964,737	1,237,696	741,982	15,364	6,644	96,716	11,465	160,865	3,957	-	11,402	105,171	120,530	117,661	-	3,938	8,630	(971)	9,206	23,469	-	
71407	N/A	483,077	608,310	379,686	6,677	1,839	44,229	4,827	57,572	1,897	-	5,418	326,821	334,136	(76,485)	4,713	(135,997)	(86,640)	(58,788)	4,682	-	-	
71408	N/A	1,041,660	1,291,010	833,450	12,019	1,276	87,779	8,334	120,064	3,939	-	11,156	52,743	60,819	81,519	9,070	4,720	32,388	19,552	-	-		
71409	N/A	8,571,261	10,628,280	6,854,271	99,505	11,184	724,213	90,572	1,242,332	32,450	-	91,931	328,282	452,665	986,271	32,439	121,850	145,567	113,710	161,483	-	-	
71501	N/A	50,217,819	64,225,475	38,765,603	807,938	319,767	4,960,759	1,470,028	7,558,492	204,487	-	588,420	324,114	1,117,021	1,782,622	178,622	1,736,494	1,902,159	1,673,712	1,129,106	-	-	
71504	N/A	9,530,831	12,127,231	7,358,819	153,096	60,415	940,727	1,154,238	38,794	4,746	-	111,622	473,465	587,881	1,022,523	42,575	52,448	98,951	205,492	209,466	-	-	
71505	N/A	6,507,042	8,064,680	5,206,395	75,083	7,972	548,337	299,137	930,529	24,606	-	69,689	246,005	340,300	900,661	22,072	243,181	138,012	86,895	122,141	-	-	
71506	N/A	3,623,745	4,618,279	2,808,929	56,430	20,960	452,002	107,802	146,636	14,636	-	40,301	96,983	117,582	13,582	101,172	124,664	132,123	82,252	-	-		
71601	N/A	32,448,523	41,215,793	25,250,718	489,407	169,721	3,101,263	1,115,538	4,875,929	130,046	-	372,982	323,573	826,601	3,838,652	133,602	957,066	1,216,083	1,160,673	715,506	-	-	
71603	N/A	13,742	17,032	10,995	159	17	1,158	147	1,334	52	-	147	694	893	1,103	61	(88)	87	183	259	-	-	
71604	N/A	5,026,649	6,229,127	4,021,428	57,994	6,158	423,536	1,108,283	1,595,971	19,006	-	53,828	451,376	524,210	705,490	169,686	319,094	488,638	94,342	-	-		
71605	N/A	12,570,034	16,041,425	9,728,255	198,225	75,508	1,238,934	231,998	1,734,665	50,929	-	146,400	325,727	527,056	1,598,038	32,842	328,560	274,070	280,136	280,136	-	-	
71606	N/A	1,268,466	1,572,108	1,014,921	14,636	1,554	106,891	365	123,446	4,797	-	13,585	74,747	93,129	109,158	(21,169)	2,739	24,939	23,808	-	-		
71607	N/A	8,696,149	11,131,503	6,706,101	141,021	56,630	862,595	176,822	1,237,068	35,482	-	102,142	288,679	426,303	1,044,975	35,735	238,295	203,790	176,937	191,743	-	-	
71608	N/A	151,746	188,071	121,415	1,751	166	12,787	1,443	25,019	574	-	1,052	3,625	4,677	1,927	2,954	3,567	2,848	-	-	-		
71609	N/A	3,382,408	4,192,080	2,706,322	39,029	4,144	285,030	81,586	409,789	12,790	-	36,225	17,242	66,257	452,416	-	91,223	107,049	81,769	63,491	-	-	
71610	N/A	7,029,125	8,711,977	5,623,952	81,134	8,642	592,419	139,363	821,558	26,581	-	75,287	19,414	121,282	867,487	25,773	173,205	194,792	200,329	131,951	-	-	
71611	N/A	1,049,180	1,300,329	839,466	12,106	1,285	88,413	16,869	118,673	3,967	-	11,237	1,463	15,204	136,763	-	23,469	29,669	30,638	19,693	-	-	
71612	N/A	67,246	83,467	53,885	777	83	3,885	476	5,777	255	-	63	235	325	482	1,232	1,562	1,662	1,562	-	-	-	
71614	N/A	325,115	402,940	260,130	3,705	398	27,397	3,888	49,731	1,229	-	3,482	5,385	10,096	37,159	1,272	5,764	5,762	8,795	6,102	-	-	
71701	N/A	17,855,689	22,655,158	13,912,672	266,439	90,149	1,697,396	-	2,053,984	171,378	-	204,608	595,796	871,782	1,721,734	78,771	120,211	270,629	417,791	373,570	-	-	
71702	N/A	7,787,849	9,840,016	6,097,379	111,476	19,913	836,648	65,972	936,648	30,830	-	88,193	561,115	680,138	663,907	35,946	36,622	71,986	66,852	154,294	-	-	
71705	N/A	762,594	976,654	587,728	12,424	750	75,825	16,596	97,726	3,115	-	8,970	531,861	543,946	3,115	4,477	(212,856)	(91,740)	(82,433)	11,678	-	-	
71706	N/A	528,174	683,206	402,238	9,384	4,364	55,002	50,832	119,582	2,208	-	6,385	3,450	12,043	94,209	1,476	43,617	32,094	18,879	12,949	-	-	
71707	N/A	95,112	127,065	63,296	624	66	4,560	673	12,923	205	-	580	747	812	4,239	(411)	360	3,826	1,015	-	-		
71802	N/A	1,370,929	1,764,915	1,050,041	23,388	10,235	139,676	86,173	259,472	5,667	-	16,358	170,556	192,581	230,529	3,995	16,826	(24,070)	40,454	33,681	-	-	
71803	N/A	107,457,620	136,471,922	83,635,147	1,618,472	559,496	10,263,022	5,692,718	18,133,708	430,519	-	1,234,679	13,558	1,678,756	15,927,685	368,666	4,976,532	4,818,094	4,227,789	4,232,537	-	-	
71805	N/A	307,779	381,454	246,259	3,551	377	25,936	19,648	49,512	1,164	-	3,296	63,609	68,609	31,711	-	(2,952)	(11,414)	13,033	5,776	-	-	
71807	N/A	2,933,911	3,636,223	2,347,472	33,853	3,595	247,235	92,496	377,179	11,094	-	31,422	111,104	135,629	236,756	13,108	34,478	84,712	49,298	55,071	-	-	
71808	N/A	8,105,279	10,045,500	6,485,172	93,524	9,950	683,018	88,782	875,254	30,650	-	86,806	312,937	430,393	925,285	86,413	100,651	104,658	152,140	-	-		
71809	N/A	41,479,918	53,421,846	31,754,115	710,228	312,592	4,234,316	1,840,643	7,091,779	171,641	-	1,840,643	710,228	959,519	69,199	632,391	144,477	1,858,088	1,850,614	1,599,304	977,414	-	-
71810	N/A	2,735,438	3,390,239	2,188,670	31,563	3,214	230,511	272,639	10,344	29,296	-	29,296	189,323	228,963	268,400	11,301	(29,949)	(13,623)	35,902	51,346	-	-	
71811	N/A	18,365,573	22,761,876	14,694,608	211,914	22,501	1,547,635	4,262,546	6,044,596	69,448	-	196,639	1,626,378	1,802,519	2,944,036	55,552	975,469	1,019,054	1,812,822	344,731	-	-	
71812	N/A	352,344	444,400	276,426	4,953	4,340	32,522	39,400	78,309	1,389	-	3,970	67,243	72,652	43,109	1,339	6,132	3,191	(10,818)	7,201	-	-	
71813	N/A	1,978,772	2,452,445	1,583,249	22,832	2,424	166,748	2,758	194,762	7,483	-	21,902	279,570	308,245	149,321	-	(77,208)	(50,223)	(23,194)	37,142	-	-	
71815	N/A	517,363	659,283	401,081	8,048	2,984	50,230	23,479	84,741	2,089	-	6,192	28,845	33,936	67,883	1,983	14,393	14,360	10,760	11,292	-	-	
71817	N/A	2,103,974	2,605,139	1,681,823	24,254	2,575	177,148	38,454	236,798	7,948	-	22,512	117,584	130,698	331,699	102,554	99,541	99,541	39,456	-	-		
71819	N/A	2,405	2,980	1,924	9	28	3	203	318	252	-	3	2,322	9	2,357	(720)	9	(552)	(601)	9	45	-	-
71901	N/A	15,533,858	19,793,093	12,043,857	241,437	89,																	

**South Carolina Public Employee Benefit Authority**  
**Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2020**

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2020			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.25% (3)	Discount Rate Less 1.00% 6.25% (4)	Discount Rate Plus 1.00% 8.25% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (9)	Total Deferred Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Inflow of Resources (15)	Employer Pension Expense (16)	Revenue Credit (17)	2021 (17)	2022 (18)	2023 (19)	2024 (20)	2025 (21)	Thereafter (22)	
72301	N/A	30,780,177	38,148,255	24,627,743	355,162	37,711	2,593,791	-	2,986,664	116,393	-	329,651	755,654	1,201,698	3,054,113	-	87,267	431,387	688,553	577,759	-	-	
72302	N/A	95,441,355	120,708,012	74,641,054	1,379,618	431,525	8,930,742	1,369,924	12,111,809	378,681	-	2,143,787	1,083,798	1,399,541	2,862,020	369,182	2,143,787	2,718,668	2,374,235	2,013,099	-	-	
72303	N/A	17,591,283	21,825,385	14,058,603	205,643	24,561	1,490,880	20,520	1,750,604	66,690	-	1,889,990	893,376	1,149,056	1,564,301	-	(196,828)	77,257	388,768	332,351	-	-	
72304	N/A	18,834,936	23,344,991	15,069,156	217,491	23,258	1,587,700	29,224	2,034,673	71,233	-	201,755	188,112	461,100	391,270	71,114	391,270	424,357	353,718	-	-		
72305	N/A	277,695,895	353,294,429	215,699,560	4,252,925	1,524,998	26,745,445	9,289,953	41,812,921	1,117,034	-	3,206,204	1,422,911	5,746,149	36,495,948	1,046,772	36,495,948	30,333,586	10,929,668	6,450,140	-	-	
72306	N/A	29,919,764	37,081,878	23,939,312	345,234	36,657	2,521,286	22,881	2,926,058	113,139	-	320,436	890,677	1,324,252	2,390,865	-	159,574	400,126	480,408	561,610	-	-	
72307	N/A	11,580,092	15,043,103	8,773,424	213,093	104,009	1,229,393	161,619	1,444,573	48,865	-	141,619	305,684	496,168	1,256,520	-	96,726	352,871	342,700	287,108	-	-	
72309	N/A	24,944,951	31,929,060	19,237,709	404,323	162,221	2,473,729	805,521	3,845,794	101,767	-	292,952	48,797	443,516	3,683,486	90,413	1,069,490	974,837	797,999	560,633	-	-	
72314	N/A	23,186,683	29,081,962	18,306,476	307,213	73,242	2,080,464	1,974,585	4,435,504	90,212	-	311,611	658,933	1,350,196	4,350,196	-	1,069,903	1,163,911	542,398	465,179	-	-	
72316	N/A	1,205,811	1,494,454	964,790	13,913	1,477	101,612	32,485	149,487	4,560	-	12,914	38,426	55,900	106,351	-	(2,679)	40,190	33,442	22,633	-	-	
72319	N/A	10,214,358	13,259,252	8,172,557	117,858	12,518	860,733	331,186	1,322,291	38,624	-	109,393	259,544	1,028,248	199,550	301,997	369,490	191,725	-	-	-		
72321	N/A	32,485,338	40,266,692	25,988,439	375,424	40,463	2,739,354	30,745	3,458,960	122,879	-	348,004	1,884,021	2,354,940	3,183,476	133,973	(399,436)	440,930	451,958	610,564	-	-	
72322	N/A	4,632,673	5,741,630	3,706,680	53,455	5,676	390,387	157,380	606,898	17,518	-	49,615	1,993	69,126	567,447	-	137,629	158,388	154,796	86,959	-	-	
72323	N/A	18,544,069	23,828,220	14,235,685	311,175	132,576	1,872,789	412,432	2,728,972	76,331	-	220,128	1,139,382	1,435,841	2,143,499	77,188	32,137	357,955	230,932	381,631	-	-	
72324	N/A	5,526,845	7,262,453	4,128,339	111,227	60,406	617,142	228,807	1,016,782	23,930	-	69,700	109,143	202,773	750,032	-	219,049	222,984	222,984	150,799	-	-	
72327	N/A	11,700,021	14,500,724	9,361,386	135,003	14,334	985,940	39,416	1,174,693	44,243	-	125,306	2,038,508	2,208,057	174,562	67,929	(579,104)	(480,723)	(193,151)	219,614	-	-	
72328	N/A	968,908	1,273,652	716,661	20,079	11,292	109,851	941	142,163	4,220	-	12,315	66,255	82,790	110,685	-	9,954	7,621	18,207	23,590	-	-	
72329	N/A	6,412,383	8,433,678	4,784,392	129,923	71,072	718,812	46,525	966,332	27,820	-	81,061	257,703	366,584	809,526	-	171,773	130,484	138,740	158,751	-	-	
72330	N/A	884,360	1,096,055	707,591	10,204	1,204	74,523	4,764	132,574	3,344	-	9,471	1,036	13,851	109,302	-	36,333	37,983	27,810	16,599	-	-	
72331	N/A	2,612,000	3,237,253	2,089,905	30,139	3,200	220,109	-	253,448	9,877	-	27,974	67,734	105,585	191,391	11,970	4,943	42,957	50,932	49,030	-	-	
72332	N/A	10,504,977	13,418,782	8,121,007	167,121	64,756	1,031,703	413,110	1,676,690	42,656	-	122,672	9,666	17,994	1,445,815	38,867	419,855	415,171	423,927	242,743	-	-	
72333	N/A	4,715,395	6,108,619	3,584,562	84,826	40,155	494,403	420,630	1,040,014	19,773	-	57,237	142,384	219,394	669,185	18,784	203,064	226,651	265,257	125,648	-	-	
72334	N/A	5,879,609	7,287,055	4,704,375	67,843	7,203	495,464	186,602	757,112	22,233	-	62,970	88,594	129,560	165,136	-	165,136	217,016	176,004	110,362	-	-	
72335	N/A	2,885,240	3,575,901	2,308,529	33,292	3,535	243,134	86,715	366,676	10,910	-	30,901	11,614	53,425	339,248	-	64,763	98,734	95,507	54,157	-	-	
72338	N/A	5,911,646	7,780,976	4,406,600	120,453	66,286	664,836	192,748	1,044,323	25,691	-	74,881	48,655	149,227	845,528	-	277,328	232,816	228,309	156,643	-	-	
72339	N/A	2,247,355	2,785,322	1,798,147	25,932	2,625	189,381	150,105	368,171	8,498	-	24,069	53,948	86,515	184,689	-	42,829	108,666	87,977	42,185	-	-	
72340	N/A	1,313,828	1,628,329	1,051,216	15,160	1,610	110,714	68,492	195,976	4,968	-	14,071	19,039	179,499	-	49,140	56,794	46,342	24,641	-	-		
72342	N/A	5,766,697	7,147,113	4,614,032	66,540	7,065	485,949	141,230	700,784	21,806	-	62,283	141,760	218,606	648,296	-	126,810	186,606	133,275	108,244	-	-	
72343	N/A	2,994,802	3,956,953	2,221,559	62,785	35,551	342,365	107,928	548,609	13,126	-	38,320	31,964	83,410	459,811	-	143,356	126,262	113,641	81,940	-	-	
72346	N/A	7,782,715	9,929,604	6,289,652	144,173	70,929	5,891,361	309,954	13,353,654	23,905	-	309,954	124,615	252,465	358,464	239,811	358,464	313,677	248,848	184,818	-	-	
72347	N/A	1,613,440	2,135,923	1,193,920	34,269	19,689	185,963	159,657	399,598	7,102	-	20,750	31,276	293,901	128,475	-	128,475	103,650	84,027	47,170	-	-	
72348	N/A	1,416,224	1,755,236	1,133,145	16,341	1,735	119,343	6,761	144,180	5,355	-	15,168	135,831	156,354	83,920	-	(32,647)	(4,063)	(2,048)	26,584	-	-	
72349	N/A	1,199,222	1,494,871	953,407	14,825	2,818	104,206	38,348	159,964	4,597	-	22,818	33,312	50,971	125,913	-	33,312	32,354	24,445	23,376	-	-	
72350	N/A	485,479	601,692	388,440	5,602	5,976	40,910	15,620	62,727	1,836	-	13,454	20,489	26,943	56,417	-	7,770	15,638	9,717	9,113	-	-	
72351	N/A	2,673,967	3,314,055	2,139,487	30,854	5,276	225,331	46,875	306,336	10,111	-	28,638	48,026	86,775	304,997	-	51,428	64,728	53,213	50,192	-	-	
72352	N/A	1,854,736	2,442,744	1,381,457	37,967	20,994	1,381,457	565,177	833,283	8,072	-	23,532	55,785	78,399	588,389	-	116,920	118,972	(231,994)	32,196	-	-	
72353	N/A	344,545	456,119	254,958	7,322	4,205	97,712	22	51,261	1,517	-	4,431	10,458	16,406	44,770	-	8,941	7,513	9,523	8,878	-	-	
72401	N/A	20,687,633	25,639,784	16,552,527	238,708	25,346	1,743,310	2,007,364	78,229	-	-	221,562	1,169,798	1,469,589	1,716,317	-	(215,346)	72,192	292,612	388,317	-	-	
72402	N/A	17,474,737	22,138,251	13,639,741	256,894	83,863	1,648,867	1,184	1,990,808	69,608	-	199,388	570,199	839,195	1,886,246	73,391	144,691	239,220	400,684	367,018	-	-	
72403	N/A	41,552,546	52,552,387	32,497,071	600,582	187,800	3,887,991	187,800	4,788,052	164,863	-	1,161,373	1,171,578	1,798,077	4,617,534	171,578	427,815	693,632	987,952	880,575	-	-	
72404	N/A	2,178,538	2,700,031	1,743,086	20,127	2,669	183,582	38,124	249,512	8,238	-	23,332	4,796	36,366	228,952	8,773	45,936	68,498	57,820	40,892	-	-	
72407	N/A	4,627,145	5,929,251	3,602,701	99,545	11,070	726,992	10,570	896,248	32,623	-	92,395	426,763	545,766	794,758	-	(78,444)	15,460	129,390	163,936	-	-	
72408	N/A	1,743,782	2,161,204	1,395,229	25,131	2,166	164,945	21,671	180,783	6,594	-	18,676	55,507	73,177	145,586	-	(71)	62,341	54,606	32,730	-	-	
72409	N/A	21,846,529	27,083,678	17,474,380	252,952	27,751	1,843,751	569,770	2,694,224	82,666	-	234,166	281,054	597,886	2,527,416	83,371	562,231	640,278	482,878	410,952	-	-	
72411	N/A	201,549	249,796	161,263	2,326	2,47	16,984	1,768	37,195	762	-	2,159	40,945	43,866	77,246	-	(4,085)	672	(7,040)	3,783	-	-	
72412	N/A	1,196,019	1,535,740	918,918	19,945	8,409	120,389	23,671	172,414	4,915	-	14,170	88,606	107,691	135,063	5,183	3,338	8,426	27,882	25,278	-	-	
72413	N/A	2,962,698	3,671,900	2,370,505	34,186	3,600	249,661	62,787	287,477	11,203	-	37,730	264,918	307,851	158,883	-	(62,463)	(27,296)</					





**South Carolina Public Employee Benefit Authority**  
**Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2020**

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2020			Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.25% (3)	Discount Less 1.00% 6.25% (4)	Discount Plus 1.00% 8.25% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (9)	Total Deferred Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Total Deferred Inflow of Resources (15)	Employer Pension Expense (16)	Revenue Credit (17)	2021	2022	2023	2024	2025	Thereafter	
																	(17)	(18)	(19)	(20)	(21)	(22)	
73808	N/A	9,868	12,230	7,895	114	12	832	274	1,232	37	-	106	1,138	1,281	1,620	24	(705)	166	304	186	-	-	
73809	N/A	92,990	120,430	70,715	1,668	787	9,737	10,141	22,333	390	-	1,128	65,541	67,059	(17,915)	(1,024)	535	(17,915)	(20,369)	(8,137)	1,696	-	-
73810	N/A	325,042	409,476	255,354	4,513	1,260	29,823	63,356	98,952	1,277	-	3,650	83,045	87,972	79,920	-	(9,321)	6,593	8,693	5,016	-	-	
73811	N/A	455,190	590,746	352,390	7,161	2,715	44,447	30,857	85,180	1,843	-	5,298	49,859	57,000	42,106	-	352	(1,879)	18,654	11,053	-	-	
73812	N/A	1,851,130	2,241,075	1,449,307	26,497	8,437	173,405	84,377	294,403	7,349	-	11,034	143,487	163,887	253,776	-	6,790	48,559	201,716	47,916	35,962	-	-
73815	N/A	18,106,672	22,445,138	14,484,511	209,403	22,722	1,527,336	433,960	2,193,421	68,500	-	194,025	71,007	269,532	2,319,402	65,147	483,196	605,059	493,990	341,643	-	-	
73816	N/A	4,522	5,604	3,618	52	6	381	1,192	1,631	17	-	48	333	398	815	12	382	305	461	86	-	-	
73817	N/A	279,726	346,686	223,814	3,228	343	23,572	2,107	29,250	1,058	-	2,996	12,107	16,161	27,490	-	(621)	1,020	7,439	5,251	-	-	
73819	N/A	263,405	342,505	199,329	4,885	240	28,085	1,993	22,588	1,114	-	3,230	23,332	27,967	47,972	-	2,606	4,175	7,164	6,346	-	-	
73820	N/A	255,540	326,790	197,284	4,107	1,623	25,233	16,607	47,570	1,040	-	2,994	20,717	24,751	24,426	939	10,062	5,255	2,039	5,462	-	-	
73821	N/A	330,946	419,946	264,795	3,819	405	27,888	1,618	26,189	661,295	19,150	-	54,939	59,225	398,214	-	27,170	61,032	92,378	100,350	-	-	
73822	N/A	6,181,012	7,660,607	4,945,533	71,321	7,573	520,863	156,575	766,332	23,373	-	66,198	59,121	148,602	657,110	24,869	99,652	202,058	199,909	116,021	-	-	
73901	N/A	15,369,818	19,726,352	11,815,369	255,252	106,878	1,543,737	259,628	2,165,495	63,095	-	181,858	280,797	525,750	1,987,490	60,603	447,150	433,438	403,893	355,264	-	-	
73902	N/A	2,796,588	3,564,020	2,167,825	43,540	1,623	27,122	13,313	464,640	11,294	-	32,446	278,507	322,247	243,113	14,699	96,824	63,267	96,824	62,712	-	-	
73903	N/A	59,035,166	75,026,643	45,910,832	895,089	314,081	5,657,233	1,203,937	8,070,340	236,898	-	679,622	1,685,014	2,601,534	7,821,586	216,156	1,527,988	1,193,285	1,449,159	1,298,374	-	-	
73904	N/A	11,162,068	13,834,014	8,930,960	128,795	13,675	940,608	85,496	1,168,574	42,209	-	119,544	67,078	826,531	1,154,554	-	(14,773)	72,381	64,619	209,517	-	-	
73906	N/A	4,772,223	6,064,786	3,711,054	72,367	25,403	457,336	261,295	661,295	19,150	-	106,344	324,125	398,214	552,999	19,042	27,170	61,032	74,529	100,350	-	-	
73907	N/A	2,928,583	3,704,343	2,290,005	42,386	13,301	274,206	137,560	467,453	11,623	-	33,268	35,944	80,835	402,945	10,144	110,807	107,155	102,381	66,275	-	-	
73909	N/A	3,419,513	4,238,067	2,736,010	39,457	4,189	288,156	143,829	335,833	12,931	-	36,622	213,140	262,693	258,698	15,414	(35,055)	(7,650)	15,659	64,186	-	-	
73910	N/A	351,571	435,730	281,298	4,057	431	29,626	54,144	88,258	1,329	-	3,765	79,506	84,600	100,066	-	17,403	(4,456)	(15,889)	6,600	-	-	
73911	N/A	19,715,683	24,846,019	15,482,322	274,746	47,561	1,812,165	399,595	2,564,067	77,571	-	221,616	462,397	761,584	2,539,177	72,474	512,001	482,977	400,653	406,941	-	-	
73912	N/A	148,762	184,373	119,027	1,717	182	12,536	36,251	50,686	563	-	1,593	13,876	16,032	20,845	507	7,238	9,031	15,592	2,792	-	-	
73913	N/A	1,301,744	1,613,352	1,041,548	15,020	1,595	109,896	75,191	1,041,548	4,922	-	13,941	106,344	128,863	190,204	51,832	58,452	47,920	24,435	24,435	-	-	
73914	N/A	176,095	218,248	140,887	2,032	216	14,839	9,506	26,966	666	-	1,886	462	3,014	25,924	569	5,665	7,268	3,305	3,305	-	-	
73915	N/A	931,696	1,154,723	745,466	10,751	1,141	78,512	26,368	116,772	3,523	-	9,978	50	13,551	119,578	-	30,273	28,592	26,867	17,489	-	-	
73916	N/A	11,012,650	13,650,068	8,112,028	127,083	11,493	928,101	212,227	1,280,904	41,647	-	117,955	61,599	221,201	1,350,832	40,152	290,219	299,582	263,711	206,731	-	-	
73917	N/A	650,677	806,434	520,618	7,508	797	54,831	6,901	72,737	2,460	-	6,969	74,369	86,798	53,411	-	(13,265)	(16,051)	6,042	12,213	-	-	
73918	N/A	1,157,235	1,434,251	925,924	13,353	1,418	97,518	-	112,289	4,376	-	12,394	37,682	54,452	108,075	-	(945)	11,324	25,736	21,722	-	-	
74001	N/A	5,866,264	7,270,514	4,693,697	67,689	47,187	494,340	67,689	569,216	22,183	-	62,827	2,124,008	2,209,018	(961,225)	-	(1,090,964)	(550,176)	(108,775)	110,113	-	-	
74002	N/A	32,973,567	40,329,022	26,380,508	380,787	40,792	2,779,528	719,298	3,919,528	124,707	-	118,298	380,787	462,397	566,187	116,643	742,739	1,043,444	952,878	618,771	-	-	
74003	N/A	229,190,654	292,445,311	177,404,367	3,609,704	1,371,611	22,302,755	2,341,815	29,715,885	928,306	-	2,668,310	4,633,648	7,960,264	28,468,634	897,877	4,997,745	5,616,012	6,027,609	5,114,255	-	-	
74005	N/A	247,234,688	314,787,581	191,856,357	3,815,511	1,391,011	23,905,634	1,483,196	30,595,352	996,385	-	2,861,027	3,647,935	7,505,347	30,476,632	990,802	4,971,509	6,471,491	6,271,334	5,375,671	-	-	
74008	N/A	6,482,685	8,034,494	5,186,907	74,802	7,942	564,659	42,484	564,659	24,514	-	692,427	128,204	222,147	726,624	106,001	122,163	132,163	121,683	-	-		
74009	N/A	17,584,830	21,795,453	14,069,060	203,405	21,702	1,482,287	860,593	2,567,627	66,504	-	188,361	399,988	645,865	1,631,116	-	238,243	719,918	633,304	330,309	-	-	
74010	N/A	9,555,485	12,075,422	7,479,912	137,006	41,938	890,564	420,278	1,489,786	37,842	-	108,261	75,516	221,619	1,231,501	-	399,210	413,792	342,230	202,936	-	-	
74013	N/A	7,362,419	9,412,988	5,685,890	118,052	46,428	736,019	35,285	945,785	29,954	-	86,180	60,987	177,121	868,185	29,397	187,204	196,628	218,133	165,698	-	-	
74014	N/A	3,681,241	4,562,447	2,945,423	42,477	4,510	310,212	50,020	407,219	13,920	-	39,426	32,450	85,796	432,409	13,836	47,309	102,750	102,265	69,100	-	-	
74016	N/A	127,089	157,511	101,686	1,466	156	10,710	3,322	23,653	481	-	1,361	30,790	33,632	8,706	601	(8,781)	759	(3,344)	2,386	-	-	
74017	N/A	5,242,243	6,497,118	4,194,408	60,489	6,423	441,755	18,817	527,484	19,823	-	56,144	296,015	371,982	391,548	24,184	(99,928)	19,291	137,738	98,400	-	-	
74018	N/A	14,899,257	18,467,309	11,920,077	172,091	18,450	1,256,087	381,292	1,827,920	56,352	-	159,607	341,920	557,879	1,744,878	-	272,010	427,101	290,518	280,411	-	-	
74020	N/A	1,305,268	1,615,241	1,042,767	15,038	1,597	109,824	38,350	164,809	4,928	-	13,958	7,590	26,476	186,533	4,233	27,237	42,010	44,623	24,463	-	-	
74021	N/A	1,812,219	2,246,023	1,449,987	20,911	2,220	1,449,987	19,903	350,747	6,853	-	19,409	22,044	246,706	178,916	-	34,671	55,621	(12,466)	34,016	-	-	
74022	N/A	192,388	238,441	153,933	2,220	236	16,212	18,668	7,728	2,060	-	1,071	10,071	12,659	15,530	-	(1,558)	1,198	2,558	3,611	-	-	
74024	N/A	11,641,730	14,428,496	9,314,746	134,330	14,263	981,028	137,282	1,266,903	44,022	-	124,681	224,460	393,163	1,385,608	-	183,387	246,562	225,629	218,522	-	-	
74025	N/A	1,707,875	2,184,581	1,318,168	27,513	10,916	168,828	32,016	239,273	6,957	-	20,020	134,349	170,189	1,701,849	7,340	(15,941)	12,592	41,927	39,370	-	-	
74102	N/A	13,062,603	16,558,370	10,188,964	193,151	63,954	1,236,120	104,589	1,597,814	52,105	-	149,293	618,022	819,420	1,620,465	51,213	87,650	202,830	215,961	271,953	-	-	
74103	N/A	1,091,651	1,352,968	878,449	12,596	1,337	91,992	14,713	120,638	4,128	-	11,691	126,704	142,223	94,386	-	(23,690)	(27,294)	8,607	20,491	-	-	
74105	N/A	-	-	-	-	-	14,139	-	14,139	-	-	-	55,137	55,137	(177,309)	-	(14,430)	(13,495)	(13,173)	-	-	-	
74106	N/A	524,237	659,821	412,263	7,210	1,955	47,881	49,531	106,577	2,056	-	5,											

**South Carolina Public Employee Benefit Authority**  
**Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2020**

Participating Employer (1)	Employer Allocation % (2)	Net Pension Liability as of June 30, 2020			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.25% (3)	Discount Rate Less 1.00% 6.25% (4)	Discount Rate Plus 1.00% 8.25% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (9)	Total Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Total Inflow of Resources (15)	Employer Pension Expense (16)	Revenue Credit (17)	2021 (17)	2022 (18)	2023 (19)	2024 (20)	2025 (21)	Thereafter (22)
74401	N/A	17,900,268	22,770,297	13,905,700	273,841	97,989	1,723,128	231,791	2,326,749	71,986	-	206,610	470,918	749,514	2,087,496	72,963	233,253	456,971	490,814	391,197	-	-
74402	N/A	14,574,207	18,422,292	11,405,206	64,588	166,239	1,360,005	78,840	1,712,910	57,750	-	165,239	397,607	620,554	1,546,222	61,984	134,207	292,848	354,992	310,267	-	-
74405	N/A	471,077	583,843	376,917	5,436	577	39,697	75,643	121,353	1,781	-	5,045	1,309	8,135	64,012	1,621	37,071	36,399	30,365	8,844	-	-
74406	N/A	619,795	785,439	483,605	9,139	3,006	58,570	45,298	116,013	2,471	-	45,298	7,078	35,866	45,415	96,514	2,130	23,561	26,476	8,762	11,798	-
74407	N/A	6,057,112	7,577,117	4,846,355	6,888	7,429	50,409	292,579	880,352	22,905	-	40,873	105,542	108,320	754,986	22,229	197,804	266,139	194,339	117,236	-	-
74408	N/A	1,374,899	1,726,521	1,084,059	18,452	4,609	124,117	53,420	200,598	5,365	-	15,298	99,235	119,888	128,759	-	2,317	26,810	21,913	29,661	-	-
74409	N/A	-	-	-	-	-	-	-	4,869	-	-	-	117,794	117,794	(42,247)	-	(40,144)	(44,253)	(28,529)	-	-	-
74410	N/A	100,688	124,790	80,562	1,162	123	8,485	4,678	14,448	381	-	1,078	17,947	19,066	8,864	426	(259)	(3,262)	(3,327)	1,890	-	-
74411	N/A	305,438	378,554	244,387	3,524	374	25,739	5,647	16,010	1,155	-	3,271	6,436	6,906	(185)	-	(21,925)	(1,015)	(6,207)	5,733	-	-
74412	N/A	145,318	180,104	116,272	1,677	178	12,246	5,244	19,345	550	-	1,556	4,437	6,543	15,847	-	1,164	3,501	5,409	2,728	-	-
74413	N/A	248,044	316,326	196,326	692	3,208	12,004	28,897	34,803	5,960	-	2,793	14,825	18,518	68,938	-	114,780	146,642	161,386	145,885	-	-
74414	N/A	166,649	206,541	133,339	1,923	204	14,043	5,200	14,043	630	-	-	2,415	125,200	55,184	-	39,025	40,412	40,220	3,128	-	-
74501	N/A	28,490,631	36,095,298	22,237,149	418,990	136,902	2,688,782	888,077	4,132,751	113,498	-	325,113	420,552	859,163	3,211,845	120,378	727,359	1,039,293	878,862	628,073	-	-
74504	N/A	4,892,029	6,240,699	3,787,722	76,877	29,084	477,423	173,505	1,980,4	20,452	-	56,916	155,331	154,221	563,551	20,452	113,425	152,983	136,904	102,143	-	-
74506	N/A	501,618	601,736	401,324	5,793	620	42,285	1,640	50,338	1,897	-	5,373	19,034	26,304	38,060	2,298	487	4,943	9,187	9,417	-	-
74508	N/A	4,318,777	5,352,594	3,455,527	49,833	5,291	363,936	383,906	802,966	16,331	-	46,253	48	62,632	665,363	13,746	234,968	245,572	181,728	81,066	-	-
74509	N/A	1,388,865	1,750,554	1,090,446	19,387	5,501	127,762	111,599	264,249	5,466	-	15,619	52,366	73,831	183,224	5,136	183,224	146,642	56,131	59,996	28,248	-
74510	N/A	274,287	347,771	213,889	4,065	1,354	27,986	30,789	62,194	1,095	-	3,137	3,225	7,457	41,590	932	16,433	16,970	15,584	5,749	-	-
74511	N/A	-	-	-	-	-	-	-	3,464	-	-	-	-	-	247,523	(87,752)	-	(100,286)	(103,405)	(40,366)	-	-
74601	N/A	107,457,771	135,913,064	84,033,318	1,554,176	486,827	10,057,896	1,908,435	14,007,334	426,414	-	1,220,442	1,215,717	2,862,573	13,579,475	411,105	2,168,254	3,126,949	3,564,179	2,286,380	-	-
74602	N/A	124,539,533	158,505,348	96,688,568	1,914,772	692,539	12,018,972	2,734,380	17,360,663	501,448	-	1,439,588	1,888,607	3,829,103	16,731,311	458,672	3,589,315	3,214,830	3,214,830	2,757,505	-	-
74604	N/A	23,812,805	30,439,659	18,393,269	381,340	149,623	2,346,678	2,489,765	5,367,406	96,853	-	278,629	-	375,482	4,620,827	60,975	1,878,495	1,464,099	1,102,566	546,763	-	-
74605	N/A	7,772,028	9,622,476	6,218,532	89,679	9,522	654,935	40,716	794,852	29,389	-	83,237	115,532	228,158	883,332	29,666	1,147,800	1,466,422	1,161,386	545,885	-	-
74607	N/A	5,730,114	7,304,743	4,440,243	33,400	12,857	55,345	33,400	360,879	23,159	-	66,538	107,010	196,707	746,199	22,058	232,217	215,057	186,520	134,530	-	-
74609	N/A	10,517,416	13,479,648	8,098,600	172,492	70,779	1,049,428	32,731	1,325,330	43,037	-	123,963	483,366	650,636	1,289,236	42,623	111,550	137,354	192,512	233,278	-	-
74610	N/A	1,387,610	1,719,772	1,110,250	16,011	10,629	57,947	5,247	187,669	5,247	-	14,861	4,655	24,727	36,791	50,284	49,185	26,046	49,185	26,046	-	-
74611	N/A	4,568,264	5,661,803	3,655,146	52,712	5,597	384,960	62,177	505,446	17,275	-	48,925	85,155	151,355	571,324	16,406	75,049	99,013	94,279	85,750	-	-
74612	N/A	20,991,385	26,016,374	16,795,474	242,228	25,734	1,768,953	923,945	2,960,864	79,379	-	224,818	100,480	404,677	3,107,097	66,275	900,357	750,497	511,355	393,977	-	-
74613	N/A	11,317,380	14,458,256	8,747,812	180,245	69,988	1,112,125	386,711	1,749,609	45,967	-	132,203	178,770	1,813,440	37,200	526,719	425,249	365,137	253,793	-	-	
74616	N/A	949,088	1,207,895	749,862	10,426	3,486	24,021	6,670	36,879	11,466	-	32,787	238,041	281,980	270,729	3,717	31,987	30,871	27,474	5,611	-	-
74618	N/A	928,362	1,150,591	742,798	10,712	1,137	78,231	95,772	185,852	3,511	-	9,943	10,578	24,032	152,264	-	49,165	64,693	30,538	17,424	-	-
74619	N/A	1,250,852	1,550,278	1,000,828	14,433	1,532	105,407	128,274	249,646	4,730	-	13,396	-	18,126	215,526	3,419	84,496	73,150	50,396	23,479	-	-
74620	N/A	1,707,404	2,116,292	1,365,999	19,721	1,124	143,944	165,779	616,799	6,458	-	18,291	261,036	285,785	60,031	8,950	(93,164)	(47,781)	(111,119)	32,057	-	-
74621	N/A	71,213	88,260	56,979	822	6,001	3,192	10,102	269	-	-	763	7,727	8,759	7,144	-	(21)	667	(638)	1,336	-	-
75001	N/A	12,174,322	15,088,580	9,740,882	140,476	14,916	1,025,909	47,764	1,229,065	46,036	-	130,385	215,549	391,970	1,307,533	-	1,061,164	186,047	316,364	228,520	-	-
75002	N/A	1,257,243	1,552,222	1,002,341	14,455	1,535	105,566	14,455	121,556	4,737	-	13,417	382,863	401,017	(740,639)	-	(172,446)	(89,639)	(60,893)	23,515	-	-
75003	N/A	68,886	85,376	55,117	795	84	5,805	28,485	35,169	260	-	738	172,681	173,679	(46,001)	-	(53,222)	(37,603)	(48,979)	1,293	-	-
75005	N/A	1,520,328	1,884,260	1,216,440	17,543	1,863	128,115	14,786	162,307	5,749	-	16,282	130,034	152,065	75,815	-	(31,372)	7,056	6,020	28,538	-	-
75007	N/A	6,482,747	8,034,570	5,186,956	74,802	7,945	546,290	7,765	636,799	24,514	-	69,429	291,824	385,767	682,877	-	(42,041)	68,227	103,161	121,685	-	-
75011	N/A	3,946,361	4,891,030	3,157,550	45,536	4,932	332,553	384,579	482,107	14,923	-	42,265	384,579	482,107	(130,206)	-	(253,246)	86,136	133,373	74,076	-	-
75014	N/A	1,900,694	2,355,677	1,520,778	21,931	2,329	160,168	182,428	366,879	7,187	-	20,356	55,756	585,119	(93,504)	-	(216,789)	(183,153)	(36,426)	35,677	-	-
75015	N/A	949,088	1,177,022	759,862	10,958	1,164	107,689	117,620	160,699	3,591	-	10,171	107,620	117,620	(20,288)	-	(117,620)	(137,380)	(127,827)	18,827	-	-
75016	N/A	254,866	315,876	203,923	2,941	3,122	21,477	8,242	17,451	964	-	2,730	16,127	12,433	16,127	-	3,305	9,162	4,073	4,784	-	-
75018	N/A	6,453	7,998	5,163	74	8	544	2,943	3,569	24	-	69	7,111	7,204	(29,05)	-	25	(1,633)	(2,149)	122	-	-
75021	N/A	1,269,381	1,573,242	1,015,653	14,647	1,555	106,968	14,647	170,232	4,800	-	13,595	170,232	188,627	176,328	-	33,754	19,504	(22,470)	23,827	-	-
75022	N/A	11,945,777	14,805,326	9,558,019	137,838	14,635	1,006,650	1,008,307	2,167,430	45,172	-	127,938	6,912	180,022	1,641,383	-	540,993	647,033	575,156	224,227	-	-
75025	N/A	461,065	571,433	368,906	5,320	565	38,853	2,997	47,735	1,743	-	4,938	31,688	38,369	29,527	-	(2,244)	(3,777)	3,332	8,655	-	-
75026	N/A	1,479,194	1,833,279	1,183,529	17,088	1,812	132,914	15,868	219,914	5,493	-	15,488	154,688	198,233	218,421	-	93,374	62,977	35,823	7,666	-	-
80101	N/A	43,532,718	53,959,903	34,826,683	503,500	54,171	3,670,787	10,387	4,238,395	164,663	-	466,393	449,649	1,080,705	4,540,980</							

**South Carolina Public Employee Benefit Authority**  
**Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2020**

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2020			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.25% (3)	Discount Rate Less 1.00% 6.25% (4)	Discount Rate Plus 1.00% 8.25% (5)	Liability Experience (6)	Assumption Changes (7)	Investment Experience (8)	Change in Propportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (9)	Total Deferred Outflow of Resources (10)	Liability Experience (11)	Assumption Changes (12)	Investment Experience (13)	Change in Propportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14)	Total Deferred Inflow of Resources (15)	Pension Expense (16)	Revenue Credit (17)	2021	2022	2023	2024	2025	Thereafter
																	(17)	(18)	(19)	(20)	(21)	(22)
82106	N/A	15,844,944	19,638,242	12,677,541	182,873	19,461	1,335,364	61,830	1,599,528	59,920	-	169,706	195,329	4,204,955	1,761,355	61,297	150,393	353,601	372,974	297,604	-	
82107	N/A	44,839,890	55,373,545	35,877,158	517,393	54,936	3,778,579	169,559	4,356,245	169,559	-	480,229	3,553,868	4,204,655	221,656	150,393	1,614,443	2,702,983	(2,117,700)	493,897	841,305	
82108	N/A	7,629,550	9,455,892	6,104,533	88,035	9,347	642,929	3,087,541	3,827,852	28,851	-	81,711	4,459,252	4,569,814	24,953	45,472	792,182	(1,656,059)	(21,295)	143,210	-	
82109	N/A	17,313,423	21,458,064	13,852,621	199,797	21,238	1,459,045	1,180	1,681,260	65,470	-	185,429	687,710	938,609	1,436,852	76,824	(87,114)	(1,656,059)	(331,662)	324,975	-	
82110	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
82201	N/A	136,902,115	169,692,664	109,523,982	1,581,887	170,233	11,543,575	1,978	13,297,673	517,827	-	1,466,693	5,260,114	7,244,634	11,200,165	622,125	(731,938)	1,283,830	2,931,045	2,570,992	-	
82202	N/A	1,014,813,176	1,257,857,046	811,883,443	11,723,465	1,273,465	85,560,754	13,521,576	112,064,775	3,838,326	-	10,671,573	17,099,897	25,588,682	124,550,118	3,979,215	22,588,682	27,058,008	28,676,516	19,061,670	-	
82306	N/A	5,699,539	7,063,880	4,560,298	65,765	6,983	480,290	1,200,251	1,753,253	21,552	-	61,041	164,176	246,769	963,490	18,144	401,640	588,270	409,590	106,984	-	
82307	N/A	5,126,573	6,353,759	4,101,859	59,154	6,285	432,007	726,166	570,008	19,386	-	54,905	58,326	132,617	549,058	20,962	114,683	114,193	112,287	96,228	-	
82308	N/A	4,708,495	5,835,602	3,767,347	54,330	5,769	396,777	502,813	959,689	17,805	-	50,427	4,569	72,801	698,191	16,764	245,301	288,457	264,748	88,382	-	
82501	N/A	19,308,375	23,930,363	15,448,959	222,732	23,656	1,587,083	1,048,205	2,921,737	73,033	-	206,790	552,051	2,790,119	67,660	878,629	715,548	413,085	362,429	362,429	-	
82312	N/A	4,390,071	5,440,955	3,512,571	50,656	5,379	369,944	69,463	495,442	16,601	-	47,017	63,618	539,307	16,319	104,174	119,725	125,520	82,405	82,405	-	
82313	N/A	10,706,086	13,268,880	8,566,121	123,534	13,117	902,183	5,832,883	6,871,717	40,484	-	114,661	-	155,145	3,480,232	-	2,444,115	2,533,271	1,538,227	200,959	-	
82401	N/A	12,936,595	16,040,881	10,345,409	150,141	16,832	1,092,917	28,709	1,288,599	48,974	-	138,742	265,644	453,360	53,420	29,501	1,252,939	312,831	244,588	312,831	-	
82402	N/A	123,215,484	152,742,764	98,563,821	1,425,456	155,155	10,394,997	99,642	12,075,250	466,167	-	1,320,443	1,503,875	3,290,485	13,175,423	490,468	1,267,444	2,383,691	2,813,659	2,319,970	-	
82406	N/A	19,661,210	24,367,659	15,731,268	226,864	24,088	1,656,816	112,662	2,020,430	74,347	-	210,569	710,735	995,651	1,421,841	91,464	(74,473)	197,298	532,902	369,051	-	
82502	N/A	10,530,235	13,051,178	8,425,248	121,533	12,933	887,453	1,021,919	39,821	-	-	112,784	1,156,207	546,197	53,087	(248,537)	(65,758)	(19,361)	197,668	197,668	-	
82502	N/A	30,357,610	37,624,533	24,289,640	530,287	37,193	2,558,182	862,553	3,808,215	114,795	-	325,126	3,033,538	3,471,459	2,365,711	137,246	(290,346)	184,107	(126,834)	569,828	-	
82601	N/A	640,353,547	793,686,564	512,324,395	7,394,222	790,627	53,978,662	1,502,723	63,666,234	2,421,793	-	6,859,288	3,989,102	13,270,183	70,655,117	6,233,805	9,499,870	13,756,590	15,115,319	12,024,272	-	
82602	N/A	1,355,399	1,679,850	1,084,478	15,640	1,661	114,217	23,705	155,223	5,125	-	14,516	202,437	222,078	113,417	7,018	(104,231)	(26,999)	38,931	25,443	-	
82603	N/A	2,724,025	3,376,094	2,179,538	31,432	3,377	229,549	269,309	533,627	10,301	-	29,174	268,265	307,740	324,708	11,271	148,304	171,271	69,623	51,131	-	
82604	N/A	1,802,565	2,234,058	1,442,263	20,799	2,208	151,899	65,436	240,342	6,816	-	19,305	69,101	95,222	174,520	7,444	(12,259)	56,533	67,190	33,836	-	
82701	N/A	36,235,224	44,912,790	28,989,803	418,529	44,872	3,054,826	8,535	3,526,762	137,047	-	388,167	1,836,399	2,616,613	2,901,901	167,856	(304,459)	260,693	528,689	680,224	-	
82702	N/A	7,631,379	9,458,158	6,105,996	88,056	9,350	643,083	63,498	1,078,978	28,851	-	81,731	578,473	689,061	1,192,648	23,414	(249,740)	208,451	287,959	143,246	-	
82801	N/A	139,674,560	173,114,278	111,752,581	1,612,210	171,746	11,771,885	1,192,676	14,748,517	528,205	-	1,496,016	684,289	2,708,510	15,381,974	570,061	2,105,176	3,350,864	3,961,469	2,622,498	-	
82901	N/A	182,033,014	225,626,128	145,634,518	2,102,551	225,428	15,346,400	688,481	5,671,371	22,345,750	688,481	-	1,950,019	5,671,371	25,777,088	669,949	5,247,179	6,168,880	4,865,568	3,420,028	-	
83001	N/A	79,575,984	98,624,894	63,669,942	918,226	97,522	6,705,809	1,347	7,722,904	300,912	-	852,252	530,630	1,683,794	8,017,336	327,846	806,363	1,727,005	2,012,177	1,493,655	-	
83005	N/A	41,158,676	51,020,842	32,924,842	476,033	51,688	3,471,933	70,616	4,070,270	155,710	-	441,051	608,959	1,205,720	4,029,898	176,515	795,004	968,902	967,907	777,363	-	
83101	N/A	25,450,991	31,543,788	20,363,483	293,717	31,235	2,144,859	2,339	2,472,150	96,244	-	272,587	2,394,744	2,763,575	977,869	136,426	(864,641)	(330,839)	426,221	477,834	-	
83202	N/A	125,100,427	155,054,427	100,000,534	1,444,866	155,937	10,000,534	1,444,866	12,316,148	473,210	-	1,340,613	1,444,866	2,654,519	3,068,061	2,252,512	1,533,346	2,352,838	2,352,838	2,352,838	-	
83203	N/A	35,029,937	43,415,788	28,027,856	404,230	42,952	2,952,010	8,050	3,407,242	132,465	-	375,172	311,287	818,924	136,907	415,510	171,172	803,976	657,651	657,651	-	
83204	N/A	45,775,953	56,733,681	36,626,118	528,194	56,083	3,857,459	377,846	4,819,582	173,098	-	490,254	494,074	1,152,426	5,041,565	182,975	850,100	926,409	1,026,410	859,238	-	
83205	N/A	284,760,730	352,945,466	227,828,048	3,287,999	351,047	24,003,426	16,743	27,659,575	1,076,944	-	3,997,723	1,533,203	5,659,489	29,829,517	1,191,338	3,997,723	6,022,067	7,237,028	5,343,269	-	
83206	N/A	415,304,595	514,754,198	332,267,292	4,796,100	513,374	35,009,858	3,739,575	44,058,907	1,570,701	-	4,448,746	540,210	6,559,657	48,676,933	1,604,884	7,991,613	11,193,781	10,517,830	7,796,026	-	
83207	N/A	1,308,830	1,621,143	1,046,577	15,093	1,603	110,225	130,944	4,946	14,009	-	109,850	109,850	1,023	135,388	5,269	(47,309)	7,370	12,526	24,552	-	
83301	N/A	57,968,960	71,845,418	46,381,951	668,885	71,021	4,884,942	540,819	6,165,667	219,205	-	620,839	3,399,969	4,235,013	3,115,993	295,413	(23,400)	(14,612)	1,080,559	1,080,106	-	
83302	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
83402	N/A	50,165,378	62,176,864	40,136,015	579,190	61,855	4,228,459	71,851	17,877,551	189,719	-	537,341	16,246,841	16,793,901	3,433,683	237,072	(936,793)	2,826,123	(2,618,172)	942,492	-	
83501	N/A	13,635,031	16,911,815	10,900,459	158,810	18,377	1,153,722	791,272	2,122,181	51,655	-	146,357	1,994,392	2,192,404	1,146,722	60,321	(317,793)	(486,590)	476,159	258,002	-	
83601	N/A	86,848,226	107,655,052	69,476,407	1,004,107	108,655	7,324,904	67,611	8,505,277	328,537	-	930,573	1,216,560	2,475,670	8,709,122	363,944	1,668,929	2,235,641	1,632,712	1,632,712	-	
83701	N/A	160,622,530	199,075,912	128,513,983	1,853,829	197,306	13,536,839	219,346	15,807,320	607,412	-	1,720,345	1,411,888	3,739,645	16,682,916	676,749	2,019,740	3,363,167	3,669,208	3,015,562	-	
83802	N/A	7,540,334	9,345,319	6,033,149	87,005	9,238	635,411	48,530	780,184	28,513	-	80,756	66,848,495	66,937,764	(22,120,371)	78,249	(2,721,429)	(2,355,949)	(2,355,949)	135,437	-	
83805	N/A	3,413	4,230	2,783	39	4	288	784,938	785,269	13	-	37	37	37	(10,255,577)	(9,378,337)	(9,378,337)	(9,378,337)	(6,482)	(6,482)	-	
83806	N/A	4,979,061	6,170,954	3,983,817	57,454	6,103	419,583	1,070,280	1,553,420	18,828	-	53,326	33,346,021	33,418,175	(10,817,863)	-	(10,311,759)	(11,107,613)	(10,537,992)	92,609	-	
83810	N/A	3,676,549	4,556,632	2,941,670	42,423	4,503	309,816	667,127	1,023,870	13,903	-	39,375	443,985	497,263	687,973	8,571	146,729	301,108	97,599	69,011	-	
83811	N/A	4,557,998	5,649,079	3,646,932	52,933	5,584	384,094	85,302	1,032,573	17,236	-	48,816	388,787	451,								

**South Carolina Public Employee Benefit Authority**  
**Aggregation of GASB 68 Information for Participating Employers in SCRS and PORS for the Measurement Period Ending June 30, 2020**

Participating Employer	Employer Allocation %	Net Pension Liability as of June 30, 2020			Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense and Revenue Offset for Nonemployer Contribution		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Periods Ending June 30,					
		Discount Rate 7.25%	Discount Rate Less 1.00% 6.25%	Discount Rate Plus 1.00% 8.25%	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proporation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	Employer Pension Expense	Revenue Credit	2021	2022	2023	2024	2025	Thereafter
90809	N/A	534,669	701,461	400,168	10,633	5,699	59,294	256,711	332,337	2,307	-	6,714	2,998	12,019	157,555	-	99,329	99,394	96,947	24,648	-	-
90810	N/A	147,887	195,777	109,434	3,143	1,805	17,045	20,372	42,365	651	-	1,902	55,130	57,683	982	(5,103)	(2,525)	(8,945)	1,255	-	-	
91007	N/A	16,049,893	21,154,758	11,942,596	330,443	183,824	1,815,906	52,148	2,382,321	69,968	-	204,055	446,150	720,173	2,130,217	-	381,902	392,586	474,537	413,122	-	-
91009	N/A	6,876,644	8,713,492	5,366,312	101,285	33,218	649,472	246,070	1,030,045	27,404	-	78,505	96,527	202,436	956,237	24,563	210,777	210,777	213,259	150,662	-	-
91203	N/A	1,138,642	1,462,044	874,851	18,986	8,004	114,606	95,313	236,909	4,679	-	13,489	63,312	81,480	162,120	4,123	51,211	55,701	24,784	23,732	-	-
91503	N/A	844,548	1,103,846	635,058	16,316	8,461	92,133	141,784	258,694	3,614	-	10,500	2,476	16,590	185,313	2,157	82,960	68,148	64,359	26,337	-	-
91604	N/A	122,520	162,196	90,663	2,604	1,495	14,122	44,208	62,429	539	-	1,576	75,317	77,432	(15,704)	1,354	(24,169)	(9,619)	13,095	5,691	-	-
91605	N/A	216,538	281,545	163,878	4,013	1,977	23,081	7,175	36,246	915	-	2,655	19,875	23,445	25,702	899	2,365	(1,428)	6,456	5,408	-	-
91803	N/A	-	-	-	-	-	-	142	142	-	-	-	867,400	867,400	(656,056)	-	(613,339)	(239,764)	(14,155)	-	-	-
91804	N/A	211,793	280,378	156,723	4,501	2,585	24,411	94,041	125,538	932	-	2,724	307	3,963	61,628	-	39,382	38,067	33,981	10,144	-	-
91807	N/A	-	-	-	-	-	-	3,921	3,921	-	-	-	588,417	588,417	(205,916)	(194,380)	(151,632)	(171,340)	(27,145)	-	-	-
92109	N/A	507,028	671,220	375,193	10,775	6,187	58,439	115,289	190,690	2,232	-	6,521	75,808	8,561	39,382	-	25,540	18,296	43,273	19,020	-	-
92114	N/A	1,174,777	1,555,207	869,316	24,966	14,336	135,403	17,317	192,022	5,171	-	15,108	60,507	80,786	172,647	-	36,267	15,715	29,333	29,922	-	-
92116	N/A	862,439	1,141,724	638,191	18,329	10,525	99,403	270,260	398,643	3,796	-	11,092	109,788	124,676	170,541	-	71,571	65,277	100,332	36,607	-	-
92117	N/A	1,479,741	1,958,928	1,094,985	31,448	18,058	170,553	138,064	358,233	6,513	-	19,030	197,382	222,925	326,616	-	107,197	12,538	(12,037)	28,201	-	-
92118	N/A	278,429	368,593	206,033	5,917	3,398	32,091	52,039	93,445	1,226	-	3,581	6,335	11,142	54,021	-	24,761	22,580	24,776	10,186	-	-
92119	N/A	190,793	252,577	141,184	4,055	2,328	21,990	117,185	145,558	840	-	2,454	3,294	64,380	-	44,429	43,104	43,191	11,540	-	-	
92121	N/A	385,093	509,798	284,963	8,184	4,699	44,385	236,525	293,793	1,695	-	4,953	-	6,648	129,945	-	89,676	87,002	87,177	23,291	-	-
92202	N/A	1,875,481	2,383,922	1,458,245	28,483	15,021	179,874	136,558	354,946	7,529	-	21,602	38,408	62,468	284,168	7,593	68,663	101,340	75,148	42,256	-	-
92204	N/A	7,190,972	9,509,525	5,328,403	151,660	86,439	825,110	613,760	1,676,969	31,579	-	92,223	646	124,448	1,294,887	-	605,524	393,413	347,106	206,478	-	-
92302	N/A	17,574,187	22,701,123	13,406,297	308,604	141,131	1,818,562	400,671	2,668,968	73,213	-	211,648	225,132	509,993	2,344,270	69,186	636,384	622,843	487,152	412,597	-	-
92310	N/A	3,184,009	4,206,898	2,361,951	66,725	37,790	363,977	74,624	543,116	13,955	-	40,740	85,231	139,926	428,949	-	109,626	118,274	94,665	80,624	-	-
92313	N/A	1,638,740	2,169,415	1,212,641	34,827	19,998	188,878	73,634	317,337	7,213	-	21,075	26,237	54,525	245,846	-	69,315	69,571	76,503	47,423	-	-
92318	N/A	383,406	507,564	283,714	8,148	4,679	44,191	18,437	149,290	1,688	-	4,931	19,272	25,056	99,158	-	53,287	29,300	28,415	13,233	-	-
92319	N/A	5,086,819	6,721,714	3,772,978	106,682	60,667	581,756	127,271	876,176	22,300	-	65,105	213,136	300,541	684,306	-	183,869	143,603	114,012	134,152	-	-
92404	N/A	1,002,228	1,291,862	776,497	17,283	7,492	102,701	60,053	187,729	4,156	-	12,000	91,606	107,762	114,063	4,183	26,463	16,634	11,857	25,283	-	-
92502	N/A	2,093,589	2,702,062	1,598,706	36,500	16,515	215,802	44,094	312,911	8,705	-	25,155	296,955	330,815	166,687	10,325	(18,284)	(24,621)	(16,411)	41,412	-	-
92507	N/A	210,136	278,185	155,497	4,466	2,782	24,220	85,271	116,521	925	-	2,702	2,950	6,803	67,803	-	45,830	44,371	14,349	5,395	-	-
92606	N/A	19,020,776	25,180,305	14,075,070	404,231	232,116	2,192,304	259,846	3,088,497	83,725	-	244,620	365,738	694,083	2,731,974	78,069	691,344	642,965	571,390	488,714	-	-
92609	N/A	214,835	277,129	164,157	3,728	1,676	22,091	18,260	45,755	892	-	2,578	2,242	39,422	624	-	15,620	10,730	8,625	5,069	-	-
92805	N/A	1,370,923	1,814,871	1,014,461	29,135	16,730	158,010	-	203,875	6,034	-	17,631	92,262	115,927	154,898	-	4,840	9,942	37,362	35,804	-	-
93005	N/A	6,483,269	8,351,314	4,962,306	111,164	49,032	662,324	81,431	903,951	26,838	-	77,485	213,636	317,959	804,307	26,781	137,868	154,467	149,370	144,287	-	-
93706	N/A	767,539	1,016,093	567,967	16,312	9,367	102,701	60,053	187,729	4,156	-	12,000	91,606	107,762	114,063	4,183	26,463	16,634	11,857	25,283	-	-
93808	N/A	897,653	1,148,855	692,364	14,536	8,873	88,973	2,897	112,228	3,661	-	10,538	83,844	98,043	76,628	4,426	(9,626)	1,462	3,449	18,900	-	-
94215	N/A	1,087,628	1,439,836	804,827	23,114	13,273	125,358	18,713	180,458	4,787	-	13,988	105,348	124,123	140,463	-	7,535	2,855	19,774	26,171	-	-
94216	N/A	4,808,700	6,351,707	3,568,474	100,561	56,836	549,032	74,091	780,530	21,063	-	61,481	52,578	135,122	720,615	-	210,780	157,894	153,661	123,063	-	-
94218	N/A	2,353,090	3,101,458	1,750,959	48,439	26,943	266,209	305,781	647,372	10,258	-	29,915	20,956	61,129	461,160	-	216,254	178,772	122,739	68,478	-	-
94219	N/A	1,078,341	1,427,542	797,955	22,917	13,159	124,288	27,463	187,827	4,747	-	13,868	11,049	29,664	171,115	-	55,186	41,432	33,597	27,948	-	-
94220	N/A	1,819,670	2,408,937	1,346,527	38,672	22,206	209,732	224,175	494,785	8,010	-	23,402	-	31,412	376,184	-	169,441	137,327	102,375	54,231	-	-
94221	N/A	1,380,028	1,826,925	1,021,199	29,328	16,841	159,060	136,070	341,299	6,075	-	14,483	13,806	30,206	250,041	-	93,842	93,285	74,967	40,899	-	-
94224	N/A	173,255	229,360	128,206	3,682	2,114	19,969	77	25,842	763	-	2,228	1,815	5,806	22,203	-	4,782	5,039	5,628	4,586	-	-
94225	N/A	1,505,832	1,993,468	1,114,292	32,002	18,376	173,560	55,250	279,188	6,628	-	19,366	15,944	41,938	240,251	-	73,215	65,807	57,633	40,595	-	-
94226	N/A	1,465,723	1,940,320	1,084,648	31,144	17,880	168,918	95,027	312,969	6,451	-	18,848	104,559	129,858	267,140	-	87,546	26,701	31,684	37,179	-	-
94227	N/A	1,280,823	1,695,594	947,789	27,220	15,630	147,626	54,664	245,140	5,638	-	16,472	2,008	24,118	211,269	-	78,274	62,377	46,351	34,021	-	-
94228	N/A	584,716	774,065	432,680	12,426	7,135	67,393	166,175	253,129	2,574	-	7,520	10,779	24,784	141,784	-	80,032	75,778	63,840	22,700	-	-
94229	N/A	555,450	735,322	411,024	11,804	6,778	64,020	23,097	105,699	2,445	-	7,143	146,264	155,852	46,680	-	(30,573)	(101,799)	(17,495)	8,095	-	-
94231	N/A	604,832	800,695	447,566	12,854	7,381	69,712	41,582	131,529	2,662	-	7,779	10,555	20,996	96,317	-	33,870	33,095	26,817	16,752	-	-
94232	N/A	408,970	541,408	302,631	8,691	4,991	47,137	165,626	225,445	1,800	-	5,260	97,749	104,809	117,467	-	68,110	51,732	(3,605)	15,398	-	-
94504	N/A	248,721	315,855	193,599	3,743	1,292	23,746	27,152	55,933	996	-	2,858	28,932	32,786	35,565	1,002	3,805	2,658	10,524	6,158	-	-
94607	N/A	2,176,145	2,875,029	1,614,457	45,578	25,799	248,683	-	310,754	9,536	-	27,838	-</									