

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

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

Fiscal Year Ended June 30, 2023

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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Schedules

Opinions

We have audited the accompanying Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer of South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS) as administered by South Carolina Public Employee Benefit Authority (PEBA) as of and for the year ended June 30, 2023 and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying Schedules of Pension Amounts by Employer of SCRS and PORS as of June 30, 2023 and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the allocation of employer and nonemployer contributions for the year ended June 30, 2023 and total net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for participating employers of SCRS and PORS as of and for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

(Continued)

Auditor's Responsibility for the Audit of the Schedules

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

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

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

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

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of South Carolina Retirement Systems as administered by the South Carolina Public Employees Benefit Authority, as of and for the year ended June 30, 2023, and our report thereon, dated October 13, 2023, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2024 on our consideration of SCRS's and PORS's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, agreements, and other matters related to the Schedules of Employer and Nonemployer Allocations and the specified column totals included in the accompanying Schedules of Pension Amounts by Employer. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the SCRS's and PORS's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering SCRS's and PORS's internal control over financial reporting related to the Schedules of Employer and Nonemployer Allocations and the specified column totals included in the accompanying Schedules of Pension Amounts by Employer.

A handwritten signature in black ink that reads "Crowe LLP". The signature is stylized, with the "C" being large and the "LLP" being written in a more compact, cursive-like font.

Crowe LLP

Dallas, Texas
March 4, 2024

South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
10001	53,635	1,560	55,195	0.002486%
10002	287,145	7,542	294,687	0.013273%
10100	1,296,834	65,751	1,362,585	0.061373%
10200	1,320,137	57,699	1,377,836	0.062060%
10300	4,187,813	225,467	4,413,280	0.198782%
10600	548,039	24,845	572,884	0.025804%
10900	222,425	10,295	232,720	0.010482%
12300	99,478	5,945	105,424	0.004748%
13300	464,127	22,660	486,788	0.021926%
13600	313,020	17,042	330,062	0.014867%
13700	162,724	4,855	167,579	0.007548%
20101	290,373	13,495	303,867	0.013687%
20102	1,908,945	61,622	1,970,567	0.088758%
20108	37,509	2,343	39,851	0.001795%
20200	344,236	14,247	358,483	0.016147%
20300	334,605	19,654	354,259	0.015956%
20400	2,531,689	90,533	2,622,222	0.118109%
20500	942,727	38,782	981,509	0.044209%
20600	2,899,336	42,656	2,941,991	0.132512%
21100	282,087	9,543	291,630	0.013136%
21400	10,635,411	155,261	10,790,671	0.486031%
21900	-	2,659	2,659	0.000120%
22100	346,252	18,988	365,240	0.016451%
22200	15,319	788	16,106	0.000725%
30100	88,984,733	4,495,021	93,479,754	4.210491%
30200	7,201,952	437,138	7,639,091	0.344078%
30300	64,149,474	2,932,589	67,082,063	3.021493%
30400	7,099,321	468,630	7,567,951	0.340874%
30500	47,518,391	1,657,086	49,175,477	2.214949%
30600	5,172,839	164,204	5,337,043	0.240390%
30700	465,715	30,481	496,196	0.022350%
30800	2,786,396	147,114	2,933,510	0.132130%
30900	697,971	35,390	733,360	0.033032%
31100	2,062,531	82,229	2,144,760	0.096604%
31102	1,404,980	76,294	1,481,273	0.066719%
31104	3,799,408	175,971	3,975,379	0.179058%
31105	863,949	46,061	910,009	0.040988%
31107	1,707,342	83,473	1,790,815	0.080661%
31108	6,977,359	441,790	7,419,149	0.334171%
31113	906,572	40,663	947,234	0.042665%
31121	2,378,036	185,388	2,563,424	0.115461%
31123	7,021,268	426,737	7,448,005	0.335471%
31124	3,100,508	159,838	3,260,347	0.146852%
31126	4,138,822	195,186	4,334,008	0.195211%
31138	1,859,753	107,062	1,966,815	0.088589%
31140	6,965,236	426,879	7,392,115	0.332954%
31142	3,826,333	168,661	3,994,995	0.179941%
31143	2,069,017	120,121	2,189,137	0.098603%
31146	2,911,057	161,740	3,072,798	0.138404%
31200	651,276	29,235	680,511	0.030651%
31300	4,840,037	303,449	5,143,486	0.231672%
31400	14,757,829	963,406	15,721,236	0.708112%
31600	4,513,328	197,547	4,710,875	0.212186%
31700	14,686,465	819,123	15,505,588	0.698399%
40100	32,682,056	487,031	33,169,086	1.493993%

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

South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
40200	31,921,625	1,682,905	33,604,530	1.513606%
40700	2,279,834	84,286	2,364,119	0.106484%
40900	347,641	12,806	360,447	0.016235%
41400	380,839	36,039	416,879	0.018777%
41600	801,435	12,899	814,335	0.036679%
41700	10,043,505	594,681	10,638,185	0.479162%
41800	380,750	14,456	395,206	0.017801%
42000	308,087	18,001	326,088	0.014688%
42200	118,746,947	3,888,038	122,634,985	5.523693%
50100	28,271,428	735,999	29,007,426	1.306545%
50200	5,242,505	283,351	5,525,856	0.248894%
50400	948,603	52,812	1,001,415	0.045105%
50501	638,817	23,960	662,777	0.029853%
51200	1,046,821	51,968	1,098,789	0.049491%
51300	936,667	46,165	982,833	0.044268%
51400	3,222,413	145,646	3,368,059	0.151703%
51500	5,009,104	-	5,009,104	0.225619%
51600	573,583	30,252	603,835	0.027198%
51700	32,928,055	1,948,994	34,877,049	1.570923%
51800	5,084,157	159,904	5,244,062	0.236202%
51902	510,814	22,634	533,448	0.024027%
52000	552,641	28,321	580,962	0.026168%
52200	3,224,959	140,196	3,365,155	0.151572%
52600	600,681	28,747	629,428	0.028351%
53000	586,449	38,095	624,544	0.028131%
53300	65,785	1,772	67,557	0.003043%
53900	241,505	9,455	250,960	0.011304%
54100	481,715	25,587	507,302	0.022850%
54200	2,683,297	93,408	2,776,705	0.125068%
54300	8,352,458	392,335	8,744,793	0.393881%
54400	6,792	408	7,200	0.000324%
60100	1,387,656	64,758	1,452,414	0.065419%
60400	8,620,582	34,101	8,654,683	0.389822%
60500	473,828	8,581	482,409	0.021729%
60601	16,461,110	411,567	16,872,677	0.759975%
60700	25,088,694	1,442,420	26,531,114	1.195007%
60800	1,302,725	62,727	1,365,452	0.061502%
60900	353,881	11,536	365,417	0.016459%
61000	12,101,245	487,970	12,589,216	0.567040%
61200	370,631	12,511	383,142	0.017257%
62200	501,224	12,895	514,119	0.023157%
62500	193,880	4,851	198,730	0.008951%
62700	541,235	24,247	565,482	0.025470%
63000	1,404,368	54,381	1,458,750	0.065705%
63500	959,989	46,932	1,006,921	0.045353%
63700	317,920	15,928	333,848	0.015037%
63800	44,065	88	44,153	0.001989%
64100	152,035	3,495	155,530	0.007005%
66600	192,842	127	192,970	0.008692%
67000	59,700	1,833	61,533	0.002772%
67100	1,374,154	71,873	1,446,027	0.065132%
67200	37,468	2,089	39,557	0.001782%
67300	1,158,895	45,250	1,204,145	0.054237%
67400	833,251	49,912	883,163	0.039779%
67500	474,163	24,823	498,986	0.022475%

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

South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
67600	113,630	7,971	121,601	0.005477%
67800	2,777,980	142,907	2,920,887	0.131562%
67900	110,856	4,427	115,284	0.005193%
68000	203,145	5,366	208,511	0.009392%
68100	808,849	45,186	854,035	0.038467%
68200	4,804,553	364,083	5,168,636	0.232804%
68300	1,487,937	74,314	1,562,251	0.070367%
68400	50,247	2,608	52,856	0.002381%
68500	1,421,318	-	1,421,318	0.064019%
68600	377,775	-	377,775	0.017016%
68700	527,260	-	527,260	0.023749%
68800	747,775	-	747,775	0.033681%
68900	1,014,474	-	1,014,474	0.045694%
70101	824,965	37,768	862,733	0.038859%
70102	484,116	24,718	508,834	0.022919%
70104	49,930	2,305	52,235	0.002353%
70106	40,238	-	40,238	0.001812%
70108	63,823	3,543	67,365	0.003034%
70202	1,490,497	74,281	1,564,778	0.070480%
70203	5,228,279	252,894	5,481,174	0.246882%
70204	59,986	-	59,986	0.002702%
70209	53,294	1,434	54,728	0.002465%
70211	102,831	-	102,831	0.004632%
70212	46,480	1,770	48,250	0.002173%
70213	94,394	-	94,394	0.004252%
70214	191,491	-	191,491	0.008625%
70215	66,502	2,885	69,387	0.003125%
70216	14,258	276	14,534	0.000655%
70217	302,056	-	302,056	0.013605%
70218	88,894	-	88,894	0.004004%
70219	112,805	-	112,805	0.005081%
70220	169,812	8,376	178,188	0.008026%
70222	11,045	534	11,579	0.000522%
70224	8,070	401	8,470	0.000382%
70301	556,556	16,637	573,193	0.025818%
70302	75,428	3,029	78,457	0.003534%
70303	97,443	6,118	103,561	0.004665%
70304	38,883	1,564	40,446	0.001822%
70305	41,651	3,066	44,716	0.002014%
70401	161,886	11,289	173,175	0.007800%
70402	6,362,806	225,913	6,588,719	0.296767%
70403	467,490	23,855	491,345	0.022131%
70404	130,619	8,193	138,812	0.006252%
70405	247,775	12,552	260,327	0.011726%
70406	19,969	1,418	21,387	0.000963%
70407	164,633	7,235	171,869	0.007741%
70411	98,652	-	98,652	0.004443%
70412	66,208	-	66,208	0.002982%
70413	18,639	1,187	19,826	0.000893%
70414	54,346	-	54,346	0.002448%
70415	67,563	-	67,563	0.003043%
70416	15,925	1,583	17,508	0.000789%
70417	870,661	49,875	920,536	0.041463%
70418	85,813	-	85,813	0.003865%
70419	36,947	-	36,947	0.001664%

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

South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
70420	111,978	7,116	119,095	0.005364%
70422	136,720	-	136,720	0.006158%
70423	288,911	-	288,911	0.013013%
70424	285,959	-	285,959	0.012880%
70426	12,254	-	12,254	0.000552%
70501	410,772	16,167	426,939	0.019230%
70502	42,903	3,165	46,068	0.002075%
70503	172,309	2,791	175,100	0.007887%
70504	99,602	5,751	105,353	0.004745%
70505	2,549	305	2,854	0.000129%
70506	401,830	10,393	412,223	0.018567%
70507	12,914	672	13,585	0.000612%
70508	230,376	-	230,376	0.010377%
70601	78,130	5,820	83,949	0.003781%
70602	710,266	37,944	748,210	0.033701%
70603	214,829	10,301	225,129	0.010140%
70604	103,678	-	103,678	0.004670%
70605	2,231	119	2,350	0.000106%
70606	101,258	-	101,258	0.004561%
70607	782,526	38,291	820,817	0.036971%
70608	110,761	4,925	115,686	0.005211%
70609	3,163	190	3,353	0.000151%
70701	9,350,652	363,948	9,714,600	0.437562%
70702	577,216	23,774	600,990	0.027070%
70704	2,617,388	-	2,617,388	0.117892%
70705	12,846,649	-	12,846,649	0.578635%
70707	453,076	-	453,076	0.020407%
70709	379,126	-	379,126	0.017077%
70712	118,374	-	118,374	0.005332%
70714	157,543	6,472	164,015	0.007388%
70715	127,327	-	127,327	0.005735%
70718	7,153	-	7,153	0.000322%
70719	466,620	-	466,620	0.021017%
70801	8,236,308	315,111	8,551,419	0.385171%
70802	445,369	16,337	461,706	0.020796%
70804	47,223	1,941	49,164	0.002214%
70805	121,170	-	121,170	0.005458%
70806	428,963	10,913	439,876	0.019813%
70807	5,627	289	5,916	0.000266%
70808	205,392	-	205,392	0.009251%
70809	196,319	-	196,319	0.008843%
70812	667,466	-	667,466	0.030064%
70901	937,195	42,166	979,360	0.044112%
70902	42,829	6,292	49,121	0.002212%
70903	9,560	544	10,104	0.000455%
70905	531,620	26,848	558,468	0.025154%
70908	32,689	1,259	33,948	0.001529%
71001	17,346,398	788,896	18,135,294	0.816845%
71003	5,097,803	-	5,097,803	0.229614%
71004	2,507,982	73,625	2,581,607	0.116280%
71006	8,336,526	369,545	8,706,072	0.392137%
71008	3,390,116	132,545	3,522,661	0.158667%
71011	2,078,050	-	2,078,050	0.093599%
71012	308,490	11,359	319,848	0.014407%
71015	212,198	-	212,198	0.009558%

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

South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
71016	533,655	-	533,655	0.024037%
71017	2,591,469	-	2,591,469	0.116724%
71018	4,237,443	234,380	4,471,823	0.201419%
71019	2,073,767	-	2,073,767	0.093406%
71020	1,104,510	-	1,104,510	0.049749%
71024	174,893	-	174,893	0.007877%
71025	418,118	18,822	436,940	0.019681%
71026	250,395	-	250,395	0.011278%
71027	40,991	1,194	42,185	0.001900%
71028	32,023	612	32,635	0.001470%
71030	18,114	682	18,796	0.000847%
71031	180,000	-	180,000	0.008108%
71032	155,158	-	155,158	0.006989%
71034	71,500	3,889	75,389	0.003396%
71035	17,278	-	17,278	0.000778%
71036	90,329	-	90,329	0.004069%
71037	99,469	2,291	101,760	0.004583%
71038	299,478	12,936	312,414	0.014072%
71042	46,847	-	46,847	0.002110%
71043	13,661	478	14,139	0.000637%
71044	849,398	-	849,398	0.038258%
71045	392,061	-	392,061	0.017659%
71047	127,287	4,446	131,732	0.005933%
71101	1,248,062	-	1,248,062	0.056215%
71103	1,180,693	46,294	1,226,987	0.055266%
71105	429,449	21,522	450,972	0.020313%
71106	71,841	3,595	75,436	0.003398%
71107	55,117	-	55,117	0.002483%
71108	85,554	4,191	89,745	0.004042%
71109	97,481	5,810	103,291	0.004652%
71112	422,142	19,151	441,294	0.019877%
71114	26,009	-	26,009	0.001172%
71115	116,615	-	116,615	0.005253%
71117	88,677	-	88,677	0.003994%
71201	143,311	9,600	152,911	0.006887%
71202	1,683,820	70,026	1,753,846	0.078996%
71205	86,128	3,438	89,566	0.004034%
71206	522,070	-	522,070	0.023515%
71207	217,919	-	217,919	0.009815%
71209	84,274	-	84,274	0.003796%
71210	49,858	-	49,858	0.002246%
71213	16,785	763	17,549	0.000790%
71214	979	-	979	0.000044%
71216	21,698	-	21,698	0.000977%
71217	9,287	-	9,287	0.000418%
71301	387,405	20,755	408,160	0.018384%
71302	169,946	7,534	177,480	0.007994%
71303	960,063	51,592	1,011,656	0.045567%
71304	10,355	362	10,717	0.000483%
71305	37,662	2,825	40,487	0.001824%
71307	12,848	775	13,623	0.000614%
71309	2,567,717	112,115	2,679,833	0.120704%
71310	23,073	-	23,073	0.001039%
71311	32,278	1,591	33,870	0.001526%
71312	183,788	-	183,788	0.008278%

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

South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
71313	923	-	923	0.000042%
71314	1,487	58	1,545	0.000070%
71315	113,319	-	113,319	0.005104%
71401	1,116,233	50,452	1,166,685	0.052550%
71402	244,131	12,682	256,813	0.011567%
71404	-	2,966	2,966	0.000134%
71406	61,355	1,950	63,305	0.002851%
71407	27,079	2,683	29,762	0.001341%
71408	89,115	4,720	93,835	0.004226%
71409	687,632	32,223	719,855	0.032424%
71501	2,271,482	95,907	2,367,390	0.106631%
71504	389,832	23,097	412,929	0.018599%
71505	438,528	22,072	460,600	0.020746%
71506	169,452	7,861	177,313	0.007986%
71601	1,686,884	80,222	1,767,105	0.079593%
71603	992	61	1,054	0.000047%
71604	360,010	-	360,010	0.016215%
71605	631,708	27,780	659,488	0.029705%
71606	80,761	-	80,761	0.003638%
71607	344,300	18,794	363,095	0.016354%
71608	12,951	-	12,951	0.000583%
71609	309,832	-	309,832	0.013955%
71610	496,221	25,538	521,760	0.023501%
71611	79,885	-	79,885	0.003598%
71612	6,606	-	6,606	0.000298%
71614	26,470	1,272	27,742	0.001250%
71701	912,794	48,753	961,546	0.043310%
71702	422,283	25,718	448,000	0.020179%
71705	36,837	2,561	39,399	0.001775%
71706	21,785	347	22,132	0.000997%
71707	4,379	-	4,379	0.000197%
71802	64,037	1,711	65,748	0.002961%
71803	6,001,336	253,365	6,254,701	0.281723%
71805	29,038	-	29,038	0.001308%
71807	246,809	13,108	259,917	0.011707%
71808	705,557	-	705,557	0.031780%
71809	1,533,918	59,185	1,593,103	0.071756%
71810	238,379	11,301	249,679	0.011246%
71811	1,116,521	55,552	1,172,072	0.052792%
71812	46,224	926	47,149	0.002124%
71813	154,151	-	154,151	0.006943%
71815	22,920	1,157	24,078	0.001084%
71817	207,267	-	207,267	0.009336%
71819	422	28	451	0.000020%
71901	849,019	41,591	890,610	0.040115%
71902	7,498	394	7,891	0.000355%
71904	59,380	3,583	62,963	0.002836%
71905	33,982	1,842	35,824	0.001614%
71906	354,827	-	354,827	0.015982%
71907	59,684	-	59,684	0.002688%
72001	639,541	27,662	667,203	0.030052%
72002	1,698,012	77,264	1,775,276	0.079961%
72004	65,544	2,732	68,276	0.003075%
72006	24,527	-	24,527	0.001105%
72007	89,429	4,700	94,129	0.004240%

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

South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72009	489,272	24,490	513,762	0.023141%
72010	43,762	1,799	45,561	0.002052%
72011	25,398	1,166	26,564	0.001196%
72012	11,579	-	11,579	0.000522%
72101	2,443,911	109,137	2,553,047	0.114994%
72102	4,437,890	205,944	4,643,833	0.209166%
72108	62,595	2,098	64,693	0.002914%
72109	6,586	533	7,118	0.000321%
72110	409,753	-	409,753	0.018456%
72111	12,019	668	12,687	0.000571%
72112	423,727	22,112	445,839	0.020081%
72113	16,097	1,021	17,118	0.000771%
72114	61,647	-	61,647	0.002777%
72115	1,297,219	62,417	1,359,636	0.061240%
72116	179,429	-	179,429	0.008082%
72117	39,224	1,251	40,475	0.001823%
72119	480,988	13,948	494,937	0.022293%
72120	8,647	-	8,647	0.000389%
72122	96,892	4,610	101,502	0.004572%
72123	66,451	-	66,451	0.002993%
72124	588,466	-	588,466	0.026506%
72125	33,130	-	33,130	0.001492%
72126	3,354	135	3,488	0.000157%
72127	148,356	-	148,356	0.006682%
72201	805,398	40,457	845,855	0.038099%
72202	2,482,930	125,165	2,608,096	0.117473%
72203	51,036	-	51,036	0.002299%
72204	799,654	-	799,654	0.036018%
72205	460,211	20,714	480,926	0.021662%
72206	2,181	-	2,181	0.000098%
72207	93,786	3,607	97,393	0.004387%
72210	389,801	-	389,801	0.017557%
72301	2,627,020	-	2,627,020	0.118326%
72302	5,890,454	264,332	6,154,786	0.277222%
72303	1,491,825	-	1,491,825	0.067194%
72304	1,528,207	70,836	1,599,043	0.072024%
72305	14,476,734	647,945	15,124,679	0.681242%
72306	2,600,369	-	2,600,369	0.117125%
72307	84,071	-	84,071	0.003787%
72309	1,436,146	44,024	1,480,170	0.066669%
72314	2,093,997	-	2,093,997	0.094317%
72316	128,626	-	128,626	0.005794%
72319	1,105,374	-	1,105,374	0.049788%
72321	2,591,858	133,673	2,725,531	0.122763%
72322	382,333	-	382,333	0.017221%
72323	669,645	32,029	701,674	0.031605%
72324	9,805	-	9,805	0.000442%
72327	920,515	67,929	988,444	0.044521%
72328	5,409	-	5,409	0.000244%
72329	47,050	-	47,050	0.002119%
72330	72,531	-	72,531	0.003267%
72331	257,689	11,970	269,659	0.012146%
72332	642,055	21,524	663,579	0.029889%
72333	130,100	5,224	135,324	0.006095%
72334	1,097,861	-	1,097,861	0.049450%

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

South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72335	242,689	-	242,689	0.010931%
72338	50,022	-	50,022	0.002253%
72339	236,580	-	236,580	0.010656%
72340	138,390	-	138,390	0.006233%
72342	487,304	-	487,304	0.021949%
72343	12,432	-	12,432	0.000560%
72346	46,299	-	46,299	0.002085%
72348	133,511	-	133,511	0.006014%
72349	20,291	-	20,291	0.000914%
72350	43,747	-	43,747	0.001970%
72351	257,709	-	257,709	0.011608%
72352	7,821	-	7,821	0.000352%
72353	17,364	-	17,364	0.000782%
72401	1,706,211	-	1,706,211	0.076851%
72402	947,247	47,964	995,211	0.044826%
72403	2,320,128	114,538	2,434,666	0.109662%
72404	193,994	8,773	202,767	0.009133%
72407	662,396	-	662,396	0.029835%
72408	144,104	-	144,104	0.006491%
72409	1,503,985	82,775	1,586,760	0.071470%
72411	15,142	-	15,142	0.000682%
72412	26,333	2,302	28,635	0.001290%
72413	256,751	-	256,751	0.011565%
72415	44,900	-	44,900	0.002022%
72416	1,865,119	-	1,865,119	0.084008%
72501	814,303	43,972	858,274	0.038658%
72502	36,409	1,641	38,050	0.001714%
72504	8,950	472	9,421	0.000424%
72506	146,125	9,804	155,929	0.007023%
72507	314,719	-	314,719	0.014176%
72509	84,462	4,668	89,130	0.004015%
72510	59,600	1,042	60,643	0.002731%
72512	107,118	-	107,118	0.004825%
72513	176,444	-	176,444	0.007947%
72601	11,962,530	510,817	12,473,347	0.561821%
72602	1,659,427	51,479	1,710,905	0.077062%
72604	4,589,436	222,222	4,811,658	0.216725%
72605	399,138	19,816	418,954	0.018870%
72606	121,494	9,202	130,697	0.005887%
72608	3,667,112	-	3,667,112	0.165173%
72609	93,583	-	93,583	0.004215%
72611	576,941	-	576,941	0.025986%
72612	36,015	-	36,015	0.001622%
72613	28,037	897	28,935	0.001303%
72614	37,456	2,089	39,544	0.001781%
72615	895,565	-	895,565	0.040338%
72616	939,297	-	939,297	0.042308%
72617	874,518	37,734	912,252	0.041089%
72619	212,348	-	212,348	0.009565%
72620	104,529	-	104,529	0.004708%
72621	112,464	-	112,464	0.005066%
72622	636,596	-	636,596	0.028673%
72701	1,048,668	40,215	1,088,883	0.049045%
72702	172,396	9,381	181,777	0.008188%
72704	296,197	18,418	314,616	0.014171%

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

South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72705	579,631	12,030	591,661	0.026649%
72801	874,321	-	874,321	0.039381%
72802	2,182,057	101,731	2,283,789	0.102866%
72803	242,530	-	242,530	0.010924%
72806	19,179	693	19,872	0.000895%
72807	2,031	416	2,447	0.000110%
72808	310,142	13,010	323,152	0.014555%
72809	206,656	9,284	215,940	0.009726%
72810	22,263	-	22,263	0.001003%
72901	3,177,448	132,028	3,309,477	0.149065%
72902	823,127	41,964	865,091	0.038965%
72904	25,660	459	26,119	0.001176%
72905	1,100,234	-	1,100,234	0.049556%
72907	625,049	29,740	654,788	0.029493%
72908	75,657	5,665	81,322	0.003663%
72909	112,098	3,840	115,938	0.005222%
72910	448,046	-	448,046	0.020181%
72911	183,737	4,461	188,198	0.008477%
72912	102,653	-	102,653	0.004624%
72913	6,248	-	6,248	0.000281%
72915	7,538	-	7,538	0.000340%
73001	568,086	28,391	596,477	0.026866%
73002	1,804,374	75,674	1,880,048	0.084681%
73003	898,826	-	898,826	0.040485%
73004	95,093	-	95,093	0.004283%
73005	13,065	1,449	14,514	0.000654%
73006	1,143,875	54,889	1,198,764	0.053994%
73010	413,924	-	413,924	0.018644%
73013	52,686	-	52,686	0.002373%
73101	698,317	36,909	735,226	0.033116%
73102	220,394	12,074	232,468	0.010471%
73105	565,402	28,408	593,810	0.026746%
73201	7,974,636	368,403	8,343,039	0.375785%
73202	1,245,132	55,521	1,300,654	0.058584%
73203	1,402,698	65,107	1,467,805	0.066112%
73204	67,850,403	-	67,850,403	3.056100%
73205	1,246,672	52,584	1,299,256	0.058521%
73206	287,628	12,898	300,526	0.013536%
73207	822,377	-	822,377	0.037041%
73208	830,434	-	830,434	0.037404%
73209	67,231	1,793	69,024	0.003109%
73212	15,133	761	15,894	0.000716%
73213	7,235	326	7,562	0.000341%
73215	29,646	2,688	32,334	0.001456%
73216	231,454	6,839	238,293	0.010733%
73217	204,965	8,436	213,401	0.009612%
73218	15,498	-	15,498	0.000698%
73219	73,001	-	73,001	0.003288%
73222	414,807	-	414,807	0.018684%
73223	17,872	899	18,770	0.000845%
73224	303,099	55,394	358,493	0.016147%
73225	4,086	-	4,086	0.000184%
73226	11,209	249	11,458	0.000516%
73227	9,977	499	10,476	0.000472%
73228	107,243	-	107,243	0.004830%

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

South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
73301	709,678	40,375	750,053	0.033784%
73302	194,148	10,042	204,190	0.009197%
73303	139,410	7,616	147,026	0.006622%
73306	49,753	3,456	53,208	0.002397%
73308	227,786	8,293	236,079	0.010633%
73310	670,828	31,994	702,822	0.031656%
73311	12,617	491	13,108	0.000590%
73312	138,272	-	138,272	0.006228%
73401	1,367,400	40,799	1,408,199	0.063428%
73402	536,423	31,573	567,996	0.025584%
73405	132,143	5,993	138,136	0.006222%
73406	66,499	1,778	68,277	0.003075%
73407	22,307	945	23,251	0.001047%
73408	48,431	-	48,431	0.002181%
73501	21,975	1,058	23,033	0.001037%
73502	612,830	24,258	637,087	0.028696%
73503	147,249	-	147,249	0.006632%
73504	37,396	-	37,396	0.001684%
73506	-	19	19	0.000001%
73507	53,531	2,833	56,364	0.002539%
73601	905,371	41,315	946,686	0.042640%
73602	856,089	45,780	901,869	0.040622%
73603	35,903	1,909	37,812	0.001703%
73604	506,561	-	506,561	0.022816%
73606	189,399	-	189,399	0.008531%
73607	58,622	3,726	62,347	0.002808%
73608	3,832	108	3,940	0.000177%
73609	28,612	892	29,504	0.001329%
73610	50,343	-	50,343	0.002268%
73611	220,153	-	220,153	0.009916%
73612	780	49	829	0.000037%
73613	648,384	28,876	677,260	0.030505%
73614	160,646	7,887	168,533	0.007591%
73702	2,552,226	123,647	2,675,873	0.120526%
73703	1,302,057	60,045	1,362,102	0.061351%
73707	318,801	16,910	335,711	0.015121%
73708	252,688	10,894	263,582	0.011872%
73709	182,939	-	182,939	0.008240%
73710	16,026	937	16,963	0.000764%
73711	294,434	-	294,434	0.013262%
73712	812,575	37,472	850,047	0.038288%
73801	928,108	45,219	973,327	0.043840%
73802	2,448,057	-	2,448,057	0.110265%
73803	2,823,555	165,137	2,988,692	0.134616%
73805	12,940	755	13,695	0.000617%
73806	9,361	253	9,615	0.000433%
73807	7,235	963	8,199	0.000369%
73808	1,152	24	1,176	0.000053%
73809	6,661	275	6,936	0.000312%
73810	16,841	-	16,841	0.000759%
73811	24,288	1,245	25,533	0.001150%
73812	97,879	4,064	101,943	0.004592%
73815	1,308,277	64,969	1,373,246	0.061853%
73816	58	12	70	0.000003%
73817	24,575	-	24,575	0.001107%

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

South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
73819	3,609	-	3,609	0.000163%
73820	16,194	562	16,757	0.000755%
73821	15,670	-	15,670	0.000706%
73822	464,334	24,869	489,203	0.022035%
73901	584,857	30,415	615,272	0.027713%
73902	126,563	4,653	131,216	0.005910%
73903	3,202,702	144,323	3,347,025	0.150756%
73904	1,017,961	-	1,017,961	0.045851%
73906	156,164	13,006	169,170	0.007620%
73907	158,843	7,363	166,207	0.007486%
73909	265,529	15,414	280,942	0.012654%
73910	52,617	-	52,617	0.002370%
73911	1,577,836	55,275	1,633,111	0.073558%
73912	7,235	507	7,743	0.000349%
73913	95,788	-	95,788	0.004314%
73914	14,037	559	14,597	0.000657%
73915	73,370	-	73,370	0.003305%
73916	718,189	40,152	758,341	0.034157%
73917	59,546	-	59,546	0.002682%
73918	98,080	-	98,080	0.004418%
74001	246,539	-	246,539	0.011105%
74002	2,370,128	115,815	2,485,943	0.111971%
74003	9,821,010	495,112	10,316,122	0.464656%
74005	10,996,560	568,408	11,564,969	0.520906%
74008	609,183	-	609,183	0.027439%
74009	1,250,713	-	1,250,713	0.056334%
74010	605,387	-	605,387	0.027268%
74013	376,313	16,338	392,650	0.017686%
74014	312,334	13,836	326,170	0.014691%
74016	11,230	601	11,831	0.000533%
74017	461,382	24,184	485,567	0.021871%
74018	1,374,512	-	1,374,512	0.061910%
74020	100,363	4,233	104,596	0.004711%
74021	210,292	-	210,292	0.009472%
74022	14,750	-	14,750	0.000664%
74024	863,548	-	863,548	0.038896%
74101	72,598	3,981	76,579	0.003449%
74102	751,268	33,520	784,788	0.035348%
74103	102,953	-	102,953	0.004637%
74106	32,602	1,309	33,912	0.001527%
74108	331	-	331	0.000015%
74109	187,304	-	187,304	0.008437%
74201	2,316,422	-	2,316,422	0.104336%
74202	776,498	-	776,498	0.034975%
74203	6,809,856	354,393	7,164,249	0.322690%
74204	45,047,624	-	45,047,624	2.029023%
74208	1,250,449	57,577	1,308,026	0.058916%
74211	166,305	-	166,305	0.007491%
74213	111,211	4,541	115,752	0.005214%
74214	295,772	-	295,772	0.013322%
74215	672,768	-	672,768	0.030303%
74216	224,977	8,364	233,341	0.010510%
74217	54,464	2,211	56,675	0.002553%
74218	23,254	1,282	24,536	0.001105%
74219	347,120	-	347,120	0.015635%

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

South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
74221	49,097	2,546	51,643	0.002326%
74222	50,283	2,260	52,543	0.002367%
74223	26,925	1,040	27,965	0.001260%
74224	8,075	256	8,331	0.000375%
74226	139,367	4,603	143,969	0.006485%
74227	46,701	-	46,701	0.002104%
74228	13,793	-	13,793	0.000621%
74229	72,141	2,713	74,854	0.003372%
74230	1,720,496	80,218	1,800,715	0.081107%
74233	86,932	-	86,932	0.003916%
74242	251,962	-	251,962	0.011349%
74243	367,279	-	367,279	0.016543%
74301	2,787,017	130,980	2,917,997	0.131432%
74302	2,907,244	134,245	3,041,489	0.136994%
74304	113,706	7,049	120,755	0.005439%
74305	159,047	-	159,047	0.007164%
74306	222,520	-	222,520	0.010023%
74307	161,699	8,630	170,329	0.007672%
74308	3,008	76	3,084	0.000139%
74309	6,921	240	7,161	0.000323%
74310	254,739	-	254,739	0.011474%
74311	1,108,286	46,252	1,154,538	0.052002%
74312	5,470	262	5,732	0.000258%
74313	96,184	-	96,184	0.004332%
74401	943,220	46,041	989,261	0.044558%
74402	781,129	42,844	823,973	0.037113%
74405	38,265	1,621	39,886	0.001797%
74406	39,494	1,227	40,721	0.001834%
74407	472,564	22,229	494,793	0.022286%
74408	100,812	-	100,812	0.004541%
74410	6,956	426	7,382	0.000333%
74411	16,228	-	16,228	0.000731%
74412	16,412	-	16,412	0.000739%
74413	15,650	-	15,650	0.000705%
74414	6,917	-	6,917	0.000312%
74501	1,214,719	82,460	1,297,179	0.058427%
74504	204,657	10,705	215,362	0.009700%
74506	40,340	2,257	42,597	0.001919%
74508	253,829	13,746	267,575	0.012052%
74509	53,438	3,694	57,132	0.002573%
74510	17,359	570	17,929	0.000808%
74601	6,657,250	278,692	6,935,942	0.312407%
74602	6,962,824	279,161	7,241,985	0.326192%
74604	1,012,453	31,406	1,043,859	0.047017%
74605	656,574	29,666	686,240	0.030909%
74607	285,379	13,161	298,541	0.013447%
74609	444,968	22,023	466,991	0.021034%
74610	113,224	-	113,224	0.005100%
74611	405,181	16,406	421,587	0.018989%
74612	1,447,774	66,275	1,514,049	0.068195%
74613	596,214	20,653	616,867	0.027785%
74616	259,743	-	259,743	0.011699%
74618	61,764	-	61,764	0.002782%
74619	130,138	3,419	133,556	0.006016%
74620	130,297	8,779	139,076	0.006264%

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

South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
74621	4,931	-	4,931	0.000222%
75001	1,190,651	-	1,190,651	0.053629%
75002	139,731	-	139,731	0.006294%
75003	1,222	-	1,222	0.000055%
75005	133,196	-	133,196	0.005999%
75007	508,846	-	508,846	0.022919%
75011	333,651	-	333,651	0.015028%
75014	120,058	-	120,058	0.005408%
75015	96,559	-	96,559	0.004349%
75016	7,200	-	7,200	0.000324%
75018	6,916	-	6,916	0.000312%
75021	108,922	-	108,922	0.004906%
75022	991,401	-	991,401	0.044654%
75025	52,117	-	52,117	0.002347%
75026	123,431	-	123,431	0.005560%
80101	3,296,655	176,908	3,473,563	0.156455%
80103	139,607	14,277	153,884	0.006931%
80201	24,697,535	1,292,296	25,989,832	1.170627%
80202	1,144,860	15,206	1,160,066	0.052251%
80302	1,488,444	89,679	1,578,123	0.071081%
80401	10,531,948	444,266	10,976,214	0.494388%
80402	3,823,371	181,435	4,004,807	0.180383%
80403	3,078,626	141,140	3,219,766	0.145024%
80404	3,555,453	176,333	3,731,786	0.168086%
80405	14,556,619	714,400	15,271,018	0.687833%
80406	101,796	5,767	107,562	0.004845%
80407	527,900	25,402	553,302	0.024922%
80409	180,200	12,265	192,465	0.008669%
80502	57,582	-	57,582	0.002594%
80503	81,718	-	81,718	0.003681%
80504	2,606,366	141,254	2,747,620	0.123758%
80601	2,335,879	134,264	2,470,144	0.111260%
80602	81,175	-	81,175	0.003656%
80603	57,573	-	57,573	0.002593%
80606	179,661	10,253	189,914	0.008554%
80607	1,551,625	106,924	1,658,549	0.074704%
80701	28,571,154	1,206,425	29,777,579	1.341234%
80702	274,536	13,320	287,856	0.012966%
80704	905,239	30,366	935,604	0.042141%
80801	37,895,296	1,724,676	39,619,972	1.784552%
80902	2,189,362	114,657	2,304,020	0.103777%
81001	59,336,278	2,967,628	62,303,905	2.806276%
81002	1,282,531	47,295	1,329,826	0.059898%
81003	681,675	25,729	707,405	0.031863%
81004	448,852	16,493	465,345	0.020960%
81005	1,821,676	-	1,821,676	0.082051%
81102	9,037,707	519,855	9,557,563	0.430489%
81201	5,182,353	300,214	5,482,567	0.246944%
81203	312,838	-	312,838	0.014091%
81301	7,862,319	401,890	8,264,209	0.372234%
81409	5,632,348	261,600	5,893,948	0.265474%
81501	5,490,119	317,820	5,807,939	0.261600%
81601	12,457,817	580,789	13,038,606	0.587281%
81701	5,449,363	292,843	5,742,207	0.258639%
81802	24,341,108	1,247,446	25,588,554	1.152553%

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

South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
81805	427,538	16,434	443,972	0.019997%
81806	3,130,247	162,788	3,293,035	0.148324%
81901	4,353,060	214,372	4,567,431	0.205725%
81902	627,262	20,851	648,113	0.029192%
82001	4,154,641	256,219	4,410,860	0.198673%
82101	17,896,497	1,012,354	18,908,851	0.851688%
82106	1,298,653	61,297	1,359,950	0.061255%
82107	3,723,988	221,656	3,945,644	0.177719%
82109	1,456,169	76,823	1,532,992	0.069049%
82110	15,099	-	15,099	0.000680%
82201	11,619,674	621,134	12,240,809	0.551347%
82301	88,040,458	3,976,014	92,016,471	4.144582%
82306	403,907	18,144	422,051	0.019010%
82307	485,723	20,962	506,685	0.022822%
82308	414,942	16,764	431,706	0.019445%
82309	-	67,060	67,060	0.003021%
82312	337,404	16,319	353,723	0.015932%
82313	1,655,882	-	1,655,882	0.074584%
82401	1,069,795	53,277	1,123,072	0.050585%
82402	10,664,597	490,323	11,154,920	0.502437%
82406	1,627,141	91,464	1,718,605	0.077409%
82503	3,973,257	190,094	4,163,351	0.187525%
82601	55,899,979	2,621,245	58,521,224	2.635898%
82602	177,184	7,018	184,201	0.008297%
82603	218,987	11,271	230,257	0.010371%
82604	124,263	7,444	131,707	0.005932%
82701	4,047,376	167,834	4,215,210	0.189860%
82702	835,924	23,414	859,337	0.038706%
82801	10,750,967	569,840	11,320,808	0.509909%
82901	15,789,562	669,228	16,458,790	0.741332%
82906	114,194	-	114,194	0.005144%
83001	6,223,220	327,630	6,550,850	0.295062%
83005	3,433,259	176,515	3,609,774	0.162591%
83101	1,768,069	136,426	1,904,495	0.085782%
83202	9,861,846	529,029	10,390,875	0.468023%
83203	2,800,465	136,907	2,937,373	0.132304%
83204	3,883,388	182,975	4,066,364	0.183156%
83205	22,228,263	1,190,410	23,418,673	1.054818%
83206	34,591,625	1,601,793	36,193,418	1.630214%
83207	107,638	5,269	112,907	0.005086%
83208	415,762	-	415,762	0.018727%
83301	4,063,572	295,413	4,358,985	0.196336%
83402	3,880,490	236,994	4,117,484	0.185459%
83501	1,143,952	59,670	1,203,622	0.054213%
83601	6,774,608	363,272	7,137,880	0.321503%
83701	12,587,602	676,585	13,264,186	0.597442%
83810	371,221	8,571	379,792	0.017107%
83811	361,203	4,122	365,325	0.016455%
83812	12,765,266	852,211	13,617,477	0.613355%
83901	16,299,334	810,238	17,109,572	0.770645%
84002	34,407,325	1,976,873	36,384,198	1.638807%
84003	32,015,398	1,784,734	33,800,132	1.522417%
84004	98,238	8,286	106,524	0.004798%
84005	413,423	17,177	430,600	0.019395%
84006	1,757,277	63,725	1,821,002	0.082021%

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

South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
84008	-	6,213	6,213	0.000280%
84009	237,878	15,046	252,924	0.011392%
84010	-	2,906	2,906	0.000131%
84011	113,706	8,090	121,796	0.005486%
84101	2,759,964	129,505	2,889,469	0.130147%
84203	10,961,243	574,938	11,536,181	0.519610%
84207	14,544,089	662,048	15,206,137	0.684911%
84208	2,928,122	145,816	3,073,938	0.138456%
84209	10,908,898	460,111	11,369,009	0.512080%
84210	3,588,239	208,649	3,796,888	0.171018%
84211	5,981,748	285,075	6,266,824	0.282269%
84212	10,634,184	508,515	11,142,699	0.501887%
84214	334,310	17,033	351,344	0.015825%
84215	1,192,839	25,161	1,218,000	0.054861%
84301	15,735,117	968,825	16,703,942	0.752375%
84401	3,645,832	208,100	3,853,932	0.173588%
84501	3,834,262	232,787	4,067,049	0.183187%
84506	-	13,509	13,509	0.000608%
84601	10,929,036	472,711	11,401,747	0.513554%
84603	19,781,749	1,002,099	20,783,848	0.936141%
84604	19,916,259	686,528	20,602,788	0.927985%
84605	6,368,670	303,935	6,672,606	0.300546%
84606	42,259	6,519	48,778	0.002197%
90208	17,503	768	18,271	0.000823%
90407	56,778	-	56,778	0.002557%
90704	17,782	-	17,782	0.000801%
90705	11,711	-	11,711	0.000527%
90707	8,705	-	8,705	0.000392%
90710	5,559	-	5,559	0.000250%
90711	1,049,095	41,353	1,090,448	0.049116%
90803	1,540,823	78,716	1,619,539	0.072947%
90807	8,704	-	8,704	0.000392%
90809	11,805	-	11,805	0.000532%
91007	92,421	-	92,421	0.004163%
91009	355,762	15,256	371,017	0.016711%
91203	44,651	2,197	46,848	0.002110%
91503	12,219	530	12,748	0.000574%
91605	5,203	278	5,481	0.000247%
92116	7,240	-	7,240	0.000326%
92202	113,028	3,535	116,563	0.005250%
92204	13,596	-	13,596	0.000612%
92302	578,405	27,074	605,480	0.027272%
92310	9,259	-	9,259	0.000417%
92319	21,401	-	21,401	0.000964%
92404	44,384	2,363	46,748	0.002106%
92502	55,042	4,625	59,667	0.002687%
92609	7,177	81	7,257	0.000327%
93005	235,498	9,932	245,430	0.011055%
93808	30,338	2,190	32,529	0.001465%
94216	9,369	-	9,369	0.000422%
94218	12,233	-	12,233	0.000551%
94504	13,402	258	13,660	0.000615%
Totals¹	\$ 2,131,457,512	\$ 88,705,515	\$ 2,220,163,027	100.000000%

¹ Columns may not foot due to rounding.

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023**

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense		
10001	601,072	10,436	9,209	51,922	71,567	1,667	823	-	2,490	59,352	32,438	91,790		
10002	3,209,125	55,716	49,168	245,733	350,617	8,899	4,392	50,235	63,526	316,879	123,732	440,611		
10100	14,838,466	257,621	227,347	134,855	619,823	41,149	20,311	815,409	876,869	1,465,195	(80,820)	1,384,375		
10200	15,004,550	260,505	229,891	419,181	909,577	41,610	20,538	21,616	83,764	1,481,594	42,494	1,524,088		
10300	48,060,350	834,411	736,354	1,007,230	2,577,995	133,278	65,784	492,257	691,319	4,745,624	46,855	4,792,479		
10600	6,238,673	108,314	95,585	544,418	748,317	17,301	8,539	77,617	103,457	616,025	100,556	716,581		
10700	-	-	-	-	-	-	-	0	0	-	(931,806)	(931,806)		
10900	2,534,308	44,000	38,829	205,277	288,106	7,028	3,469	0	10,497	250,245	62,077	312,322		
12300	1,148,057	19,932	17,590	49,064	86,586	3,184	1,571	12,657	17,412	113,363	(11,104)	102,259		
13300	5,301,089	92,036	81,220	77,372	250,628	14,701	7,256	93,438	115,395	523,446	(62,403)	461,043		
13600	3,594,354	62,404	55,071	157,357	274,832	9,968	4,920	63,550	78,438	354,917	(30,282)	324,635		
13700	1,824,927	31,684	27,961	197,954	257,599	5,061	2,498	1,080	8,639	180,199	82,825	263,024		
20101	3,309,095	57,452	50,700	11,311	119,463	9,177	4,530	24,668	38,375	326,750	131,065	457,815		
20102	21,459,356	372,572	328,788	170,087	871,447	59,510	29,373	544,942	633,825	2,118,961	(155,802)	1,963,159		
20108	433,977	7,535	6,649	30,783	44,967	1,203	594	8,932	10,729	42,852	14,089	56,941		
20200	3,903,859	67,778	59,813	72,833	200,424	10,826	5,343	97,915	114,084	385,479	6,415	391,894		
20300	3,857,855	66,979	59,108	158,442	284,529	10,698	5,281	-	15,979	380,936	(38,182)	342,754		
20400	28,555,837	495,779	437,517	634,339	1,567,635	79,190	39,087	63,501	181,778	2,819,689	401,530	3,221,219		
20500	10,688,573	185,572	163,764	79,789	429,125	29,641	14,630	224,969	269,240	1,055,422	88,948	1,144,370		
20600	32,038,106	556,237	490,870	314,176	1,361,283	88,846	43,853	1,347,968	1,480,667	3,163,539	(165,311)	2,998,228		
21100	3,175,836	55,138	48,658	353,841	457,637	8,807	4,347	31,341	44,495	313,592	83,765	397,357		
21400	117,509,755	2,040,173	1,800,419	6,116,665	9,957,257	325,872	160,845	1,689,444	2,176,161	11,603,267	205,729	11,808,996		
21900	28,955	503	444	0	947	80	39	87,231	87,350	2,859	(134,977)	(132,118)		
22100	3,977,439	69,055	60,940	0	129,995	11,030	5,444	145,053	161,527	392,744	(111,608)	281,136		
22200	175,397	3,045	2,687	0	5,732	486	240	9,408	10,134	17,319	(5,946)	11,373		
30100	1,017,988,832	17,674,059	15,597,059	5,480,497	38,751,615	2,823,033	1,393,405	6,101,633	10,318,071	100,519,288	(5,775,378)	94,743,910		
30200	83,189,233	1,444,309	1,274,579	-	2,718,888	230,696	113,868	4,155,789	4,500,353	8,214,356	(2,642,593)	5,571,763		
30300	730,519,591	12,683,086	11,192,614	13,202,948	37,078,648	2,025,839	999,921	269,722	3,295,482	72,133,706	7,261,271	79,394,977		
30400	82,414,523	1,430,859	1,262,709	0	2,693,568	228,548	112,807	6,063,740	6,405,095	8,137,858	(2,943,444)	5,194,414		
30500	535,517,953	9,297,520	8,204,908	7,277,115	24,779,543	1,485,071	733,006	-	2,218,077	52,878,657	1,841,287	54,719,944		
30600	58,120,077	1,009,065	890,483	2,678,332	4,577,880	161,176	79,553	976,693	1,217,422	5,738,952	387,623	6,126,575		
30700	5,403,547	93,815	82,790	783,690	960,295	14,985	7,397	-	22,382	533,562	742,371	1,275,933		
30800	31,945,745	554,634	489,455	0	1,044,089	88,590	43,727	1,855,282	1,987,599	3,154,419	(1,310,933)	1,843,486		
30900	7,986,249	138,655	122,361	-	261,016	22,147	10,932	318,431	351,510	788,586	(136,807)	651,779		
31100	23,356,304	405,506	357,852	266,614	1,029,972	64,770	31,969	76,666	173,405	2,306,272	(150,772)	2,155,500		
31102	16,130,976	280,062	247,150	0	527,212	44,734	22,080	116,161	182,975	1,592,821	(297,049)	1,295,772		
31104	43,291,634	751,618	663,290	34,118	1,449,026	120,054	59,256	695,406	874,716	4,274,746	(245,512)	4,029,234		
31105	9,909,948	172,054	151,835	2,015,405	2,339,294	27,482	13,564	63,619	104,665	978,538	663,599	1,642,137		
31107	19,501,865	338,586	298,797	1,089,816	1,727,199	54,082	26,694	206,076	286,852	1,925,673	40,277	1,965,950		
31108	80,794,081	1,402,725	1,237,882	975,007	3,615,614	224,054	110,589	3,759,337	4,093,980	7,977,851	(3,267,147)	4,710,704		
31113	10,315,324	179,092	158,046	446,822	783,960	28,606	14,120	246,531	289,257	1,018,566	214,919	1,233,485		
31121	27,915,532	484,662	427,706	-	912,368	77,414	38,210	3,353,846	3,469,470	2,756,464	(2,576,138)	180,326		
31123	81,108,323	1,408,181	1,242,697	0	2,650,878	224,925	111,019	2,719,502	3,055,446	8,008,880	(2,418,148)	5,590,732		
31124	35,504,977	616,428	543,987	-	1,160,415	98,461	48,599	1,173,967	1,321,027	3,505,868	(488,067)	3,017,801		
31126	47,197,089	819,423	723,127	1,196,602	2,739,152	130,885	64,603	257,772	453,260	4,660,383	35,550	4,695,933		
31138	21,418,492	371,862	328,162	86,207	786,231	59,397	29,317	477,662	566,376	2,114,926	(465,195)	1,649,731		
31140	80,499,680	1,397,614	1,233,371	0	2,630,985	223,238	110,187	4,239,595	4,573,020	7,948,781	(3,921,000)	4,027,781		
31142	43,505,249	755,327	666,563	983,402	2,405,292	120,647	59,549	10,351	190,547	4,295,839	412,159	4,707,998		
31143	23,839,571	413,896	365,257	-	779,153	66,111	32,632	2,547,553	2,646,296	2,353,991	(1,627,692)	726,299		
31146	33,462,579	580,968	512,695	236,112	1,329,775	92,797	45,803	817,719	956,319	3,304,196	(862,641)	2,441,555		
31200	7,410,724	128,663	113,543	56,741	298,947	20,551	10,143	16,475	47,169	731,757	(46,575)	685,182		
31300	56,012,254	972,470	858,189	-	1,830,659	155,330	76,669	1,795,114	2,027,113	5,530,819	(1,534,561)	3,996,258		
31400	171,203,300	2,972,386	2,623,082	705,618	6,301,086	474,772	234,339	4,160,528	4,869,639	16,905,130	(3,799,311)	13,105,819		
31600	51,301,140	890,677	786,007	1,777,060	3,453,744	142,266	70,220	392,160	604,646	5,065,629	1,722,486	6,788,115		
31700	168,854,908	2,931,614	2,587,101	6,915,359	12,434,074	468,260	231,125	4,342,127	5,041,512	16,673,242	(2,392,850)	14,280,392		
40100	361,209,337	6,271,220	5,534,248	17,252,571	29,058,039	1,001,687	494,417	0	1,496,104	35,666,899	8,103,091	43,769,990		
40200	365,951,286	6,353,549	5,606,902	-	11,960,451	1,014,837	500,907	21,844,200	23,359,944	36,135,133	(11,101,054)	25,034,079		
40700	25,745,114	446,980	394,452	1,183,809	2,025,241	71,395	35,239	835,264	941,898	2,542,150	230,624	2,772,774		
40900	3,925,248	68,149	60,140	0	128,289	10,885	5,373	1,130,343	1,146,601	387,591	(598,073)	(210,482)		
41400	4,539,782	78,818	69,556	-	148,374	12,589	6,214	1,373,443	1,392,246	448,272	(1,931,762)	(1,483,490)		
41600	8,868,054	153,965	135,871	426,398	716,234	24,592	12,139	-	36,731	875,658	160,940	1,036,598		
41700	115,849,194	2,011,343	1,774,977	2,232,343	6,018,663	321,267	158,572	10,317,509	10,797,348	11,439,299	(6,324,545)	5,114,754		
41800	4,303,766	74,721	65,940	-	140,661	11,935	5,891	36,211	54,037	424,967	(3,785)	421,182		
42000	3,551,081	61,653	54,408	21,981	138,042	9,848	4,861	148,063	162,772	350,644	(111,385)	239,259		
42200	1,335,487,534	23,186,739	20,461,595	117,514,865	161,162,839	3,703,505	1,827,989	0	5,531,494	131,870,064	113,522,552	245,392,616		
50100	315,889,111	5,484,383	4,839,877	7,482,221	17,806,481	876,007	432,382	16,407,442	17,715,831	31,191,843	(1,830,985)	29,360,858		
50200	60,176,241	1,044,764	921,987	231,423	2,198,174	166,878	82,368	1,916,499	2,165,745	5,941,983	(1,018,999)	4,922,984		

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023**

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense		
50400	10,905,348	189,336	167,086	133,421	489,843	30,242	14,927	172,229	217,398	1,076,827	(133,670)	943,157		
50501	7,217,598	125,310	110,584	264,085	499,979	20,015	9,880	240,705	270,600	1,127,687	(82,819)	629,868		
51200	11,965,748	207,746	183,333	-	391,079	33,183	16,379	518,185	567,747	1,181,534	(148,915)	1,032,619		
51300	10,702,987	185,822	163,985	62,807	412,614	29,681	14,650	223,773	268,104	1,056,845	(377,666)	679,179		
51400	36,677,959	636,793	561,959	52,684	1,251,436	101,713	50,204	505,085	657,002	3,621,692	(710,303)	2,911,389		
51500	54,548,844	947,062	835,767	348,652	2,131,481	151,272	74,666	2,040,198	2,266,136	5,386,317	(1,894,922)	3,491,395		
51600	6,575,723	114,166	100,750	-	214,916	18,235	9,000	242,098	269,333	649,307	(52,840)	596,467		
51700	379,808,950	6,594,142	5,819,221	290,112	12,703,475	1,053,267	519,875	15,099,120	16,672,262	37,503,480	(14,852,532)	22,650,948		
51800	57,107,513	991,485	874,969	471,309	2,337,763	158,368	78,168	275,302	511,838	5,638,968	326,065	5,965,033		
51902	5,809,212	100,858	89,006	-	189,864	16,110	7,952	211,873	235,935	573,619	(63,591)	510,028		
52000	6,326,640	109,841	96,933	65,654	272,428	17,545	8,659	120,283	146,487	624,711	(88,713)	535,998		
52200	36,646,332	636,244	561,475	1,582,543	2,780,262	101,626	50,161	0	151,787	3,618,569	954,493	4,573,062		
52600	6,854,437	119,005	105,020	63,222	287,247	19,008	9,382	459,836	488,226	676,828	85,399	762,227		
53000	6,801,246	118,081	104,205	81,081	303,367	18,861	9,310	599,600	627,771	671,576	(542,240)	129,336		
53300	735,690	12,773	11,272	132,318	156,363	2,040	1,007	50,762	53,809	72,644	32,201	104,845		
53900	2,732,940	47,449	41,873	159,142	248,464	7,579	3,741	0	11,320	269,859	92,121	361,980		
54100	5,524,490	95,915	84,643	77,213	257,771	15,320	7,562	249,375	272,257	545,505	(78,764)	466,741		
54200	30,238,149	524,987	463,292	1,371,395	2,359,674	83,855	41,390	324,448	449,693	2,985,806	503,521	3,489,327		
54300	95,230,263	1,653,362	1,459,065	5,473,099	8,585,526	264,088	130,349	514,631	909,068	9,403,323	1,150,963	10,554,286		
54400	78,403	1,361	1,201	2,198	4,760	217	107	8,852	9,176	7,742	(3,340)	4,402		
60100	15,816,699	274,605	242,335	491,010	1,007,950	43,862	21,649	284,083	349,594	1,561,788	(1,101,909)	459,879		
60400	94,248,972	1,636,326	1,444,030	-	3,080,356	261,366	129,006	6,160,914	6,551,286	9,306,428	(6,445,148)	2,861,280		
60500	5,253,405	91,208	80,490	174,737	346,435	14,568	7,190	13,592	35,350	518,737	(46,536)	472,201		
60601	183,742,429	3,190,087	2,815,199	25,496,562	31,501,848	509,545	251,503	-	761,048	18,143,281	14,982,094	33,125,375		
60700	288,922,224	5,016,191	4,426,705	365,368	9,808,264	801,224	395,471	10,562,216	11,758,911	28,529,051	(9,102,581)	19,426,470		
60800	14,869,685	258,164	227,825	76,436	562,425	41,236	20,353	543,166	604,755	1,468,278	(18,435)	1,449,843		
60900	3,979,365	69,089	60,970	-	130,059	11,035	5,447	313,300	329,782	392,935	(242,834)	150,101		
61000	137,095,793	2,380,221	2,100,505	3,779,763	8,260,489	380,187	187,654	12,586,733	13,154,574	13,537,252	(2,805,122)	10,732,130		
61200	4,172,390	72,440	63,927	276,587	412,954	11,571	5,711	34,557	51,839	411,994	73,364	485,358		
62200	5,598,730	97,204	85,781	184,766	367,751	15,526	7,663	-	23,189	552,835	876,852	1,429,687		
62500	2,164,161	37,574	33,158	199,984	270,716	6,002	2,963	-	8,965	213,696	109,049	322,745		
62700	6,158,069	106,915	94,350	698,476	899,741	17,077	8,429	213,515	239,021	608,066	94,808	702,874		
63000	15,885,696	275,803	243,392	396,681	915,876	44,053	21,744	3,581	69,378	1,568,602	118,005	1,686,607		
63500	10,965,304	190,377	168,004	164,314	522,695	30,408	15,010	307,503	352,921	1,082,747	(300,414)	782,333		
63700	3,635,588	63,120	55,702	211,367	330,189	10,082	4,976	142,590	157,648	358,989	(122,297)	236,692		
63800	480,823	8,348	7,367	2,366	18,081	1,333	658	1,474	3,645	47,478	(4,741)	42,737		
64100	1,693,718	29,406	25,950	140,684	196,040	4,697	2,318	8,475	15,490	167,243	89,769	257,012		
66600	2,101,428	36,484	32,197	180,464	249,145	5,828	2,876	-	8,704	207,501	113,164	320,665		
67000	670,092	11,634	10,267	70,971	92,872	1,858	917	46,517	49,292	66,167	48,103	114,270		
67100	15,747,145	273,398	241,269	96,597	611,264	43,669	21,554	613,466	678,689	1,554,921	(232,504)	1,322,417		
67200	430,768	7,479	6,600	65,497	79,576	1,195	590	24,614	26,399	42,535	74,031	116,566		
67300	13,113,062	227,665	200,911	1,485,678	1,914,254	36,364	17,949	0	54,313	1,294,823	756,797	2,051,620		
67400	9,617,591	166,978	147,355	359,524	673,857	26,671	13,164	83,764	123,599	949,670	49,920	999,590		
67500	5,433,928	94,342	83,256	-	177,598	15,069	7,438	286,661	309,168	536,562	(172,354)	364,208		
67600	1,324,228	22,991	20,289	-	43,280	3,672	1,812	134,132	139,616	130,758	(61,046)	69,712		
67800	31,808,282	552,247	487,349	-	1,039,596	88,209	43,538	923,950	1,055,697	3,140,846	(595,529)	2,545,317		
67900	1,255,431	21,796	19,235	214,248	255,279	3,481	1,718	12,743	17,942	123,965	87,242	211,207		
68000	2,270,668	39,423	34,790	470,774	544,987	6,297	3,108	0	9,405	224,213	194,703	418,916		
68100	9,300,391	161,471	142,495	333,278	637,244	25,791	12,730	453,356	491,877	918,349	(255,638)	662,711		
68200	56,286,131	977,225	862,385	-	1,839,610	156,090	77,043	5,224,195	5,457,328	5,557,862	(6,204,390)	(646,528)		
68300	17,012,819	295,372	260,661	68,740	624,773	47,179	23,287	2,750	16,799	897,897	(132,782)	1,547,115		
68400	575,593	9,993	8,819	14,392	33,204	1,596	788	19,268	21,652	56,836	(6,477)	50,359		
68500	15,478,069	268,726	237,146	1,121,951	1,627,823	42,923	21,187	393,886	457,996	1,528,351	3,565,594	5,093,945		
68600	4,113,948	71,425	63,032	1,140,392	1,274,849	11,409	5,631	-	17,040	406,224	1,006,937	1,413,161		
68700	5,741,833	99,688	87,973	2,375,697	2,563,358	15,923	7,859	-	23,782	566,966	1,458,726	2,025,692		
68800	8,143,226	141,381	124,766	5,718,962	5,985,109	22,582	11,146	-	33,728	804,087	2,135,535	2,939,622		
68900	11,047,555	191,805	169,264	7,758,663	8,119,732	30,637	15,121	-	45,758	1,090,869	2,897,186	3,988,055		
70101	9,395,113	163,115	143,947	423,410	730,472	26,054	12,860	545,815	584,729	927,702	(51,905)	875,797		
70102	5,541,168	96,204	84,899	45,178	226,281	15,366	7,585	169,145	192,096	547,152	(157,056)	390,096		
70104	568,838	9,876	8,715	20,011	38,602	1,577	779	805	3,161	56,169	5,560	61,729		
70106	438,192	7,608	6,714	3,936	18,258	1,215	599	4,542	6,356	43,268	(1,375)	41,893		
70108	733,606	12,737	11,240	107,138	131,115	2,034	1,005	134,700	137,739	72,438	10,650	83,088		
70202	17,040,334	295,850	261,083	197,420	754,353	47,255	23,324	628,339	698,918	1,682,614	(396,690)	1,285,924		
70203	59,689,651	1,036,316	914,532	1,844,495	3,795,343	165,528	81,702	1,912,774	2,160,004	5,893,936	54,288	5,948,224		
70204	653,246	11,341	10,009	91,214	112,564	1,812	894	110,917	113,623	64,503	(22,691)	41,812		
70209	595,982	10,347	9,131	65,127	84,605	1,653	816	5,681	8,150	58,849	20,931	79,780		
70211	1,119,823	19,442	17,157	12,247	48,846	3,105	1,533	14,808	19,446	110,575	(9,778)	100,797		

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023**

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense			
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense			
70212	525,444	9,123	8,051	162,958	180,132	1,457	719	266,990	269,166	51,884	(2,583)	49,301			
70213	1,027,947	17,847	15,750	-	33,597	1,407	1,407	176,868	181,126	101,503	(227,347)	(125,844)			
70214	2,085,324	36,205	31,950	0	68,155	5,783	2,854	384,230	392,867	205,911	(223,617)	(17,706)			
70215	755,618	13,119	11,577	157,638	182,334	2,095	1,034	155,109	158,238	74,612	24,836	99,448			
70216	158,269	2,748	2,425	14,678	19,851	439	217	-	656	15,628	9,353	24,981			
70217	3,289,371	57,109	50,398	7,602	115,109	9,122	4,502	271,488	285,112	324,802	(146,316)	178,486			
70218	968,049	16,807	14,832	130,533	162,172	2,685	1,325	0	4,010	95,588	67,395	162,983			
70219	1,228,442	21,328	18,822	30,001	70,151	3,407	1,682	30,693	35,782	121,300	(14,569)	106,731			
70220	1,940,454	33,690	29,731	189,955	253,376	5,381	2,657	-	8,038	191,606	77,796	269,402			
70222	126,095	2,189	1,932	31,070	35,191	350	173	-	523	12,451	(832)	11,619			
70224	92,239	1,601	1,413	8,548	11,562	256	126	-	382	9,108	7,707	16,815			
70301	6,242,041	108,373	95,637	3,371,125	3,575,135	17,310	8,544	1,788,074	1,813,928	616,358	287,881	904,239			
70302	854,394	14,834	13,091	21,612	49,537	2,369	1,170	32,023	35,562	84,365	10,276	94,641			
70303	1,127,772	19,580	17,279	22,069	58,928	3,127	1,544	71,950	76,621	111,360	(77,262)	34,098			
70304	440,460	7,647	6,748	171,294	185,689	1,221	602	104,374	106,197	43,492	(25,820)	17,672			
70305	486,959	8,454	7,461	106,921	122,836	1,350	666	161,657	163,673	48,084	(55,819)	(7,735)			
70401	1,885,870	32,742	28,894	325,682	387,318	5,230	2,581	750,830	758,641	186,217	(163,078)	23,139			
70402	71,750,746	1,245,717	1,099,325	7,439,190	9,784,232	198,975	98,211	-	297,186	7,084,885	3,249,711	10,334,596			
70403	5,350,721	92,898	81,981	0	174,879	14,838	7,324	156,362	178,524	528,346	(179,236)	349,110			
70404	1,511,652	26,245	23,161	11,684	61,090	4,192	2,069	92,931	99,192	149,265	(72,148)	77,117			
70405	2,834,941	49,219	43,435	174,147	266,801	7,862	3,880	59,158	70,900	279,931	21,653	301,584			
70406	232,904	4,044	3,568	97,681	105,293	646	319	241,319	242,284	22,998	(13,820)	9,178			
70407	1,871,638	32,495	28,676	178,373	239,544	5,190	2,562	-	7,752	184,811	37,035	221,846			
70411	1,074,310	18,652	16,460	29,909	65,021	2,979	1,470	46,487	50,936	106,081	(2,193)	103,888			
70412	721,005	12,518	11,047	2,493	26,058	1,999	987	34,814	37,800	71,194	(14,213)	56,981			
70413	215,904	3,748	3,308	12,736	19,792	599	296	10,282	11,177	21,319	9,232	30,551			
70414	591,819	10,275	9,068	7,691	27,034	1,641	810	40,592	43,043	58,438	(13,391)	45,047			
70415	735,759	12,774	11,273	22,151	46,198	2,040	1,007	-	3,047	72,651	24,968	97,619			
70416	190,660	3,310	2,921	79,950	86,181	529	261	78,459	79,249	18,826	26,252	45,078			
70417	10,024,578	174,044	153,591	0	327,635	27,800	13,722	939,860	981,382	989,857	(786,349)	203,508			
70418	934,498	16,225	14,318	45,039	75,582	2,592	1,279	-	3,871	92,275	26,952	119,227			
70419	402,356	6,986	6,165	6,319	19,470	1,116	550	72,387	74,053	39,730	(13,623)	26,107			
70420	1,296,936	22,517	19,871	1,224	43,612	3,597	1,775	44,768	50,140	128,063	(30,887)	97,176			
70422	1,488,877	25,849	22,812	94,513	143,174	4,129	2,038	0	6,167	147,016	46,347	193,363			
70423	3,146,220	54,624	48,205	79,069	181,898	8,725	4,307	122,203	135,235	310,667	13,406	324,073			
70424	3,114,072	54,066	47,712	164,008	265,786	8,636	4,263	35,571	48,470	307,493	34,342	341,835			
70426	133,443	2,317	2,045	38,042	42,404	370	183	902	1,455	13,177	33,039	46,216			
70501	4,649,339	80,721	71,235	191,625	343,581	12,893	6,364	112,036	131,293	459,090	148,580	607,670			
70502	501,682	8,710	7,686	1,589	17,985	1,391	687	45,400	47,478	49,538	(64,062)	(14,524)			
70503	1,906,828	33,106	29,215	43,307	105,628	5,288	2,610	44,335	52,233	188,286	(85,870)	102,416			
70504	1,147,288	19,919	17,578	54,584	92,081	3,182	1,571	175,486	180,239	113,287	(75,363)	37,924			
70505	31,077	540	476	16,165	17,181	86	43	12	141	3,069	77	3,146			
70506	4,489,080	77,938	68,779	706,583	853,300	12,449	6,145	1,811	20,405	443,265	491,843	935,108			
70507	147,940	2,568	2,267	45,556	50,391	410	203	15,417	16,030	14,608	7,408	22,016			
70508	2,508,777	43,557	38,438	67,720	149,715	6,957	3,434	302,870	313,261	247,724	(63,915)	183,809			
70601	914,204	15,872	14,007	83,865	113,744	2,535	1,251	34,067	37,853	90,271	(39,804)	50,467			
70602	8,147,964	141,463	124,839	-	266,302	22,596	11,153	435,281	469,030	804,554	(352,841)	451,713			
70603	2,451,645	42,565	37,563	7,694	87,822	6,799	3,356	42,804	52,959	242,083	(80,780)	161,303			
70604	1,129,050	19,602	17,299	211,801	248,702	3,131	1,545	-	4,676	111,486	141,268	252,754			
70605	25,596	444	392	0	836	71	35	1,836	1,942	2,527	(1,344)	1,183			
70606	1,102,688	19,145	16,895	-	36,040	3,058	1,509	118,982	123,549	108,883	(95,372)	13,511			
70607	8,938,647	155,190	136,953	-	292,143	24,788	12,235	411,041	448,064	882,629	(254,867)	627,762			
70608	1,259,816	21,873	19,302	130,419	171,594	3,494	1,724	57,014	62,232	124,398	28,350	152,748			
70609	36,516	634	559	59	1,252	101	50	958	1,109	3,606	(837)	2,769			
70701	105,791,401	1,836,722	1,620,877	6,829,584	10,287,183	293,375	144,805	849,874	1,288,054	10,446,162	2,436,563	12,882,725			
70702	6,544,746	113,628	100,275	-	213,903	18,150	8,958	189,013	216,121	646,248	(104,998)	541,250			
70704	28,503,193	494,865	436,710	1,325,856	2,257,431	79,044	39,015	35,813	153,872	2,814,491	468,267	3,282,758			
70705	139,899,225	2,428,893	2,143,458	2,363,444	6,935,795	387,961	191,491	1,310,196	1,889,648	13,814,071	350,559	14,164,630			
70707	4,933,968	85,662	75,595	264,885	426,142	13,683	6,753	221,232	241,668	487,195	(37,434)	449,761			
70709	4,128,661	71,681	63,257	338,378	473,316	11,449	5,652	-	17,101	407,676	169,428	577,104			
70712	1,289,087	22,381	19,751	183,157	225,289	3,575	1,764	-	5,339	127,288	125,134	252,422			
70714	1,786,115	31,010	27,366	103,983	162,359	4,953	2,445	4,719	12,117	176,366	58,730	235,096			
70715	1,386,587	24,074	21,245	13,909	59,228	3,845	1,898	10,984	16,727	136,916	(16,578)	120,338			
70718	77,895	1,352	1,193	26,255	28,800	216	107	4,780	5,103	7,692	3,630	11,322			
70719	5,081,463	88,223	77,855	37,299	203,377	14,092	6,956	140,659	161,707	501,759	(95,439)	406,320			
70801	93,124,435	1,616,802	1,426,801	2,290,533	5,334,136	258,248	127,467	3,510,891	3,896,606	9,195,387	(277,182)	8,918,205			
70802	5,027,954	87,294	77,036	132,950	297,280	13,943	6,882	77,262	98,087	496,475	75,875	572,350			

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023**

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
70803	-	-	-	0	0	-	-	-	-	-	(2,393)	(2,393)
70804	535,395	9,295	8,203	104,756	122,254	1,485	733	0	2,218	52,867	41,596	94,463
70805	1,319,532	22,909	20,217	14,831	57,957	3,659	1,806	35,641	41,106	130,295	(8,184)	122,111
70806	4,790,221	83,167	73,393	445,133	601,693	13,284	6,557	0	19,841	473,001	325,334	798,335
70807	64,427	1,119	987	3,119	5,225	179	88	6,402	6,669	6,362	(1,288)	5,074
70808	2,236,706	38,833	34,270	0	73,103	6,203	3,061	188,143	197,407	220,859	(126,623)	94,236
70809	2,137,904	37,118	32,756	352,490	422,364	5,929	2,926	94,744	103,599	211,103	(2,565)	208,538
70812	7,268,669	126,197	111,367	581,334	818,898	20,157	9,949	-	30,106	717,730	468,433	1,186,163
70901	10,665,175	185,166	163,406	322,613	671,185	29,576	14,599	0	44,175	1,053,112	183,583	1,236,695
70902	534,925	9,287	8,196	88,621	106,104	1,483	732	68,748	70,963	52,820	(104,865)	(52,045)
70903	110,033	1,910	1,686	-	3,596	305	150	22,150	22,605	10,865	(5,304)	5,561
70905	6,081,684	105,589	93,180	-	198,769	16,865	8,325	693,510	718,700	600,524	(347,246)	253,278
70908	369,696	6,419	5,664	0	12,083	1,025	506	34,783	36,314	36,505	(9,152)	27,353
71001	197,492,247	3,428,808	3,025,866	1,011,249	7,465,923	547,675	270,323	3,786,284	4,604,282	19,500,980	(1,272,822)	18,228,158
71003	55,514,762	963,833	850,566	0	1,814,399	153,951	75,987	1,458,190	1,688,128	5,481,695	(736,687)	4,745,008
71004	28,113,546	488,100	430,740	2,640,124	3,558,964	77,963	38,481	40,677	157,121	2,776,016	1,848,616	4,624,632
71006	94,808,590	1,646,041	1,452,604	6,642,182	9,740,827	262,918	129,772	3,438,377	3,831,067	9,361,686	114,720	9,476,406
71008	38,361,568	666,023	587,755	2,223,747	3,477,525	106,382	52,509	288,367	447,258	3,787,937	625,500	4,413,437
71011	22,629,840	392,893	346,722	1,428,281	2,167,896	62,756	30,975	133,089	226,820	2,234,539	765,927	3,000,466
71012	3,483,130	60,473	53,367	329,901	443,741	9,659	4,768	155,391	169,818	343,935	169,778	513,713
71015	2,310,818	40,120	35,405	37,053	112,578	6,408	3,163	3,101,347	3,110,918	228,177	(1,754,753)	(1,526,576)
71016	5,811,473	100,897	89,040	258,466	448,403	16,116	7,955	4,191,517	4,215,588	573,842	(1,651,798)	(1,077,956)
71017	28,220,941	489,964	432,386	2,229,807	3,152,157	78,261	38,628	0	116,889	2,786,621	1,022,449	3,809,070
71018	48,697,880	845,480	746,122	1,253,404	2,845,006	135,046	66,657	1,403,803	1,605,506	4,808,575	(1,243,614)	3,564,961
71019	22,583,196	392,083	346,007	2,172,377	2,910,467	62,627	30,911	147,061	240,599	2,229,933	830,355	3,060,288
71020	12,028,050	208,828	184,287	75,103	468,218	33,356	16,463	815,066	864,885	1,187,686	(372,843)	814,843
71024	1,904,572	33,067	29,181	36,615	98,863	5,282	2,607	185,497	193,386	188,063	(81,350)	106,713
71025	4,758,248	82,611	72,903	179,831	335,345	13,195	6,513	6,083	25,791	469,844	15,859	485,703
71026	2,726,791	47,342	41,778	141,116	230,236	7,562	3,732	533,585	544,879	269,252	(398,106)	(128,854)
71027	459,391	7,976	7,039	71,605	86,620	1,274	629	12,336	14,239	45,362	43,616	88,978
71028	355,391	6,170	5,445	231,000	242,615	986	486	82,762	84,234	35,092	57,148	92,240
71030	204,682	3,554	3,136	5,869	12,559	568	280	4,965	5,813	20,211	6,146	26,357
71031	1,960,191	34,032	30,033	53,762	117,827	5,436	2,683	4,147	12,266	193,555	(7,208)	186,347
71032	1,689,664	29,335	25,888	112,071	167,294	4,686	2,312	180,019	187,017	166,842	(56,927)	109,915
71034	820,983	14,254	12,579	24,435	51,268	2,277	1,124	30,388	33,789	81,066	(40,073)	40,993
71035	188,158	3,267	2,883	9,849	15,999	522	258	5,773	6,553	18,579	(2,112)	16,467
71036	983,672	17,078	15,071	8,334	40,483	2,728	1,347	11,298	15,373	97,131	5,805	102,936
71037	1,108,156	19,240	16,979	301,855	338,074	3,073	1,517	0	4,590	109,423	142,003	251,426
71038	3,402,164	59,067	52,126	60,743	171,936	9,435	4,656	19,061	33,152	335,940	4,096	340,036
71039	-	-	-	-	-	-	-	36,134	36,134	-	(61,018)	(61,018)
71042	510,164	8,857	7,816	107,573	124,246	1,415	699	27,975	30,089	50,375	15,603	65,978
71043	153,977	2,673	2,359	10,966	15,998	427	210	2,710	3,347	15,204	3,481	18,685
71044	9,249,888	160,594	141,722	-	302,316	25,651	12,661	375,376	413,688	913,362	(334,145)	579,217
71045	4,269,519	74,126	65,415	483,183	622,724	11,840	5,844	1,008,383	1,026,067	421,585	113,274	534,859
71047	1,434,557	24,906	21,979	43,960	90,845	3,978	1,964	0	5,942	141,652	20,573	162,225
71101	13,591,317	235,969	208,239	242,750	686,958	37,691	18,604	92,318	148,613	1,342,048	248,235	1,590,283
71103	13,361,813	231,984	204,722	249,402	686,108	37,054	18,290	451,014	506,358	1,319,386	(127,819)	1,191,567
71105	4,911,054	85,264	75,244	122,148	282,656	13,619	6,722	37,505	57,846	484,932	(45,083)	439,849
71106	821,491	14,263	12,586	5,883	32,732	2,278	1,125	27,534	30,937	81,116	(12,795)	68,321
71107	600,215	10,421	9,196	40,848	60,465	1,664	822	46,233	48,719	59,267	(19,629)	39,638
71108	977,313	16,968	14,974	26,681	58,623	2,710	1,338	8,068	12,116	96,503	17,195	113,698
71109	1,124,831	19,529	17,234	9,981	46,744	3,119	1,540	166,650	171,309	111,069	(102,600)	8,469
71112	4,805,662	83,435	73,630	19,151	176,216	13,327	6,578	191,645	211,550	474,526	(106,915)	367,611
71113	-	-	-	-	-	-	-	-	-	-	(1,682)	(1,682)
71114	283,239	4,918	4,340	1,122	10,380	785	388	13,242	14,415	27,968	(5,984)	21,984
71115	1,269,930	22,048	19,457	18,424	59,929	3,522	1,738	39,983	45,243	125,397	18,531	143,928
71117	965,686	16,766	14,796	98,019	129,581	2,678	1,322	312	4,312	95,355	49,392	144,747
71201	1,665,193	28,911	25,513	119,685	174,109	4,618	2,280	244,699	251,597	164,426	(141,582)	22,844
71202	19,099,274	331,596	292,628	124,742	748,966	52,965	26,143	878,210	957,318	1,885,920	(216,529)	1,669,391
71205	975,371	16,934	14,944	59,765	91,643	2,705	1,335	1,870	5,910	96,311	18,015	114,326
71206	5,685,309	98,707	87,107	173,041	358,855	15,766	7,782	0	23,548	561,385	101,137	662,522
71207	2,373,124	41,202	36,360	15,139	92,701	6,581	3,249	72,115	81,945	234,329	(25,045)	209,284
71209	917,744	15,934	14,061	56,564	86,559	2,545	1,257	16,153	19,955	90,621	41,727	132,348
71210	542,949	9,427	8,319	7,667	25,413	1,506	743	3,542	5,791	53,612	10,289	63,901
71213	191,104	3,318	2,928	9,537	15,783	530	261	1,893	2,684	18,870	1,754	20,624
71214	10,665	185	163	0	348	30	15	4,366	4,411	1,053	(3,596)	(2,543)
71215	-	-	-	-	-	-	-	0	0	-	(122)	(122)

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023**

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense			
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Total Employer Pension Expense
71216	236,291	4,102	3,620		4,548	12,270	655	323		20,000	20,978	23,332	(45,198)		(21,866)
71217	101,137	1,756	1,550		71,028	74,334	280	139	-		419	9,987	26,523		36,510
71301	4,444,842	77,170	68,101		-	145,271	12,326	6,084	253,990	272,400	438,897		(109,147)		329,750
71302	1,932,745	33,556	29,612		33,495	96,663	5,360	2,645	71,900	79,905	190,845		(12,176)		178,669
71303	11,016,869	191,272	168,794		295,203	655,269	30,551	15,079	61,108	106,738	1,087,839		(152,558)		935,281
71304	116,711	2,026	1,788		60,070	63,884	324	160	12,767	13,251	11,524		5,013		16,537
71305	440,902	7,655	6,755		11,826	26,236	1,223	604	56,015	57,842	43,536		(43,334)		202
71307	148,356	2,576	2,273		12,997	17,846	411	203	70,154	70,768	14,649		(2,091)		12,558
71309	29,183,215	506,671	447,129		186,015	1,139,815	80,929	39,946	706,000	826,875	2,881,639		(758,078)		2,123,561
71310	251,265	4,362	3,850		51,477	59,689	697	343	-	1,040	24,811		21,892		46,703
71311	368,840	6,404	5,651		25,231	37,286	1,023	505	36,948	38,476	36,420		(7,510)		28,910
71312	2,001,439	34,748	30,665		72,559	137,972	5,550	2,740	139,646	147,936	197,628		(67,990)		129,638
71313	10,049	174	154		5,658	5,986	28	13	7,397	7,438	992		2,300		3,292
71314	16,828	292	258		2,121	2,671	47	23	377	447	1,662		370		2,032
71315	1,234,037	21,425	18,907		105,610	145,942	3,422	1,689	16,657	21,768	121,853		25,751		147,604
71401	12,705,127	220,583	194,661		792,951	1,208,195	35,233	17,390	133,694	186,317	1,254,543		243,689		1,498,232
71402	2,796,677	48,555	42,849		30,695	122,099	7,756	3,828	171,439	183,023	276,152		(73,648)		202,504
71404	32,296	561	495		11,567	12,623	90	44	458,142	458,276	3,189		(209,325)		(206,136)
71406	689,390	11,969	10,562		150,658	173,189	1,912	943	3,759	6,614	68,072		37,452		105,524
71407	324,103	5,627	4,966		10,778	21,371	899	444	22,609	23,952	32,003		(43,723)		(11,720)
71408	1,021,855	17,741	15,656		22,177	55,574	2,834	1,399	445	4,678	100,901		15,058		115,959
71409	7,839,176	136,102	120,107		30,387	286,596	21,739	10,730	66,844	99,313	774,064		(159,745)		614,319
71501	25,780,728	447,598	394,998		862,620	1,705,216	71,494	35,288	164,342	271,124	2,545,667		297,408		2,843,075
71504	4,496,769	78,072	68,897		40,069	187,038	12,470	6,155	107,550	126,175	444,025		(127,618)		316,407
71505	5,015,902	87,085	76,851		0	163,936	13,910	6,865	482,314	503,089	495,285		(370,027)		125,258
71506	1,930,930	33,524	29,585		62,955	126,064	5,355	2,643	65,744	73,742	190,666		(5,455)		185,211
71601	19,243,671	334,103	294,841		451,683	1,080,627	53,366	26,340	1,264,256	1,343,962	1,900,178		69,311		1,969,489
71603	11,474	199	176		0	375	32	15	831	878	1,133		(564)		569
71604	3,920,487	68,066	60,068		241,767	369,901	10,872	5,366	336,654	352,892	387,121		155,207		542,328
71605	7,181,789	124,688	110,035		411,408	646,131	19,916	9,830	72,935	102,681	709,151		22,405		731,556
71606	879,482	15,269	13,475		0	28,744	2,439	1,204	186,832	190,475	86,843		(90,619)		(3,776)
71607	3,954,079	68,650	60,582		98,877	228,109	10,965	5,412	148,876	165,253	390,438		(135,234)		255,204
71608	141,033	2,449	2,161		1,681	6,291	391	193	4,505	5,089	13,926		(1,045)		12,881
71609	3,374,056	58,579	51,695		102,763	213,037	9,357	4,618	7,219	21,194	333,164		39,812		372,976
71610	5,681,931	98,648	87,055		-	185,703	15,757	7,778	397,676	421,211	561,051		(223,554)		337,497
71611	869,948	15,104	13,329		6,860	35,293	2,412	1,191	73,781	77,384	85,901		(27,998)		57,903
71612	71,940	1,249	1,102		8,133	10,484	199	98	1,996	2,293	7,104		2,097		9,201
71614	302,104	5,245	4,629		95	9,969	838	414	2,990	4,242	29,831		(970)		28,861
71701	10,471,181	181,798	160,434		12,680	354,912	29,038	14,332	416,548	459,918	1,033,956		(165,026)		868,930
71702	4,878,695	84,703	74,749		41,163	200,615	13,529	6,678	317,580	337,787	481,737		(203,169)		278,568
71705	429,050	7,449	6,574		57,000	71,023	1,190	587	98,579	100,356	42,366		(62,394)		(20,028)
71706	241,015	4,184	3,693		18,468	26,345	668	330	9,289	10,287	23,798		14,198		37,996
71707	47,684	828	731		2,692	4,251	132	65	7,241	7,438	4,708		1,443		6,151
71802	715,988	12,431	10,970		178,334	201,735	1,986	980	29,573	32,539	70,699		43,672		114,371
71803	68,113,312	1,182,565	1,043,594		3,223,555	5,449,714	188,888	93,232	379,262	661,382	6,725,714		1,347,100		8,072,814
71805	316,219	5,490	4,845		94,721	105,056	877	432	49,057	50,366	31,224		12,464		43,688
71807	2,830,482	49,142	43,367		49,448	141,957	7,849	3,874	7,373	19,096	279,490		(11,580)		267,910
71808	7,683,475	133,398	117,722		397,164	648,284	21,307	10,517	286,033	317,857	758,689		(96,995)		661,694
71809	17,348,792	301,205	265,809		921,969	1,488,983	48,111	23,747	1,489,744	1,561,602	1,713,072		357,326		2,070,398
71810	2,718,993	47,206	41,659		57,128	145,993	7,540	3,722	23,603	34,865	268,482		(1,804)		266,678
71811	12,763,795	221,602	195,560		0	417,162	35,396	17,471	1,175,588	1,228,455	1,260,336		193,481		1,453,817
71812	513,455	8,914	7,867		215,722	232,503	1,424	703	39,979	42,106	50,700		49,894		100,594
71813	1,678,690	29,145	25,720		10,729	65,594	4,655	2,298	154,052	161,005	165,759		(125,016)		40,743
71815	262,204	4,552	4,017		853	9,422	727	359	16,360	17,446	25,891		(11,378)		14,513
71817	2,257,126	39,188	34,582		133,129	206,899	6,259	3,089	-	9,348	222,875		109,292		332,167
71819	4,910	85	75		1,687	1,847	14	6	1,518	1,538	485		(115)		370
71901	9,698,689	168,386	148,598		793,782	1,110,766	26,896	13,276	82,120	122,292	957,678		236,755		1,194,433
71902	85,937	1,492	1,317		2,616	5,425	238	118	3,459	3,815	8,486		(422)		8,064
71904	685,659	11,904	10,505		93,692	116,101	1,901	939	204,409	207,249	67,704		(39,538)		28,166
71905	390,122	6,773	5,977		107,109	119,859	1,082	534	178,224	179,840	38,522		(23,268)		15,254
71906	3,864,043	67,086	59,203		43,922	170,211	10,716	5,289	220,549	236,554	381,547		(48,375)		333,172
71907	649,956	11,284	9,958		16,246	37,488	1,802	890	62,222	64,914	64,179		(19,576)		44,603
72001	7,265,800	126,147	111,323		403,210	640,680	20,149	9,945	-	30,094	717,447		197,511		914,958
72002	19,332,644	335,648	296,204		14,815	646,667	53,612	26,462	856,294	936,368	1,908,964		(465,176)		1,443,788
72004	743,520	12,909	11,392		1,063	25,364	2,062	1,018	42,147	45,227	73,417		1,267		74,684
72006	267,093	4,637	4,092		-	8,729	741	366	43,868	44,975	26,374		(645,589)		(619,215)
72007	1,025,054	17,797	15,705		57,013	90,515	2,843	1,403	43,455	47,701	101,217		17,224		118,441

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023**

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense		
72009	5,594,836	97,136	85,721	13,617	196,474	15,515	7,658	682,757	705,930	552,451	(291,831)	260,620		
72010	496,153	8,614	7,602	38,487	54,703	1,376	679	26,196	28,251	48,992	8,154	57,146		
72011	289,283	5,022	4,432	115,109	124,563	802	396	57,800	58,998	28,565	2,071	30,636		
72012	126,094	2,189	1,932	31,194	35,315	350	173	14,121	14,644	12,451	(4,600)	7,851		
72101	27,802,531	482,700	425,975	186,749	1,095,424	77,101	38,055	184,233	299,389	2,745,306	(168,858)	2,576,448		
72102	50,571,063	878,001	774,822	2,626,342	4,279,165	140,241	69,221	1,217,487	1,426,949	4,993,539	(431,204)	4,562,335		
72108	704,499	12,231	10,794	323,927	346,952	1,954	964	107,265	110,183	69,564	46,661	116,225		
72109	77,519	1,346	1,188	-	2,534	215	106	30,517	30,838	7,654	(30,081)	(22,427)		
72110	4,462,188	77,471	68,367	568,615	714,453	12,374	6,108	0	18,482	440,610	389,950	830,560		
72111	138,158	2,399	2,117	19,774	24,290	383	189	7,351	7,923	13,642	(1,028)	12,614		
72112	4,855,162	84,294	74,388	252,617	411,299	13,464	6,646	189,479	209,589	479,413	(163,679)	315,734		
72113	186,414	3,236	2,856	15,065	21,157	517	255	345	1,117	18,407	6,069	24,476		
72114	671,330	11,655	10,286	-	21,941	1,862	919	58,514	61,295	66,289	(29,092)	37,197		
72115	14,806,356	257,064	226,855	57,572	541,491	41,060	20,267	665,061	726,388	1,462,024	(514,229)	947,795		
72116	1,953,971	33,924	29,938	62,193	126,055	5,419	2,675	23,822	31,916	192,941	19,809	212,750		
72117	440,775	7,653	6,753	34,751	49,157	1,222	603	5,626	7,451	43,523	23,021	66,544		
72119	5,389,833	93,577	82,580	828,851	1,005,008	14,947	7,377	-	22,324	532,208	318,737	850,945		
72120	94,168	1,635	1,443	4,636	7,714	261	129	0	390	9,298	3,020	12,318		
72122	1,105,350	19,191	16,936	14,584	50,711	3,065	1,513	116,584	121,162	109,146	(53,767)	55,379		
72123	723,647	12,564	11,087	9,215	32,866	2,007	990	55,896	58,893	71,455	(7,394)	64,061		
72124	6,408,361	111,260	98,185	86,924	296,369	17,771	8,771	127,760	154,302	632,781	10,936	643,717		
72125	360,786	6,264	5,528	13,220	25,012	1,001	494	7,804	9,299	35,625	14,092	49,717		
72126	37,988	660	582	240	1,482	105	52	5,213	5,370	3,751	(2,074)	1,677		
72127	1,615,590	28,049	24,753	13,986	66,788	4,480	2,212	128,117	134,809	159,528	(102,772)	56,756		
72201	9,211,314	159,924	141,131	34,353	335,408	25,544	12,608	245,801	283,953	909,553	(216,612)	692,941		
72202	28,402,002	493,108	435,160	483,056	1,411,324	78,763	38,876	1,649,647	1,767,286	2,804,499	(711,480)	2,093,019		
72203	555,782	9,649	8,515	-	18,164	1,541	761	36,621	38,923	54,880	4,273	59,153		
72204	8,708,186	151,189	133,422	67,026	351,637	24,149	11,919	276,142	312,210	859,872	(139,438)	720,434		
72205	5,237,251	90,928	80,242	2,563	173,733	14,524	7,169	119,942	141,635	517,142	(61,302)	455,840		
72206	23,752	412	364	652	1,428	66	33	0	99	2,345	98	2,443		
72207	1,060,600	18,414	16,250	122,932	157,596	2,941	1,452	7,919	12,312	104,727	66,114	170,841		
72210	4,244,914	73,699	65,038	32,120	170,857	11,772	5,811	176,791	194,374	419,156	(307,501)	111,655		
72301	28,608,091	496,686	438,317	399,074	1,334,077	79,334	39,158	1,526,534	1,645,026	2,824,849	(259,938)	2,564,911		
72302	67,025,247	1,163,674	1,026,923	2,318,184	4,508,781	185,871	91,743	114,203	391,817	6,618,275	683,512	7,301,787		
72303	16,245,881	282,057	248,910	109,160	640,127	45,052	22,237	352,770	420,059	1,604,167	(105,676)	1,498,491		
72304	17,413,482	302,328	266,800	299,671	868,799	48,290	23,836	1,202,500	1,274,626	1,719,460	(180,429)	1,539,031		
72305	164,706,835	2,859,596	2,523,546	28,683,935	34,067,077	456,756	225,447	25,170,929	25,853,132	16,263,649	1,626,534	17,890,183		
72306	28,317,861	491,647	433,870	502,094	1,427,611	78,530	38,761	636,941	754,232	2,796,191	(290,462)	2,505,729		
72307	915,524	15,895	14,027	44,477	74,399	2,539	1,253	1,725,574	1,729,366	90,402	(655,538)	(565,136)		
72309	16,118,962	279,853	246,966	2,001,625	2,528,444	44,700	22,063	0	66,763	1,591,635	1,046,956	2,638,591		
72314	22,803,495	395,908	349,382	2,920,871	3,666,161	63,237	31,213	87,830	182,280	2,251,686	1,147,544	3,399,230		
72316	1,400,729	24,319	21,461	140,756	186,536	3,884	1,917	0	5,801	138,312	69,429	207,741		
72319	12,037,451	208,991	184,431	887,238	1,280,660	33,382	16,477	0	49,859	1,188,614	706,709	1,895,323		
72321	29,680,866	515,311	454,754	919,925	1,889,990	82,309	40,627	540,447	663,383	2,930,778	(612,842)	2,317,936		
72322	4,163,579	72,287	63,792	127,187	263,266	11,546	5,699	255,335	272,580	411,124	(21,338)	389,786		
72323	7,641,186	132,664	117,074	1,848	251,586	21,190	10,459	246,714	278,363	754,514	(204,452)	550,062		
72324	106,773	1,854	1,636	2,055	5,545	296	146	234,537	234,979	10,543	(134,026)	(123,483)		
72327	10,764,093	186,883	164,921	313,795	665,599	29,850	14,733	197,132	241,715	1,062,879	(563,587)	499,292		
72328	58,901	1,023	902	6,987	8,912	163	81	4,685	4,929	5,816	358	6,174		
72329	512,370	8,896	7,850	7,789	24,535	1,421	702	47,658	49,781	50,593	(61,603)	(11,010)		
72330	789,859	13,713	12,102	23,491	49,306	2,190	1,081	35,510	38,781	77,993	(6,613)	71,380		
72331	2,936,567	50,984	44,992	286,112	382,088	8,144	4,020	4,987	17,151	289,965	104,649	394,614		
72332	7,226,339	125,462	110,718	895,688	1,131,868	20,040	9,892	0	29,932	713,550	519,009	1,232,559		
72333	1,473,670	25,585	22,579	72,865	121,029	4,087	2,017	34,951	41,055	145,515	50,569	196,084		
72334	11,955,643	207,571	183,178	3,691,209	4,081,958	33,155	16,365	0	49,520	1,180,536	1,678,968	2,859,504		
72335	2,642,866	45,885	40,493	41,079	127,457	7,329	3,617	77,334	88,280	260,965	(491)	260,474		
72338	544,735	9,458	8,346	32,089	49,893	1,511	746	20,356	22,613	53,789	25,406	79,195		
72339	2,576,345	44,730	39,473	168,064	252,267	7,145	3,526	48,211	58,882	254,396	142,542	396,938		
72340	1,507,060	26,165	23,090	351,711	400,966	4,179	2,063	232,095	238,337	148,812	80,380	229,192		
72342	5,306,707	92,134	81,306	29,254	202,694	14,716	7,264	47,260	69,240	524,000	(51,378)	472,622		
72343	135,388	2,351	2,074	15,214	19,639	375	185	-	560	13,369	5,233	18,602		
72346	504,196	8,754	7,725	2,636	19,115	1,398	690	1,092,727	1,094,815	49,786	(375,205)	(325,419)		
72348	1,453,926	25,243	22,276	297,946	345,465	4,032	1,990	275,415	281,437	143,565	(9,812)	133,753		
72349	220,971	3,836	3,386	104,001	111,223	613	303	779,444	780,360	21,819	(225,805)	(203,986)		
72350	476,403	8,271	7,299	35,544	51,114	1,321	652	9,603	11,576	47,042	2,164	49,206		
72351	2,806,437	48,725	42,999	100,359	192,083	7,783	3,841	0	11,624	277,116	54,305	331,421		
72352	85,167	1,479	1,305	0	2,784	236	116	23,710	24,062	8,410	(48,764)	(40,354)		

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023**

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense			
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense			
72353	189,093	3,283	2,897	122,304	128,484	524	259	-	783	18,672	49,301	67,973			
72401	18,580,539	322,590	284,681	50,575	657,846	51,527	25,432	833,289	910,248	1,834,698	(501,613)	1,333,085			
72402	10,837,790	188,163	166,051	324,653	678,867	30,055	14,834	234,834	279,723	1,070,156	(122,269)	947,887			
72403	26,513,363	460,318	406,223	572,613	1,439,154	73,525	36,291	1,205,754	1,315,570	2,618,009	(432,725)	2,185,284			
72404	2,208,120	38,337	33,832	599,100	671,269	6,123	3,022	260,572	269,717	218,036	47,185	265,221			
72407	7,213,454	125,238	110,521	-	235,759	20,004	9,874	424,400	454,278	712,278	(283,564)	428,714			
72408	1,569,287	27,246	24,044	51,504	102,794	4,352	2,148	39,284	45,784	154,956	(9,106)	145,850			
72409	17,279,721	300,006	264,750	-	564,756	47,919	23,652	1,754,654	1,826,225	1,706,252	(929,975)	776,277			
72411	164,895	2,863	2,526	0	5,389	457	225	14,567	15,249	16,282	(18,882)	(2,600)			
72412	311,838	5,414	4,778	-	10,192	865	427	72,076	73,368	30,792	(52,829)	(22,037)			
72413	2,796,006	48,544	42,839	67,088	158,471	7,754	3,827	36,583	48,164	276,086	(63,141)	212,945			
72415	488,954	8,489	7,491	50,366	66,346	1,356	669	11,820	13,845	48,281	(13,733)	34,548			
72416	20,311,028	352,635	311,194	1,022,841	1,686,670	56,325	27,801	387,515	471,641	2,005,572	285,973	2,291,545			
72417	-	-	-	-	-	-	-	1,351	1,351	-	(2,246)	(2,246)			
72418	-	-	-	-	-	-	-	247,495	247,495	-	(156,234)	(156,234)			
72501	9,346,555	162,272	143,203	13,938	319,413	25,919	12,793	494,985	533,697	922,907	(233,180)	689,727			
72502	414,361	7,194	6,349	66,997	80,540	1,149	568	477	2,194	40,915	29,591	70,506			
72504	102,599	1,781	1,572	-	3,353	285	140	5,795	6,220	10,131	(3,243)	6,888			
72506	1,698,058	29,481	26,017	12,797	68,295	4,709	2,324	143,223	150,256	167,671	(149,112)	18,559			
72507	3,427,274	59,503	52,511	61,418	173,432	9,504	4,692	-	14,196	338,419	(59,100)	279,319			
72509	970,617	16,852	14,871	24,093	55,816	2,692	1,329	84,226	88,247	95,842	2,198	98,040			
72510	660,393	11,466	10,118	88,774	110,358	1,831	904	-	2,735	65,209	67,426	132,635			
72512	1,166,506	20,253	17,873	134,760	172,886	3,235	1,597	0	4,832	115,184	68,207	183,391			
72513	1,921,464	33,360	29,440	203,560	266,360	5,329	2,630	16,292	24,251	189,731	65,186	254,917			
72601	135,833,987	2,358,313	2,081,173	7,165,885	11,605,371	376,688	185,927	60,489	623,104	13,412,657	2,678,563	16,091,220			
72602	18,631,656	323,478	285,464	1,401,457	2,010,399	51,668	25,502	0	77,170	1,839,746	713,391	2,553,137			
72604	52,398,664	909,732	802,823	2,039,608	3,752,163	145,309	71,722	1,231,558	1,448,589	5,174,002	(935,664)	4,238,338			
72605	4,562,383	79,211	69,902	181,317	330,430	12,652	6,245	218,775	237,672	450,503	(37,561)	412,942			
72606	1,423,278	24,711	21,807	93,331	139,849	3,947	1,948	582,274	588,169	140,539	(315,174)	(174,635)			
72608	39,934,630	693,334	611,856	185,916	1,491,106	110,745	54,661	485,493	650,899	3,943,266	(301,435)	3,641,831			
72609	1,019,114	17,694	15,614	52,086	85,394	2,826	1,395	49,301	53,522	100,630	19,799	120,429			
72611	6,282,857	109,081	96,262	244,586	449,929	17,423	8,600	144,546	170,569	620,388	86,007	706,395			
72612	392,198	6,809	6,009	26,455	39,273	1,088	537	-	1,625	38,727	21,171	59,898			
72613	315,095	5,471	4,828	3,227	13,526	874	431	79,913	81,218	31,113	22,513	53,626			
72614	430,636	7,477	6,598	73,309	87,384	1,194	589	203	1,986	42,522	28,353	70,875			
72615	9,752,648	169,323	149,425	173,001	491,749	27,046	13,349	1,257,569	1,297,964	963,006	(420,021)	542,985			
72616	10,228,888	177,591	156,721	737,520	1,071,832	28,366	14,001	31,668	74,035	1,010,031	440,430	1,450,461			
72617	9,934,365	172,478	152,209	-	324,687	27,549	13,598	560,368	601,515	980,949	(280,580)	700,369			
72619	2,312,459	40,148	35,430	111,667	187,245	6,413	3,165	10,622	20,200	228,339	46,783	275,122			
72620	1,138,318	19,763	17,441	39,257	76,461	3,157	1,558	-	4,715	112,401	52,431	164,832			
72621	1,224,721	21,263	18,764	71,534	111,561	3,396	1,676	-	5,072	120,933	51,879	172,812			
72622	6,932,496	120,360	106,216	353,783	580,359	19,225	9,489	0	28,714	684,536	233,768	918,304			
72701	11,857,873	205,873	181,680	1,323,164	1,710,717	32,884	16,231	428,772	477,887	1,170,882	1,058,068	2,228,950			
72702	1,979,539	34,368	30,329	22,367	87,064	5,490	2,709	78,649	86,848	195,466	(59,945)	135,521			
72704	3,426,144	59,484	52,493	-	111,977	9,501	4,690	754,017	768,208	338,308	(336,243)	2,065			
72705	6,443,154	111,864	98,718	797,820	1,008,402	17,868	8,819	0	26,687	636,216	435,037	1,071,253			
72801	9,521,307	165,306	145,880	13,378	324,564	26,404	13,033	1,021,293	1,060,730	940,163	(561,103)	379,060			
72802	24,870,321	431,792	381,049	974,856	1,787,697	68,969	34,042	105,360	208,371	2,455,770	38,438	2,494,208			
72803	2,641,132	45,855	40,466	47,610	133,931	7,324	3,615	143,941	154,880	260,793	(5,504)	255,289			
72806	216,405	3,757	3,316	26,661	33,734	600	297	4,746	5,643	21,368	20,493	41,861			
72807	26,648	463	408	-	871	74	37	18,505	18,616	2,631	(22,270)	(19,639)			
72808	3,519,104	61,098	53,918	90,927	205,943	9,759	4,817	0	14,576	347,487	25,411	372,898			
72809	2,351,574	40,827	36,030	109,713	186,570	6,521	3,219	247,102	256,842	232,201	(14,494)	217,707			
72810	242,444	4,209	3,715	1,863	9,787	672	331	4,138	5,141	23,940	(7,884)	16,056			
72901	36,040,000	625,717	552,185	696,224	1,874,126	99,944	49,331	-	149,275	3,558,698	548,824	4,107,522			
72902	9,420,784	163,561	144,340	728,896	1,036,797	26,125	12,895	210,267	249,287	930,237	134,623	1,064,860			
72904	284,434	4,938	4,358	44,383	53,679	789	389	14,466	15,644	28,086	28,722	56,808			
72905	11,981,485	208,019	183,574	313,341	704,934	33,226	16,400	29,622	79,248	1,183,088	257,416	1,440,504			
72907	7,130,603	123,800	109,251	169,106	402,157	19,774	9,760	379,669	409,203	704,097	(365,383)	338,714			
72908	885,593	15,375	13,569	6,063	35,007	2,456	1,213	93,529	97,198	87,446	(141,573)	(54,127)			
72909	1,262,554	21,920	19,344	46,295	87,559	3,501	1,728	9,357	14,586	124,668	40,765	165,433			
72910	4,879,191	84,711	74,756	57,535	217,002	13,531	6,679	20,868	41,078	481,786	123,345	605,131			
72911	2,049,462	35,582	31,401	1,204,892	1,271,875	5,683	2,806	359,574	368,063	202,370	245,932	448,302			
72912	1,117,881	19,408	17,128	264,529	301,065	3,100	1,530	3,548	8,178	110,383	87,454	197,837			
72913	68,040	1,181	1,042	106	2,329	189	93	4,146	4,428	6,719	(1,656)	5,063			
72915	82,087	1,425	1,258	57,650	60,333	228	112	-	340	8,106	21,527	29,633			
73001	6,495,600	112,775	99,522	8,165	220,462	18,013	8,891	424,268	451,172	641,395	(170,773)	470,622			

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023**

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense		
73002	20,473,603	355,457	313,685	1,718,741	2,387,883	56,776	28,024	-	84,800	2,021,625	628,219	2,649,844		
73003	9,788,163	169,939	149,969	500,152	820,060	27,144	13,398	152,160	192,702	966,513	58,029	1,024,542		
73004	1,035,552	17,979	15,866	46,004	79,849	2,872	1,418	39,122	43,412	102,254	(791)	101,463		
73005	158,057	2,744	2,422	6,423	11,589	438	216	40,109	40,763	15,607	(40,882)	(25,275)		
73006	13,054,470	226,648	200,013	470,682	897,343	36,202	17,869	568,321	622,392	1,289,038	(275,697)	1,013,341		
73010	4,507,606	78,260	69,063	75,613	222,936	12,500	6,170	29,353	48,023	445,095	52,136	497,231		
73013	573,747	9,961	8,791	38,750	57,502	1,591	785	-	2,376	56,654	20,262	76,916		
73101	8,006,565	139,008	122,672	-	261,680	22,203	10,959	120,013	153,175	790,592	(151,878)	638,714		
73102	2,531,563	43,952	38,787	93,890	176,629	7,020	3,465	225,418	235,903	249,974	(36,335)	213,639		
73105	6,466,552	112,271	99,077	0	211,348	17,933	8,851	465,892	492,676	638,527	(229,968)	408,559		
73201	90,855,190	1,577,404	1,392,033	2,332,623	5,302,060	251,955	124,361	1,859,260	2,235,576	8,971,315	(466,712)	8,504,603		
73202	14,164,040	245,912	217,014	99,333	562,259	39,279	19,388	269,165	327,832	1,398,600	(33,158)	1,365,442		
73203	15,984,306	277,515	244,903	251,202	773,620	44,327	21,879	0	66,206	1,578,339	76,774	1,655,113		
73204	738,886,769	12,828,355	11,320,811	10,848,753	34,997,919	2,049,043	1,011,374	78,382,414	81,442,831	72,959,906	(19,959,980)	52,999,926		
73205	14,148,820	245,648	216,780	26,639	489,067	39,237	19,367	534,681	593,285	1,397,097	(147,853)	1,249,244		
73206	3,272,706	56,820	50,143	292,568	399,531	9,076	4,479	130,683	144,238	323,157	13,737	336,894		
73207	8,955,633	155,485	137,213	-	292,698	24,835	12,258	187,922	225,015	884,306	(173,625)	710,681		
73208	9,043,378	157,009	138,558	973,029	1,268,596	25,079	12,378	275,808	313,265	892,970	50,118	943,088		
73209	751,664	13,050	11,517	96,766	121,333	2,084	1,029	64,871	67,984	74,222	27,365	101,587		
73212	173,088	3,005	2,652	1,536	7,193	480	237	7,748	8,465	17,091	(2,042)	15,049		
73213	82,346	1,430	1,262	14,508	17,200	228	113	-	341	8,131	4,445	12,576		
73215	352,113	6,113	5,395	44,464	55,972	976	482	64,127	65,585	34,769	(138,440)	(103,671)		
73216	2,594,996	45,054	39,759	237,554	322,367	7,196	3,552	-	10,748	256,238	87,290	343,528		
73217	2,323,926	40,347	35,606	95,319	171,272	6,445	3,181	-	9,626	229,471	48,864	278,335		
73218	168,767	2,930	2,586	-	5,516	468	231	90,750	91,449	16,665	(53,851)	(37,186)		
73219	794,980	13,802	12,180	105,950	131,932	2,205	1,088	9,388	12,681	78,499	28,698	107,197		
73222	4,517,224	78,427	69,210	119,875	267,512	12,527	6,183	58,068	76,778	446,044	87,012	533,056		
73223	204,409	3,549	3,132	6,050	12,731	567	280	12,013	12,860	20,184	(8,528)	11,656		
73224	3,903,964	67,780	59,814	38,406	166,000	10,826	5,344	829,020	845,190	385,489	(1,363,212)	(977,723)		
73225	44,502	773	682	7,677	9,132	123	61	3,350	3,534	4,394	(153)	4,241		
73226	124,777	2,166	1,912	5,353	9,431	346	170	21,696	22,212	12,321	(10,855)	1,466		
73227	114,085	1,981	1,748	11,173	14,902	316	156	2,168	2,640	11,265	840	12,105		
73228	1,167,867	20,276	17,893	132,031	170,200	3,239	1,598	-	4,837	115,319	67,811	183,130		
73301	8,168,028	141,811	125,146	299,358	566,315	22,651	11,181	1,067,286	1,101,118	806,536	(463,305)	343,231		
73302	2,223,619	38,606	34,069	143,381	216,056	6,166	3,044	109,011	118,221	219,567	(8,132)	211,435		
73303	1,601,104	27,798	24,531	146,666	198,995	4,440	2,192	0	6,632	158,098	47,285	205,383		
73306	579,435	10,060	8,878	1,423	20,361	1,607	793	47,417	49,817	57,215	(28,935)	28,280		
73308	2,570,889	44,635	39,390	275,003	359,028	7,129	3,519	-	10,648	253,857	114,211	368,068		
73310	7,653,689	132,881	117,266	-	250,147	21,225	10,476	759,455	791,156	755,748	(394,570)	361,178		
73311	142,746	2,478	2,187	17,514	22,179	396	195	45,607	46,198	14,095	17,935	32,030		
73312	1,505,769	26,143	23,071	19,752	68,966	4,176	2,062	16,322	22,560	148,684	(8,421)	140,263		
73401	15,335,198	266,246	234,957	582,509	1,083,712	42,527	20,991	10,770	74,288	1,514,244	993,981	2,508,225		
73402	6,185,442	107,390	94,770	21,559	223,719	17,153	8,467	359,869	385,489	610,769	(287,221)	323,548		
73405	1,504,289	26,117	23,048	1,942	51,107	4,172	2,059	47,943	54,174	148,538	11,214	159,752		
73406	743,531	12,909	11,392	226,840	251,141	2,062	1,018	33,336	36,416	73,418	(111,690)	(38,272)		
73407	253,206	4,396	3,879	12,066	20,341	702	347	17,214	18,263	25,002	15,412	40,414		
73408	527,410	9,157	8,081	0	17,238	1,463	722	29,651	31,836	52,078	(17,501)	34,577		
73501	250,823	4,355	3,843	36,162	44,360	696	343	55,309	56,348	24,767	(3,682)	21,085		
73502	6,937,842	120,453	106,298	750,035	976,786	19,240	9,496	0	28,736	685,063	265,922	950,985		
73503	1,603,535	27,840	24,568	5,828	58,236	4,447	2,195	184,029	190,671	158,338	(123,019)	35,319		
73504	407,245	7,070	6,240	13,361	26,671	1,129	557	468,178	469,864	40,213	(172,927)	(132,714)		
73506	211	4	3	-	7	1	-	33	34	21	(25)	(4)		
73507	613,797	10,657	9,404	92,240	112,301	1,702	840	128,596	131,138	60,608	53,344	113,952		
73601	10,309,351	178,988	157,954	62,189	399,131	28,589	14,111	323,236	365,936	1,017,976	(175,818)	842,158		
73602	9,821,296	170,515	150,476	26,564	347,555	27,236	13,443	460,533	501,212	969,784	(281,045)	688,739		
73603	411,770	7,149	6,309	744	14,202	1,142	563	30,514	32,219	40,659	(8,480)	32,179		
73604	5,516,414	95,775	84,519	427,571	607,865	15,298	7,550	99,464	122,312	544,707	179,246	723,953		
73606	2,062,544	35,809	31,601	1,102,506	1,169,916	5,720	2,823	255,571	264,114	203,662	241,645	445,307		
73607	678,958	11,788	10,403	-	22,191	1,883	930	161,166	163,979	67,042	(51,104)	15,938		
73608	42,903	745	657	3,993	5,395	119	58	7,223	7,400	4,236	1,470	5,706		
73609	321,295	5,578	4,923	3,130	13,631	891	440	9,177	10,508	31,726	(8,206)	23,520		
73610	548,230	9,518	8,400	24,300	42,218	1,520	750	0	2,270	54,134	4,716	58,850		
73611	2,397,448	41,624	36,732	265,374	343,730	6,648	3,282	52,760	62,690	236,731	71,670	308,401		
73612	9,026	157	138	-	295	25	12	743	780	891	(479)	412		
73613	7,375,325	128,048	113,001	29,221	270,270	20,453	10,095	243,035	273,583	728,262	(113,963)	614,299		
73614	1,835,317	31,864	28,120	14,631	74,615	5,090	2,512	104,730	112,332	181,225	27,687	208,912		
73702	29,140,090	505,922	446,468	989,255	1,941,645	80,810	39,886	86,915	207,611	2,877,380	(1,110,290)	1,767,090		

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023**

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense		
73703	14,833,213	257,530	227,266	376,050	860,846	41,135	20,303	258,472	319,910	1,464,676	(46,047)	1,418,629		
73707	3,655,874	63,472	56,013	0	119,485	10,138	5,005	140,487	155,630	360,992	(39,866)	321,126		
73708	2,870,395	49,835	43,979	316,622	410,436	7,960	3,929	2,943	14,832	283,431	107,937	391,368		
73709	1,992,199	34,588	30,523	47,190	112,301	5,525	2,727	149,425	157,677	196,716	17,436	214,152		
73710	184,728	3,207	2,830	-	6,037	512	253	19,045	19,810	18,241	(7,897)	10,344		
73711	3,206,369	55,668	49,126	21,391	126,185	8,892	4,389	69,627	82,908	316,607	91,053	407,660		
73712	9,256,964	160,717	141,830	301,201	603,748	25,671	12,671	1,058,946	1,097,288	914,061	(366,674)	547,387		
73801	10,599,476	184,025	162,399	97,584	444,008	29,394	14,509	50,135	94,038	1,046,624	(2,222)	1,044,402		
73802	26,659,188	462,850	408,457	580,138	1,451,445	73,930	36,491	93,670	204,091	2,632,409	352,998	2,985,407		
73803	32,546,676	565,067	498,662	0	1,063,729	90,257	44,549	1,260,275	1,395,081	3,213,757	(306,610)	2,907,147		
73805	149,133	2,589	2,285	6,576	11,450	414	204	55,821	56,439	14,726	(24,104)	(9,378)		
73806	104,702	1,818	1,604	12,511	15,933	290	143	-	433	10,339	1,531	11,870		
73807	89,283	1,550	1,368	1,728	4,646	248	122	46,911	47,281	8,816	(24,889)	(16,073)		
73808	12,806	222	196	3,309	3,727	36	17	429	482	1,264	974	2,238		
73809	75,536	1,311	1,157	26,118	28,586	209	103	-	312	7,459	6,199	13,658		
73810	183,398	3,184	2,810	0	5,994	509	251	17,054	17,814	18,109	(2,692)	15,417		
73811	278,054	4,827	4,260	23,545	32,632	771	381	1,722	2,874	27,456	9,284	36,740		
73812	1,110,158	19,274	17,009	-	36,283	3,079	1,519	53,865	58,463	109,620	(18,047)	91,573		
73815	14,954,565	259,637	229,126	-	488,763	41,471	20,469	841,455	903,395	1,476,659	(518,534)	958,125		
73816	765	13	12	652	677	2	1	2,667	2,670	76	(563)	(487)		
73817	267,625	4,646	4,100	22,520	31,266	742	366	17,191	18,299	26,426	1,165	27,591		
73819	39,300	682	602	1,823	3,107	109	53	25,709	25,871	3,881	(7,573)	(3,692)		
73820	182,480	3,168	2,796	19,480	25,444	506	250	5,576	6,332	18,019	9,927	27,946		
73821	170,642	2,963	2,614	1,289	6,866	473	234	76,606	77,313	16,850	(34,069)	(17,219)		
73822	5,327,389	92,493	81,623	0	174,116	14,774	7,292	148,923	170,989	526,042	(88,863)	437,179		
73901	6,700,280	116,328	102,658	180,104	399,090	18,581	9,171	147,328	175,080	661,606	(137,780)	523,826		
73902	1,428,934	24,809	21,893	0	46,702	3,963	1,956	70,031	75,950	141,097	(20,368)	120,729		
73903	36,448,902	632,816	558,450	1,434,146	2,625,412	101,078	49,891	442,878	593,847	3,599,074	41,993	3,641,067		
73904	11,085,535	192,464	169,846	412,450	774,760	30,742	15,174	143,424	189,340	1,094,619	(87,610)	1,007,009		
73906	1,842,252	31,985	28,226	-	60,211	5,109	2,521	564,723	572,353	181,910	(307,999)	(126,089)		
73907	1,809,979	31,424	27,731	17,968	77,123	5,019	2,477	105,691	113,187	178,723	(34,567)	144,156		
73909	3,059,444	53,117	46,875	38,278	138,270	8,484	4,188	74,727	87,399	302,099	(79,722)	222,377		
73910	572,999	9,948	8,779	144,193	162,920	1,589	785	0	2,374	56,580	37,426	94,006		
73911	17,784,484	308,769	272,484	4,712,598	5,293,851	49,319	24,343	1,304,436	1,378,098	1,756,094	853,537	2,609,631		
73912	84,316	1,464	1,292	-	2,756	234	115	23,429	23,778	8,326	(2,551)	5,775		
73913	1,043,128	18,111	15,982	24,512	58,605	2,893	1,428	195,134	199,455	103,002	(36,127)	66,875		
73914	158,956	2,760	2,435	4,601	9,796	441	218	5,540	6,199	15,696	940	16,636		
73915	798,998	13,872	12,242	12,683	38,797	2,216	1,093	49,482	52,791	78,896	(18,134)	60,762		
73916	8,258,283	143,378	126,529	28,177	298,084	22,901	11,304	939,208	973,413	815,448	(568,355)	247,093		
73917	648,451	11,258	9,935	29,083	50,276	1,798	888	42,376	45,062	64,030	(3,127)	60,903		
73918	1,068,090	18,544	16,365	10,644	45,553	2,962	1,462	44,763	49,187	105,466	(11,491)	93,975		
74001	2,684,794	46,613	41,135	0	87,748	7,445	3,675	1,457,781	1,468,901	265,105	(994,887)	(729,782)		
74002	27,071,764	470,013	414,778	0	884,791	75,074	37,056	2,271,452	2,383,582	2,673,148	(948,055)	1,725,093		
74003	112,341,941	1,950,451	1,721,241	-	3,671,692	311,541	153,771	4,514,462	4,979,774	11,092,982	(3,413,170)	7,679,812		
74005	125,941,807	2,186,568	1,929,610	300,887	4,417,065	349,255	172,387	5,721,304	6,242,946	12,435,874	(4,241,155)	8,194,719		
74008	6,633,965	115,177	101,642	163,592	380,411	18,397	9,080	-	27,477	655,058	91,313	746,371		
74009	13,620,193	236,470	208,681	-	445,151	37,771	18,643	1,249,036	1,305,450	1,344,899	(581,927)	762,972		
74010	6,592,623	114,459	101,008	152,007	367,474	18,282	9,024	26,798	54,104	650,975	104,388	755,363		
74013	4,275,938	74,238	65,514	324,679	464,431	11,858	5,853	-	17,711	422,219	132,050	554,269		
74014	3,551,975	61,668	54,421	281,145	397,234	9,850	4,862	89,567	104,279	350,733	30,258	380,991		
74016	128,843	2,237	1,974	25,667	29,878	357	177	8,324	8,858	12,722	(3,995)	8,727		
74017	5,287,793	91,805	81,017	245,666	418,488	14,664	7,237	145,602	167,503	522,133	84,989	607,122		
74018	14,968,353	259,877	229,337	1,570,404	2,059,618	41,509	20,488	407,943	469,940	1,478,020	154,565	1,632,585		
74020	1,139,044	19,776	17,452	14,320	51,548	3,159	1,559	87,112	91,830	112,473	(13,768)	98,705		
74021	2,290,065	39,759	35,087	166,409	241,255	6,351	3,135	-	9,486	226,128	75,777	301,905		
74022	160,631	2,789	2,461	0	5,250	445	219	11,636	12,300	15,861	(7,897)	7,964		
74024	9,403,988	163,270	144,083	1,437,376	1,744,729	26,079	12,872	1,525,812	1,564,763	928,578	(466,792)	461,786		
74101	833,936	14,479	12,777	11,956	39,212	2,313	1,142	43,987	47,442	82,345	(15,372)	66,973		
74102	8,546,298	148,379	130,942	418,106	697,427	23,700	11,698	81,825	117,223	843,887	(34,419)	809,468		
74103	1,121,154	19,465	17,178	38,082	74,725	3,109	1,534	10,437	15,080	110,706	2,743	113,449		
74105	-	-	-	-	-	-	-	-	-	-	(13,173)	(13,173)		
74106	369,295	6,412	5,658	-	12,070	1,024	506	7,970	9,500	36,465	(8,825)	27,640		
74108	3,602	63	55	-	118	10	5	845	860	356	(520)	(164)		
74109	2,039,730	35,413	31,252	258,648	325,313	5,656	2,792	0	8,448	201,409	143,806	345,215		
74201	25,225,690	437,962	386,494	578,903	1,403,359	69,955	34,529	538,588	643,072	2,490,861	(147,631)	2,343,230		
74202	8,456,021	146,811	129,558	343,517	619,886	23,450	11,574	138,245	173,269	834,973	144,054	979,027		
74203	78,018,237	1,354,532	1,195,352	386,673	2,936,557	216,356	106,790	1,540,660	1,863,806	7,703,756	(1,620,915)	6,082,841		

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023**

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources				Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions		Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	
				Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources			Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources		Share of Total Plan Employer Contributions	Total Employer Pension Expense
74204	490,565,893	8,517,074	7,516,177	-	16,033,251	1,360,412	671,477	40,430,768	42,462,657	48,439,955	(30,724,271)	17,715,684
74208	14,244,319	247,306	218,244	849,461	1,315,011	39,502	19,498	261,585	320,585	1,406,527	1,415	1,407,942
74211	1,811,048	31,443	27,748	10,999	70,190	5,022	2,479	53,052	60,553	178,828	(7,957)	170,871
74213	1,260,534	21,885	19,313	106,156	147,354	3,496	1,725	8,040	13,261	124,469	26,883	151,352
74214	3,220,940	55,921	49,349	304,432	409,702	8,932	4,409	-	13,341	318,045	162,179	480,224
74215	7,326,401	127,199	112,251	461,506	700,956	20,317	10,028	19,446	49,791	723,431	199,829	923,260
74216	2,541,066	44,117	38,933	126,861	209,911	7,047	3,478	-	10,525	250,912	65,114	316,026
74217	617,187	10,715	9,456	36,729	56,900	1,712	845	19,381	21,938	60,943	20,790	81,733
74218	267,196	4,639	4,094	53,649	62,382	741	366	26,572	27,679	26,384	(869)	25,515
74219	3,780,114	65,629	57,917	205,376	328,922	10,483	5,174	17,133	32,790	373,260	137,397	510,657
74221	562,390	9,764	8,617	19,699	38,080	1,560	769	27,876	30,205	55,532	(12,152)	43,380
74222	572,186	9,934	8,767	40,509	59,210	1,587	783	9,626	11,996	56,499	4,780	61,279
74223	304,536	5,287	4,666	19,722	29,675	845	417	48,286	49,548	30,071	15,941	46,012
74224	90,721	1,575	1,390	11,373	14,338	252	125	-	377	8,958	10,352	19,310
74226	1,567,817	27,220	24,021	181,991	233,232	4,348	2,146	41,892	48,386	154,811	42,707	197,518
74227	508,574	8,830	7,792	13,028	29,650	1,410	696	20,221	22,327	50,218	1,572	51,790
74228	150,210	2,608	2,301	16,729	21,638	417	206	15,782	16,405	14,832	(722,870)	(708,038)
74229	815,153	14,152	12,489	161,870	188,511	2,261	1,116	374,034	377,411	80,491	155,302	235,793
74230	19,609,672	340,458	300,448	680,304	1,321,210	54,381	26,841	373,953	455,175	1,936,318	(819,288)	1,117,030
74231	-	-	-	-	-	-	-	0	0	-	(3,690)	(3,690)
74233	946,681	16,436	14,505	11,743	42,684	2,625	1,295	25,386	29,306	93,478	1,289	94,767
74234	-	-	-	-	-	-	-	6,373	6,373	-	(3,472)	(3,472)
74241	-	-	-	-	-	-	-	0	0	-	(38)	(38)
74242	2,743,848	47,638	42,040	156,996	246,674	7,609	3,756	692,550	703,915	270,936	(231,654)	39,282
74243	3,999,645	69,441	61,280	-	130,721	11,092	5,475	239,904	256,471	394,937	621,287	1,016,224
74301	31,776,811	551,701	486,867	115,486	1,154,054	88,122	43,495	557,773	689,390	3,137,738	(382,681)	2,755,057
74302	33,121,629	575,049	507,471	1,090,332	2,172,852	91,851	45,336	606,548	743,735	3,270,529	(171,149)	3,099,380
74304	1,315,016	22,831	20,148	55,037	98,016	3,647	1,800	52,627	58,074	129,849	(54,636)	75,213
74305	1,732,008	30,071	26,537	21,105	77,713	4,803	2,371	119,860	127,034	171,024	(34,568)	136,456
74306	2,423,224	42,071	37,127	84,358	163,556	6,720	3,317	352,788	362,825	239,276	(93,513)	145,763
74307	1,854,876	32,204	28,419	43,821	104,444	5,144	2,539	81,785	89,468	183,156	(29,271)	153,885
74308	33,587	583	515	27,725	28,823	93	46	51,910	52,049	3,316	6,767	10,083
74309	77,984	1,354	1,195	22,616	25,165	216	106	4,089	4,411	7,700	4,842	12,542
74310	2,774,093	48,163	42,503	140,123	230,789	7,693	3,797	161,909	173,399	273,922	26,018	299,940
74311	12,572,852	218,287	192,634	717,059	1,127,980	34,866	17,210	591,933	644,009	1,241,481	(258,731)	982,750
74312	62,417	1,084	956	2,536	4,576	173	85	2,018	2,276	6,163	(668)	5,495
74313	1,047,439	18,185	16,048	166,315	200,548	2,905	1,434	119,491	123,830	103,427	(41,646)	61,781
74401	10,772,994	187,038	165,058	155,981	508,077	29,875	14,746	25,020	69,641	1,063,758	25,427	1,089,185
74402	8,973,019	155,787	137,480	-	293,267	24,884	12,282	443,802	480,968	886,023	(271,448)	614,575
74405	434,358	7,541	6,655	50,991	65,187	1,205	594	76,429	78,228	42,890	14,843	57,733
74406	443,445	7,699	6,794	23,698	38,191	1,230	607	5,593	7,430	43,787	10,623	54,410
74407	5,388,267	93,550	82,556	0	176,106	14,942	7,375	110,223	132,540	532,054	(47,105)	484,949
74408	1,097,840	19,060	16,820	73,105	108,985	3,044	1,503	15,798	20,345	108,404	(12,390)	96,014
74409	-	-	-	0	0	-	-	-	-	-	(28,529)	(28,529)
74410	80,395	1,396	1,232	2,170	4,798	223	110	7,416	7,749	7,938	(9,666)	(1,728)
74411	176,717	3,068	2,708	4,586	10,362	490	241	38,771	39,502	17,450	(42,186)	(24,736)
74412	178,724	3,103	2,738	28,705	34,546	496	245	26,451	27,192	17,648	11,720	29,368
74413	170,428	2,959	2,611	4,048	9,618	473	233	27,953	28,659	16,829	(11,128)	5,701
74414	75,321	1,308	1,154	-	2,462	209	103	20,266	20,578	7,437	15,473	22,910
74501	14,126,202	245,255	216,434	-	461,689	39,174	19,336	1,627,685	1,686,195	1,394,864	(1,082,562)	312,302
74504	2,345,275	40,718	35,933	-	76,651	6,504	3,210	104,574	114,288	231,580	(49,287)	182,293
74506	463,882	8,054	7,107	6,195	21,356	1,286	635	24,938	26,859	45,805	(6,724)	39,081
74508	2,913,879	50,590	44,645	-	95,235	8,081	3,989	508,203	520,273	287,725	(227,566)	60,159
74509	622,161	10,802	9,532	0	20,334	1,725	852	193,292	195,869	61,434	(73,299)	(11,865)
74510	195,241	3,390	2,991	9,773	16,154	541	267	-	808	19,279	14,295	33,574
74511	-	-	-	0	0	-	-	-	-	-	(40,366)	(40,366)
74601	75,531,982	1,311,366	1,157,259	1,954,715	4,423,340	209,461	103,387	-	312,848	7,458,256	1,607,019	9,065,275
74602	78,864,780	1,369,229	1,208,322	5,230,808	7,808,359	218,704	107,949	272,806	599,459	7,787,346	1,360,971	9,148,317
74604	11,367,561	197,361	174,167	89,758	461,286	31,524	15,560	758,159	805,243	1,122,467	105,065	1,227,532
74605	7,473,117	129,746	114,499	168,004	412,249	20,724	10,229	29,072	60,025	737,918	(5,132)	732,786
74607	3,251,089	56,445	49,811	131,316	237,572	9,016	4,450	114,072	127,538	321,022	(3,834)	317,188
74609	5,085,509	88,293	77,917	221,084	387,294	14,103	6,961	51,386	72,450	502,158	(51,685)	450,473
74610	1,233,006	21,407	18,891	40,934	81,232	3,419	1,688	71,848	76,955	121,751	(6,741)	115,010
74611	4,591,058	79,709	70,342	183,403	333,454	12,732	6,284	5,496	24,512	453,335	47,764	501,099
74612	16,487,898	286,258	252,618	148,858	687,734	45,723	22,568	1,089,974	1,158,265	1,628,065	(869,585)	758,480
74613	6,717,640	116,630	102,924	523,579	743,133	18,629	9,195	93,210	121,034	663,320	238,224	901,544
74616	2,828,581	49,109	43,338	2,833	95,280	7,844	3,872	12,106	23,822	279,303	(87,462)	191,841

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023**

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources		Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources		Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
74618	672,608	11,678	10,305	5,353	27,336		1,865	921	122,951	125,737		66,415	(46,552)	19,863
74619	1,454,421	25,251	22,284	153,411	200,946		4,033	1,990	-	6,023		143,614	88,237	231,851
74620	1,514,530	26,295	23,205	56,822	106,322		4,200	2,073	41,513	47,786		149,549	(78,320)	71,229
74621	53,697	932	823	1,290	3,045		149	73	3,927	4,149		5,302	(5,843)	(541)
75001	12,966,113	225,114	198,660	565,114	988,888		35,957	17,748	0	53,705		1,280,313	369,872	1,650,185
75002	1,521,657	26,419	23,314	158,523	208,256		4,220	2,083	11,095	17,398		150,253	12,723	162,976
75003	13,309	231	204	90,067	90,502		37	18	146,134	146,189		1,314	(64,807)	(63,493)
75005	1,450,498	25,183	22,224	31,379	78,786		4,022	1,986	17,380	23,388		143,227	(29,644)	113,583
75007	5,541,297	96,207	84,901	1,239	182,347		15,367	7,585	326,031	348,983		547,164	(216,140)	331,024
75011	3,633,435	63,083	55,669	71,395	190,147		10,076	4,973	86,852	101,901		358,776	7,250	366,026
75014	1,307,428	22,699	20,032	-	42,731		3,626	1,790	266,589	272,005		129,099	(211,781)	(82,682)
75015	1,051,526	18,256	16,111	95,759	130,126		2,916	1,440	101,895	106,251		103,831	(1,997)	101,834
75016	78,403	1,361	1,201	-	2,562		217	107	72,164	72,488		7,742	(43,950)	(36,208)
75018	75,315	1,308	1,154	40,576	43,038		209	103	34,433	34,745		7,437	14,600	22,037
75021	1,186,149	20,594	18,174	32,832	71,600		3,289	1,623	98,045	102,957		117,124	(60,649)	56,475
75022	10,796,300	187,442	165,415	283,471	636,328		29,940	14,778	236,302	281,020		1,066,059	147,711	1,213,770
75025	567,552	9,854	8,696	109,921	128,471		1,574	777	11,109	13,460		56,042	26,174	82,216
75026	1,344,154	23,337	20,594	-	43,931		3,728	1,840	27,174	32,742		132,726	(16,288)	116,438
80101	37,826,893	656,740	579,563	0	1,236,303		104,900	51,777	1,472,732	1,629,409		3,735,141	(874,315)	2,860,826
80103	1,675,784	29,095	25,675	41,164	95,934		4,647	2,294	64,598	71,539		165,472	(82,945)	82,527
80201	283,027,688	4,913,851	4,336,392	0	9,250,243		784,878	387,402	13,368,468	14,540,748		27,947,007	(2,062,352)	25,884,655
80202	12,633,049	219,332	193,557	3,411,495	3,824,384		35,033	17,292	0	52,325		1,247,425	1,926,557	3,173,982
80302	17,185,664	298,373	263,309	127,516	689,198		47,658	23,524	1,629,576	1,700,758		1,696,964	609,040	2,306,004
80401	119,530,304	2,075,253	1,831,377	3,337,599	7,244,229		331,475	163,611	1,086,510	1,581,596		11,802,782	2,478,852	14,281,634
80402	43,612,101	757,182	668,200	570,771	1,996,153		120,943	59,695	448,573	629,211		4,306,390	(41,362)	4,265,028
80403	35,063,058	608,755	537,217	1,038,848	2,184,820		97,235	47,993	-	145,228		3,462,232	423,917	3,886,149
80404	40,638,923	705,562	622,647	1,472,728	2,800,937		112,698	55,626	584,842	753,166		4,012,810	355,933	4,368,743
80405	166,300,460	2,887,264	2,547,963	3,454,698	8,889,925		461,176	227,629	237,835	926,640		16,421,009	1,477,736	17,898,745
80406	1,171,347	20,337	17,947	-	38,284		3,248	1,603	159,811	164,662		115,662	(58,985)	56,677
80407	6,025,425	104,612	92,318	0	196,930		16,709	8,247	151,541	176,497		594,969	(29,270)	565,699
80409	2,095,933	36,389	32,113	-	68,502		5,812	2,869	176,023	184,704		206,959	(113,118)	93,841
80502	627,060	10,887	9,607	2,287,796	2,308,290		1,739	858	8,463,351	8,465,948		61,918	(2,396,735)	(2,334,817)
80503	889,907	15,450	13,635	0	29,085		2,468	1,219	13,423,084	13,426,771		87,872	(5,171,684)	(5,083,812)
80504	29,921,410	519,488	458,439	21,013,712	21,991,639		82,977	40,956	-	123,933		2,954,530	7,846,793	10,801,323
80601	26,899,714	467,026	412,142	104,005	983,173		74,597	36,820	969,373	1,080,790		2,656,159	(521,309)	2,134,850
80602	883,989	15,348	13,544	7,386	36,278		2,451	1,210	4,859,515	4,863,176		87,288	(1,977,828)	(1,890,540)
80603	626,961	10,885	9,606	115,305	135,796		1,739	858	7,751,013	7,753,610		61,908	(3,041,126)	(2,979,218)
80606	2,068,152	35,907	31,687	-	67,594		5,735	2,831	37,291	45,857		204,216	(39,179)	165,037
80607	18,061,495	313,579	276,728	12,684,531	13,274,838		50,087	24,723	-	74,810		1,783,446	4,736,569	6,520,015
80701	324,276,022	5,629,994	4,968,376	22,840,190	33,438,560		899,265	443,863	0	1,343,128		32,019,992	10,052,058	42,072,050
80702	3,134,739	54,424	48,029	286,030	388,483		8,693	4,290	-	12,983		309,534	166,820	476,354
80704	10,188,673	176,893	156,105	1,354,860	1,687,858		28,255	13,946	0	42,201		1,006,060	615,819	1,621,879
80801	431,459,090	7,490,878	6,610,576	3,163,152	17,264,606		1,196,500	590,573	11,179,858	12,966,931		42,603,571	1,563,811	44,167,382
80902	25,090,634	435,617	384,425	107,170	927,212		69,580	34,344	1,246,413	1,350,337		2,477,525	(614,816)	1,862,709
81001	678,485,746	11,779,689	10,395,380	10,640,337	32,815,406		1,881,542	928,698	4,873,064	7,683,304		66,995,727	10,503,183	77,498,910
81002	14,481,724	251,428	221,881	546,548	1,019,857		40,160	19,822	56,352	116,334		1,429,969	398,292	1,828,261
81003	7,703,596	133,748	118,030	402,762	654,540		21,363	10,544	-	31,907		760,676	432,992	1,193,668
81004	5,067,581	87,982	77,643	175,457	341,082		14,053	6,936	43,528	64,517		500,388	195,866	696,254
81005	19,837,943	344,421	303,946	9,439,921	10,088,288		55,014	27,153	-	82,167		1,958,858	5,079,329	7,038,187
81102	104,081,276	1,807,031	1,594,675	0	3,401,706		288,633	142,464	6,970,908	7,402,005		10,277,299	(3,898,033)	6,379,266
81201	59,704,822	1,036,579	914,764	-	1,951,343		165,570	81,723	4,223,548	4,470,841		5,895,434	(2,208,933)	3,686,501
81203	3,406,787	59,148	52,197	1,563,434	1,674,779		9,448	4,663	40,748	54,859		336,396	869,580	1,205,976
81301	89,996,733	1,562,499	1,378,880	654,497	3,595,876		249,574	123,186	1,724,951	2,097,711		8,886,549	(383,455)	8,503,094
81401	-	-	-	2,067,671	2,067,671		-	-	8,328,519	8,328,519		-	(2,471,079)	(2,471,079)
81402	-	-	-	270,995	270,995		-	-	24,178,375	24,178,375		-	(9,589,649)	(9,589,649)
81403	-	-	-	259,666	259,666		-	-	7,216,261	7,216,261		-	(3,846,795)	(3,846,795)
81408	-	-	-	12,820,359	12,820,359		-	-	19,953,569	19,953,569		-	(195,484)	(195,484)
81409	64,184,733	1,114,358	983,403	45,076,735	47,174,496		177,994	87,855	-	265,849		6,337,794	16,832,239	23,170,033
81501	63,248,099	1,098,097	969,052	-	2,067,149		175,396	86,573	3,167,934	3,429,903		6,245,308	(1,941,477)	4,303,831
81601	141,989,628	2,465,186	2,175,486	3,268,047	7,908,719		393,758	194,352	-	588,110		14,020,484	2,056,748	16,077,232
81701	62,532,281	1,085,669	958,085	200,528	2,244,282		173,411	85,593	2,473,289	2,732,293		6,174,626	(1,315,866)	4,858,760
81802	278,657,802	4,837,982	4,269,439	353,110	9,460,531		772,759	381,421	6,701,720	7,855,900		27,515,511	(3,991,962)	23,523,549
81805	4,834,825	83,941	74,076	86,487	244,504		13,408	6,617	229,685	249,710		477,405	(77,169)	400,236
81806	35,860,952	622,608	549,442	234,043	1,406,093		99,448	49,086	1,020,161	1,168,695		3,541,018	(515,600)	3,025,418
81901	49,739,050	863,556	762,074	1,073,964	2,699,594		137,934	68,082	115,892	321,908		4,911,384	47,513	4,958,897
81902	7,057,916	122,538	108,137	288,011	518,686		19,573	9,661	0	29,234		696,920	258,625	955,545
82001	48,033,995	833,953	735,950	171,903	1,741,806		133,205	65,748	3,043,741	3,242,694		4,743,021	(2,101,627)	2,641,394

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023**

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense		
82101	205,916,239	3,575,063	3,154,934	490,130	7,220,127	571,036	281,854	6,612,826	7,465,716	20,332,790	(2,141,525)	18,191,265		
82106	14,809,773	257,123	226,907	128,123	612,153	41,070	20,271	297,244	358,585	1,462,362	(83,120)	1,379,242		
82107	42,967,824	745,996	658,329	1,012,390	2,416,715	119,156	58,814	873,473	1,051,443	4,242,772	(521,079)	3,721,693		
82108	-	-	-	547,627	547,627	-	-	5,779,665	5,779,665	-	(2,114,103)	(2,114,103)		
82109	16,694,192	289,840	255,779	250,142	795,761	46,295	22,851	34,658	103,804	1,648,435	(30,880)	1,617,555		
82110	164,427	2,855	2,519	67,791	73,165	456	225	43,336	44,017	16,236	40,320	56,556		
82201	133,301,662	2,314,348	2,042,374	5,631,690	9,988,412	369,665	182,461	1,415,566	1,967,692	13,162,608	509,039	13,671,647		
82301	1,002,053,785	17,397,391	15,352,909	19,503,717	52,254,017	2,778,844	1,371,591	0	4,150,435	98,945,811	13,626,939	112,572,750		
82306	4,596,111	79,796	70,419	109,497	259,712	12,746	6,291	240,202	259,239	453,834	67,184	521,018		
82307	5,517,773	95,798	84,540	347,623	527,961	15,302	7,553	0	22,855	544,842	152,236	697,078		
82308	4,701,249	81,622	72,030	97,632	251,284	13,037	6,435	109,301	128,773	464,216	202,920	667,136		
82309	730,281	12,679	11,189	-	23,868	2,025	999	4,274,350	4,277,374	72,110	(4,441,060)	(4,368,950)		
82312	3,852,023	66,878	59,019	14,480	140,377	10,682	5,273	237,356	253,311	380,360	(66,688)	313,672		
82313	18,032,451	313,075	276,283	5,188,390	5,777,748	50,007	24,682	3,216,446	3,291,135	1,780,579	3,235,299	5,015,878		
82401	12,230,191	212,337	187,384	361,918	761,639	33,916	16,740	345,216	395,872	1,207,646	(8,873)	1,198,773		
82402	121,476,397	2,109,401	1,861,194	1,860,724	5,830,959	336,872	166,274	434,453	937,599	11,994,946	935,119	12,930,065		
82406	18,715,506	324,934	286,749	250,427	862,110	51,901	25,617	66,649	144,167	1,848,025	60,963	1,908,988		
82501	-	-	-	64,232	64,232	-	-	4,624,454	4,624,454	-	(2,835,415)	(2,835,415)		
82502	-	-	-	825,567	825,567	-	-	14,650,096	14,650,096	-	(8,269,456)	(8,269,456)		
82503	45,338,645	787,157	694,653	25,461,412	26,943,222	125,731	62,059	-	187,790	4,476,874	11,715,077	16,191,951		
82601	637,292,575	11,064,504	9,764,242	16,243,808	37,072,554	1,767,307	872,314	-	2,639,621	62,928,190	6,869,097	69,797,287		
82602	2,005,943	34,827	30,734	397,344	462,905	5,563	2,746	6,963	15,272	198,073	190,325	388,398		
82603	2,507,486	43,534	38,418	82,535	164,487	6,954	3,432	56,164	66,550	247,597	(16,254)	231,343		
82604	1,434,281	24,902	21,975	0	46,877	1,964	1,964	122,102	128,043	141,625	(48,181)	93,444		
82701	45,903,382	796,962	703,306	16,684,279	18,184,547	127,297	62,832	6,634,918	6,825,047	4,532,638	2,703,283	7,235,921		
82702	9,358,132	162,473	143,380	750,900	1,056,753	25,951	12,809	-	38,760	924,050	630,484	1,554,534		
82801	123,282,907	2,140,405	1,888,872	776,566	4,805,843	341,882	168,748	7,923,698	8,434,328	12,173,326	(1,969,406)	10,203,920		
82901	179,235,222	3,111,834	2,746,142	5,434,446	11,292,422	497,046	245,333	3,671,221	4,413,600	17,698,226	1,980,196	19,678,422		
82906	1,243,567	21,590	19,053	608,109	648,752	3,449	1,702	73,106	78,257	122,794	316,849	439,643		
83001	71,338,362	1,238,558	1,093,007	84,760	2,416,325	197,832	97,646	2,488,352	2,783,830	7,044,165	(1,056,593)	5,987,572		
83005	39,310,222	682,494	602,289	1,014,251	2,299,034	109,013	53,807	578,414	741,234	3,881,610	11,262	3,892,872		
83101	20,739,835	360,079	317,764	419,478	1,097,321	57,515	28,388	1,540,364	1,626,267	2,047,914	(1,065,295)	982,619		
83202	113,156,002	1,964,584	1,733,713	782,794	4,481,091	313,798	154,886	4,494,316	4,963,000	11,173,365	(1,346,228)	9,827,137		
83203	31,987,812	555,364	490,099	-	1,045,463	88,707	43,784	4,884,547	617,038	3,158,573	(389,156)	2,769,417		
83204	44,282,453	768,820	678,471	386,469	1,833,760	122,802	60,613	-	183,415	4,372,583	97,313	4,469,896		
83205	255,027,923	4,427,727	3,907,396	131,592	8,466,715	707,230	349,077	9,345,526	10,401,833	25,182,226	(3,755,518)	21,426,708		
83206	394,144,121	6,843,025	6,038,856	1,420,497	14,302,378	1,093,020	539,496	1,424,897	3,057,413	38,918,978	254,460	39,173,438		
83207	1,229,550	21,347	18,838	104,900	145,085	3,410	1,683	127,962	133,055	121,409	(18,881)	102,528		
83208	4,527,627	78,607	69,370	3,179,738	3,327,715	12,556	6,197	-	18,753	447,071	1,187,356	1,634,427		
83301	47,469,085	824,146	727,295	-	1,551,441	131,639	64,975	3,996,741	4,193,355	4,687,241	(2,307,925)	2,379,316		
83402	44,839,152	778,485	687,000	1,468,981	2,934,466	124,346	61,375	2,101,399	2,287,120	4,427,553	(4,552,056)	(124,503)		
83501	13,107,376	227,567	200,824	610,794	1,039,185	36,349	17,941	147,211	201,501	1,294,262	218,651	1,512,913		
83601	77,731,080	1,349,546	1,190,952	1,124,219	3,664,717	215,560	106,396	4,464,074	4,786,030	7,675,401	(1,124,809)	6,550,592		
83701	144,446,185	2,507,836	2,213,124	555,327	5,276,287	400,571	197,716	5,541,389	6,139,676	14,263,052	(2,414,417)	11,848,635		
83802	-	-	-	-	-	-	-	1,610,060	1,610,060	-	(23,166,410)	(23,166,410)		
83805	-	-	-	-	-	-	-	729	729	-	(9,500,411)	(9,500,411)		
83806	-	-	-	-	-	-	-	1,063,114	1,063,114	-	(11,828,750)	(11,828,750)		
83810	4,135,915	71,807	63,368	548,253	683,428	11,470	5,661	92,343	109,474	408,393	88,109	496,502		
83811	3,978,371	69,071	60,954	136,474	266,499	11,033	5,446	592,212	608,691	392,836	(90,690)	302,146		
83812	148,293,499	2,574,632	2,272,070	6,127,421	10,974,123	411,240	202,981	27,791,037	28,405,258	14,642,947	32,866,522	47,509,469		
83901	186,322,195	3,234,876	2,854,725	2,000,173	8,089,774	516,699	255,034	2,564,158	3,335,891	18,398,015	240,634	18,638,649		
84002	396,221,701	6,879,096	6,070,688	8,180,196	21,129,980	1,098,782	542,340	19,265,787	20,906,909	39,124,125	(10,191,448)	28,932,677		
84003	368,081,380	6,390,531	5,639,538	3,214,253	15,244,322	1,020,744	503,823	16,086,694	17,611,261	36,345,465	(6,552,038)	29,793,427		
84004	1,160,041	20,140	17,774	-	37,914	3,217	1,587	284,557	289,361	114,546	(43,186)	71,360		
84005	4,689,209	81,413	71,845	707,237	860,495	13,004	6,418	0	19,422	463,027	235,521	698,548		
84006	19,830,606	344,294	303,833	1,642,907	2,291,034	54,993	27,144	0	82,137	1,958,134	1,033,757	2,991,891		
84008	67,660	1,175	1,037	-	2,212	188	93	10,409	10,690	6,681	(8,997)	(2,316)		
84009	2,754,330	47,820	42,200	801,407	891,427	7,638	3,770	-	11,408	271,971	269,928	541,899		
84010	31,646	549	485	0	1,034	88	44	446,133	446,265	3,125	(243,454)	(240,329)		
84011	1,326,356	23,028	20,322	68,885	112,235	3,678	1,815	6,813	12,306	130,968	(9,535)	121,433		
84012	-	-	-	-	-	-	-	-	-	-	(24,910)	(24,910)		
84101	31,466,137	546,307	482,107	1,177,116	2,205,530	87,260	43,070	0	130,330	3,107,061	672,959	3,780,020		
84203	125,628,314	2,181,125	1,924,807	1,038,876	5,144,808	348,386	171,957	3,255,573	3,775,916	12,404,918	(1,873,295)	10,531,623		
84207	165,593,911	2,874,997	2,537,138	7,976,232	13,388,367	459,216	226,662	49,960	735,838	16,351,242	3,760,777	20,112,019		
84208	33,474,996	581,184	512,885	117,266	1,211,335	92,831	45,820	319,909	458,560	3,305,422	(94,898)	3,210,524		
84209	123,807,820	2,149,518	1,896,914	4,644,086	8,690,518	343,337	169,466	-	512,803	12,225,157	3,663,280	15,888,437		
84210	41,347,875	717,871	633,509	24,699	1,376,079	114,664	56,596	938,563	1,109,823	4,082,814	(1,436,563)	2,646,251		

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

**South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023**

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense		
84211	68,245,329	1,184,857	1,045,617	5,888,948	8,119,422	189,254	93,413	998,245	1,280,912	6,738,749	1,072,505	7,811,254		
84212	121,343,319	2,106,730	1,859,155	1,312,945	5,278,830	336,503	166,092	1,015,445	1,518,040	11,981,805	138,880	12,120,685		
84213	-	-	-	217,246	217,246	-	-	4,072,560	4,072,560	-	(1,523,175)	(1,523,175)		
84214	3,826,113	66,428	58,622	190,868	315,918	10,610	5,237	58,486	74,333	377,802	11,945	389,747		
84215	13,263,949	230,285	203,223	838,861	1,272,369	36,783	18,155	-	54,938	1,309,722	689,665	1,999,387		
84301	181,904,918	3,158,185	2,787,046	-	5,945,231	504,449	248,988	9,854,120	10,607,557	17,961,840	(8,232,190)	9,729,650		
84401	41,969,088	728,656	643,027	-	1,371,683	116,387	57,447	1,245,587	1,419,421	4,144,154	(1,341,470)	2,802,684		
84501	44,289,913	768,950	678,585	1,273,885	2,721,420	122,822	60,623	548,757	732,202	4,373,319	(396,667)	3,976,652		
84506	147,110	2,554	2,254	-	4,808	408	201	22,632	23,241	14,526	(109,563)	(95,037)		
84601	124,164,333	2,155,708	1,902,377	3,053,550	7,111,635	344,326	169,954	0	514,280	12,260,360	2,412,767	14,673,127		
84603	226,334,840	3,929,565	3,467,776	698,952	8,096,293	627,660	309,803	3,089,139	4,026,602	22,348,984	(672,973)	21,676,011		
84604	224,363,105	3,895,332	3,437,566	7,190,467	14,523,365	622,192	307,104	746,541	1,675,837	22,154,289	8,950,958	31,105,247		
84605	72,664,271	1,261,578	1,113,321	709,990	3,084,889	201,509	99,462	256,118	557,089	7,175,089	(14,811)	7,160,278		
84606	531,188	9,222	8,139	3,512	20,873	1,473	727	125,558	127,758	52,451	(33,466)	18,985		
90208	198,969	3,454	3,048	16,149	22,651	552	272	71,677	72,501	19,647	1,362	21,009		
90407	618,308	10,735	9,473	15,279	35,487	1,715	847	149,216	151,778	61,054	(78,140)	(17,086)		
90704	193,640	3,362	2,967	53,877	60,206	537	265	28,743	29,545	19,121	(6,334)	12,787		
90705	127,527	2,214	1,954	5,283	9,451	354	175	3,797	4,326	12,592	4,457	17,049		
90707	94,795	1,646	1,452	2,044	5,142	263	130	1,752	2,145	9,360	1,140	10,500		
90710	60,534	1,051	927	29,617	31,595	168	82	3,582	3,832	5,977	15,423	21,400		
90711	11,874,913	206,169	181,941	497,901	886,011	32,931	16,255	-	49,186	1,172,565	248,160	1,420,725		
90803	17,636,685	306,203	270,219	1,407,868	1,984,290	48,909	24,141	3,121,354	3,194,404	1,741,499	(912,295)	829,204		
90807	94,789	1,646	1,452	23,224	26,322	263	130	34,141	34,534	9,360	21,474	30,834		
90809	128,554	2,232	1,970	22,890	27,092	356	176	-	532	12,694	30,752	43,446		
91007	1,006,455	17,474	15,420	30,886	63,780	2,791	1,378	34,711	38,880	99,380	(19,198)	80,182		
91009	4,040,355	70,148	61,904	94,868	226,920	11,205	5,531	137,712	154,448	398,957	(79,591)	319,366		
91203	510,169	8,857	7,817	61,182	77,856	1,415	698	28,638	30,751	50,376	3,800	54,176		
91503	138,829	2,410	2,127	689	5,226	385	190	4,839	5,414	13,708	(49)	13,659		
91605	59,686	1,036	914	2,561	4,511	166	82	604	852	5,894	170	6,064		
91803	-	-	-	-	-	-	-	-	-	-	(273)	(273)		
91807	-	-	-	0	0	-	-	-	-	-	(11,206)	(11,206)		
92116	78,843	1,369	1,208	18,835	21,412	219	108	664	991	7,785	19,557	27,342		
92202	1,269,362	22,038	19,448	83,915	125,401	3,520	1,738	2,119	7,377	125,341	54,855	180,196		
92204	148,057	2,571	2,268	14,100	18,939	411	202	13,422	14,035	14,620	12,247	26,867		
92302	6,593,636	114,477	101,024	171,793	387,294	18,285	9,025	137,434	164,744	651,075	20,337	671,412		
92310	100,828	1,751	1,545	3,734	7,030	280	-	-	280	9,956	1,783	11,739		
92319	233,053	4,046	3,571	24,813	32,430	646	-	4,814	5,460	23,012	(31,934)	(8,922)		
92404	509,080	8,839	7,800	43,207	59,846	1,412	697	-	2,109	50,268	47	50,315		
92502	649,766	11,281	9,955	31,965	53,201	1,802	890	139,979	142,671	64,160	(73,297)	(9,137)		
92609	79,031	1,372	1,211	1,605	4,188	219	108	3,173	3,500	7,804	1,385	9,189		
93005	2,672,723	46,403	40,950	176,157	263,510	7,412	3,659	273,555	284,626	263,913	4,527	268,440		
93808	354,235	6,150	5,427	4,919	16,496	982	-	52,562	53,544	34,978	(38,582)	(3,604)		
94216	102,023	1,771	1,563	4,112	7,446	283	-	26,105	26,388	10,074	(2,009)	8,065		
94218	133,218	2,313	2,041	15,566	19,920	369	-	42,382	42,751	13,154	(11,318)	1,836		
94226	-	-	-	-	-	-	-	129	129	-	(1,287)	(1,287)		
94504	148,757	2,583	2,279	661	5,523	413	-	2,205	2,618	14,689	152	14,841		
94607	-	-	-	352	352	-	-	39,904	39,904	-	(12,846)	(12,846)		
Totals ¹	24,177,440,512	419,762,279	370,433,265	812,668,005	1,602,863,549	67,047,627	33,092,136	815,389,971	915,529,734	2,387,353,342	(1,774,042)	2,385,579,300		

¹ Columns may not foot due to rounding.

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
10001	4,639	-	4,639	0.001308%
10002	5,536	-	5,536	0.001561%
10100	210,851	6,063	216,914	0.061167%
10200	288,266	8,409	296,675	0.083659%
10900	5,265	-	5,265	0.001485%
20102	6,543,797	245,191	6,788,988	1.914421%
20400	358,963	9,841	368,805	0.103999%
20600	554,911	26,469	581,380	0.163943%
21400	9,790	705	10,495	0.002959%
30100	1,731,180	67,736	1,798,917	0.507275%
30200	200,967	7,907	208,874	0.058900%
30300	1,315,028	37,431	1,352,460	0.381379%
30400	132,591	7,200	139,792	0.039420%
30500	575,727	34,002	609,729	0.171937%
30600	149,785	4,899	154,684	0.043619%
30700	-	1,035	1,035	0.000292%
30800	21,829	478	22,307	0.006290%
31102	254	37	291	0.000082%
31104	108,030	2,706	110,736	0.031226%
31105	22,592	1,240	23,832	0.006720%
31108	117,967	12,599	130,566	0.036818%
31113	1,025	42	1,067	0.000301%
31121	2,403	-	2,403	0.000677%
31123	120,843	3,015	123,858	0.034927%
31124	82,627	2,393	85,020	0.023975%
31126	14,748	933	15,681	0.004422%
31138	48,972	2,660	51,632	0.014560%
31140	99,518	3,944	103,463	0.029175%
31142	46,037	387	46,424	0.013091%
31143	512	1,562	2,074	0.000585%
31146	35,357	1,730	37,087	0.010458%
31200	14,393	53	14,446	0.004074%
31300	89,130	5,201	94,331	0.026600%
31400	318,525	20,459	338,984	0.095590%
31600	142,987	5,494	148,481	0.041870%
31700	489,383	22,327	511,711	0.144297%
40100	134,206	8,773	142,979	0.040318%
40200	1,087,710	79,387	1,167,097	0.329109%
40700	4,252,326	189,085	4,441,411	1.252430%
40900	45,064,212	1,940,988	47,005,200	13.254956%
41400	10,247,997	470,080	10,718,077	3.022381%
41700	-	1,222	1,222	0.000344%
42000	36,913	-	36,913	0.010409%
42200	528,291	28,198	556,489	0.156924%
50100	682,578	21,760	704,338	0.198616%
50200	985,418	38,731	1,024,149	0.288799%
51200	-	120	120	0.000034%
51300	1,548,951	51,453	1,600,403	0.451296%
51400	729,159	28,245	757,404	0.213580%
51500	981	291	1,272	0.000359%
51700	87,370	3,932	91,302	0.025746%
51800	3,734,346	126,040	3,860,386	1.088587%
52200	11,528	192	11,719	0.003305%
53000	624	-	624	0.000176%
54100	-	228	228	0.000064%

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

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
54200	12,725,322	484,271	13,209,593	3.724962%
54300	54,558	2,442	57,000	0.016073%
60400	20,956	-	20,956	0.005909%
60601	16,816	1,216	18,032	0.005085%
60700	141,730	7,905	149,634	0.042195%
61000	32,698	2,648	35,346	0.009967%
63500	-	546	546	0.000154%
63700	25,871	605	26,476	0.007466%
64100	43,861	2,027	45,889	0.012940%
67100	18,078	522	18,600	0.005245%
67300	39,128	2,284	41,412	0.011678%
67500	818,095	30,260	848,354	0.239227%
67900	5,026	77	5,102	0.001439%
68200	2,618	2,030	4,648	0.001311%
68700	8,756	-	8,756	0.002469%
68800	28,544	-	28,544	0.008049%
68900	26,522	-	26,522	0.007479%
70101	542,076	20,381	562,457	0.158607%
70102	244,672	9,139	253,812	0.071572%
70104	43,446	2,042	45,488	0.012827%
70108	50,018	1,217	51,235	0.014448%
70202	867,822	36,377	904,199	0.254974%
70203	3,000,466	117,142	3,117,608	0.879132%
70209	62,128	1,659	63,787	0.017987%
70212	23,157	2,654	25,811	0.007279%
70215	33,819	2,010	35,829	0.010104%
70218	2,707	-	2,707	0.000763%
70220	-	287	287	0.000081%
70222	6,680	479	7,159	0.002019%
70224	6,964	197	7,162	0.002020%
70301	325,525	9,139	334,665	0.094372%
70303	54,228	2,696	56,925	0.016052%
70305	38,301	2,063	40,364	0.011382%
70401	131,548	4,660	136,208	0.038409%
70402	4,072,308	144,450	4,216,758	1.189080%
70404	169,519	6,489	176,008	0.049632%
70406	60,222	3,643	63,865	0.018009%
70407	53,358	494	53,851	0.015185%
70413	25,541	1,094	26,635	0.007511%
70420	185,819	7,248	193,067	0.054443%
70501	232,484	10,897	243,381	0.068631%
70502	106,137	5,497	111,634	0.031480%
70504	47,751	2,727	50,478	0.014234%
70505	-	352	352	0.000099%
70507	10,238	771	11,009	0.003104%
70601	73,577	3,228	76,804	0.021658%
70602	709,728	16,156	725,884	0.204691%
70603	136,185	6,195	142,380	0.040150%
70608	534	-	534	0.000151%
70701	4,312,815	196,136	4,508,951	1.271475%
70702	1,330,936	51,745	1,382,681	0.389901%
70705	7,102	-	7,102	0.002003%
70712	2,269,378	-	2,269,378	0.639940%
70714	327,193	12,235	339,428	0.095715%
70715	7,463	-	7,463	0.002104%

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

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
70801	3,415,789	117,818	3,533,606	0.996439%
70802	694,351	25,399	719,750	0.202962%
70804	43,270	2,504	45,773	0.012908%
70806	580,923	16,353	597,277	0.168426%
70807	17,350	869	18,220	0.005138%
70901	339,405	13,233	352,638	0.099440%
70902	95,275	5,699	100,974	0.028474%
70903	12,112	427	12,539	0.003536%
70905	685	-	685	0.000193%
71001	7,818,982	361,053	8,180,035	2.306681%
71006	12,042,955	425,689	12,468,644	3.516022%
71008	3,785,262	131,974	3,917,235	1.104618%
71012	352,717	11,536	364,253	0.102715%
71015	670,986	-	670,986	0.189211%
71016	521,158	-	521,158	0.146961%
71017	3,667	-	3,667	0.001034%
71018	6,834,536	292,076	7,126,612	2.009627%
71019	625,985	-	625,985	0.176521%
71025	789,142	30,183	819,325	0.231041%
71026	15	-	15	0.000004%
71035	708,277	-	708,277	0.199726%
71037	226	-	226	0.000064%
71038	66,726	863	67,589	0.019059%
71044	18,998	-	18,998	0.005357%
71047	60,421	-	60,421	0.017038%
71103	1,045,275	39,703	1,084,979	0.305952%
71105	788,403	30,862	819,265	0.231024%
71109	74,916	4,285	79,201	0.022334%
71112	-	158	158	0.000045%
71201	330,325	18,422	348,747	0.098343%
71202	918,264	32,672	950,936	0.268154%
71213	18,772	821	19,593	0.005525%
71217	20,813	-	20,813	0.005869%
71301	286,533	13,124	299,658	0.084500%
71302	128,953	4,700	133,652	0.037689%
71303	856,666	31,634	888,300	0.250491%
71305	48,712	1,642	50,354	0.014199%
71307	-	84	84	0.000024%
71309	18,787	568	19,355	0.005458%
71312	668	-	668	0.000188%
71401	1,729,337	45,701	1,775,038	0.500541%
71402	273,406	9,989	283,394	0.079914%
71406	45,415	1,988	47,403	0.013367%
71407	-	2,030	2,030	0.000573%
71409	5,224	217	5,441	0.001534%
71501	2,737,300	82,715	2,820,015	0.795214%
71504	453,372	19,478	472,850	0.133339%
71506	133,655	5,722	139,377	0.039303%
71601	1,346,069	53,381	1,399,450	0.394630%
71605	530,797	20,096	550,893	0.155346%
71607	349,270	16,940	366,211	0.103267%
71610	-	234	234	0.000066%
71701	605,795	30,018	635,813	0.179292%
71702	235,159	10,229	245,388	0.069197%
71705	49,293	1,916	51,208	0.014440%

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

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
71706	40,500	1,129	41,629	0.011739%
71802	108,217	2,285	110,501	0.031160%
71803	4,234,458	115,302	4,349,759	1.226585%
71809	2,581,787	85,292	2,667,079	0.752087%
71810	5,603	-	5,603	0.001580%
71812	26,040	413	26,454	0.007460%
71815	10,437	825	11,263	0.003176%
71901	714,094	30,440	744,535	0.209951%
71902	11,894	549	12,443	0.003509%
71904	101,112	3,340	104,452	0.029454%
71905	73,950	2,470	76,421	0.021550%
72001	198,278	8,532	206,810	0.058318%
72002	932,656	32,866	965,522	0.272267%
72011	3,741	295	4,035	0.001138%
72101	1,980,079	81,746	2,061,825	0.581412%
72102	2,302,949	95,971	2,398,920	0.676469%
72108	43,337	1,288	44,625	0.012584%
72109	6,203	522	6,726	0.001897%
72110	7,388	-	7,388	0.002083%
72111	-	557	557	0.000157%
72113	5,589	342	5,931	0.001672%
72117	49,919	1,039	50,958	0.014370%
72119	404,187	8,932	413,119	0.116495%
72120	49,321	-	49,321	0.013908%
72122	60,860	2,238	63,098	0.017793%
72123	72,111	-	72,111	0.020334%
72124	9,094	-	9,094	0.002564%
72126	15,749	547	16,296	0.004595%
72201	636,373	26,945	663,319	0.187049%
72202	2,616,268	114,305	2,730,573	0.769992%
72302	3,115,695	104,850	3,220,545	0.908159%
72303	23,442	-	23,442	0.006610%
72304	2,036	277	2,314	0.000652%
72305	11,964,603	398,828	12,363,431	3.486353%
72307	900,381	-	900,381	0.253898%
72309	1,652,418	46,389	1,698,807	0.479045%
72314	476,089	-	476,089	0.134252%
72321	-	300	300	0.000085%
72323	983,506	45,159	1,028,665	0.290072%
72324	566,125	-	566,125	0.159641%
72327	818	-	818	0.000231%
72328	107,040	-	107,040	0.030184%
72329	665,048	-	665,048	0.187536%
72332	566,368	17,342	583,711	0.164600%
72333	371,047	13,560	384,607	0.108455%
72338	633,602	-	633,602	0.178669%
72343	317,554	-	317,554	0.089547%
72346	651,584	-	651,584	0.183740%
72347	174,428	-	174,428	0.049187%
72349	125,503	-	125,503	0.035390%
72352	222,542	-	222,542	0.062755%
72353	53,985	-	53,985	0.015223%
72402	584,656	25,427	610,083	0.172037%
72403	1,270,037	57,040	1,327,077	0.374221%
72409	4,687	596	5,283	0.001490%

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

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
72412	41,974	2,881	44,854	0.012648%
72501	623,842	25,819	649,661	0.183197%
72502	55,478	2,376	57,854	0.016314%
72509	49,244	3,930	53,174	0.014995%
72510	101,232	3,307	104,539	0.029479%
72601	14,317,189	457,483	14,774,672	4.166297%
72602	1,043,999	38,295	1,082,295	0.305195%
72604	5,890,967	216,283	6,107,249	1.722178%
72605	336,084	15,126	351,210	0.099037%
72606	95,281	4,990	100,271	0.028275%
72613	32,162	1,028	33,190	0.009359%
72614	59,523	2,076	61,599	0.017370%
72701	1,899,018	55,643	1,954,662	0.551193%
72702	241,106	12,941	254,047	0.071638%
72705	927,990	20,977	948,966	0.267598%
72801	684,890	-	684,890	0.193131%
72802	1,479,251	46,244	1,525,495	0.430173%
72806	73,637	2,143	75,781	0.021369%
72807	-	389	389	0.000110%
72808	-	70	70	0.000020%
72901	2,774,310	82,682	2,856,992	0.805641%
72902	678,165	27,042	705,207	0.198861%
72904	914	-	914	0.000258%
72908	17,652	-	17,652	0.004978%
72911	6,845	13	6,858	0.001934%
73001	492,536	15,568	508,104	0.143280%
73002	1,609,957	55,900	1,665,857	0.469754%
73010	972	-	972	0.000274%
73101	324,924	13,966	338,890	0.095563%
73102	101,289	4,476	105,765	0.029825%
73201	7,848,028	310,418	8,158,446	2.300593%
73202	843,061	29,990	873,051	0.246191%
73203	894,534	26,098	920,632	0.259608%
73204	353,393	-	353,393	0.099653%
73205	835,262	31,069	866,330	0.244296%
73206	297,427	11,414	308,841	0.087090%
73207	4,216	-	4,216	0.001189%
73208	4,384	-	4,384	0.001236%
73209	98,128	2,433	100,560	0.028357%
73212	35,107	1,206	36,313	0.010240%
73213	32,531	1,470	34,001	0.009588%
73215	22,368	1,241	23,609	0.006657%
73216	81,353	2,998	84,351	0.023786%
73217	325,939	13,645	339,585	0.095759%
73223	34,856	631	35,487	0.010007%
73225	403,843	-	403,843	0.113879%
73226	61,557	2,631	64,188	0.018100%
73301	738,209	26,435	764,645	0.215621%
73302	249,573	11,323	260,896	0.073570%
73303	206,394	9,721	216,115	0.060942%
73310	1,517	-	1,517	0.000428%
73311	8,971	1,146	10,117	0.002853%
73401	522,851	18,121	540,972	0.152548%
73402	408,994	18,609	427,603	0.120579%
73406	44,466	1,895	46,360	0.013073%

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

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
73407	19,560	555	20,114	0.005672%
73501	38,279	2,573	40,852	0.011520%
73502	384,596	11,776	396,372	0.111773%
73601	469,972	21,808	491,779	0.138676%
73602	884,674	36,230	920,904	0.259685%
73607	32,446	1,307	33,753	0.009518%
73608	486	-	486	0.000137%
73609	35,044	1,417	36,461	0.010282%
73613	-	261	261	0.000073%
73614	1,741	-	1,741	0.000491%
73702	2,162,624	71,083	2,233,708	0.629881%
73703	605,749	28,371	634,121	0.178815%
73707	214,527	5,084	219,612	0.061928%
73708	128,765	8,262	137,028	0.038640%
73710	12,559	670	13,229	0.003730%
73801	811,586	34,358	845,944	0.238547%
73803	1,818,962	90,815	1,909,777	0.538536%
73805	27,220	1,046	28,267	0.007971%
73806	25,768	1,110	26,878	0.007579%
73807	18,415	880	19,295	0.005441%
73809	7,932	259	8,191	0.002310%
73810	9,732	-	9,732	0.002744%
73811	14,313	832	15,144	0.004270%
73812	48,886	2,666	51,552	0.014537%
73815	6,210	178	6,387	0.001801%
73819	19,659	-	19,659	0.005544%
73820	16,841	377	17,218	0.004855%
73901	824,778	30,188	854,966	0.241091%
73902	115,424	10,046	125,470	0.035381%
73903	2,280,889	71,833	2,352,721	0.663442%
73906	229,353	6,037	235,390	0.066377%
73907	86,819	2,781	89,600	0.025266%
73911	577,650	17,199	594,849	0.167741%
74002	3,062	828	3,890	0.001097%
74003	8,896,923	402,766	9,299,688	2.622411%
74005	8,880,715	422,394	9,303,108	2.623376%
74009	645	-	645	0.000182%
74010	273,657	-	273,657	0.077168%
74013	345,175	13,060	358,234	0.101018%
74018	11,220	-	11,220	0.003164%
74020	907	-	907	0.000256%
74101	65,945	3,359	69,305	0.019543%
74102	425,155	17,693	442,848	0.124878%
74106	28,054	311	28,365	0.007999%
74201	60,058	-	60,058	0.016936%
74203	6,659,635	259,475	6,919,109	1.951114%
74204	105,005	-	105,005	0.029610%
74208	16,379	840	17,219	0.004856%
74213	113,670	5,107	118,777	0.033494%
74216	127,614	4,423	132,037	0.037233%
74217	82,219	2,273	84,492	0.023826%
74218	56,306	2,028	58,334	0.016450%
74219	1,214	-	1,214	0.000342%
74221	81,087	2,224	83,311	0.023493%
74222	96,077	3,459	99,536	0.028068%

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

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
74223	15,148	1,815	16,964	0.004784%
74224	61,390	1,956	63,346	0.017863%
74226	95,910	3,223	99,134	0.027955%
74228	362,794	-	362,794	0.102304%
74229	320,795	9,915	330,709	0.093256%
74230	2,415,914	92,258	2,508,172	0.707277%
74231	57,407	-	57,407	0.016188%
74234	80,994	-	80,994	0.022839%
74239	22,235	-	22,235	0.006270%
74301	2,303,398	87,768	2,391,166	0.674283%
74302	1,860,767	88,164	1,948,931	0.549577%
74311	894	236	1,130	0.000319%
74401	745,205	26,922	772,127	0.217731%
74402	371,820	19,140	390,960	0.110246%
74406	21,561	903	22,464	0.006335%
74407	4,847	-	4,847	0.001367%
74408	7,707	-	7,707	0.002173%
74413	3,279	-	3,279	0.000925%
74501	832,465	37,918	870,383	0.245439%
74504	171,685	9,747	181,432	0.051162%
74506	-	41	41	0.000012%
74509	42,829	1,442	44,271	0.012484%
74510	9,534	363	9,896	0.002791%
74601	3,567,529	132,413	3,699,942	1.043344%
74602	5,193,902	179,511	5,373,413	1.515244%
74604	1,114,060	29,569	1,143,629	0.322491%
74607	261,211	8,996	270,207	0.076195%
74609	540,181	20,600	560,781	0.158134%
74613	516,826	16,547	533,374	0.150406%
74620	-	172	172	0.000048%
80101	7,317	224	7,541	0.002126%
80201	34,920	1,122	36,042	0.010163%
80401	15,777	402	16,179	0.004562%
80402	-	143	143	0.000040%
80404	4,630	-	4,630	0.001306%
80405	9,685	937	10,622	0.002995%
80407	12,961	-	12,961	0.003655%
80504	4,513	19	4,533	0.001278%
80601	-	13	13	0.000004%
80603	271	-	271	0.000076%
80607	3,335	-	3,335	0.000940%
80701	5,346	592	5,938	0.001674%
80801	34,711	194	34,905	0.009843%
81001	49,258	2,037	51,294	0.014464%
81102	44,060	735	44,795	0.012632%
81301	21,818	371	22,189	0.006257%
81409	19,285	9	19,294	0.005441%
81501	6,164	854	7,018	0.001979%
81601	9,334	17	9,351	0.002637%
81802	133,698	4,533	138,232	0.038980%
81805	6,287	-	6,287	0.001773%
81806	3,960	-	3,960	0.001117%
81901	6,814	-	6,814	0.001921%
82001	2,790	24	2,814	0.000794%
82101	18,871	949	19,820	0.005589%

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

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
82107	967	-	967	0.000273%
82109	808	1	810	0.000228%
82201	22,736	991	23,727	0.006691%
82301	130,704	3,201	133,905	0.037760%
82401	10,336	142	10,478	0.002955%
82402	25,304	145	25,450	0.007177%
82503	4,398	239	4,637	0.001308%
82601	68,005	2,559	70,564	0.019898%
82701	18,048	23	18,070	0.005096%
82801	7,975	220	8,196	0.002311%
82901	43,166	721	43,887	0.012376%
83001	1,936	216	2,152	0.000607%
83005	26,473	-	26,473	0.007465%
83202	16,799	223	17,022	0.004800%
83203	(372)	-	(372)	-0.000105%
83204	208	-	208	0.000059%
83205	37,423	929	38,352	0.010815%
83206	41,404	3,091	44,495	0.012547%
83208	16,532	-	16,532	0.004662%
83402	1,804	78	1,882	0.000531%
83501	25,818	651	26,469	0.007464%
83601	20,500	672	21,172	0.005970%
83701	5,158	165	5,323	0.001501%
83812	31,852	711	32,564	0.009183%
83901	7,608	210	7,818	0.002204%
84002	32,712	3,170	35,881	0.010118%
84003	79,517	4,792	84,309	0.023774%
84101	1,884	-	1,884	0.000531%
84203	5,057	1,206	6,263	0.001766%
84207	19,462	661	20,123	0.005675%
84208	3,540	153	3,693	0.001041%
84209	37,452	1,838	39,290	0.011079%
84210	26,325	700	27,025	0.007621%
84211	171	30	201	0.000057%
84212	3,788	95	3,883	0.001095%
84301	20,793	1,360	22,153	0.006247%
84401	13	1,072	1,085	0.000306%
84603	24,102	676	24,778	0.006987%
84604	-	337	337	0.000095%
90203	1,141,798	48,223	1,190,021	0.335573%
90208	12,361	745	13,106	0.003696%
90211	2,976	-	2,976	0.000839%
90403	1,816,386	67,403	1,883,789	0.531208%
90407	65,820	-	65,820	0.018561%
90704	660,670	-	660,670	0.186302%
90705	874,612	-	874,612	0.246631%
90707	178,318	-	178,318	0.050284%
90709	2,134,653	80,998	2,215,651	0.624790%
90710	132,027	-	132,027	0.037230%
90711	748,133	29,578	777,711	0.219306%
90803	1,849,195	32,784	1,881,979	0.530698%
90807	204,797	-	204,797	0.057750%
90809	253,368	-	253,368	0.071447%
90810	4,056	982	5,038	0.001421%
90811	26,380	-	26,380	0.007439%

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

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2023

Employer Code	Employer Contribution	Nonemployer Contribution	Total Contribution	Employer Allocation Percentage
91007	1,638,869	-	1,638,869	0.462143%
91009	325,276	9,307	334,584	0.094349%
91203	51,926	1,927	53,853	0.015186%
91503	52,677	1,627	54,304	0.015313%
91604	10,726	1,354	12,081	0.003407%
91605	8,860	621	9,481	0.002673%
91804	39,006	-	39,006	0.010999%
92109	45,908	-	45,908	0.012945%
92114	127,526	-	127,526	0.035961%
92116	81,679	-	81,679	0.023033%
92117	171,443	-	171,443	0.048345%
92118	39,014	-	39,014	0.011002%
92119	33,545	-	33,545	0.009459%
92121	52,841	-	52,841	0.014901%
92202	41,511	4,058	45,569	0.012850%
92204	711,814	-	711,814	0.200724%
92302	1,298,151	42,111	1,340,263	0.377940%
92310	348,418	-	348,418	0.098250%
92313	184,666	-	184,666	0.052074%
92318	51,514	-	51,514	0.014526%
92319	519,082	-	519,082	0.146375%
92404	81,244	1,820	83,063	0.023423%
92502	132,905	5,700	138,605	0.039085%
92507	16,170	-	16,170	0.004560%
92606	2,079,680	78,069	2,157,749	0.608462%
92609	13,243	544	13,786	0.003888%
92805	167,593	-	167,593	0.047259%
93005	450,106	16,849	466,955	0.131676%
93706	99,110	-	99,110	0.027948%
93808	65,868	2,235	68,103	0.019204%
94216	524,249	-	524,249	0.147832%
94218	261,443	-	261,443	0.073724%
94219	255,087	-	255,087	0.071932%
94220	215,023	-	215,023	0.060634%
94221	154,576	-	154,576	0.043589%
94224	15,441	-	15,441	0.004354%
94225	164,242	-	164,242	0.046314%
94226	152,328	-	152,328	0.042955%
94227	121,819	-	121,819	0.034352%
94228	64,137	-	64,137	0.018086%
94229	74,224	-	74,224	0.020930%
94231	65,151	-	65,151	0.018372%
94232	55,518	-	55,518	0.015655%
94504	8,342	745	9,087	0.002562%
94607	259,548	-	259,548	0.073190%
94608	14,933	-	14,933	0.004211%
Totals¹	\$ 342,153,297	\$ 12,470,282	\$ 354,623,580	100.000000%

¹ Columns may not foot due to rounding.

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense			
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources		Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources		Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
10001	39,821	1,874	867	12,401	15,142		491	68		2,269	2,828		4,686	9,162	13,848
10002	47,524	2,237	1,034	303	3,574		586	82		28,899	29,567		5,593	(8,053)	(2,460)
10100	1,861,997	87,627	40,525	150,729	278,881		22,954	3,195		0	26,149		219,132	95,355	314,487
10200	2,546,667	119,848	55,426	267,638	442,912		31,395	4,370		596	36,361		299,709	122,020	421,729
10900	45,192	2,127	984	31,373	34,484		557	77		-	634		5,319	11,289	16,608
20102	58,276,814	2,742,559	1,268,344	3,641,714	7,652,617		718,427	100,014		56,668	875,109		6,858,410	1,117,556	7,975,966
20400	3,165,827	148,987	68,901	158,558	376,446		39,028	5,433		-	44,461		372,576	84,059	456,635
20600	4,990,574	234,861	108,615	130,542	474,018		61,523	8,565		417,189	487,277		587,325	(200,606)	386,719
21400	90,089	4,240	1,961	4,250	10,451		1,111	155		37,610	38,876		10,602	(6,006)	4,596
30100	15,441,938	726,711	336,080	312,648	1,375,439		190,366	26,502		807,916	1,024,784		1,817,312	(508,392)	1,308,920
30200	1,792,975	84,379	39,023	6,411	129,813		22,104	3,077		119,965	145,146		211,009	(6,004)	205,005
30300	11,609,543	546,356	252,672	215,659	1,014,687		143,121	19,924		45,518	208,563		1,366,290	372,639	1,738,929
30400	1,199,973	56,472	26,116	182,097	264,685		14,793	2,059		96,177	113,029		141,221	(16,851)	124,370
30500	5,233,927	246,313	113,912	-	360,225		64,523	8,982		779,942	853,447		615,964	(474,725)	141,239
30600	1,327,810	62,488	28,899	148,446	239,833		16,369	2,278		88,004	106,651		156,266	(12,815)	143,451
30700	8,884	418	193	568	1,179		110	16		42,276	42,402		1,046	(21,333)	(20,287)
30800	191,484	9,011	4,167	12,359	25,537		2,361	328		19,292	21,981		22,535	(13,734)	8,801
30900	-	-	-	2,612	2,612		-	-		3,985	3,985		-	(19)	(19)
31102	2,502	118	54	134	306		31	4		1,537	1,572		294	(3,743)	(3,449)
31104	950,561	44,734	20,688	3,999	69,421		11,718	1,632		32,151	45,501		111,868	7,130	118,998
31105	204,572	9,627	4,452	37,217	51,296		2,522	351		-	2,873		24,075	24,081	48,156
31108	1,120,778	52,745	24,393	62,284	139,422		13,817	1,923		514,892	530,632		131,901	(290,703)	(158,802)
31113	9,158	431	199	6,069	6,699		113	15		76	204		1,078	1,656	2,734
31121	20,623	971	449	6,748	8,168		254	36		5,093	5,383		2,427	2,485	4,912
31123	1,063,202	50,035	23,140	73,824	146,999		13,107	1,825		79,287	94,219		125,125	85,666	210,791
31124	729,815	34,346	15,884	111,548	161,778		8,997	1,253		2,607	12,857		85,890	41,375	127,265
31126	134,607	6,335	2,930	0	9,265		1,659	231		18,534	20,424		15,841	(7,566)	8,275
31138	443,206	20,858	9,646	10,795	41,299		5,464	761		31,434	37,659		52,160	(26,401)	25,759
31140	888,126	41,796	19,329	36,285	97,410		10,949	1,524		29,798	42,271		104,521	(5,568)	98,953
31142	398,507	18,754	8,673	33,482	60,909		4,913	684		4,705	10,302		46,899	11,379	58,278
31143	17,802	838	387	15,367	16,592		219	30		104,330	104,579		2,095	(42,906)	(40,811)
31146	318,356	14,982	6,929	23,218	45,129		3,925	546		146,045	150,516		37,466	(33,258)	4,208
31200	124,003	5,836	2,699	11,213	19,748		1,529	212		2,483	4,224		14,593	9,350	23,943
31300	809,739	38,107	17,623	9,406	65,136		9,982	1,390		100,101	111,473		95,296	(59,971)	35,325
31400	2,909,847	136,940	63,330	1,353	201,623		35,872	4,994		469,063	509,929		342,450	(239,314)	103,136
31600	1,274,562	59,982	27,740	21,040	108,762		15,713	2,188		83,745	101,646		149,999	(16,685)	133,314
31700	4,392,535	206,717	95,600	78,173	380,490		54,150	7,538		263,983	325,671		516,943	(183,749)	333,194
40100	1,227,332	57,759	26,712	210,841	295,312		15,130	2,106		36,147	53,383		144,441	44,813	189,254
40200	10,018,381	471,474	218,041	-	689,515		123,505	17,194		789,333	930,032		1,179,031	(569,883)	609,148
40700	38,125,166	1,794,205	829,761	0	2,623,966		470,001	65,430		1,044,744	1,580,175		4,486,828	(655,717)	3,831,111
40900	403,493,621	18,988,771	8,781,684	20,598,152	48,368,607		4,974,198	692,488		23,919,635	29,586,321		47,485,860	(11,489,987)	35,995,873
41400	92,004,195	4,329,800	2,002,391	-	6,332,191		1,134,213	157,897		4,403,797	5,695,907		10,827,677	(3,135,820)	7,691,857
41700	10,486	493	228	1,318	2,039		129	18		21,300	21,447		1,234	(12,167)	(10,933)
42000	316,864	14,912	6,896	31,026	52,834		3,906	544		57,402	61,852		37,291	12,515	49,806
42200	4,776,910	224,806	103,965	30,103	358,874		58,889	8,199		883,459	950,547		562,179	(332,527)	229,652
50100	6,046,051	284,533	131,587	411,799	827,919		74,535	10,376		9,019	93,930		711,540	175,014	886,554
50200	8,791,318	413,727	191,335	91,040	696,102		108,378	15,088		409,031	532,497		1,034,622	(147,932)	886,690
51200	1,029	48	22	0	70		13	2		10,579	10,594		121	(7,033)	(6,912)
51300	13,737,896	646,518	298,993	266,091	1,211,602		169,359	23,577		1,092,871	1,285,807		1,616,769	247,197	1,863,966
51400	6,501,573	305,970	141,501	-	447,471		80,150	11,158		407,302	498,610		765,149	(206,001)	559,148
51500	10,919	514	238	-	752		135	19		46,245	46,399		1,285	(26,078)	(24,793)
51700	783,737	36,883	17,057	34,770	88,710		9,662	1,345		129,302	140,309		92,235	(10,054)	82,181
51800	33,137,630	1,559,487	721,212	3,570,153	5,850,852		408,516	56,871		349,304	814,691		3,899,861	1,149,054	5,048,915
52200	100,600	4,734	2,189	2,688	9,611		1,240	173		11,257	12,670		11,839	8,042	19,881
53000	5,356	252	117	3,124	3,493		66	9		2,041	2,116		630	1,226	1,856
54100	1,955	92	43	3	138		24	3		348	375		230	(207)	23
54200	113,391,424	5,336,302	2,467,865	5,133,897	12,938,064		1,397,872	194,602		538,317	2,130,791		13,344,671	1,006,049	14,350,720
54300	489,288	23,026	10,649	72,564	106,239		6,032	840		65,635	72,507		57,583	(22,691)	34,892
60100	-	-	-	-	-		-	-		1,971	1,971		-	(11,911)	(11,911)
60400	179,883	8,465	3,915	43,101	55,481		2,218	308		7,664	10,190		21,170	23,405	44,575
60500	-	-	-	0	0		-	-		986	986		-	(6,431)	(6,431)
60601	154,789	7,284	3,369	-	10,653		1,908	266		66,008	68,182		18,217	(31,869)	(13,652)
60700	1,284,463	60,448	27,955	-	88,403		15,835	2,204		282,947	300,986		151,164	(200,851)	(49,687)
61000	303,407	14,279	6,603	13,949	34,831		3,740	521		243,191	247,452		35,707	(72,576)	(36,869)
63500	4,685	220	102	7	329		58	8		832	898		551	(1,501)	(950)
63700	227,274	10,696	4,946	24,892	40,534		2,802	390		36	3,228		26,747	14,380	41,127
64100	393,909	18,538	8,573	360	27,471		4,856	676		75,043	80,575		46,358	(30,338)	16,020

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense		
67100	159,661	7,514	3,475	33,178	44,167	1,968	274	3,000	5,242	18,790	10,972	29,762		
67300	355,479	16,729	7,737	1,291	25,757	4,382	610	7,100	12,092	41,835	(3,530)	38,305		
67500	7,282,292	342,711	158,493	163,593	664,797	89,775	12,498	268,594	370,867	857,029	51,898	908,927		
67900	43,797	2,061	953	29,874	32,888	540	75	42	657	5,154	10,707	15,861		
68200	39,901	1,878	868	0	2,746	492	68	38,497	39,057	4,696	(51,223)	(46,527)		
68700	75,160	3,537	1,636	32,584	37,757	927	129	3,406	4,462	8,845	18,168	27,013		
68800	245,023	11,531	5,333	170,099	186,963	3,021	420	-	3,441	28,836	61,209	90,045		
68900	227,661	10,714	4,955	158,047	173,716	2,807	391	-	3,198	26,793	56,872	83,665		
70101	4,828,140	227,217	105,080	276,482	608,779	59,521	8,286	132,418	200,225	568,208	130,631	698,839		
70102	2,178,723	102,533	47,418	79,024	228,975	26,859	3,739	241,308	271,906	256,407	(42,391)	214,016		
70104	390,472	18,376	8,498	3,928	30,802	4,814	670	57,524	63,008	45,953	(12,625)	33,328		
70108	439,803	20,698	9,572	122,337	152,607	5,422	755	70,662	76,839	51,759	31,858	83,617		
70202	7,761,664	365,271	168,926	323,250	857,447	95,685	13,320	449,586	558,591	913,445	(113,703)	799,742		
70203	26,761,615	1,259,426	582,443	1,418,909	3,260,778	329,913	45,929	1,511,791	1,887,633	3,149,488	152,654	3,302,142		
70209	547,545	25,768	11,917	43,461	81,146	6,750	940	14,934	22,624	64,439	5,790	70,229		
70212	221,566	10,427	4,822	47,392	62,641	2,731	381	60,257	63,369	26,075	(958)	25,117		
70215	307,561	14,474	6,694	49,301	70,469	3,792	528	103,135	107,455	36,196	(24,937)	11,259		
70218	23,236	1,093	506	16,130	17,729	286	40	-	326	2,735	5,804	8,539		
70220	2,462	116	54	-	170	30	4	6,291	6,325	290	(7,501)	(7,211)		
70222	61,451	2,892	1,337	11,833	16,062	758	105	23,054	23,917	7,232	(6,380)	852		
70224	61,477	2,893	1,338	17,537	21,768	758	106	8,097	8,961	7,235	110	7,345		
70301	2,872,769	135,195	62,523	1,388,784	1,586,502	35,415	4,930	832,758	873,103	338,087	98,519	436,606		
70303	488,643	22,996	10,635	33,636	67,267	6,024	839	180,635	187,498	57,507	(64,299)	(6,792)		
70305	346,483	16,306	7,541	109,924	133,771	4,271	594	240,172	245,037	40,776	(39,736)	1,040		
70401	1,169,213	55,024	25,447	168,876	249,347	14,414	2,007	174,186	190,607	137,601	31,715	169,316		
70402	36,196,740	1,703,451	787,790	443,364	2,934,605	446,228	62,120	632,470	1,140,818	4,259,878	274,958	4,534,836		
70403	-	-	-	132	132	-	-	924	924	-	(66)	(66)		
70404	1,510,857	71,102	32,882	24,848	128,832	18,626	2,593	86,525	107,744	177,808	(27,932)	149,876		
70406	548,220	25,800	11,932	147,400	185,132	6,758	941	356,343	364,042	64,518	(39,904)	24,614		
70407	462,261	21,754	10,061	70,166	101,981	5,699	794	8,261	14,754	54,402	27,554	81,956		
70413	228,637	10,760	4,976	24,160	39,896	2,819	392	31,148	34,359	26,908	(11,947)	14,961		
70420	1,657,288	77,993	36,069	70,321	184,383	20,431	2,844	159,245	182,520	195,041	1,592	196,633		
70501	2,089,189	98,319	45,469	4,719	148,507	25,755	3,585	150,967	180,307	245,870	(60,640)	185,230		
70502	958,272	45,097	11,813	29,699	95,652	11,813	1,645	61,205	74,663	112,776	(17,309)	95,467		
70503	-	-	-	2,955	2,955	-	-	40,730	40,730	-	(15,691)	(15,691)		
70504	433,308	20,392	9,431	3,032	32,855	5,342	744	110,499	116,585	50,995	(40,683)	10,312		
70505	3,025	142	66	4	212	37	5	3,743	3,785	356	(17,163)	(16,807)		
70507	94,501	4,447	2,057	38,267	44,771	1,165	162	8,475	9,802	11,122	6,121	17,243		
70601	659,290	31,027	14,349	45,886	91,262	8,128	1,131	67,592	76,851	77,590	(6,424)	71,166		
70602	6,231,003	293,237	135,612	872,622	1,301,471	76,815	10,693	-	87,508	733,307	503,082	1,236,389		
70603	1,222,191	57,517	26,600	1,483	85,600	15,067	2,097	34,531	51,695	143,836	(25,339)	118,497		
70608	4,587	216	100	16,344	16,660	57	8	23,708	23,773	540	903	1,443		
70701	38,704,930	1,821,489	842,379	7,839	2,671,707	477,148	66,425	1,878,232	2,421,805	4,555,059	(981,781)	3,573,278		
70702	11,868,963	558,564	258,318	8,046	824,928	146,319	20,370	166,239	332,928	1,396,820	(179,769)	1,217,051		
70705	60,962	2,869	1,327	9,860	14,056	752	104	83,167	84,023	7,174	(33,440)	(26,266)		
70712	19,480,391	916,765	423,974	758,728	2,099,467	240,151	33,432	835,167	1,108,750	2,292,584	253,324	2,545,908		
70714	2,913,656	137,119	63,413	76,818	277,350	35,919	5,000	88,582	129,501	342,899	13,328	356,227		
70715	64,060	3,015	1,394	14,612	19,021	790	110	3,588	4,488	7,539	7,263	14,802		
70801	30,332,550	1,427,477	660,162	651,582	2,739,221	373,935	52,057	2,186,862	2,612,854	3,569,740	(466,979)	3,102,761		
70802	6,178,346	290,759	134,466	217,082	642,307	76,166	10,603	612,065	698,834	727,110	(9,871)	717,239		
70804	392,919	18,491	8,552	17,383	44,426	4,844	675	40,423	45,942	46,241	(25,301)	20,940		
70806	5,127,035	241,283	111,585	93,872	446,740	63,205	8,799	67,818	139,822	603,384	163,623	767,007		
70807	156,397	7,360	3,404	186	10,950	1,928	268	4,840	7,036	18,406	(2,456)	15,950		
70901	3,027,049	142,456	65,881	61,812	270,149	37,317	5,195	166,807	209,319	356,244	(32,265)	323,979		
70902	866,761	40,791	18,864	102,366	162,021	10,685	1,487	39,193	51,365	102,006	(3,207)	98,799		
70903	107,631	5,065	2,342	28,734	36,141	1,327	185	3,461	12,667	6,072	18,739			
70905	5,881	277	128	4,082	4,487	73	10	-	83	692	1,469	2,161		
70908	-	-	-	4,475	4,475	-	-	11,840	11,840	-	(614)	(614)		
71001	70,217,589	3,304,503	1,528,225	-	4,832,728	865,631	120,507	6,867,372	7,853,510	8,263,682	(3,958,299)	4,305,383		
71003	-	-	-	-	-	-	-	0	0	-	(474)	(474)		
71006	107,031,104	5,036,980	2,329,439	3,611,738	10,978,157	1,319,463	183,686	845,145	2,348,294	12,596,146	469,337	13,065,483		
71008	33,625,631	1,582,452	731,833	1,108,237	3,422,522	414,532	57,708	39,107	511,347	3,957,292	413,862	4,371,154		
71012	3,126,755	147,148	68,051	75,265	290,464	38,546	5,366	49,026	92,938	367,978	25,769	393,747		
71015	5,759,760	271,060	125,356	2,663,089	3,059,505	71,005	9,885	-	80,890	677,848	1,420,438	2,098,286		
71016	4,473,635	210,533	97,365	3,105,682	3,413,580	55,150	7,678	352	63,180	526,488	1,115,196	1,641,684		
71017	31,478	1,481	685	12,330	14,496	388	54	2,521	2,963	3,705	7,153	10,858		
71018	61,174,989	2,878,950	1,331,420	100,225	4,310,595	754,156	104,988	3,385,082	4,244,226	7,199,487	(1,002,922)	6,196,565		

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources		Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources		Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
71019	5,373,466	252,880	116,949	447,002	816,831		66,243	9,222	4,548	80,013		632,386	186,840	819,226
71020	-	-	-	0	0		-	-	-	-		-	(131)	(131)
71025	7,033,105	330,984	153,069	358,805	842,858		86,703	12,070	8,645	107,418		827,703	92,607	920,310
71026	132	6	3	92	101		2	-	-	2		16	33	49
71035	6,079,863	286,124	132,323	329,567	748,014		74,952	10,435	110,628	196,015		715,520	218,545	934,065
71037	1,942	91	42	3,422	3,555		24	3	3,872	3,899		229	460	689
71038	580,185	27,304	12,627	316,003	355,934		7,152	995	703	8,850		68,280	113,133	181,413
71044	163,083	7,675	3,549	1,024	12,248		2,010	280	31,040	33,330		19,193	(10,959)	8,234
71047	518,655	24,408	11,288	38,907	74,603		6,394	890	20,870	28,154		61,039	31,002	92,041
71103	9,313,478	438,301	202,700	296,668	937,669		114,815	15,984	634,310	765,109		1,096,073	(12,864)	1,083,209
71105	7,032,588	330,960	153,058	106,255	590,273		86,697	12,070	207,875	306,642		827,643	13,556	841,199
71109	679,862	31,995	14,797	11,468	58,260		8,381	1,167	101,083	110,631		80,011	(63,570)	16,441
71112	1,360	64	30	2	96		17	3	241	261		160	(144)	16
71201	2,993,652	140,884	65,154	386,115	592,153		36,905	5,137	903,188	945,230		352,313	(229,780)	122,533
71202	8,162,851	384,151	177,657	299,983	861,791		100,630	14,009	281,543	396,182		960,660	56,712	1,017,372
71213	168,188	7,915	3,660	1,230	12,805		2,073	289	7,039	9,401		19,794	(2,172)	17,622
71217	178,663	8,408	3,888	124,032	136,328		2,203	307	-	2,510		21,026	44,632	65,658
71301	2,572,266	121,053	55,983	19,097	196,133		31,710	4,414	257,994	294,118		302,722	(81,433)	221,289
71302	1,147,275	53,992	24,969	65,733	144,694		14,143	1,969	32,163	48,275		135,019	28,741	163,760
71303	7,625,182	358,848	165,955	397,397	922,200		94,002	13,087	54,961	162,050		897,383	209,260	1,106,643
71305	432,240	20,342	9,407	11,372	41,121		5,329	742	9,744	15,815		50,869	8,096	58,965
71307	722	34	16	1	51		9	1	128	138		85	(76)	9
71309	166,142	7,819	3,616	18,552	29,987		2,048	285	72,602	74,935		19,553	(21,686)	(2,133)
71312	5,733	270	125	105	500		71	10	1,239	1,320		675	(461)	214
71401	15,236,960	717,065	331,619	1,520,374	2,569,058		187,839	26,150	-	213,989		1,793,189	1,204,910	2,998,099
71402	2,432,661	114,483	52,945	41,798	209,226		29,989	4,175	4,487	38,651		286,292	12,059	298,351
71406	406,909	19,150	8,856	11,421	39,427		5,016	698	51,829	57,543		47,888	(5,197)	42,691
71407	17,430	820	379	0	1,199		215	30	29,437	29,682		2,051	(54,781)	(52,730)
71409	46,703	2,198	1,016	15,110	18,324		576	80	14,564	15,220		5,496	(1,731)	3,765
71501	24,207,071	1,139,207	526,846	1,510,547	3,176,600		298,421	41,544	0	339,965		2,848,852	708,067	3,556,919
71504	4,058,958	191,018	88,340	59,938	339,296		50,038	6,966	160,564	217,568		477,686	(32,449)	445,237
71506	1,196,414	56,304	26,039	18,598	100,941		14,749	2,053	145,448	162,250		140,802	(30,568)	110,234
71601	12,012,909	565,338	261,450	446,920	1,273,708		148,093	20,616	-	168,709		1,413,761	356,914	1,770,675
71605	4,728,873	222,545	102,920	44,239	369,704		58,297	8,116	136,501	202,914		556,526	(59,146)	497,380
71607	3,143,559	147,939	68,417	-	216,356		38,753	5,395	341,292	385,440		369,955	(188,525)	181,430
71610	2,012	95	44	3	142		25	3	358	386		237	(1,839)	(1,602)
71701	5,457,832	256,850	118,785	123,954	499,589		67,283	9,366	387,012	463,661		642,315	(128,250)	514,065
71702	2,106,412	99,130	45,844	45,770	190,744		25,968	3,615	43,268	72,851		247,897	(32,580)	215,317
71705	439,572	20,687	9,567	65,396	95,650		5,419	754	82,446	88,619		51,732	(9,718)	42,014
71706	357,342	16,817	7,777	34,801	59,395		4,405	613	1,413	6,431		42,054	15,448	57,502
71802	948,545	44,639	20,644	202,140	267,423		11,694	1,628	23,210	36,532		111,631	57,792	169,423
71803	37,338,426	1,757,180	812,638	1,245,522	3,815,340		460,302	64,080	86,194	610,576		4,394,239	1,113,295	5,507,534
71809	22,894,259	1,077,424	498,274	1,244,960	2,820,658		282,237	39,291	1,662,921	1,984,449		2,694,352	355,045	3,049,397
71810	48,095	2,263	1,047	13,498	16,808		593	82	2,595	3,270		5,660	10,932	16,592
71812	227,079	10,687	4,942	154,773	170,402		2,799	390	22,230	25,419		26,724	36,359	63,083
71815	96,679	4,550	2,104	-	6,654		1,192	166	40,196	41,554		11,378	(22,855)	(11,477)
71901	6,391,102	300,771	139,097	347,841	787,709		78,789	10,969	299,278	389,036		752,148	18,388	770,536
71902	106,811	5,027	2,325	2,585	9,937		1,317	183	16,133	17,633		12,570	(3,971)	8,599
71904	896,619	42,196	19,514	124,328	186,038		11,053	1,539	85,928	98,520		105,520	27,479	132,999
71905	655,996	30,872	14,277	137,140	182,289		8,087	1,126	121,118	130,331		77,202	19,453	96,655
72001	1,775,265	83,546	38,637	72,842	195,025		21,885	3,046	38,034	62,965		208,925	5,342	214,267
72002	8,288,062	390,044	180,382	93,670	664,096		102,174	14,224	271,039	387,437		975,395	17,060	992,455
72009	-	-	-	-	-		-	-	-	-		-	(339)	(339)
72011	34,640	1,630	754	22,006	24,390		427	59	802	1,288		4,077	1,223	5,300
72101	17,698,753	832,919	385,198	782,480	2,000,597		218,187	30,374	919,478	868,039		2,082,909	178,252	2,261,161
72102	20,592,378	969,096	448,175	752,239	2,169,510		253,860	35,341	616,258	1,205,459		2,423,451	(253,243)	2,170,208
72108	383,065	18,027	8,337	190,327	216,691		4,722	658	69,063	74,443		45,082	29,645	74,727
72109	57,734	2,717	1,257	3,534	7,508		712	99	12,929	13,740		6,794	(8,788)	(1,994)
72110	63,415	2,984	1,380	8,516	12,880		782	108	16,536	17,426		7,463	2,695	10,158
72111	4,783	225	104	0	329		59	8	32,269	32,336		563	(19,993)	(19,430)
72113	50,912	2,396	1,108	1,656	5,160		628	87	37,533	38,248		5,992	(11,031)	(5,039)
72115	-	-	-	-	-		-	-	0	0		-	(202)	(202)
72117	437,428	20,586	9,520	34,630	64,736		5,393	751	11,104	17,248		51,479	2,113	53,592
72119	3,546,221	166,888	77,180	515,007	759,075		43,717	6,086	7,057	56,860		417,343	146,279	563,622
72120	423,369	19,924	9,214	30,107	59,245		5,219	726	7,208	13,153		49,825	37,940	87,765
72122	541,635	25,490	11,788	19,126	56,404		6,677	930	53,716	61,323		63,743	5,139	68,882
72123	619,000	29,131	13,472	128,379	170,982		7,631	1,063	21,919	30,613		72,848	29,112	101,960

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense			
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources		Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources		Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
72124	78,065	3,674	1,699		20,488	25,861	962	134		9,264	10,360	9,187		10,971	20,158
72126	139,883	6,583	3,044		4,028	13,655	1,724	240		2,124	4,088	16,462		63	16,525
72201	5,693,940	267,962	123,924		-	391,886	70,194	9,772		212,114	292,080	670,101		(162,232)	507,869
72202	23,439,296	1,103,074	510,136		420,937	2,034,147	288,956	40,226		2,712,132	3,041,314	2,758,495		(860,044)	1,898,451
72302	27,645,227	1,301,009	601,674		927,435	2,830,118	340,806	47,445		1,060,544	1,448,795	3,253,478		310,730	3,564,208
72303	201,228	9,470	4,380		2,274	16,124	2,481	345		40,433	43,259	23,682		(13,033)	10,649
72304	19,860	935	432		3,528	4,895	245	34		3,235	3,514	2,337		490	2,827
72305	106,127,950	4,994,477	2,309,782		21,540,761	28,845,020	1,308,329	182,136		19,908,557	21,399,022	12,489,857		4,169,544	16,659,401
72307	7,728,889	363,728	168,213		281,353	813,294	95,281	13,264		400,647	509,192	909,588		79,285	988,873
72309	14,582,596	686,270	317,377		1,555,381	2,559,028	179,772	25,026		271	205,069	1,716,179		871,039	2,587,218
72314	4,086,760	192,327	88,945		463,875	745,147	50,381	7,014		100,729	158,124	480,958		86,713	567,671
72321	2,574	121	56		3,386	3,563	32	4		39,358	39,394	303		(12,392)	(12,089)
72323	8,830,082	415,552	192,179		155,868	763,599	108,856	15,154		666,725	790,735	1,039,184		(328,570)	710,614
72324	4,859,631	228,699	105,766		139,934	474,399	59,909	8,340		26,003	94,252	571,914		134,962	706,876
72327	7,023	331	153		4,876	5,360	87	12		-	99	827		1,755	2,582
72328	918,835	43,241	19,998		26,227	89,466	11,327	1,577		15,318	28,222	108,135		6,804	114,939
72329	5,708,786	268,661	124,247		175,173	568,081	70,377	9,797		55,966	136,140	671,849		65,671	737,520
72332	5,010,586	235,803	109,051		340,620	685,474	61,770	8,599		-	70,369	589,680		214,143	803,823
72333	3,301,478	155,371	71,854		239,545	466,770	40,700	5,666		-	46,366	388,540		169,448	557,988
72338	5,438,855	255,957	118,372		229,506	603,835	67,049	9,334		103,025	179,408	640,081		138,266	778,347
72343	2,725,888	128,283	59,327		63,682	251,292	33,604	4,678		110,595	148,877	320,801		32,667	353,468
72346	5,593,210	263,221	121,731		314,971	699,923	68,952	9,599		86,764	165,315	658,247		78,719	736,966
72347	1,497,296	70,464	32,587		37,154	140,205	18,458	2,570		63,092	84,120	176,212		32,240	208,452
72349	1,077,318	50,700	23,447		747,977	822,124	13,281	1,849		24,150	39,280	126,786		249,143	375,929
72352	1,910,309	89,901	41,576		147,944	279,421	23,550	3,279		15,711	42,540	224,818		34,794	259,612
72353	463,409	21,808	10,086		125,906	157,800	5,713	796		24,822	31,331	54,537		34,400	88,937
72402	5,236,969	246,456	113,978		114,431	474,865	64,561	8,987		69,334	142,882	616,322		(36,362)	579,960
72403	11,391,658	536,102	247,930		116,326	900,358	140,435	19,550		321,202	481,187	1,340,648		(21,327)	1,319,321
72409	45,346	2,134	987		192	3,313	559	77		15,089	15,725	5,337		(7,744)	(2,407)
72412	385,031	18,120	8,380		-	26,500	4,747	661		125,568	130,976	45,313		(58,834)	(13,521)
72501	5,576,702	262,445	121,372		5,759	389,576	68,749	9,571		408,736	487,056	656,304		(143,522)	512,782
72502	496,621	23,371	10,809		11,154	45,334	6,122	852		19,097	26,071	58,446		(10,899)	47,547
72506	-	-	-		-	-	-	-		-	-	-		(253)	(253)
72509	456,448	21,481	9,934		-	31,415	5,627	783		130,079	136,489	53,718		(94,988)	(41,270)
72510	897,364	42,231	19,530		40,331	102,092	11,063	1,540		1,619	14,222	105,608		22,916	128,524
72601	126,826,089	5,968,550	2,760,259		8,547,259	17,276,068	1,563,492	217,659		0	1,781,151	14,925,754		5,334,079	20,259,833
72602	9,290,439	437,216	202,198		444,590	1,084,004	114,531	15,944		30,823	161,298	1,093,362		112,922	1,206,284
72604	52,424,757	2,467,156	1,140,979		887,277	4,495,412	646,284	89,971		1,363,533	2,099,788	6,169,701		(726,989)	5,442,712
72605	3,014,790	141,879	65,614		145,258	352,751	37,166	5,174		25,865	68,205	354,801		(65,770)	289,031
72606	860,727	40,507	18,733		57,438	116,678	10,611	1,477		211,460	223,548	101,296		(50,622)	50,674
72611	-	-	-		826	826	-	-		3,675	3,675	-		(247)	(247)
72613	284,904	13,408	6,201		11,697	31,306	3,512	489		44,976	48,977	33,529		(2,509)	31,020
72614	528,771	24,884	11,508		25,598	61,990	6,519	908		33,785	41,212	62,229		14,286	76,515
72616	-	-	-		0	0	-	-		938	938	-		(5,396)	(5,396)
72620	-	-	-		0	0	-	-		1,390	1,390	-		(8,291)	(8,291)
72622	-	-	-		0	0	-	-		-	-	-		(38)	(38)
72701	16,778,856	789,628	365,177		1,693,416	2,848,221	206,847	28,796		1,134,349	1,369,992	1,974,650		1,311,064	3,285,714
72702	2,180,742	102,628	47,462		57,309	207,399	26,884	3,742		267,199	297,825	256,645		(121,970)	134,675
72705	8,145,947	383,356	177,289		1,029,801	1,590,446	100,422	13,980		-	114,402	958,670		547,799	1,506,469
72801	5,879,107	276,676	127,954		65,104	469,734	72,477	10,090		258,221	340,788	691,893		(58,881)	633,012
72802	13,094,881	616,257	284,999		871,350	1,772,606	161,432	22,473		0	183,905	1,541,094		545,402	2,086,496
72806	650,502	30,613	14,158		102,144	146,915	8,019	1,117		4,717	13,853	76,555		35,435	111,990
72807	3,340	157	73		0	230	41	5		51,864	51,910	393		(34,907)	(34,514)
72808	599	28	13		1	42	7	1		106	114	70		(63)	7
72901	24,524,482	1,154,144	533,754		1,417,455	3,105,353	302,334	42,088		-	344,422	2,886,207		939,582	3,825,789
72902	6,053,512	284,884	131,749		279,015	695,648	74,627	10,389		178,638	263,654	81,991		794,409	
72904	7,844	369	171		5,446	5,986	97	13		0	110	923		1,879	2,802
72908	151,527	7,131	3,298		76,553	86,982	1,868	260		37,645	39,773	17,833		31,010	48,843
72911	58,872	2,771	1,281		35,787	39,839	726	101		13,384	14,211	6,928		11,498	18,426
73001	4,361,573	205,260	94,926		220,418	520,604	53,769	7,486		-	61,255	513,299		193,475	706,774
73002	14,299,755	672,959	311,222		666,908	1,651,089	176,285	24,541		-	200,826	1,682,892		488,400	2,171,292
73010	8,340	392	182		1,092	1,666	103	14		833	950	981		(2,517)	(1,536)
73101	2,909,041	136,902	63,313		44,504	244,719	35,862	4,993		146,151	187,006	342,356		(89,410)	252,946
73102	907,893	42,726	19,759		5,313	67,798	11,192	1,558		89,135	101,885	106,847		(35,812)	71,035
73105	-	-	-		5,615	5,615	-	-		9,874	9,874	-		(380)	(380)
73201	70,032,270	3,295,782	1,524,191		1,828,653	6,648,626	863,347	120,189		2,068,351	3,051,887	8,241,872		(863,897)	7,377,975
73202	7,494,285	352,688	163,107		8,793	524,588	92,388	12,862		255,704	360,954	881,978		(67,897)	814,081

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources		Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources		Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
73203	7,902,728	371,910	171,996	50,101	594,007	97,424	13,563		736,439	847,426	930,047		(33,942)	896,105
73204	3,033,532	142,761	66,022	220,892	429,675	37,397	5,206		279,742	272,345	357,007		(31,639)	325,368
73205	7,436,598	349,973	161,851	63,781	575,605	91,677	12,763		389,543	493,983	875,189		(136,632)	738,557
73206	2,651,094	124,763	57,699	72,610	255,072	32,682	4,550		146,957	184,189	311,999		(9,000)	302,999
73207	36,186	1,703	788	17,722	20,213	446	62		73	581	4,259		8,394	12,653
73208	37,634	1,771	819	11,934	14,524	464	64		4,878	5,406	4,429		3,523	7,952
73209	863,211	40,623	18,787	155,444	214,854	10,642	1,482		216,349	228,473	101,589		15,817	117,406
73212	311,713	14,669	6,784	35,501	56,954	3,843	535		24,666	29,044	36,684		(2,826)	33,858
73213	291,866	13,735	6,352	58,032	78,119	3,598	500		546	4,644	34,349		24,275	58,624
73215	202,658	9,537	4,411	32,079	46,027	2,498	347		50,255	53,100	23,850		(27,587)	(3,737)
73216	724,072	34,075	15,759	18,163	67,997	8,926	1,242		7,855	18,023	85,214		(13,325)	71,889
73217	2,915,001	137,183	63,442	11,032	211,657	35,936	5,003		110,974	151,913	343,057		1,951	345,008
73223	304,625	14,336	6,630	131,326	152,292	3,755	523		30,303	34,581	35,850		35,621	71,471
73224	-	-	-	-	-	-	-		1,323	1,323	-		(8,305)	(8,305)
73225	3,466,598	163,141	75,447	15,845	254,433	42,736	5,949		225,087	273,772	407,973		(100,891)	307,082
73226	550,991	25,930	11,992	143,686	181,608	6,793	946		56,488	64,227	64,844		16,385	81,229
73301	6,563,725	308,895	142,854	325,717	777,466	80,917	11,264		462,336	554,517	772,464		42,458	814,922
73302	2,239,536	105,395	48,742	30,407	184,544	27,609	3,844		125,950	157,403	263,564		(76,425)	187,139
73303	1,855,133	87,304	40,375	659	128,338	22,870	3,184		45,953	72,007	218,325		(27,954)	190,371
73310	13,022	613	283	9,040	9,936	161	22		-	183	1,532		3,253	4,785
73311	86,845	4,087	1,890	27,469	33,446	1,071	149		40,337	41,557	10,220		(249)	9,971
73401	4,643,713	218,537	101,066	635,422	955,025	57,247	7,969		41,031	106,247	546,504		192,973	739,477
73402	3,670,550	172,739	79,886	26,604	279,229	45,250	6,300		255,107	306,657	431,975		(84,157)	347,818
73406	397,959	18,728	8,661	155,807	183,196	4,906	683		190,653	196,242	46,834		(145,792)	(98,958)
73407	172,662	8,126	3,758	23,207	35,091	2,129	296		35,418	37,843	20,320		2,981	23,301
73501	350,672	16,503	7,632	1,184	25,319	4,323	602		82,234	87,159	41,269		(38,296)	2,973
73502	3,402,468	160,123	74,052	310,567	544,742	41,945	5,839		47,784	400,425	160,026		560,451	
73507	-	-	-	445	445	-	-		5,763	5,763	-		(3,003)	(3,003)
73601	4,221,444	198,665	91,876	43,941	334,482	52,041	7,244		99,649	158,934	496,808		(48,454)	448,354
73602	7,905,059	372,019	172,047	129,164	673,230	97,452	13,567		266,870	377,889	930,321		44,397	974,718
73604	-	-	-	-	-	-	-		40,794	40,794	-		(30,287)	(30,287)
73607	289,738	13,635	6,306	1,342	21,283	3,572	497		49,003	53,072	34,098		(18,509)	15,589
73608	4,170	196	91	826	1,113	51	7		311	369	491		812	1,303
73609	312,980	14,729	6,812	35,921	57,462	3,858	537		2,217	6,612	36,834		2,145	38,979
73613	2,237	105	49	3	157	28	4		2,475	2,507	263		(11,170)	(10,907)
73614	14,947	703	325	10,377	11,405	184	26		-	210	1,759		3,734	5,493
73702	19,174,192	902,355	417,310	306,000	1,625,665	236,376	32,906		213,909	483,191	2,256,549		(283,969)	1,972,580
73703	5,443,304	256,167	118,469	-	374,636	67,104	9,342		62,530	138,976	640,605		(48,769)	591,836
73707	1,885,152	88,717	41,029	338,348	468,094	23,240	3,235		17,010	43,485	221,857		186,567	408,424
73708	1,176,249	55,355	25,600	68,741	149,696	14,501	2,019		1,991	18,511	138,429		30,846	169,275
73710	113,557	5,344	2,471	12,951	20,766	1,400	195		68,405	70,000	13,364		(11,651)	1,713
73801	7,261,604	341,738	158,042	199,598	699,378	89,520	12,462		397,680	499,662	854,595		(173,470)	681,125
73803	16,393,562	771,496	356,792	31,624	1,159,912	202,097	28,134		1,109,980	1,340,211	1,929,306		(298,580)	1,630,726
73805	242,643	11,419	5,281	20,459	37,159	2,991	416		22,529	25,936	28,556		(21)	28,535
73806	230,719	10,858	5,021	6,664	22,543	2,844	396		8,887	12,127	27,153		(7,127)	20,026
73807	165,629	7,795	3,605	10,362	21,762	2,042	285		112,099	114,426	19,492		(30,319)	(10,827)
73809	70,311	3,309	1,530	15,258	20,097	867	120		3,577	4,564	8,275		(1,692)	6,583
73810	83,539	3,931	1,818	21,712	27,461	1,030	144		17,075	18,249	9,831		(6,909)	2,922
73811	129,998	6,118	2,829	1,001	9,948	1,603	223		18,044	19,870	15,299		(7,014)	8,285
73812	442,523	20,826	9,631	35,929	66,386	5,455	759		42,152	48,366	52,079		(30,171)	21,908
73815	54,829	2,580	1,193	10,910	14,683	676	94		7,973	8,743	6,453		10,104	16,557
73819	168,751	7,942	3,673	4,930	16,545	2,080	289		5,027	7,396	19,860		(2,717)	17,143
73820	147,803	6,956	3,217	20,046	30,219	1,822	254		17,197	19,273	17,395		6,625	24,020
73901	7,339,047	345,382	159,728	100,244	605,354	90,475	12,595		232,839	335,909	863,709		14,393	878,102
73902	1,077,034	50,686	23,441	23,682	97,809	13,278	1,849		5,837	20,964	126,753		9,275	136,028
73903	20,195,809	950,433	439,544	213,155	1,603,132	248,971	34,660		410,988	694,619	2,376,780		83,058	2,459,838
73906	2,020,589	95,091	43,976	201,463	340,530	24,910	3,467		2,900	31,277	237,797		86,529	324,326
73907	769,128	36,196	16,739	41,387	94,322	9,482	1,320		102,450	113,522	90,516		10,694	101,210
73911	5,106,195	240,302	111,132	1,234,109	1,585,543	62,948	8,763		560,450	632,161	600,932		166,561	767,493
74002	33,394	1,572	727	5,759	8,058	412	58		9,734	10,204	3,930		(3,520)	410
74003	79,828,718	3,756,811	1,737,402	49,375	5,543,588	984,116	137,002		5,339,020	6,460,138	9,394,785		(2,651,362)	6,743,423
74005	79,858,077	3,758,193	1,738,041	964,566	6,460,800	984,478	137,052		9,006,903	10,128,433	9,398,240		(3,003,639)	6,394,601
74009	5,540	261	121	3,772	4,154	68	10		5,923	6,001	652		(1,031)	(379)
74010	2,349,073	110,550	51,126	58,188	219,864	28,959	4,031		92,406	125,396	276,455		(27,788)	248,667
74013	3,075,091	144,717	66,927	2,450	214,094	37,909	5,277		32,274	75,460	361,898		(2,751)	359,147
74018	96,309	4,532	2,096	36,355	42,983	1,187	166		-	1,353	11,334		22,822	34,156
74020	7,787	366	169	3,856	4,391	96	13		-	109	916		1,924	2,840

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources		Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources		Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
74101	594,912	27,997	12,948	1,142	42,087		7,334	1,021	48,595	56,950		70,013	(32,116)	37,897
74102	3,801,417	178,898	82,735	0	261,633		46,863	6,524	108,763	162,150		447,376	(80,784)	366,592
74106	243,484	11,459	5,299	67,208	83,966		3,002	418	50	3,470		28,655	32,598	61,253
74108	-	-	-	51	51		-	-	90	90		-	(4)	(4)
74201	515,542	24,262	11,220	357,899	393,381		6,356	884	856	8,096		60,673	121,062	181,735
74203	59,393,780	2,795,125	1,292,654	1,073,738	5,161,517		732,197	101,932	2,254,508	3,088,637		6,989,863	55,102	7,044,965
74204	901,363	42,419	19,617	0	62,036		11,112	1,547	182,167	194,826		106,079	(158,274)	(52,195)
74208	147,810	6,956	3,217	95	10,268		1,822	254	17,971	20,047		17,395	(10,946)	6,449
74213	1,019,585	47,983	22,190	123,106	193,279		12,569	1,750	28,286	42,605		119,992	17,560	137,552
74216	1,133,407	53,339	24,668	8,638	24,668		13,972	1,945	42,561	58,278		133,387	3,660	137,047
74217	725,278	34,132	15,785	111,727	161,644		8,941	1,245	20,988	31,174		85,356	41,583	126,939
74218	500,742	23,565	10,898	47,697	82,160		6,173	860	14,612	21,645		58,931	19,789	78,720
74219	10,424	491	227	14	732		129	18	1,071	1,218		1,227	(548)	679
74221	715,143	33,655	15,564	90,861	140,080		8,816	1,227	2,394	12,437		84,163	37,777	121,940
74222	854,422	40,210	18,596	1,343	60,149		10,533	1,467	77,279	89,279		100,554	(17,083)	83,471
74223	145,615	6,853	3,169	29,151	39,173		1,795	250	242,851	244,896		17,137	(70,091)	(52,954)
74224	543,762	25,590	11,835	7,125	44,550		6,703	933	123,644	131,280		63,994	(19,309)	44,685
74226	850,966	40,047	18,521	27,299	85,867		10,491	1,460	20,400	32,351		100,147	14,169	114,316
74228	3,114,229	146,558	67,778	173,590	387,926		38,392	5,345	220,605	264,342		366,504	645,732	1,012,236
74229	2,838,817	133,597	61,784	756,924	952,305		34,996	4,872	1,098,588	1,138,456		334,091	450,307	784,398
74230	21,530,199	1,013,231	468,586	650,907	2,132,724		265,421	36,950	416,828	719,199		2,533,820	(317,683)	2,216,137
74231	492,784	23,191	10,725	7,387	41,303		6,075	846	56,941	63,862		57,994	5,282	63,276
74234	695,251	32,719	15,132	64,715	112,566		8,571	1,194	10,352	20,117		81,822	31,457	113,279
74239	190,865	8,982	4,154	27,962	41,098		2,353	328	4,543	7,224		22,462	23,735	46,197
74242	-	-	-	0	0		-	-	-	-		-	(2,264)	(2,264)
74301	20,525,822	965,964	446,727	216,731	1,629,422		253,039	35,226	224,240	512,505		2,415,618	89,211	2,504,829
74302	16,729,667	787,313	364,107	158,308	1,309,728		206,241	28,712	843,886	1,078,839		1,968,861	(251,322)	1,717,539
74310	-	-	-	-	-		-	-	-	-		-	(130)	(130)
74311	9,703	457	211	-	668		120	16	20,076	20,212		1,142	(17,969)	(16,827)
74401	6,627,951	311,917	144,252	245,144	701,313		81,708	11,375	276,420	369,503		780,022	111,974	891,996
74402	3,356,007	157,937	73,041	4,032	235,010		41,372	5,760	325,209	372,341		394,958	(118,551)	276,407
74406	192,831	9,075	4,197	10,356	23,628		2,377	331	24,279	26,987		22,694	(6,001)	16,693
74407	41,606	1,958	906	12,203	15,067		513	71	-	584		4,897	9,595	14,492
74408	66,159	3,114	1,440	5,774	10,328		816	113	114,054	114,983		7,786	(34,000)	(26,214)
74413	28,145	1,325	613	358	2,296		347	48	1,934	2,329		3,312	(540)	2,772
74501	7,471,386	351,610	162,608	282,910	797,128		92,106	12,823	1,234,352	1,339,281		879,283	(145,230)	734,053
74504	1,557,419	73,294	33,896	-	107,190		19,200	2,673	188,079	209,952		183,288	(118,650)	64,638
74506	355	17	8	1	26		4	-	63	67		42	(38)	4
74509	380,024	17,884	8,271	62,160	88,315		4,685	652	8,413	13,750		44,724	17,425	62,149
74510	84,950	3,998	1,849	548	6,395		1,047	146	1,634	2,827		9,997	(575)	9,422
74601	31,760,382	1,494,672	691,237	636,013	2,821,922		391,537	54,507	-	446,044		3,737,777	575,506	4,313,283
74602	46,125,488	2,170,707	1,003,881	1,136,006	4,310,594		568,628	79,160	691,557	1,339,345		5,428,360	483,679	5,912,039
74604	9,816,936	461,994	213,657	199,690	875,341		121,022	16,848	561,320	699,190		1,155,324	18,922	1,174,246
74607	2,319,463	109,156	50,481	86,438	246,075		28,594	3,981	3,591	36,166		272,970	79,149	352,119
74609	4,813,757	226,540	104,767	44,159	375,466		59,343	8,261	102,376	169,980		566,516	(38,020)	528,496
74611	-	-	-	-	-		-	-	0	0		-	(621)	(621)
74612	-	-	-	-	-		-	-	407	407		-	(497)	(497)
74613	4,578,489	215,468	99,647	95,080	410,195		56,443	7,857	234,469	298,769		538,828	(19,376)	519,452
74620	1,474	69	32	2	103		18	2	262	282		174	(156)	18
75015	-	-	-	94,961	94,961		-	-	175,394	175,394		-	(6,547)	(6,547)
80101	64,730	3,046	1,409	10,302	14,757		798	112	27,276	28,186		7,618	(1,777)	5,841
80201	309,381	14,560	6,733	49,684	70,977		3,814	531	1,252	5,597		36,410	12,185	48,595
80401	138,877	6,536	3,023	22,664	32,223		1,712	238	14,109	16,059		16,344	11,272	27,616
80402	1,226	58	27	-	85		15	2	10,387	10,404		144	(7,381)	(7,237)
80404	39,745	1,870	865	4,280	7,015		490	68	55	613		4,677	5,947	10,624
80405	91,179	4,291	1,984	1,933	8,208		1,124	156	15,984	17,264		10,731	(10,941)	(210)
80407	111,260	5,236	2,421	77,238	84,895		1,372	191	-	1,563		13,094	27,794	40,888
80502	-	-	-	7,936	7,936		-	-	12,106	12,106		-	(57)	(57)
80503	-	-	-	86	86		-	-	294	294		-	(115)	(115)
80504	38,909	1,831	847	27,011	29,689		480	67	-	547		4,579	9,720	14,299
80601	114	5	2	430	437		1	1	49,162	49,164		13	(32,067)	(32,054)
80603	2,325	109	51	12,243	12,403		29	3	17,062	17,094		274	492	766
80607	28,629	1,347	623	19,875	21,845		353	49	-	402		3,369	7,152	10,521
80701	50,970	2,399	1,109	28,074	31,582		628	87	904	1,619		5,998	6,922	12,920
80801	299,625	14,101	6,521	34,793	55,415		3,694	514	110,468	114,676		35,262	(7,271)	27,991
81001	440,312	20,721	9,583	80,356	110,660		5,428	755	26,888	33,071		51,819	32,458	84,277
81003	-	-	-	1,361	1,361		-	-	10,446	10,446		-	(761)	(761)

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

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources		Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources		Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
81102	384,524	18,096	8,369	81,815	108,280		4,740	660	-	5,400		45,253	46,135	91,388
81301	190,473	8,964	4,145	24,489	37,598		2,348	327	0	2,675		22,416	13,339	35,755
81402	-	-	-	4,851	4,851		-	-	19,983	19,983		-	(3,905)	(3,905)
81403	-	-	-	46	46		-	-	128	128		-	(175)	(175)
81408	-	-	-	42	42		-	-	64	64		-	(0)	(0)
81409	165,619	7,794	3,605	114,976	126,375		2,042	284	-	2,326		19,491	41,373	60,864
81501	60,243	2,835	1,311	2,239	6,385		743	103	14,756	15,602		7,090	(8,503)	(1,413)
81601	80,267	3,777	1,747	1,520	7,044		990	138	45,599	46,727		9,446	(10,746)	(1,300)
81802	1,186,583	55,842	25,825	133,233	214,900		14,628	2,036	21,588	38,252		139,645	(15,757)	123,888
81805	53,969	2,540	1,175	2,287	6,002		665	92	-	757		6,351	9,565	15,916
81806	33,994	1,600	740	23,599	25,939		419	59	-	478		4,001	8,492	12,493
81901	58,488	2,752	1,273	25,770	29,795		721	100	408	1,229		6,883	9,205	16,088
82001	24,159	1,137	526	16,613	18,276		298	41	81	420		2,843	5,929	8,772
82101	170,133	8,007	3,703	61,824	73,534		2,097	292	7,659	10,048		20,022	18,308	38,330
82106	-	-	-	152	152		-	-	1,112	1,112		-	(80)	(80)
82107	8,301	391	181	4,402	4,974		102	14	363	479		977	(535)	442
82108	-	-	-	-	-		-	-	0	0		-	(235)	(235)
82109	6,949	327	151	4,310	4,788		86	12	585	683		818	1,192	2,010
82201	203,674	9,585	4,433	1,044	15,062		2,511	349	4,507	7,367		23,970	(9,271)	14,699
82301	1,149,443	54,094	25,017	39,483	118,594		14,170	1,973	183,345	199,488		135,274	(18,650)	116,624
82401	89,945	4,233	1,958	6,408	12,599		1,109	155	123	1,387		10,585	8,894	19,479
82402	218,460	10,281	4,755	9,164	24,200		2,693	375	51,637	54,705		25,710	(6,426)	19,284
82501	-	-	-	3	3		-	-	1,217	1,217		-	(722)	(722)
82503	39,804	1,873	866	23,828	26,567		491	68	-	559		4,684	9,891	14,575
82601	605,725	28,506	13,183	72,857	114,546		7,467	1,040	31,615	40,122		71,286	22,474	93,760
82701	155,117	7,300	3,376	68,431	79,107		1,912	266	264	2,442		18,255	27,308	45,563
82801	70,350	3,311	1,531	15,190	20,032		867	121	947	1,935		8,279	6,151	14,430
82901	376,727	17,729	8,199	81,949	107,877		4,644	646	-	5,290		44,336	51,901	96,237
83001	18,473	869	402	4,856	6,127		228	31	1,521	1,780		2,174	2,996	5,170
83005	227,249	10,695	4,946	53,840	69,481		2,801	390	2,065	5,256		26,744	51,609	78,353
83101	-	-	-	68	68		-	-	1,139	1,139		-	(512)	(512)
83202	146,121	6,877	3,180	16,316	26,373		1,801	250	56,127	58,178		17,196	(11,788)	5,408
83203	(3,190)	(150)	(69)	1,741	1,522		(39)	(6)	6,767	6,722		(375)	(925)	(1,300)
83204	1,783	84	39	1,238	1,361		22	3	-	25		210	445	655
83205	329,210	15,493	7,165	69,039	91,697		4,058	565	5,242	9,865		38,744	9,525	48,269
83206	381,942	17,975	8,313	13,482	39,770		4,709	655	13,927	19,291		44,950	(15,581)	29,369
83208	141,908	6,678	3,089	98,515	108,282		1,749	244	-	1,993		16,701	35,450	52,151
83402	16,157	760	352	587	1,699		199	28	8,389	8,616		1,901	(103)	1,798
83501	227,210	10,693	4,945	74,389	90,027		2,801	390	6,067	9,258		26,740	27,309	54,049
83601	181,744	8,553	3,955	6,649	19,157		2,241	312	13,564	16,117		21,389	4,703	26,092
83701	45,694	2,150	994	4,794	7,938		563	79	2,029	2,671		5,378	1,800	7,178
83802	-	-	-	-	-		-	-	6,099	6,099		-	(31,553)	(31,553)
83805	-	-	-	-	-		-	-	6,546	6,546		-	(36,806)	(36,806)
83806	-	-	-	-	-		-	-	903	903		-	(5,007)	(5,007)
83812	279,526	13,155	6,084	28,944	48,183		3,446	480	56,327	60,253		32,896	56,900	89,796
83901	67,106	3,158	1,461	22,001	26,620		827	115	-	942		7,898	13,063	20,961
84002	308,007	14,495	6,704	25,285	46,484		3,797	528	40,936	45,261		36,248	(42,910)	(6,662)
84003	723,711	34,058	15,751	78,235	128,044		8,922	1,242	247,892	258,056		85,171	(83,600)	1,571
84101	16,175	761	352	7,860	8,973		199	28	10	237		1,904	3,948	5,852
84203	53,759	2,530	1,170	16,145	19,845		663	92	33,408	34,163		6,327	(18,362)	(12,035)
84207	172,738	8,129	3,759	15,248	27,136		2,129	296	8,680	11,105		20,329	(1,987)	18,342
84208	31,699	1,492	690	3,920	6,102		391	54	2,611	3,056		3,731	3,165	6,896
84209	337,262	15,872	7,340	11,638	34,850		4,158	579	88,881	93,618		39,691	(26,399)	13,292
84210	231,983	10,917	5,049	51,193	67,159		2,860	398	1,814	5,072		10,833	27,301	38,134
84211	1,724	81	38	228	347		21	2	2,202	2,225		203	(2,189)	(1,986)
84212	33,332	1,569	725	5,659	7,953		411	57	326	794		3,923	1,609	5,532
84213	-	-	-	0	0		-	-	33,527	33,527		-	(29,516)	(29,516)
84301	190,160	8,949	4,139	110,323	123,411		2,344	327	47,914	50,585		22,379	(12,402)	9,977
84401	9,311	438	203	894	1,535		115	16	19,098	19,229		1,096	(28,150)	(27,054)
84506	-	-	-	-	-		-	-	-	-		-	(1,074)	(1,074)
84601	-	-	-	-	-		-	-	95	95		-	(993)	(993)
84603	212,696	10,010	4,629	23,334	37,973		2,622	365	14,575	17,562		25,032	16,018	41,050
84604	2,889	136	63	-	199		36	5	11,603	11,644		340	(16,224)	(15,884)
84605	-	-	-	-	-		-	-	1,406	1,406		-	(6,077)	(6,077)
90203	10,215,163	480,735	222,324	167,572	870,631		125,931	17,532	160,616	304,079		1,202,190	(12,827)	1,189,363
90208	112,499	5,294	2,448	15,839	23,581		1,387	193	31,317	32,897		13,240	(12,275)	965
90211	25,546	1,202	556	17,735	19,493		315	44	-	359		3,006	6,382	9,388

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

**Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2023**

Participating Employer	Net Pension Liability as of June 30, 2023	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources		Difference between Expected and Actual Experience	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources		Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
90403	16,170,483	760,997	351,936	17,370	1,130,303		199,347	27,752	1,105,162	1,332,261		1,903,052	(369,894)	1,533,158
90407	565,000	26,589	12,297	17,555	56,441		6,965	970	135,610	143,545		66,493	(28,339)	38,154
90704	5,671,208	266,892	123,429	14,461	404,782		69,914	9,733	269,470	349,117		667,426	(140,707)	526,719
90705	7,507,685	353,318	163,398	138,281	654,997		92,554	12,885	210,467	315,906		883,555	(7,193)	876,362
90707	1,530,683	72,035	33,314	13,446	118,795		18,870	2,627	88,808	110,305		180,141	(15,903)	164,238
90709	19,019,198	895,061	413,936	880,046	2,189,043		234,466	32,641	267,378	534,485		2,238,308	290,714	2,529,022
90710	1,133,323	53,335	24,666	-	78,001		13,971	1,945	52,345	68,261		133,377	(52,324)	81,053
90711	6,675,886	314,173	145,295	52,706	512,174		82,299	11,457	159,177	252,933		785,664	10,274	795,938
90803	16,154,947	760,266	351,598	4,256,825	5,368,689		199,156	27,725	35,622	262,503		1,901,224	2,140,085	4,041,309
90807	1,757,980	82,732	38,261	419,671	540,664		21,672	3,017	-	24,689		206,891	303,257	510,148
90809	2,174,920	102,354	47,335	974,523	1,124,212		26,812	3,733	-	30,545		255,959	493,711	749,670
90810	43,245	2,035	941	20,406	23,382		533	74	90,757	91,364		5,089	(36,749)	(31,660)
90811	226,447	10,657	4,928	157,204	172,789		2,792	389	-	3,181		26,650	56,569	83,219
91007	14,068,089	662,057	306,180	207,233	1,175,470		173,429	24,144	242,127	439,700		1,655,628	32,812	1,688,440
91009	2,872,073	135,162	62,508	358,000	555,670		35,406	4,929	-	40,335		338,005	210,357	548,362
91203	462,273	21,755	10,061	0	31,816		5,699	793	49,586	56,078		54,403	(33,179)	21,224
91503	466,147	21,937	10,145	6,660	38,742		5,747	800	84,122	90,669		54,859	(4,772)	50,087
91604	103,701	4,880	2,257	22,567	29,704		1,278	178	20,350	21,806		12,204	7,491	19,695
91605	81,383	3,830	1,771	10,428	16,029		1,003	140	26,481	27,624		9,578	(14,233)	(4,655)
91803	-	-	-	-	-		-	-	0	0		-	(13,882)	(13,882)
91804	334,827	15,757	7,287	73,005	96,049		4,128	575	12,987	17,690		39,405	61,174	100,579
91807	-	-	-	-	-		-	-	27,145	27,145		-	(160,133)	(160,133)
92109	394,071	18,545	8,577	5,611	32,733		4,858	676	30,011	35,545		46,377	9,554	55,931
92114	1,094,689	51,517	23,825	5,342	80,684		13,495	1,879	1,982	17,356		128,830	(5,803)	123,027
92116	701,136	32,996	15,260	64,958	113,214		8,643	1,203	54,404	64,250		82,514	51,541	134,055
92117	1,471,673	69,258	32,030	51,082	152,370		18,143	2,526	45,332	66,001		173,196	(36,259)	136,937
92118	334,899	15,761	7,289	91,003	114,053		4,129	575	77,599	82,303		39,413	34,828	74,241
92119	287,951	13,551	6,267	57,867	77,685		3,550	494	51,357	55,401		33,888	61,444	95,332
92121	453,588	21,346	9,872	59,485	90,703		5,592	779	10,323	16,694		53,381	97,657	151,038
92202	391,166	18,409	8,513	36,404	63,326		4,822	671	207,141	212,634		46,035	(54,573)	(8,538)
92204	6,110,223	287,553	132,984	205,212	625,749		75,326	10,486	629,655	715,467		719,092	(2,196)	716,896
92302	11,504,844	541,428	250,393	496,481	1,288,302		141,830	19,745	922	162,497		1,353,968	354,775	1,708,743
92310	2,990,825	140,751	65,093	114,965	320,809		36,870	5,133	73,827	115,830		351,981	25,417	377,398
92313	1,585,180	74,600	34,500	40,906	150,006		19,542	2,721	13,910	36,173		186,555	40,656	227,211
92318	442,194	20,810	9,624	50,328	80,762		5,451	759	-	6,210		52,040	38,056	90,096
92319	4,455,807	209,694	96,977	134,189	440,860		54,930	7,647	285,992	348,569		524,390	(20,342)	504,048
92404	713,018	33,555	15,518	59,234	108,307		8,790	1,224	-	10,014		83,913	51,789	135,702
92502	1,189,789	55,993	25,895	92,786	174,674		14,668	2,042	152,744	169,454		140,022	(36,627)	103,395
92507	138,802	6,532	3,021	20,619	30,172		1,711	238	25,434	27,383		16,335	(4,690)	11,645
92606	18,522,163	871,670	403,119	791,396	2,066,185		228,338	31,788	382,054	642,180		2,179,814	185,820	2,365,634
92609	118,343	5,569	2,576	2,416	10,561		1,459	203	4,850	6,512		13,927	69	13,996
92805	1,438,622	67,703	31,310	100,701	199,714		17,735	2,469	2,713	22,917		169,307	36,764	206,071
93005	4,008,349	188,637	87,238	307,012	582,887		49,414	6,879	6,142	62,435		471,730	107,428	579,158
93706	850,760	40,038	18,516	57,723	116,277		10,488	-	8,044	18,532		100,123	28,913	129,036
93808	584,598	27,512	12,723	125,302	165,537		7,207	-	2,312	9,519		68,799	40,480	109,279
94215	-	-	-	-	-		-	-	582,679	582,679		-	(263,783)	(263,783)
94216	4,500,163	211,782	97,942	93,703	403,427		55,477	-	10,758	66,235		529,610	40,735	570,345
94218	2,244,229	105,615	48,844	218,390	372,849		27,667	-	65,073	92,740		264,116	108,055	372,171
94219	2,189,673	103,048	47,656	626,242	776,946		26,994	-	572	27,566		257,696	291,993	549,689
94220	1,845,762	86,863	40,171	65,302	192,336		22,754	-	28,138	50,892		217,222	81,327	298,549
94221	1,326,887	62,444	28,879	47,787	139,110		16,358	-	16,779	33,137		156,157	44,373	200,530
94224	132,546	6,238	2,885	6,910	16,033		1,634	-	17,925	19,559		15,599	(6,246)	9,353
94225	1,409,855	66,349	30,684	65,357	162,390		17,380	-	120,603	137,983		165,921	11,634	177,555
94226	1,307,589	61,536	28,459	145,180	235,175		16,120	-	199,466	215,586		153,886	(23,667)	130,219
94227	1,045,698	49,211	22,759	14,455	86,425		12,891	-	94,317	107,208		123,065	(29,201)	93,864
94228	550,551	25,909	11,982	14,787	52,678		6,787	-	8,109	14,896		64,793	47,502	112,295
94229	637,139	29,984	13,867	38,088	81,939		7,855	-	14,796	22,651		74,983	(7,022)	67,961
94231	559,261	26,319	12,172	26,012	64,503		6,894	-	34,989	41,883		65,818	7,671	73,489
94232	476,564	22,428	10,372	99,890	132,690		5,875	818	137,586	144,279		56,085	4,247	60,332
94504	78,003	3,671	1,698	1,192	6,561		962	133	3,818	4,913		9,180	1,749	10,929
94607	2,227,961	104,850	48,490	127,537	280,877		27,466	-	-	27,466		262,202	86,280	348,482
94608	128,189	6,033	2,790	9,470	18,293		1,580	-	34,280	35,860		15,086	25,145	40,231
Totals ¹	3,044,096,206	143,257,906	66,252,100	143,810,573	353,320,579		37,527,142	5,187,297	144,407,870	187,122,309		358,249,876	(382,025)	357,867,851

¹ Columns may not foot due to rounding.

South Carolina Retirement Systems
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2023

Note 1: Description of the Entity

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

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

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

Plan Descriptions

- The South Carolina Retirement System (SCRS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1945, pursuant to the provisions of Section 9-1-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits for teachers and employees of the state and its political subdivisions. SCRS covers employees of state agencies, public school districts and participating charter schools, public higher education institutions, other participating local subdivisions of government and individuals first elected to the South Carolina General Assembly at or after the general election in November 2012.
- The State Optional Retirement Program (State ORP) is a defined contribution plan that is offered as an alternative to SCRS to newly hired state, public higher education institution and public school district employees, as well as individuals first elected to the South Carolina General Assembly at or after the general election in November 2012. State ORP participants direct the investment of their funds into an account administered by one of four third party service providers. PEBA assumes no liability for State ORP benefits. Rather, the benefits are the liability of the four third party service providers. For this reason, State ORP assets are not part of the retirement systems' trust funds for financial statement purposes.
- The South Carolina Police Officers Retirement System (PORS), a cost-sharing multiple-employer defined benefit pension plan, was established July 1, 1962, pursuant to the provisions of Section 9-11-20 of the South Carolina Code of Laws for the purpose of providing retirement and other benefits to police officers and firefighters. PORS also covers peace officers, coroners, probate judges and magistrates.

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

South Carolina Retirement Systems
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2023

Membership

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

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

Benefits

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

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

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

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

South Carolina Retirement Systems
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2023

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

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

Contributions

Actuarial valuations are performed annually by an external consulting actuary to ensure applicable contribution rates satisfy the funding parameters specified in Title 9 of the South Carolina Code of Laws. Under these provisions, SCRS and PORS contribution requirements must be sufficient to maintain an amortization period for the financing of the unfunded actuarial accrued liability (UAAL) over a period that does not exceed the number of years scheduled in state statute. Effective July 1, 2017, employee rates were increased and capped at 9 percent for SCRS and 9.75 percent for PORS. The legislation also increased employer contribution rates beginning July 1, 2017, for both SCRS and PORS until reaching 18.56 percent for SCRS and 21.24 percent for PORS. The legislation included a further provision that if the scheduled contributions are not sufficient to meet the funding periods set in state statute, the PEBA board would increase the employer contribution rates as necessary to meet the funding periods set for the applicable year.

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

Required employee contribution rates¹ are as follows:

	<u>Fiscal Year 2024¹</u>	<u>Fiscal Year 2023¹</u>
SCRS		
Employee Class Two	9.00%	9.00%
Employee Class Three	9.00%	9.00%
State ORP		
Employee	9.00%	9.00%
PORS		
Employee Class Two	9.75%	9.75%
Employee Class Three	9.75%	9.75%

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

South Carolina Retirement Systems
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
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Required employer contribution rates¹ are as follows:

	Fiscal Year 2024¹	Fiscal Year 2023¹
SCRS		
Employer Class Two	18.41%	17.41%
Employer Class Three	18.41%	17.41%
Employer Incidental Death Benefit	0.15%	0.15%
State ORP		
Employer Contribution ²	18.41%	17.41%
Employer Incidental Death Benefit	0.15%	0.15%
PORS		
Employer Class Two	20.84%	19.84%
Employer Class Three	20.84%	19.84%
Employer Incidental Death Benefit	0.20%	0.20%
Employer Accidental Death Program	0.20%	0.20%

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

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

Note 2: Actuarial Assumptions and Methods

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

The June 30, 2023, total pension liability (TPL), net pension liability (NPL), and sensitivity information shown in this report were determined by our consulting actuary, Gabriel Roeder Smith & Company (GRS) and are based on an actuarial valuation performed as of July 1, 2022. The total pension liability was rolled-forward from the valuation date to the plans' fiscal year end, June 30, 2023, using generally accepted actuarial principles. There was no legislation enacted during the 2023 legislative session that had a material change in the benefit provisions for any of the systems.

The following table provides a summary of the actuarial assumptions and methods used to calculate the TPL as of June 30, 2023.

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

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

Assumptions used in the determination of the June 30, 2023, TPL are as follows.

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

Note 3: Net Pension Liability

The NPL is calculated separately for each system and represents that particular system's TPL determined in accordance with GASB 67 less that system's fiduciary net position. NPL totals, as of June 30, 2023, for SCRS and PORS are presented below.

System	Total Pension Liability	Plan Fiduciary Net Position	Employers' Net Pension Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
SCRS	\$ 58,464,402,454	\$ 34,286,961,942	\$ 24,177,440,512	58.6%
PORS	9,450,021,576	6,405,925,370	3,044,096,206	67.8%

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

Long-term Expected Rate of Return

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

The expected returns, along with the expected inflation rate, form the basis for the target asset allocation adopted at the beginning of the 2023 fiscal year. The long-term expected rate of return is produced by weighting the expected future real rates of return by the target allocation percentage and adding expected inflation and is summarized in the table on the following page. For actuarial purposes, the 7 percent assumed annual investment rate of return used in the calculation of the TPL includes a 4.75 percent real rate of return and a 2.25 percent inflation component.

South Carolina Retirement Systems
Notes to the Schedules of Employer and Nonemployer Allocations And
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Allocation / Exposure	Policy Target	Expected Arithmetic Real Rate of Return	Long Term Expected Portfolio Real Rate of Return
Public Equity	46.0%	6.62%	3.04%
Bonds	26.0%	0.31%	0.08%
Private Equity¹	9.0%	10.91%	0.98%
Private Debt¹	7.0%	6.16%	0.43%
Real Assets	12.0%		
Real Estate ¹	9.0%	6.41%	0.58%
Infrastructure ¹	3.0%	6.62%	0.20%
Total Expected Return²	100.0%		5.31%
Inflation for Actuarial Purposes			2.25%
			7.56%

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

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

Discount Rate

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

South Carolina Retirement Systems
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2023

Sensitivity Analysis

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

Sensitivity of the Net Pension Liability to Changes in the Discount Rate			
System	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
SCRS	\$ 31,239,558,650	\$ 24,177,440,512	\$ 18,307,651,817
PORS	4,294,157,853	3,044,096,206	2,020,139,756

Note 4: Pension Expense

Components of collective pension expense reported in the Schedules of Pension Amounts by Employer for the fiscal year ended June 30, 2023, are presented below.

Description	SCRS	PORS
Service cost (annual cost of current service)	\$ 1,120,136,248	\$ 228,881,186
Interest on the total pension liability	3,869,176,834	616,200,159
Plan Administrative Costs	17,205,224	3,153,575
Plan Member Contributions	(1,035,918,238)	(179,071,491)
Expected return on plan assets	(2,246,380,633)	(416,912,940)
Recognition of current year amortization - Difference between expected and actual experience & assumption changes	661,423,385	109,720,953
Recognition of current year amortization - Difference between projected and actual investment earnings	(424,615)	(1,641,478)
Other	2,135,137	(2,080,088)
Total	\$ 2,387,353,342	\$ 358,249,876

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

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

The schedules on the next two pages reflect the amortization of collective deferred outflows / (inflows) of resources related to pensions outstanding at June 30, 2023.

South Carolina Retirement Systems
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2023

South Carolina Retirement System

Details Regarding Collective Deferred Outflows (Inflows) of Resources

Difference between expected and actual experience					
	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Initial Balance (Inflow)/Outflow	\$ (101,350,797)	\$ 392,332,254	\$ 232,793,840	\$ (142,936,283)	\$ 502,095,945
Amortization period¹	4.026	3.984	3.91	3.767	3.678
Amortized² period ending June 30,					
2019	\$ 25,174,068				
2020	25,174,068	\$ (98,476,971)			
2021	25,174,068	(98,476,971)	\$ (59,538,066)		
2022	25,174,068	(98,476,971)	(59,538,066)	\$ 37,944,328	
2023	654,525	(96,901,341)	(59,538,066)	37,944,328	\$ (136,513,308)
2024	-	-	(54,179,642)	37,944,328	(136,513,308)
2025	-	-	-	29,103,299	(136,513,308)
2026	-	-	-	-	(92,556,021)
2027	-	-	-	-	-
2028	-	-	-	-	-
Thereafter	-	-	-	-	-
Assumption changes					
	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Initial Balance (Inflow)/Outflow	\$ -	\$ -	\$ 1,591,641,834	\$ -	\$ -
Amortization period¹	4.026	3.984	3.91	3.767	3.678
Amortized² period ending June 30,					
2019	-				
2020	-	-			
2021	-	-	\$ (407,069,523)		
2022	-	-	(407,069,523)	-	
2023	-	-	(407,069,523)	-	-
2024	-	-	(370,433,265)	-	-
2025	-	-	-	-	-
2026	-	-	-	-	-
2027	-	-	-	-	-
2028	-	-	-	-	-
Thereafter	-	-	-	-	-
Difference between projected and actual investment earnings					
	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Initial Balance (Inflow)/Outflow	\$ 391,206,881	\$ 2,398,098,048	\$ (5,881,622,431)	\$ 3,161,098,864	\$ (70,904,446)
Amortization period³	5	5	5	5	5
Amortized² period ending June 30,					
2019	\$ (78,241,376)				
2020	(78,241,376)	\$ (479,619,610)			
2021	(78,241,376)	(479,619,610)	\$ 1,176,324,486		
2022	(78,241,376)	(479,619,610)	1,176,324,486	\$ (632,219,773)	
2023	(78,241,377)	(479,619,610)	1,176,324,486	(632,219,773)	\$ 14,180,889
2024	-	(479,619,608)	1,176,324,486	(632,219,773)	14,180,889
2025	-	-	1,176,324,487	(632,219,773)	14,180,889
2026	-	-	-	(632,219,772)	14,180,889
2027	-	-	-	-	14,180,890
2028	-	-	-	-	-
Thereafter	-	-	-	-	-

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

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

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

South Carolina Retirement Systems
Notes to the Schedules of Employer and Nonemployer Allocations And
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2023

Police Officers' Retirement System

Details Regarding Collective Deferred Outflows (Inflows) of Resources

Difference between expected and actual experience					
	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Initial Balance (Inflow)/Outflow	\$ (27,765,634)	\$ 49,921,841	\$ 70,303,808	\$ (78,184,936)	\$ 165,789,524
Amortization period¹	4.217	4.176	4.13	3.846	3.779
Amortized² period ending June 30,					
2019	\$ 6,584,215				
2020	6,584,215	\$ (11,954,464)			
2021	6,584,215	(11,954,464)	\$ (17,022,714)		
2022	6,584,215	(11,954,464)	(17,022,714)	\$ 20,328,897	
2023	1,428,774	(11,954,464)	(17,022,714)	20,328,897	\$ (43,871,269)
2024	-	(2,103,985)	(17,022,714)	20,328,897	(43,871,269)
2025	-	-	(2,212,952)	17,198,245	(43,871,269)
2026	-	-	-	-	(34,175,717)
2027	-	-	-	-	-
2028	-	-	-	-	-
Thereafter	-	-	-	-	-
Assumption changes					
	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Initial Balance (Inflow)/Outflow	\$ -	\$ -	\$ 242,142,631	\$ -	\$ -
Amortization period¹	4.217	4.176	4.13	3.846	3.779
Amortized² period ending June 30,					
2019	-				
2020	-	-			
2021	-	-	\$ (58,630,177)		
2022	-	-	(58,630,177)	-	
2023	-	-	(58,630,177)	-	-
2024	-	-	(58,630,177)	-	-
2025	-	-	(7,621,923)	-	-
2026	-	-	-	-	-
2027	-	-	-	-	-
2028	-	-	-	-	-
Thereafter	-	-	-	-	-
Difference between projected and actual investment earnings					
	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Initial Balance (Inflow)/Outflow	\$ 66,347,811	\$ 428,015,696	\$ (1,069,497,583)	\$ 582,848,603	\$ (15,921,921)
Amortization period³	5	5	5	5	5
Amortized² period ending June 30,					
2019	\$ (13,269,562)				
2020	(13,269,562)	\$ 85,603,139			
2021	(13,269,562)	(85,603,139)	\$ 213,899,517		
2022	(13,269,562)	(85,603,139)	213,899,517	\$ (116,569,721)	
2023	(13,269,563)	(85,603,139)	213,899,517	(116,569,721)	\$ 3,184,384
2024	-	(85,603,140)	213,899,517	(116,569,721)	3,184,384
2025	-	-	213,899,515	(116,569,721)	3,184,384
2026	-	-	-	(116,569,719)	3,184,384
2027	-	-	-	-	3,184,385
2028	-	-	-	-	-
Thereafter	-	-	-	-	-

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

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

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

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

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

Note 6: Employer and Nonemployer Contributions

Employers' proportionate shares were calculated on the basis of employer and nonemployer contributions remitted to the plan. In an effort to help offset a portion of the increased contribution requirements for employers, the General Assembly again provided nonemployer contributions to PEBA. Based on the criteria provided by the General Assembly, PEBA issued credit invoices to certain SCRS and PORS employers for fiscal year 2023 who then applied the credit invoices towards contributions otherwise due to the Systems. The amount of credit invoices issued in fiscal year 2023 totaled \$88.7 million and \$12.5 million for SCRS and PORS respectively.

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

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

	<u>SCRS</u>	<u>PORS</u>
Employer Contributions Reported in Statement of Changes in Net Position for the fiscal year ended June 30, 2023	\$ 2,133,552,984	\$ 342,450,695
Nonemployer Contributions Reported in Statement of Changes in Net Position for the fiscal year ended June 30, 2023	88,705,515	12,470,282
Employer Contributions Not Representative of Future Contribution Effort	<u>(2,095,472)</u>	<u>(297,398)</u>
Employer and Nonemployer Contributions Used as the Basis for Allocating Employers' Proportionate Shares of Collective Pension Amounts - June 30, 2023 Measurement Date	<u>\$ 2,220,163,027</u>	<u>\$ 354,624,771</u>

Note 7: Additional Financial and Actuarial Information

Information contained in these Notes to the Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer (Schedules) was compiled from the Systems' audited financial statements for the fiscal year ended June 30, 2023, and the accounting valuation report as of June 30, 2023. Additional financial information supporting the preparation of the Schedules (including the unmodified audit opinion on the financial statements and required supplementary information) is available in the Systems' ACFR.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer of South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS) as administered by South Carolina Public Employee Benefit Authority (PEBA) as of and for the year ended June 30, 2023, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying Schedules of Pension Amounts by Employer of SCRS and PORS as of June 30, 2023 and the related notes, and have issued our report thereon dated March 4, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

(Continued)

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Crowe LLP". The signature is stylized, with the "C" being large and looping, and the "LLP" being written in a more straightforward, blocky style.

Crowe LLP

Dallas, Texas
March 4, 2024