

**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, 2018

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

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INDEPENDENT AUDITORS' REPORT

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

Report on Schedules

We have audited the accompanying schedules of employer and nonemployer allocations of the South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS), as administered by the South Carolina Public Employee Benefit Authority, as of and for the year ended June 30, 2018, 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 as of and for the year ended June 30, 2018 (specified column totals), included in the accompanying schedules of pension amounts by employer of SCRS and PORS, and the related notes.

Management's Responsibility 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; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on the schedules of employer and nonemployer allocations and the specified column totals included in the schedules of pension amounts by employer based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer and nonemployer allocations and specified column totals included in the schedules of pension amounts by employer are free from material misstatement.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer and nonemployer allocations and specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedules of employer and nonemployer allocations and the specified column totals in the schedules of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer and nonemployer allocations and specified column totals included in the schedules of pension amounts by employer 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer and nonemployer allocations and specified column totals included in the schedules of pension amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and the total for all SCRS and PORS participating entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of SCRS as of and for the year ended June 30, 2018, and our report thereon, dated October 15, 2018, expressed an unmodified opinion on those statements.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Audit Standards*, we have also issued our report dated March 18, 2019, on our consideration of the SCRS' and PORS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. 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 SCRS' and/or PORS' 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 the SCRS' and PORS' internal control over financial reporting.

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

Restriction on Use

Our report is intended solely for the information and use of the management of the SCRS and PORS, the Board of Directors of the South Carolina Public Employee Benefit Authority, SCRS and PORS employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Baltimore, Maryland
March 18, 2019

South Carolina Retirement System (SCRS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
10001	28,609	1,560	0.002147%
10002	123,584	7,542	0.009332%
10100	812,492	65,751	0.062500%
10200	800,910	57,699	0.061103%
10300	2,576,008	225,467	0.199366%
10600	327,067	24,845	0.025044%
10700	316,002	23,718	0.024176%
10900	132,992	10,295	0.010197%
12300	65,280	5,945	0.005069%
13300	331,504	22,660	0.025204%
13600	202,452	17,042	0.015620%
13700	71,195	4,855	0.005412%
20101	127,893	13,495	0.010062%
20102	1,107,595	85,391	0.084898%
20108	17,492	2,343	0.001412%
20200	202,373	14,247	0.015416%
20300	230,896	19,654	0.017830%
20400	1,465,928	99,760	0.111422%
20500	555,331	38,782	0.042280%
20600	1,661,380	130,645	0.127529%
21100	170,546	9,543	0.012816%
21400	6,232,762	473,635	0.477258%
21900	31,747	2,659	0.002448%
22100	243,439	18,988	0.018676%
22200	10,746	788	0.000821%
30100	55,206,441	5,079,800	4.290247%
30200	5,007,865	442,998	0.387908%
30300	36,244,488	3,303,319	2.814404%
30400	5,282,462	497,989	0.411364%
30500	27,232,781	2,615,340	2.124130%
30600	3,292,612	269,546	0.253500%
30700	223,978	31,561	0.018185%
30800	2,007,108	150,653	0.153556%
30900	458,480	36,017	0.035191%
31100	1,179,171	85,352	0.089989%
31102	956,390	80,371	0.073781%
31104	2,365,484	185,515	0.181541%
31105	443,936	48,588	0.035050%
31107	1,094,876	87,932	0.084174%
31108	5,031,060	466,060	0.391200%
31113	491,089	42,837	0.037997%
31121	2,250,749	195,290	0.174071%
31123	5,144,307	449,691	0.398095%
31124	1,955,899	168,503	0.151182%
31126	2,505,993	205,661	0.192974%
31138	1,322,019	112,923	0.102117%
31140	5,482,983	449,891	0.422211%
31142	2,265,597	177,690	0.173876%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
31143	1,621,254	126,621	0.124387%
31146	2,135,735	170,471	0.164120%
31200	396,260	30,799	0.030391%
31300	3,328,866	308,028	0.258818%
31400	9,552,052	988,050	0.750082%
31600	2,332,472	200,349	0.180247%
31700	9,324,988	821,403	0.722064%
40100	18,041,724	1,432,004	1.385840%
40200	21,460,996	1,719,583	1.649637%
40700	1,278,369	84,286	0.096973%
40900	344,274	22,849	0.026126%
41400	673,828	47,933	0.051364%
41600	466,901	37,473	0.035894%
41700	7,979,885	594,681	0.610206%
41800	231,396	16,099	0.017613%
42000	212,926	18,001	0.016434%
42200	45,598,463	3,888,038	3.521688%
50100	17,906,080	1,421,287	1.375425%
50200	3,514,768	283,351	0.270292%
50400	632,780	52,812	0.048790%
50501	386,616	23,960	0.029218%
51200	665,028	52,367	0.051053%
51300	759,008	61,889	0.058419%
51400	2,192,992	159,957	0.167447%
51500	3,608,974	299,398	0.278138%
51600	371,892	30,252	0.028618%
51700	24,567,956	1,948,994	1.887068%
51800	3,016,312	247,181	0.232245%
51902	293,494	22,634	0.022497%
52000	372,977	28,321	0.028558%
52200	1,844,471	140,734	0.141276%
52600	347,707	28,747	0.026790%
53000	475,024	38,095	0.036516%
53300	35,178	1,772	0.002630%
53900	133,752	10,422	0.010260%
54100	328,636	25,587	0.025208%
54200	1,538,968	129,497	0.118736%
54300	4,938,562	392,335	0.379371%
54400	5,016	408	0.000386%
60100	1,229,918	69,240	0.092454%
60400	7,278,679	583,213	0.559488%
60500	319,770	24,304	0.024486%
60601	6,183,368	411,567	0.469326%
60700	18,615,577	1,442,420	1.427420%
60800	845,925	62,727	0.064664%
60900	262,513	18,459	0.019995%
61000	7,825,611	587,057	0.598684%
61200	207,665	16,616	0.015961%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
62500	99,156	8,276	0.007645%
62700	333,659	24,247	0.025470%
63000	891,041	68,985	0.068320%
63500	619,662	46,932	0.047438%
63700	216,026	15,928	0.016507%
63800	29,083	2,030	0.002214%
64100	56,319	3,495	0.004257%
66600	84,501	7,792	0.006568%
67000	25,624	1,833	0.001954%
67100	880,019	71,873	0.067741%
67200	20,420	2,089	0.001602%
67300	568,372	49,475	0.043969%
67400	496,298	49,912	0.038871%
67500	333,969	26,746	0.025670%
67600	97,757	7,971	0.007524%
67800	1,858,839	142,907	0.142453%
67900	47,691	4,427	0.003709%
68000	84,192	5,366	0.006373%
68100	546,058	45,360	0.042088%
68200	4,550,850	380,437	0.350933%
68300	1,001,692	74,314	0.076574%
68400	33,055	2,608	0.002538%
70101	491,819	37,768	0.037688%
70102	322,482	24,718	0.024708%
70104	29,001	2,305	0.002228%
70106	23,733	1,816	0.001818%
70108	42,407	3,543	0.003270%
70202	1,008,907	74,281	0.077085%
70203	3,271,923	252,894	0.250842%
70204	39,771	3,071	0.003049%
70209	30,084	1,434	0.002243%
70211	62,919	4,446	0.004794%
70212	28,812	1,770	0.002176%
70213	106,501	10,199	0.008305%
70214	152,337	13,718	0.011817%
70215	32,657	2,885	0.002529%
70216	5,939	276	0.000442%
70217	208,262	24,051	0.016532%
70218	37,820	3,117	0.002913%
70219	68,664	4,897	0.005235%
70220	95,347	8,376	0.007381%
70222	6,087	534	0.000471%
70224	4,425	401	0.000343%
70301	301,560	16,637	0.022644%
70302	42,622	3,029	0.003249%
70303	110,921	6,118	0.008329%
70304	31,514	1,564	0.002354%
70305	47,381	3,066	0.003590%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
70401	147,169	11,289	0.011277%
70402	3,041,303	225,913	0.232510%
70403	328,045	23,855	0.025043%
70404	103,544	8,193	0.007952%
70405	153,571	12,552	0.011822%
70406		1,418	0.000101%
70407	102,422	7,235	0.007804%
70411	53,288	4,517	0.004114%
70412	41,270	3,365	0.003176%
70413	16,441	1,187	0.001254%
70414	31,316	3,188	0.002455%
70415	32,127	2,924	0.002494%
70416	2,265	1,583	0.000274%
70417	684,503	49,875	0.052262%
70418	43,435	3,088	0.003311%
70419	22,630	1,972	0.001751%
70420	80,745	7,116	0.006253%
70422	68,539	3,983	0.005161%
70423	167,189	12,963	0.012820%
70424	159,104	10,786	0.012090%
70501	223,268	16,167	0.017039%
70502	42,222	3,165	0.003230%
70503	114,084	2,791	0.008317%
70504	74,245	5,751	0.005693%
70505	2,991	305	0.000235%
70506	132,121	10,393	0.010142%
70507	5,862	672	0.000465%
70508	149,820	12,938	0.011583%
70601	58,918	5,820	0.004607%
70602	620,435	37,944	0.046853%
70603	143,202	10,301	0.010924%
70604	34,124	5,316	0.002807%
70605	1,662	119	0.000127%
70606	91,815	6,847	0.007021%
70607	516,585	38,291	0.039488%
70608	59,828	4,925	0.004608%
70609	2,144	190	0.000166%
70701	5,166,200	363,948	0.393551%
70702	353,532	23,774	0.026851%
70704	1,425,163	101,353	0.108634%
70705	7,884,382	651,779	0.607473%
70707	258,932	19,172	0.019791%
70709	154,260	7,699	0.011526%
70712	40,732	3,209	0.003127%
70714	81,164	6,472	0.006237%
70715	72,799	7,004	0.005679%
70718	3,347	339	0.000262%
70719	286,378	20,780	0.021859%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
70801	4,889,660	315,111	0.370396%
70802	243,078	16,337	0.018461%
70803		24,503	0.001744%
70804	17,828	1,941	0.001407%
70805	65,395	5,419	0.005039%
70806	179,919	10,913	0.013580%
70807	4,093	289	0.000312%
70808	149,988	11,060	0.011461%
70809	138,745	11,400	0.010685%
70812	271,416	18,887	0.020659%
70901	522,567	42,166	0.040189%
70902	53,204	6,292	0.004234%
70903	7,164	544	0.000549%
70905	368,461	26,848	0.028132%
70908	21,672	1,259	0.001632%
71001	10,899,361	788,896	0.831790%
71003	3,107,962	242,577	0.238440%
71004	1,032,169	73,625	0.078693%
71006	4,920,113	369,545	0.376436%
71008	1,850,140	132,545	0.141097%
71011	1,028,527	70,139	0.078186%
71012	141,916	11,359	0.010908%
71015	512,835	39,002	0.039271%
71016	626,568	48,544	0.048044%
71017	1,339,286	104,595	0.102753%
71018	2,993,095	234,380	0.229682%
71019	1,077,195	71,205	0.081725%
71020	743,991	58,837	0.057133%
71024	122,247	10,014	0.009412%
71025	261,043	18,822	0.019916%
71026	246,275	11,547	0.018348%
71027	16,120	1,194	0.001232%
71028	8,972	612	0.000682%
71030	8,863	682	0.000679%
71031	112,405	8,041	0.008572%
71032	112,947	11,381	0.008848%
71034	34,301	3,889	0.002718%
71035	8,811	1,974	0.000768%
71036	50,383	4,474	0.003904%
71037	33,391	2,291	0.002539%
71038	180,929	12,935	0.013796%
71039	9,371	5,094	0.001029%
71042	25,629	313	0.001846%
71043	7,863	478	0.000594%
71044	555,180	45,344	0.042736%
71045	192,311	15,528	0.014791%
71047	67,126	4,446	0.005093%
71101	630,188	46,443	0.048152%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
71103	723,621	46,294	0.054791%
71105	256,980	21,522	0.019820%
71106	45,428	3,595	0.003489%
71107	38,678	2,697	0.002944%
71108	49,936	4,191	0.003852%
71109	83,561	5,810	0.006360%
71112	275,087	19,151	0.020939%
71113		17,225	0.001226%
71114	16,393	1,081	0.001244%
71115	61,451	4,911	0.004723%
71117	31,736	2,068	0.002406%
71201	137,321	9,600	0.010456%
71202	1,031,550	70,026	0.078393%
71205	50,715	3,438	0.003854%
71206	284,258	19,334	0.021605%
71207	149,292	9,991	0.011335%
71209	38,726	2,980	0.002968%
71210	29,670	1,928	0.002249%
71213	9,958	763	0.000763%
71214	1,282	1,249	0.000180%
71216	22,177	2,041	0.001724%
71301	257,268	20,755	0.019785%
71302	106,505	7,534	0.008116%
71303	660,085	51,592	0.050646%
71304	1,375	362	0.000124%
71305	29,996	2,825	0.002336%
71307	8,484	775	0.000659%
71309	1,633,086	112,115	0.124197%
71310	11,026	283	0.000805%
71311	20,996	1,591	0.001607%
71312	120,975	10,317	0.009343%
71313	644		0.000046%
71314	796	58	0.000061%
71315	52,329	4,656	0.004055%
71401	642,475	50,452	0.049312%
71402	165,522	12,682	0.012682%
71404	28,241	2,966	0.002221%
71406	31,852	1,950	0.002406%
71407	26,646	2,683	0.002087%
71408	56,497	4,720	0.004356%
71409	449,765	32,223	0.034300%
71501	1,280,505	95,907	0.097952%
71504	289,222	23,097	0.022226%
71505	341,661	22,072	0.025885%
71506	104,293	7,861	0.007981%
71601	971,730	80,221	0.074862%
71603	752	61	0.000058%
71604	208,591	17,057	0.016058%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
71605	369,913	27,780	0.028302%
71606	70,883	5,562	0.005440%
71607	234,265	18,794	0.018009%
71608	7,775	568	0.000594%
71609	166,835	11,730	0.012708%
71610	351,526	25,538	0.026834%
71611	52,675	3,713	0.004013%
71612	3,453	140	0.000256%
71614	17,158	1,272	0.001312%
71701	614,288	48,753	0.047185%
71702	302,912	25,718	0.023387%
71705	35,209	2,561	0.002688%
71706	8,172	347	0.000606%
71707	2,997	251	0.000231%
71802	34,849	1,711	0.002602%
71803	3,297,688	253,365	0.252709%
71805	20,429	1,200	0.001539%
71807	142,952	13,108	0.011106%
71808	437,607	30,693	0.033326%
71809	825,545	59,185	0.062961%
71810	159,258	11,301	0.012138%
71811	820,053	55,552	0.062312%
71812	14,134	926	0.001072%
71813	124,126	8,845	0.009463%
71815	16,155	1,157	0.001232%
71817	91,345	6,397	0.006956%
71819	271	28	0.000021%
71901	473,317	41,591	0.036643%
71902	4,757	394	0.000367%
71904	44,958	3,583	0.003454%
71905	26,329	1,842	0.002005%
71906	210,833	18,648	0.016331%
71907	41,656		0.002964%
72001	338,402	27,662	0.026051%
72002	1,074,449	77,264	0.081961%
72004	36,625	2,732	0.002801%
72006	672,057	51,005	0.051456%
72007	50,186	4,700	0.003906%
72009	344,534	24,490	0.026261%
72010	25,749	1,799	0.001960%
72011	15,496	1,166	0.001186%
72012	8,714	703	0.000670%
72101	1,512,589	109,137	0.115409%
72102	2,779,347	205,944	0.212447%
72108	28,611	2,098	0.002185%
72109	7,690	533	0.000585%
72110	162,861	11,024	0.012374%
72111	7,639	668	0.000591%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
72112	302,961	22,112	0.023134%
72113	14,828	1,021	0.001128%
72114	43,380	2,488	0.003264%
72115	897,271	62,417	0.068296%
72116	109,374	9,246	0.008442%
72117	19,863	1,251	0.001503%
72119	221,644	13,948	0.016766%
72120	4,645		0.000331%
72122	66,521	4,610	0.005062%
72123	38,589	5,047	0.003105%
72124	337,811	23,769	0.025732%
72125	17,383	906	0.001302%
72126	2,257	135	0.000170%
72127	78,659	7,155	0.006107%
72201	518,477	40,457	0.039776%
72202	1,648,495	125,165	0.126222%
72203	25,364	1,954	0.001944%
72204	498,614	36,812	0.038103%
72205	278,692	20,714	0.021307%
72206	1,243	109	0.000096%
72207	47,002	3,607	0.003602%
72210	285,400	22,662	0.021923%
72301	1,638,780	125,929	0.125585%
72302	3,362,340	264,332	0.258091%
72303	962,314	75,777	0.073875%
72304	974,625	70,836	0.074400%
72305	8,509,420	647,945	0.651680%
72306	1,596,332	123,563	0.122396%
72307	156,341	44,607	0.014300%
72309	622,184	44,024	0.047410%
72314	867,696	42,704	0.064788%
72316	57,108	5,252	0.004438%
72319	503,913	42,184	0.038863%
72321	1,712,792	133,673	0.131403%
72322	225,102	17,172	0.017241%
72323	436,305	32,029	0.033329%
72324	28,055	2,706	0.002189%
72327	768,989	67,929	0.059559%
72328	4,820	261	0.000362%
72329	44,183	3,207	0.003373%
72330	40,966	3,259	0.003147%
72331	135,874	11,970	0.010521%
72332	277,881	21,524	0.021307%
72333	67,129	5,224	0.005149%
72334	280,890	21,355	0.021509%
72335	139,474	10,869	0.010699%
72338	21,844	1,731	0.001678%
72339	97,438	10,679	0.007694%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
72340	61,028	4,491	0.004663%
72342	280,317	22,350	0.021539%
72343	5,512	569	0.000433%
72346	93,368	7,496	0.007178%
72348	79,870	6,903	0.006175%
72349	55,833	4,522	0.004295%
72350	23,564	1,837	0.001808%
72351	135,985	10,343	0.010413%
72352	5,781	951	0.000479%
72401	1,148,743	91,512	0.088262%
72402	633,524	47,964	0.048498%
72403	1,554,000	114,538	0.118741%
72404	106,246	8,773	0.008185%
72407	487,430	36,560	0.037290%
72408	81,407	7,763	0.006346%
72409	1,079,403	82,775	0.082706%
72411	10,496	1,437	0.000849%
72412	32,925	2,302	0.002507%
72413	172,822	14,600	0.013338%
72415	25,244	1,907	0.001932%
72416	1,049,640	76,554	0.080145%
72417	302	165	0.000033%
72501	561,450	43,972	0.043085%
72502	17,604	1,641	0.001370%
72504	6,225	472	0.000477%
72506	122,353	9,804	0.009405%
72507	189,258	14,346	0.014489%
72509	49,959	4,668	0.003888%
72510	14,482	1,042	0.001105%
72512	45,344	3,720	0.003492%
72513	84,993	6,772	0.006530%
72601	6,685,165	510,817	0.512099%
72602	754,488	51,479	0.057356%
72604	3,034,676	222,222	0.231776%
72605	249,883	19,816	0.019193%
72606	59,263	9,202	0.004872%
72608	2,152,879	164,481	0.164914%
72609	57,476	4,681	0.004423%
72611	300,937	20,817	0.022897%
72612	15,941	1,062	0.001210%
72613	5,548	897	0.000459%
72614	18,017	2,089	0.001431%
72615	594,248	46,835	0.045622%
72616	522,963	41,333	0.040158%
72617	579,663	37,734	0.043937%
72619	112,892	9,004	0.008675%
72620	50,568	3,485	0.003847%
72621	55,601	4,080	0.004247%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
72622	331,198	21,516	0.025101%
72701	514,352	40,215	0.039466%
72702	122,379	9,381	0.009377%
72704	197,822	18,418	0.015389%
72705	229,041	12,030	0.017156%
72801	612,082	44,702	0.046740%
72802	1,396,962	101,731	0.106654%
72803	128,983	10,845	0.009951%
72806	9,086	693	0.000696%
72807	2,195	416	0.000186%
72808	182,775	13,010	0.013933%
72809	117,275	9,284	0.009006%
72810	17,723	1,370	0.001359%
72901	1,749,961	132,028	0.133931%
72902	485,289	41,964	0.037522%
72904	8,528	459	0.000640%
72905	571,140	42,811	0.043692%
72907	438,761	29,740	0.033341%
72908	63,060	5,665	0.004891%
72909	54,805	3,840	0.004173%
72910	216,649	16,691	0.016606%
72911	59,204	4,461	0.004531%
72912	42,286	3,602	0.003266%
72913	3,904	293	0.000299%
73001	399,684	28,391	0.030464%
73002	945,659	75,674	0.072683%
73003	503,972	37,765	0.038552%
73004	62,665	3,591	0.004715%
73005	21,381	1,449	0.001625%
73006	731,854	54,889	0.055988%
73010	230,660	16,251	0.017571%
73013	14,117		0.001005%
73101	474,181	36,909	0.036371%
73102	154,485	12,074	0.011853%
73105	372,069	28,408	0.028500%
73201	4,989,204	368,403	0.381272%
73202	765,033	55,521	0.058394%
73203	969,858	65,107	0.073653%
73204	44,216,889	3,122,127	3.368863%
73205	750,244	52,584	0.057133%
73206	168,545	12,898	0.012912%
73207	532,319	38,758	0.040641%
73208	464,275	33,899	0.035452%
73209	22,135	1,793	0.001703%
73212	9,785	761	0.000751%
73213	4,025	326	0.000310%
73215	6,665	2,688	0.000666%
73216	116,075	6,839	0.008747%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
73217	112,594	8,436	0.008613%
73218	20,477	1,646	0.001574%
73219	35,704	2,617	0.002727%
73222	233,680	17,509	0.017876%
73223	11,265	899	0.000866%
73224	699,898	55,394	0.053750%
73225	1,715	158	0.000133%
73226	10,432	249	0.000760%
73227	5,742	499	0.000444%
73228	50,471	3,926	0.003871%
73301	515,876	40,375	0.039585%
73302	120,562	10,042	0.009294%
73303	95,898	7,616	0.007367%
73306	38,672	3,456	0.002998%
73308	123,469	8,293	0.009377%
73310	479,014	31,994	0.036366%
73311	11,478	491	0.000852%
73312	82,861	6,486	0.006358%
73401	576,946	40,799	0.043962%
73402	380,207	31,573	0.029304%
73405	77,520	5,993	0.005943%
73406	32,979	1,778	0.002473%
73407	28,235	945	0.002077%
73408	31,217	2,386	0.002391%
73501	14,490	1,058	0.001106%
73502	314,577	24,258	0.024113%
73503	113,444	8,370	0.008669%
73504	58,733	4,044	0.004467%
73506	18	19	0.000003%
73507	48,113	2,833	0.003626%
73601	569,218	41,315	0.043448%
73602	592,794	45,780	0.045444%
73603	23,779	1,909	0.001828%
73604	265,538	21,505	0.020427%
73606	62,306	5,130	0.004799%
73607	46,355	3,726	0.003564%
73608	1,041	108	0.000082%
73609	15,718	892	0.001182%
73610	28,106	2,191	0.002156%
73611	112,394	9,174	0.008651%
73612	599	49	0.000046%
73613	404,082	28,876	0.030811%
73614	97,991	4,222	0.007274%
73702	1,132,363	123,647	0.089383%
73703	820,199	60,045	0.062642%
73707	200,684	16,910	0.015485%
73708	128,161	10,894	0.009896%
73709	96,732	7,217	0.007398%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
73710	10,932	937	0.000845%
73711	134,755	10,773	0.010356%
73712	560,317	37,472	0.042541%
73801	556,604	45,219	0.042829%
73802	1,394,730	101,115	0.106451%
73803	1,722,714	165,137	0.134348%
73805	12,364	755	0.000934%
73806	3,795	253	0.000288%
73807	8,386	963	0.000665%
73808	515	24	0.000038%
73809	4,049	275	0.000308%
73810	9,388		0.000668%
73811	17,790	1,245	0.001355%
73812	70,936	4,064	0.005337%
73815	881,814	64,969	0.067377%
73816	191	12	0.000014%
73817	15,699	1,163	0.001200%
73819	3,741	152	0.000277%
73820	6,958	562	0.000535%
73821	16,882	1,166	0.001284%
73822	299,037	24,869	0.023051%
73901	384,993	30,415	0.029562%
73902	72,662	4,653	0.005502%
73903	2,044,108	144,323	0.155739%
73904	615,681	44,415	0.046976%
73906	174,159	13,006	0.013319%
73907	101,202	7,363	0.007726%
73909	195,359	15,414	0.015000%
73910	21,023	1,925	0.001633%
73911	781,955	55,275	0.059581%
73912	6,365	507	0.000489%
73913	60,187	4,191	0.004581%
73914	8,314	559	0.000631%
73915	46,307	3,346	0.003534%
73916	555,484	40,152	0.042388%
73917	41,229	2,879	0.003139%
73918	62,789	4,882	0.004816%
74001	437,844	52,906	0.034924%
74002	1,619,426	115,815	0.123488%
74003	6,674,134	495,112	0.510197%
74005	7,555,101	568,408	0.578106%
74008	342,599	25,760	0.026214%
74009	804,046	75,053	0.062561%
74010	309,295	24,338	0.023743%
74013	202,468	16,338	0.015571%
74014	183,503	13,836	0.014044%
74016	6,662	601	0.000517%
74017	289,779	24,184	0.022343%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
74018	738,952	56,099	0.056579%
74020	64,341	4,233	0.004880%
74021	87,092	7,448	0.006728%
74022	10,534	857	0.000811%
74024	602,971	43,092	0.045977%
74101	48,454	3,981	0.003731%
74102	477,530	33,520	0.036369%
74103	69,386	4,643	0.005268%
74105		3,665	0.000261%
74106	17,921	1,309	0.001369%
74108	335		0.000024%
74109	62,198	3,776	0.004695%
74201	1,344,121	102,399	0.102941%
74202	410,479	33,654	0.031607%
74203	4,563,824	354,393	0.350003%
74204	34,581,766	2,902,574	2.667559%
74208	738,692	57,577	0.056666%
74211	98,517	7,710	0.007560%
74213	57,389	4,541	0.004407%
74214	148,767	10,819	0.011357%
74215	334,144	24,311	0.025509%
74216	123,493	8,364	0.009384%
74217	27,045	2,211	0.002082%
74218	16,491	1,282	0.001265%
74219	167,800	12,081	0.012801%
74221	35,618	2,546	0.002716%
74222	29,025	2,260	0.002226%
74223	12,632	1,040	0.000973%
74224	2,407	256	0.000190%
74226	73,041	4,603	0.005525%
74227	32,931	2,499	0.002521%
74228	204,519	14,798	0.015608%
74229	39,596	2,713	0.003011%
74230	775,214	80,218	0.060877%
74231	35,749	2,029	0.002688%
74233	51,654	3,083	0.003895%
74241		388	0.000028%
74242	245,582	11,342	0.018284%
74301	1,763,491	130,980	0.134819%
74302	1,793,736	134,245	0.137204%
74304	83,490	7,049	0.006443%
74305	100,776	7,769	0.007725%
74306	156,203	12,480	0.012004%
74307	108,597	8,630	0.008342%
74308		76	0.000005%
74309	3,434	240	0.000261%
74310	149,517	12,302	0.011516%
74311	645,829	46,252	0.049252%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
74312	3,042	262	0.000235%
74313	64,882	4,582	0.004943%
74401	576,046	46,041	0.044271%
74402	540,757	42,844	0.041532%
74405	17,773	1,621	0.001380%
74406	18,444	1,227	0.001400%
74407	277,707	22,229	0.021345%
74408	60,285	5,112	0.004654%
74409	10,710	726	0.000814%
74410	6,599	426	0.000500%
74411	16,512	1,807	0.001304%
74412	7,354	608	0.000567%
74413	11,878	118	0.000854%
74501	942,350	82,460	0.072930%
74504	131,876	10,705	0.010147%
74506	27,066	2,257	0.002087%
74508	187,639	13,746	0.014331%
74509	52,415	3,694	0.003993%
74510	7,180	570	0.000551%
74511	25,415	1,551	0.001919%
74601	3,741,239	278,692	0.286077%
74602	3,933,405	279,161	0.299786%
74604	521,222	31,406	0.039328%
74605	407,496	29,666	0.031111%
74607	170,612	13,161	0.013078%
74609	292,433	22,023	0.022378%
74610	67,084	4,542	0.005097%
74611	235,124	16,406	0.017900%
74612	1,024,834	66,275	0.077648%
74613	306,826	20,653	0.023305%
74616	169,115	12,901	0.012953%
74618	36,800	2,657	0.002808%
74619	54,399	3,419	0.004115%
74620	106,488	8,779	0.008203%
74621	3,851	286	0.000294%
75001	647,639	48,226	0.049521%
75002	88,873	8,867	0.006956%
75003	11,843	1,233	0.000931%
75005	82,367	7,725	0.006411%
75007	350,391	25,586	0.026756%
75011	186,226	26,096	0.015110%
75014	150,482	12,962	0.011631%
75015	57,021	4,145	0.004353%
75016	12,056	967	0.000927%
75018	796	38	0.000059%
75021	67,974	4,154	0.005133%
75022	521,822	40,884	0.040045%
75025	26,140	2,095	0.002009%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
75026	69,657	4,674	0.005290%
80101	2,244,736	176,908	0.172335%
80103	118,531	14,277	0.009451%
80201	15,487,575	1,292,296	1.194133%
80202	277,513	15,206	0.020831%
80302	1,088,910	89,679	0.083874%
80401	5,777,976	444,266	0.442803%
80402	2,348,627	181,435	0.180051%
80403	1,825,721	141,140	0.139971%
80404	2,206,904	176,333	0.169602%
80405	8,642,120	714,400	0.665853%
80406	74,878	5,767	0.005739%
80407	320,972	25,401	0.024650%
80409	140,720	12,265	0.010887%
80502	546,351	46,090	0.042161%
80503	1,154,043	95,163	0.088899%
80601	1,601,213	134,264	0.123505%
80602	564,252	46,706	0.043479%
80603	720,989	60,218	0.055594%
80606	121,497	10,253	0.009376%
80701	15,369,497	1,206,425	1.179619%
80702	140,203	13,320	0.010925%
80704	418,710	30,366	0.031958%
80801	22,877,977	1,724,676	1.750838%
80902	1,466,022	114,657	0.112488%
81001	32,785,579	2,967,628	2.544363%
81002	821,371	47,295	0.061818%
81003	341,298	25,729	0.026119%
81004	217,571	16,493	0.016657%
81102	6,605,060	519,855	0.507042%
81201	3,823,335	300,214	0.293451%
81301	5,030,622	401,890	0.386603%
81401	688,935	56,727	0.053065%
81402	1,990,690	149,742	0.152323%
81403	817,431	55,131	0.062096%
81501	3,828,301	317,820	0.295057%
81601	7,513,797	580,789	0.576048%
81701	3,775,493	292,843	0.289522%
81802	16,105,444	1,247,446	1.234912%
81805	267,164	16,434	0.020182%
81806	2,016,945	162,788	0.155120%
81901	2,668,342	214,372	0.205147%
81902	375,513	20,851	0.028207%
82001	3,099,359	256,219	0.238798%
82101	10,859,542	966,882	0.841623%
82106	811,586	61,297	0.062118%
82107	2,499,374	221,656	0.193641%
82108	920,142	45,472	0.068718%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
82109	931,998	76,823	0.071792%
82201	7,371,827	621,134	0.568816%
82301	50,975,518	3,976,014	3.910604%
82306	174,752	18,144	0.013727%
82307	262,943	20,962	0.020204%
82308	196,664	16,764	0.015189%
82309	929,717	67,060	0.070935%
82312	221,062	16,319	0.016893%
82401	667,082	53,277	0.051264%
82402	6,391,943	490,323	0.489774%
82406	1,057,640	91,464	0.081776%
82501	601,785	52,849	0.046587%
82502	1,651,977	137,246	0.127329%
82601	32,868,171	2,621,245	2.525591%
82602	81,507	7,018	0.006300%
82603	172,037	11,271	0.013045%
82604	86,887	7,444	0.006713%
82701	1,965,636	167,834	0.151828%
82702	379,000	23,414	0.028638%
82801	7,084,996	569,840	0.544753%
82901	8,832,192	669,228	0.676165%
83001	4,075,276	327,630	0.313331%
83005	2,125,582	176,515	0.163828%
83101	1,499,050	136,426	0.116388%
83202	6,494,117	529,029	0.499799%
83203	1,815,134	136,907	0.138916%
83204	2,376,063	182,975	0.182113%
83205	14,606,484	1,190,410	1.124180%
83206	20,799,664	1,601,793	1.594191%
83207	71,436	5,269	0.005459%
83301	3,259,633	295,413	0.252993%
83402	1,939,450	236,994	0.154886%
83501	905,663	59,670	0.068698%
83601	4,487,444	363,272	0.345199%
83701	8,245,796	676,585	0.634958%
83802	5,630,839	435,209	0.431688%
83805	2,129,792	192,168	0.165241%
83806	2,889,551	224,834	0.221634%
83810	131,541	8,571	0.009971%
83811	260,373	4,122	0.018823%
83901	10,150,064	810,238	0.779986%
84002	24,016,887	1,976,873	1.849836%
84003	21,600,590	1,784,734	1.664207%
84004	85,253	8,286	0.006657%
84005	257,598	17,177	0.019554%
84006	846,651	63,725	0.064787%
84008	15,582	6,213	0.001551%
84009	106,062	15,046	0.008619%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
84010	50,794	2,906	0.003822%
84011	83,794	8,090	0.006539%
84012	90,162		0.006416%
84101	1,586,159	129,505	0.122095%
84203	7,175,844	574,938	0.551581%
84207	8,002,701	636,438	0.614801%
84208	1,829,902	145,816	0.140601%
84209	5,795,972	460,111	0.445212%
84210	2,601,186	208,649	0.199961%
84211	3,590,694	285,075	0.275818%
84212	6,472,520	508,515	0.496803%
84213	307,601	25,610	0.023713%
84214	216,854	17,033	0.016645%
84215	529,265	25,161	0.039456%
84301	11,596,905	968,825	0.894235%
84401	2,618,938	208,100	0.201185%
84501	2,485,706	232,787	0.193460%
84506	258,543	13,509	0.019360%
84601	6,079,334	472,711	0.466274%
84603	12,409,070	1,002,099	0.954401%
84604	9,360,786	686,528	0.715013%
84605	3,924,145	303,935	0.300890%
84606	41,150	6,519	0.003392%
90208	10,417	768	0.000796%
90407	51,269	4,045	0.003936%
90704	11,772	900	0.000902%
90705	5,948	435	0.000454%
90707	5,718	501	0.000443%
90711	574,852	41,353	0.043852%
90803	1,134,660	78,716	0.086349%
91007	52,243	4,296	0.004024%
91009	217,531	15,256	0.016566%
91203	21,330	2,197	0.001674%
91503	7,212	530	0.000551%
91605	4,796	278	0.000361%
91803	2,224	570	0.000199%
91807	2,379	264	0.000188%
92202	48,762	3,535	0.003722%
92204	4,810	525	0.000380%
92302	325,011	27,074	0.025056%
92310	4,637	413	0.000359%
92319	15,298	1,028	0.001162%
92404	27,215	2,363	0.002105%
92502	55,278	4,625	0.004263%
92609	3,508	81	0.000255%
93005	139,373	9,932	0.010625%
93808	27,666	2,190	0.002125%
94216	5,618	443	0.000431%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
94218	6,884	591	0.000532%
94504	8,296	258	0.000609%
Totals¹	\$ 1,300,218,352	\$ 104,974,462	100.000000%

¹ Columns may not foot due to rounding.

South Carolina Retirement System (SCRS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense		
10001	481,072	868	19,086	7,642	108,978	136,574	2,831	-	2,831	46,832	57,871	104,703		
10002	2,090,900	3,774	82,955	33,214	288,452	408,395	12,304	-	12,304	203,546	209,175	412,721		
10100	14,004,222	25,279	555,609	222,457	108,801	912,146	82,411	126,415	208,826	1,363,289	(5,780)	1,357,509		
10200	13,691,133	24,714	543,188	217,484	875,981	1,661,367	80,569	-	80,569	1,332,810	473,251	1,806,061		
10300	44,671,542	80,638	1,772,317	709,609	92,071	2,654,635	262,880	1,460,764	1,723,644	4,348,705	(101,839)	4,246,866		
10600	5,611,490	10,129	222,633	89,139	28,877	350,778	33,022	106,051	139,073	546,270	(21,888)	524,382		
10700	5,417,087	9,779	214,920	86,051	344,591	655,341	31,878	-	31,878	527,345	194,778	722,123		
10900	2,284,807	4,124	90,648	36,294	118,272	249,338	13,445	7,563	21,008	222,422	9,509	231,931		
12300	1,135,737	2,050	45,060	18,041	4,632	69,783	6,683	72,014	78,697	110,562	(2,397)	108,165		
13300	5,647,403	10,194	224,057	89,709	356,645	680,605	33,233	-	33,233	549,766	222,141	771,907		
13600	3,499,991	6,318	138,860	55,598	55,763	256,539	20,596	361,204	381,800	340,719	(258,603)	82,116		
13700	1,212,677	2,189	48,112	19,264	110,447	180,012	7,136	32,479	39,615	118,052	40,729	158,781		
20101	2,254,526	4,070	89,447	35,813	64,216	193,546	13,267	13,572	26,839	219,475	10,782	230,257		
20102	19,023,027	34,339	754,727	302,181	570,657	1,661,904	111,945	-	111,945	1,851,862	699,408	2,551,270		
20105	-	-	-	-	48,464	48,464	-	5,176,280	5,176,280	-	(4,342,734)	(4,342,734)		
20108	316,284	571	12,548	5,024	-	18,143	1,861	112,599	114,460	30,790	(60,314)	(29,524)		
20200	3,454,175	6,235	137,042	54,869	157,401	355,547	20,327	-	20,327	336,259	100,969	437,228		
20300	3,995,198	7,212	158,507	63,463	17,477	246,659	23,511	57,153	80,664	388,926	(58,077)	330,849		
20400	24,966,017	45,067	990,512	396,586	3,622,314	5,054,479	146,918	40,894	187,812	2,430,403	1,270,111	3,700,514		
20500	9,473,566	17,101	375,858	150,488	460,913	1,004,360	55,749	52,975	108,724	922,237	242,994	1,165,231		
20600	28,575,144	51,582	1,133,702	453,917	730,458	2,369,659	168,157	135,694	303,851	2,781,745	756,914	3,538,659		
21100	2,871,656	5,184	113,931	45,616	377,551	542,292	16,899	-	16,899	279,551	205,756	485,307		
21400	106,938,347	193,037	4,242,716	1,698,718	3,559,588	9,694,059	629,303	808,974	1,438,277	10,410,280	1,398,350	11,808,630		
21900	548,631	990	21,767	8,715	2,526	33,998	3,229	44,280	47,509	53,408	(23,743)	29,665		
22100	4,184,594	7,554	166,021	66,472	-	240,047	24,625	117,744	142,369	407,364	(72,812)	334,552		
22200	183,916	332	7,297	2,921	5,686	16,236	1,082	1,067	2,149	17,904	(2,749)	15,155		
30100	961,307,644	1,735,281	38,139,313	15,270,402	29,763,036	84,908,032	5,657,033	967,072	6,624,105	93,581,791	10,055,923	103,637,714		
30200	86,917,934	156,898	3,448,417	1,380,693	3,257,452	8,243,460	511,488	128,079	639,567	8,461,325	1,166,584	9,627,909		
30300	630,618,329	1,138,343	25,019,408	10,017,385	22,678,889	58,854,025	3,711,014	399,502	4,110,516	61,389,706	10,198,747	71,588,453		
30400	92,173,454	166,384	3,656,927	1,464,177	1,850,572	7,138,060	542,415	3,021,501	3,563,916	8,972,941	(1,511,899)	7,461,042		
30500	475,949,831	859,148	18,883,027	7,560,472	17,595,179	44,897,826	2,800,833	-	2,800,833	46,332,970	7,986,185	54,319,155		
30600	56,801,185	102,533	2,253,553	902,288	3,995,160	7,253,534	334,259	5,014,680	5,348,939	5,529,506	(3,461,855)	2,067,651		
30700	4,074,744	7,355	161,663	64,727	88,615	322,360	23,979	1,373,642	1,397,621	396,670	(633,910)	(237,240)		
30800	34,407,056	62,109	1,365,080	546,557	491,387	2,465,133	202,476	92,786	295,262	3,349,473	194,096	3,543,569		
30900	7,885,112	14,234	312,837	125,255	95,421	547,747	46,402	266,775	313,177	767,603	22,925	790,528		
31100	20,163,734	36,398	799,984	320,301	1,816,809	2,973,492	118,658	63,819	182,477	1,962,908	591,785	2,554,693		
31102	16,531,900	29,842	655,893	262,610	232,818	1,181,163	97,286	550,123	647,409	1,609,355	(374,165)	1,235,190		
31104	40,677,525	73,428	1,613,857	646,164	1,017,555	3,351,004	239,376	58,489	297,865	3,959,893	278,283	4,238,176		
31105	7,853,647	14,177	311,589	124,755	20,590	471,111	46,217	2,151,922	2,198,139	764,540	(813,990)	(49,450)		
31107	18,860,726	34,046	748,288	299,603	7,953	1,089,890	110,990	250,971	361,961	1,836,062	(101,940)	1,734,122		
31108	87,655,532	158,229	3,477,681	1,392,410	14,599	5,042,919	515,829	6,905,948	7,421,777	8,533,129	(3,468,792)	5,064,337		
31113	8,513,826	15,368	337,781	135,242	1,016	489,407	50,102	612,980	663,082	828,808	(307,244)	521,564		
31121	39,003,852	70,407	1,547,455	619,577	81,449	2,318,888	229,527	2,048,337	2,277,864	3,796,964	(362,012)	3,434,952		
31123	89,200,342	161,018	3,538,971	1,216,949	-	5,116,938	524,919	1,786,803	2,311,722	8,683,513	(1,197,831)	7,485,682		
31124	33,875,131	61,149	1,343,976	538,107	-	1,943,232	199,346	2,424,836	2,624,182	3,297,691	(1,354,651)	1,943,040		
31126	43,239,281	78,052	1,715,493	686,857	228,305	2,708,707	254,451	148,005	402,456	4,209,276	37,917	4,247,193		
31138	22,881,184	41,303	907,797	363,468	1,748	1,314,316	134,649	1,331,196	1,465,845	2,227,447	(511,607)	1,715,840		
31140	94,603,955	170,772	3,753,356	1,502,785	742,736	6,169,649	556,718	2,944,683	3,501,401	9,209,547	(508,419)	8,701,128		
31142	38,959,974	70,328	1,545,714	618,880	361,879	2,596,801	229,269	391,342	620,611	3,792,692	(485,828)	3,306,864		
31143	27,871,116	50,311	1,105,770	442,733	217,610	1,816,424	164,014	558,083	722,097	2,713,209	(430,727)	2,282,482		
31146	36,774,126	66,382	1,458,992	584,157	587,986	2,697,517	216,406	363,239	579,645	3,579,904	(84,500)	3,495,404		
31200	6,809,758	12,292	270,173	108,173	87,817	478,455	40,074	142,653	182,727	662,919	(119,155)	543,764		
31300	57,992,894	104,684	2,300,834	921,218	379,039	3,705,775	341,272	620,263	961,535	5,645,517	(369,909)	5,275,608		
31400	168,069,526	303,386	6,668,059	2,669,788	1,874,166	11,515,399	989,043	2,390,946	3,379,999	16,361,305	(56,944)	16,304,361		
31600	40,387,672	72,905	1,602,357	641,559	913,070	3,229,891	237,670	66,304	303,974	3,931,677	326,751	4,258,428		
31700	161,791,529	292,053	6,418,983	2,570,062	9,970,678	19,251,776	952,098	-	952,098	15,750,152	6,015,354	21,765,506		
40100	310,522,641	560,531	12,319,802	4,932,659	7,515,120	25,328,112	1,827,340	5,845,667	7,673,007	30,228,892	7,155,354	37,384,246		
40200	369,631,072	667,229	14,664,894	5,871,598	641,894	21,845,615	2,175,176	3,424,836	5,600,012	35,983,006	1,170,199	37,153,205		
40700	21,728,515	39,223	862,066	345,158	2,036,747	3,283,194	127,866	-	127,866	2,115,237	910,502	3,025,739		
40900	5,854,033	10,567	232,255	92,991	495,304	831,117	34,449	-	34,449	569,881	423,238	993,119		
41400	11,508,997	20,775	456,613	182,820	286,767	946,975	67,727	1,079,027	1,146,754	1,120,383	(1,160,200)	(99,817)		
41600	8,042,600	14,518	319,085	127,757	95,547	556,907	47,328	332,756	380,084	782,935	(183,698)	599,237		

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources			Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
41700	136,727,636	246,810	5,424,588	2,171,921	1,446,394	9,289,713	804,604	1,561,738	2,366,342	13,310,221	(1,106,689)	12,203,532	
41800	3,946,495	7,124	156,575	62,690	293,434	519,823	23,224	100,371	123,595	384,185	199,288	583,473	
42000	3,682,301	6,647	146,093	58,494	561,506	772,740	21,669	533,940	555,609	358,466	(105,495)	252,971	
42200	789,097,981	1,424,418	31,306,995	12,534,838	14,038,733	59,304,984	4,643,623	610,580	5,254,203	76,817,452	10,589,273	87,406,725	
50100	308,188,824	556,319	12,227,209	4,895,586	1,815,331	19,494,445	1,813,606	4,508,959	6,322,565	30,001,699	(3,585,215)	26,416,484	
50200	60,563,754	109,325	2,402,831	962,057	439,367	3,913,580	356,401	174,525	530,926	5,895,786	370,979	6,266,765	
50400	10,932,249	19,734	433,730	173,659	4,043	631,166	64,333	291,438	355,771	1,064,237	(143,255)	920,982	
50501	6,546,931	11,818	259,746	103,998	883,525	1,259,087	38,527	97,394	135,921	637,333	304,577	941,910	
50515	-	-	-	-	-	-	-	18,017,917	18,017,917	-	(17,702,402)	(17,702,402)	
51200	11,439,382	20,649	453,851	181,715	221,160	877,375	67,318	167,136	234,454	1,113,606	17,199	1,130,805	
51300	13,089,787	23,629	519,330	207,932	33,348	784,239	77,030	321,220	398,250	1,274,270	(120,815)	1,153,455	
51400	37,519,465	67,727	1,488,563	595,997	1,553,262	3,705,549	220,792	6,444	227,236	3,652,461	601,510	4,253,971	
51500	62,321,815	112,498	2,472,581	989,983	26,900	3,575,062	366,747	2,999,083	3,365,830	6,066,931	(2,277,929)	3,789,002	
51600	6,412,466	11,575	254,411	101,862	26,900	394,748	37,736	116,818	154,554	624,243	(65,336)	558,907	
51700	422,831,916	763,263	16,775,606	6,716,694	6,368,209	30,623,772	2,488,249	16,343,551	18,831,800	41,162,024	(1,490,311)	39,671,713	
51800	52,038,752	93,936	2,064,607	826,637	435,754	3,420,934	306,234	223,640	529,874	5,065,891	289,411	5,355,302	
51902	5,040,889	9,099	199,994	80,075	199,994	341,718	29,664	82,920	112,584	490,723	1,225	491,948	
52000	6,398,983	11,551	253,876	101,648	82,982	450,057	37,656	151,974	189,630	622,931	(68,103)	554,828	
52200	31,655,530	57,142	1,255,914	502,849	603,993	2,419,898	186,284	347,531	533,815	3,081,616	(53,973)	3,027,643	
52600	6,002,836	10,836	238,159	95,355	14,633	358,983	35,325	264,394	299,719	584,367	(154,069)	430,298	
52700	-	-	-	-	-	-	-	9,545	9,545	-	(58,200)	(58,200)	
53000	8,182,054	14,770	324,618	129,972	220,333	689,693	48,149	303,225	351,374	796,510	137,537	934,047	
53300	589,193	1,064	23,376	9,359	110,884	144,683	3,467	65	3,532	57,357	41,682	99,039	
53900	2,298,957	4,150	91,210	36,519	1,351	133,230	13,529	55,125	68,654	223,800	(26,951)	196,849	
54000	-	-	-	-	-	-	-	108,057	108,057	-	(658,884)	(658,884)	
54100	5,648,343	10,196	224,095	89,724	175,604	499,619	33,239	106,226	139,465	549,857	115,639	665,496	
54200	26,604,872	48,025	1,055,533	422,619	-	1,526,177	156,562	1,625,133	1,781,695	2,589,943	(1,003,326)	1,586,617	
54300	85,004,999	153,444	3,372,523	1,350,306	1,131,900	6,008,173	500,231	601,068	1,101,299	8,275,103	(93,872)	8,181,231	
54400	86,489	156	3,431	1,373	-	4,960	509	4,031	4,540	8,420	(2,556)	5,864	
60100	20,716,015	37,395	821,896	329,074	4,350,973	5,539,338	121,908	-	121,908	2,016,672	2,232,191	4,248,863	
60400	125,363,542	226,297	4,973,724	1,991,402	1,176,781	8,368,204	737,730	4,190,986	4,928,716	12,203,944	(25,747)	12,178,197	
60500	5,486,506	9,904	217,674	87,153	29,075	343,806	32,287	14,130	46,417	534,103	59,372	593,475	
60601	105,160,990	189,828	4,172,200	1,670,484	8,822,375	14,854,887	618,843	-	618,843	10,237,258	4,434,497	14,671,755	
60700	319,839,252	577,349	12,689,433	5,080,653	345,661	18,693,096	1,882,165	1,637,601	3,519,766	31,135,850	(815,332)	30,320,518	
60800	14,489,098	26,155	574,846	230,159	361,754	1,192,914	85,264	115,052	200,316	1,410,491	24,590	1,435,081	
60900	4,480,301	8,087	177,753	71,170	186,708	443,718	26,365	-	26,365	436,150	149,273	585,423	
61000	134,146,068	242,150	5,322,166	2,130,913	4,980,398	12,675,627	789,412	973,928	1,763,340	13,058,909	3,053,152	16,112,061	
61200	3,576,318	6,456	141,888	56,810	86,381	291,535	21,046	-	21,046	348,149	79,807	427,956	
62500	1,713,082	3,092	67,966	27,213	456	98,727	10,081	91,406	101,487	166,766	(34,901)	131,865	
62700	5,707,609	10,302	226,425	90,657	244,038	571,422	33,585	158,940	192,525	555,574	20,355	575,929	
63000	15,308,301	27,633	607,348	243,172	327,894	1,206,047	90,085	562,533	652,618	1,490,239	(172,834)	1,317,405	
63500	10,629,311	19,187	421,712	168,846	780,716	1,390,461	62,551	-	62,551	1,034,747	723,805	1,758,552	
63700	3,698,671	6,677	146,743	58,753	270,865	483,038	21,766	52,282	74,048	360,060	97,524	457,584	
63800	496,125	896	19,683	7,881	896	58,118	2,920	6,860	9,780	48,297	6,284	54,581	
64100	953,784	1,722	37,841	15,151	134,584	189,298	5,613	1,855	7,468	92,849	45,876	138,725	
66600	1,471,678	2,657	58,388	23,378	24,005	108,428	8,660	78,169	86,829	143,266	(17,494)	125,772	
67000	437,834	790	17,371	6,955	18,346	43,462	2,577	21,923	24,500	42,622	(4,592)	38,030	
67100	15,178,603	27,399	602,202	241,112	-	870,713	89,322	349,471	438,793	1,477,613	(293,684)	1,183,929	
67200	358,915	648	14,240	5,701	40,074	60,663	2,112	102,666	104,778	34,940	(4,357)	30,583	
67300	9,852,007	17,784	390,873	156,499	231,626	796,782	57,976	399,623	457,599	959,077	(45,714)	913,363	
67400	8,709,710	15,722	345,553	138,354	670,093	1,169,722	51,254	286,588	337,842	847,877	129,691	977,568	
67500	5,751,861	10,383	228,202	91,368	697,615	1,027,568	33,848	626,693	660,541	559,935	(108,323)	451,612	
67600	1,685,905	3,043	66,887	26,781	62,204	158,915	9,921	21,724	31,645	164,120	53,548	217,668	
67800	31,919,285	57,618	1,266,379	507,039	358,878	2,189,914	187,836	123,717	311,553	3,107,292	396,732	3,504,024	
67900	831,064	1,500	32,972	13,201	60,180	107,853	4,891	18,871	23,762	80,903	34,738	115,641	
68000	1,428,060	2,578	56,567	22,685	257,174	339,094	8,404	-	8,404	139,019	162,862	301,881	
68100	9,430,597	17,023	374,153	149,805	400,733	941,714	55,496	222,670	278,166	918,054	1,832,603	2,750,657	
68200	78,632,922	141,942	3,119,715	1,249,086	18,608,640	23,119,383	462,733	2,848,745	3,311,478	7,654,792	15,712,492	23,367,284	
68300	17,157,690	30,972	680,721	272,550	4,174,887	5,159,130	100,968	-	100,968	1,670,274	3,464,212	5,134,486	
68400	568,683	1,027	22,562	9,034	136,204	168,827	3,347	-	3,347	55,360	114,712	170,072	
70101	8,444,660	15,244	335,037	134,143	126,876	611,300	49,694	223,595	273,289	822,074	(88,388)	733,686	
70102	5,536,348	9,994	219,651	87,945	30,723	348,313	32,580	118,941	151,521	538,955	(87,409)	451,546	

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense		
70104	499,205	901	19,806	7,930	8,575	37,212	2,938	12,508	15,446	48,597	3,534	52,131		
70106	407,400	735	16,163	6,472	3,229	26,599	2,397	13,357	15,754	39,660	(7,087)	32,573		
70108	732,696	1,323	29,069	11,639	38,365	80,396	4,312	123,329	127,641	71,327	(3,620)	67,707		
70202	17,272,206	31,178	685,265	274,369	218,268	1,209,080	101,642	10,738	112,380	1,681,422	101,330	1,782,752		
70203	56,205,752	101,458	2,229,930	892,829	42,348	3,266,565	330,755	885,979	1,216,734	5,471,542	(278,645)	5,192,897		
70204	683,137	1,233	27,103	10,852	7,846	47,034	4,020	37,063	41,083	66,502	(26,389)	40,113		
70209	502,575	907	19,939	7,984	120,406	149,236	2,958	6,074	9,032	48,925	20,972	69,897		
70211	1,074,181	1,939	42,617	17,063	56,407	118,026	6,321	-	6,321	104,570	26,680	131,250		
70212	487,656	880	19,347	7,747	107,177	135,151	2,870	18,127	20,997	47,473	52,157	99,630		
70213	1,860,876	3,359	73,829	29,561	28,895	135,644	10,951	325,336	336,287	181,153	(97,928)	83,225		
70214	2,647,866	4,780	105,053	42,062	-	151,895	15,582	295,750	311,332	257,766	(285,751)	(27,985)		
70215	566,747	1,023	22,485	9,003	8,054	40,565	3,335	49,658	52,993	55,172	(10,752)	44,420		
70216	99,100	179	3,932	1,574	21,394	27,079	583	3,050	3,633	9,647	10,596	20,243		
70217	3,704,400	6,687	146,970	58,845	20,383	232,885	21,799	1,048,272	1,070,071	360,617	(364,067)	(3,450)		
70218	652,770	1,178	25,898	10,369	840	38,285	3,841	28,676	32,517	63,546	(12,505)	51,041		
70219	1,172,973	2,117	46,537	18,633	45,931	113,218	6,903	-	6,903	114,187	26,617	140,804		
70220	1,653,945	2,986	65,619	26,273	5,627	100,505	9,733	164,563	174,296	161,009	(39,252)	121,757		
70222	105,588	191	4,189	1,677	2,410	8,467	621	10,800	11,421	10,279	(3,773)	6,506		
70224	76,951	139	3,053	1,222	9,122	13,536	453	16,036	16,536	7,491	(3,957)	3,534		
70301	5,073,877	9,159	201,303	80,598	1,076,594	1,367,654	29,858	1,133,010	1,162,868	493,934	(60,671)	433,263		
70302	727,939	1,314	28,881	11,563	36,027	77,785	4,284	29,711	33,995	70,864	(10,847)	60,017		
70303	1,866,266	3,369	74,043	29,645	261,803	368,860	10,982	97,092	108,074	181,678	8,427	190,105		
70304	527,450	952	20,926	8,378	108,601	138,857	3,104	50,380	53,484	51,346	48,701	100,047		
70305	804,407	1,452	31,914	12,778	56,280	102,424	4,734	67,507	72,241	78,308	(33,523)	44,785		
70401	2,526,730	4,561	100,246	40,138	36,544	181,489	14,869	70,183	85,052	245,973	37,512	283,485		
70402	52,098,112	94,043	2,066,962	827,579	1,432,526	4,421,110	306,583	328,749	635,332	5,071,670	458,094	5,529,764		
70403	5,611,304	10,129	222,625	89,135	125,585	447,474	33,021	7,029	40,050	546,252	73,162	619,414		
70404	1,781,727	3,216	70,689	28,303	74,000	176,208	10,485	57,257	67,742	173,448	13,497	186,945		
70405	2,648,955	4,782	105,096	42,079	20,397	172,354	15,588	120,999	136,087	257,872	(12,118)	245,754		
70406	22,619	41	897	359	-	1,297	133	192,961	192,094	2,202	(77,612)	(75,410)		
70407	1,748,556	3,156	69,373	27,776	92,706	193,011	10,290	12,126	22,416	170,219	34,538	204,757		
70411	921,735	1,664	36,569	14,642	60,805	113,680	5,424	64,479	69,903	89,729	4,967	94,696		
70412	711,729	1,285	28,237	11,306	9,793	50,621	4,188	33,601	37,789	69,286	(17,144)	52,142		
70413	281,090	507	11,152	4,465	15,541	31,665	1,654	22,782	24,436	27,364	13,876	41,240		
70414	550,194	993	21,829	8,740	42,443	74,005	3,238	76,578	79,816	53,561	6,502	60,063		
70415	558,913	1,009	22,175	8,878	-	32,062	3,289	57,576	60,865	54,409	(48,355)	6,054		
70416	61,361	111	2,434	974	1,551	5,070	361	164,210	164,571	5,973	(65,166)	(59,193)		
70417	11,710,191	21,138	464,595	186,016	297,855	969,604	68,911	8,019	76,930	1,139,969	165,661	1,305,630		
70418	741,853	1,339	29,433	11,784	35,214	77,770	4,366	13,629	17,995	72,218	(6,234)	65,984		
70419	392,294	708	15,564	6,232	15,661	38,165	2,309	34,819	37,128	38,189	4,165	42,354		
70420	1,401,012	2,529	55,584	22,255	1,376	81,744	8,245	101,562	109,807	136,386	(46,145)	90,241		
70422	1,156,421	2,087	45,880	18,370	161,104	227,441	6,805	-	6,805	112,576	69,269	181,845		
70423	2,872,660	5,186	113,971	45,632	69,212	234,001	16,905	76,210	93,115	279,649	(7,991)	271,658		
70424	2,709,028	4,890	107,479	43,033	115,652	271,054	15,942	12,997	28,939	263,720	23,824	287,544		
70501	3,817,974	6,892	151,476	60,648	116,004	335,020	22,468	13,740	36,208	371,674	69,575	441,431		
70502	723,737	1,306	28,714	11,496	24,891	66,407	4,259	44,646	48,905	70,455	(8,008)	62,447		
70503	1,863,642	3,364	73,939	29,603	624,321	731,227	10,967	-	10,967	181,423	287,372	468,795		
70504	1,275,592	2,303	50,608	20,263	4,909	78,083	7,507	25,537	33,044	124,177	(1,648)	122,529		
70505	52,553	95	2,085	835	14	3,029	309	9,565	9,874	5,116	(4,330)	786		
70506	2,272,481	4,102	90,159	36,099	59,293	189,653	13,373	118,908	132,281	221,222	18,226	239,448		
70507	104,185	188	4,133	1,655	29,123	35,099	613	32,129	32,742	10,142	(3,830)	6,312		
70508	2,595,295	4,685	102,967	41,227	656	149,535	15,273	214,093	229,366	252,648	(71,314)	181,334		
70601	1,032,299	1,863	40,956	16,398	34,047	93,264	6,075	148,323	154,398	100,493	(45,116)	55,377		
70602	10,498,335	18,951	416,515	166,766	2,877,198	3,479,430	61,780	991,559	1,053,339	1,021,996	339,722	1,361,718		
70603	2,447,705	4,418	97,111	38,882	94,609	235,020	14,404	3,711	18,115	238,280	20,274	258,554		
70604	628,898	1,135	24,951	9,990	39,686	75,762	3,701	298,198	301,899	61,222	(61,774)	(552)		
70605	28,411	51	1,127	452	2,197	3,827	167	691	858	2,766	711	3,477		
70606	1,573,244	2,840	62,418	24,991	112,648	202,897	9,258	11,033	20,291	153,153	88,675	241,828		
70607	8,847,895	15,972	351,035	140,549	248,710	756,266	52,067	66,668	118,735	861,329	57,049	918,378		
70608	1,032,536	1,864	40,965	16,402	6,133	65,364	6,076	56,467	62,543	100,516	(6,746)	93,770		
70609	37,207	67	1,476	591	1,966	4,100	219	2,460	2,679	3,622	49	3,671		
70701	88,182,197	159,180	3,498,576	1,400,776	3,370,269	8,428,801	518,928	53,970	572,898	8,584,399	1,260,440	9,844,839		

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense		
70702	6,016,412	10,860	238,698	95,571	370,084	715,213	35,405	17,440	52,845	585,688	102,255	687,943		
70704	24,341,398	43,939	965,731	386,664	778,347	2,174,681	143,242	6,019	149,261	2,369,597	403,400	2,772,997		
70705	136,115,250	245,705	5,400,292	2,162,193	7,353,300	15,161,490	801,001	16,902,492	17,703,493	13,250,606	2,066,105	15,316,711		
70707	4,434,564	8,005	175,939	70,443	145,403	399,790	26,096	216,878	242,974	431,698	(61,663)	370,035		
70709	2,582,547	4,662	102,461	41,023	728,954	877,100	15,198	51,541	66,739	251,407	294,359	545,766		
70712	700,666	1,265	27,798	11,130	22,568	62,761	4,123	39,113	43,236	68,209	11,655	79,864		
70714	1,397,423	2,523	55,442	22,198	-	80,163	8,223	54,476	62,699	136,037	(45,347)	90,690		
70715	1,272,524	2,297	50,487	20,214	930	73,928	7,488	179,087	186,575	123,878	(71,342)	52,536		
70718	58,784	106	2,332	934	2,807	6,179	346	9,367	9,713	5,723	(1,395)	4,328		
70719	4,897,854	8,841	194,319	77,803	257,629	538,592	28,823	370,537	399,360	476,798	(94,424)	382,374		
70801	82,993,834	149,814	3,292,731	1,318,359	9,982,800	14,743,704	488,396	46,744	535,140	8,079,320	5,799,237	13,878,557		
70802	4,136,558	7,467	164,116	65,709	318,230	555,522	24,343	4,843	29,186	402,687	102,070	504,757		
70803	390,711	705	15,501	6,207	269,549	291,962	2,299	6,277,163	6,279,462	38,035	(4,592,753)	(4,554,718)		
70804	315,234	569	12,507	5,008	221	18,305	1,855	122,083	123,938	30,688	(64,632)	(33,944)		
70805	1,129,177	2,038	44,799	17,937	9,776	74,550	6,645	48,274	54,919	109,924	(15,481)	94,443		
70806	3,042,954	5,493	120,727	48,337	316,807	491,364	17,907	6,024	23,931	296,227	100,677	396,904		
70807	69,869	126	2,772	1,110	3,466	7,474	411	368	779	6,802	(48)	6,754		
70808	2,568,021	4,636	101,885	40,793	193,494	340,808	15,112	209,261	224,373	249,993	32,375	282,368		
70809	2,394,167	4,322	94,987	38,031	70,337	206,677	14,089	192,480	206,569	233,068	3,497	236,565		
70812	4,629,090	8,356	183,656	73,533	167,465	433,010	27,241	189,846	217,087	450,635	(134,996)	315,639		
70813	-	-	-	-	-	-	-	4,504	4,504	-	(13,085)	(13,085)		
70901	9,005,064	16,255	357,271	143,045	100,890	617,461	52,992	348,108	401,100	876,629	24,411	901,040		
70902	948,712	1,713	37,640	15,071	121,190	175,614	5,583	235,018	240,601	92,356	(18,402)	73,954		
70903	122,912	222	4,876	1,953	1,569	8,620	723	3,167	3,890	11,965	(613)	11,352		
70905	6,303,487	11,379	250,087	100,131	110,031	471,628	37,094	61,254	98,348	613,635	7,149	620,784		
70908	365,655	660	14,507	5,808	39,386	60,361	2,152	7,042	9,194	35,596	12,449	48,045		
71001	186,377,690	336,435	7,394,424	2,960,614	4,241,414	14,932,887	1,096,781	1,013,805	2,110,586	18,143,576	2,680,246	20,823,822		
71003	53,426,767	96,442	2,119,675	848,685	-	3,064,802	314,402	1,063,007	1,377,409	5,201,012	(655,006)	4,546,006		
71004	17,632,684	31,829	699,566	280,096	804,373	1,815,864	103,763	427,256	531,019	1,716,514	11,678	1,728,192		
71006	84,347,417	152,257	3,346,434	1,339,860	771,067	5,609,618	496,361	135,394	631,755	8,211,089	337,781	8,548,870		
71008	31,615,345	57,070	1,254,320	502,210	1,040,688	2,854,288	186,048	-	186,048	3,077,704	619,439	3,697,143		
71011	17,519,018	31,624	695,057	278,290	1,094,196	2,099,167	103,095	-	103,095	1,705,449	488,819	2,194,268		
71012	2,444,069	4,412	96,967	38,824	20,763	160,966	14,384	73,250	87,633	237,926	(1,356)	236,570		
71015	8,799,441	15,884	349,113	139,779	245,613	750,389	51,782	60,119	111,901	856,612	228,116	1,084,728		
71016	10,765,152	19,432	427,101	171,004	139,136	756,673	63,350	123,169	186,519	1,047,971	7,322	1,055,293		
71017	23,023,723	41,561	913,453	365,732	32,804	1,353,550	135,488	335,127	470,615	2,241,323	(11,798)	2,229,525		
71018	51,464,419	92,900	2,041,820	817,514	310,192	3,262,426	302,854	1,009,920	1,312,774	5,009,981	(33,975)	4,976,006		
71019	18,312,069	33,056	726,520	290,888	1,222,744	2,273,208	107,761	-	107,761	1,782,651	585,066	2,367,717		
71020	12,801,670	23,109	507,899	203,355	204,882	939,245	75,334	244,402	319,736	1,246,222	48,742	1,294,964		
71024	2,109,000	3,807	83,673	33,501	-	120,981	12,411	171,663	184,074	205,308	(164,381)	40,927		
71025	4,462,643	8,056	177,053	70,890	142,590	398,589	26,261	1,965	28,226	434,431	49,425	483,856		
71026	4,111,162	7,421	163,108	65,306	998,739	1,234,574	24,193	684,419	708,612	400,215	254,483	654,698		
71027	276,092	498	10,954	4,385	23,876	39,713	1,625	12,187	13,812	26,877	14,194	41,071		
71028	152,827	276	6,063	2,428	276	18,105	899	1,926	2,825	14,877	(8,521)	6,356		
71030	152,190	275	6,038	2,418	1,962	10,693	896	10,642	11,538	14,815	(8,217)	6,598		
71031	1,920,602	3,467	76,199	30,509	60,849	171,024	11,302	1,212	12,514	186,968	15,490	202,458		
71032	1,982,486	3,579	78,654	31,492	344,826	458,551	11,666	758,000	769,666	192,992	(37,284)	155,708		
71034	608,960	1,099	24,160	9,673	14,755	49,687	3,584	175,980	179,564	59,281	(15,266)	44,015		
71035	171,975	310	6,823	2,732	14,508	24,373	1,012	163,052	164,064	16,742	(23,767)	(7,025)		
71036	874,723	1,579	34,704	13,895	708	50,886	5,148	83,317	88,465	85,153	(34,878)	50,275		
71037	568,967	1,027	22,573	9,038	34,816	67,454	3,348	5,812	9,160	55,388	2,622	58,010		
71038	3,091,317	5,580	122,646	49,106	267,899	445,231	18,192	335,123	353,315	300,935	86,050	386,985		
71039	230,657	416	9,151	3,664	-	13,231	1,357	481,299	482,656	22,454	(308,382)	(285,928)		
71042	413,663	747	16,412	6,571	185,266	208,996	2,434	40,846	43,280	40,269	10,869	51,138		
71043	133,004	240	5,277	2,113	12,260	19,890	783	5,065	5,848	12,948	289	13,237		
71044	9,575,782	17,285	379,913	152,112	36,938	586,248	56,351	338,505	394,856	932,187	(149,543)	782,644		
71045	3,314,152	5,982	131,487	52,645	-	190,114	19,503	127,415	146,918	322,627	(171,642)	150,985		
71047	1,141,265	2,060	45,279	18,129	155,202	220,670	6,716	110,634	117,350	111,100	68,396	179,496		
71101	10,789,370	19,476	428,062	171,390	119,494	738,422	63,492	36,011	99,503	1,050,328	12,744	1,063,072		
71103	12,276,852	22,161	487,077	195,018	1,072,650	1,776,906	72,246	-	72,246	1,195,132	480,199	1,675,331		
71105	4,440,921	8,016	176,191	70,544	5,028	259,779	26,134	240,951	267,085	432,317	(121,730)	310,587		
71106	781,704	1,411	31,014	12,417	15,705	60,547	4,600	29,770	34,370	76,098	(5,109)	70,989		

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense		
71107	659,745	1,191	26,175	10,480	46,382	84,228	3,882	9,732	13,614	64,225	12,130	76,355		
71108	863,096	1,558	34,243	13,710	33,552	83,063	5,079	50,101	55,180	84,021	(3,399)	80,622		
71109	1,425,089	2,572	56,540	22,638	61,824	143,574	8,386	4,562	12,948	138,730	(892)	137,838		
71112	4,691,839	8,469	186,146	74,530	217,723	486,868	27,610	-	27,610	456,743	172,069	628,812		
71113	274,663	496	10,897	4,363	195,947	211,703	1,616	2,543,497	2,545,113	26,738	(1,467,262)	(1,440,524)		
71114	278,639	503	11,055	4,427	39,929	55,914	1,640	-	1,640	27,125	26,378	53,503		
71115	1,058,203	1,910	41,984	16,810	5,684	66,388	6,227	29,552	35,779	103,014	(51)	102,963		
71117	539,029	973	21,386	8,563	59,303	90,225	3,172	-	3,172	52,474	31,769	84,243		
71201	2,342,769	4,229	92,948	37,215	4,229	362,369	496,761	13,787	434,990	448,777	228,065	231,189		
71202	17,565,421	31,708	696,898	279,027	799,219	1,806,852	103,368	13,081	116,449	1,709,966	367,731	2,077,697		
71205	863,506	1,559	41,258	13,717	41,264	90,799	5,081	17,341	22,422	84,061	360	84,421		
71206	4,840,986	8,739	192,063	76,899	300,965	578,666	28,488	-	28,488	471,262	182,918	654,180		
71207	2,539,887	4,585	100,768	40,346	245,756	391,455	14,947	2,221	17,168	247,254	119,877	367,131		
71209	665,034	1,200	26,385	10,565	18,431	56,581	3,914	14,603	18,517	64,740	(3,198)	61,542		
71210	503,861	910	19,990	8,004	40,509	69,413	2,965	1,876	4,841	49,050	7,699	56,749		
71213	170,957	309	6,783	2,716	1,849	11,657	1,006	7,196	8,202	16,642	(9,604)	7,038		
71214	20,438	37	811	325	169,596	170,769	120	256,703	256,823	1,990	(29,022)	(27,032)		
71215	19,917	36	790	316	13,741	14,883	117	306,994	307,111	1,939	(259,203)	(257,264)		
71216	386,184	697	15,322	6,135	9,318	31,472	2,273	60,985	63,258	37,594	(12,502)	25,092		
71301	4,433,277	8,003	175,888	70,423	-	254,314	26,089	214,261	240,350	431,573	(100,596)	330,977		
71302	1,818,437	3,283	72,145	28,886	57,971	162,285	10,701	40,261	50,962	177,022	12,071	189,093		
71303	11,348,215	20,485	450,234	180,266	369,454	1,020,439	66,781	210,666	277,447	1,104,731	197,148	1,301,879		
71304	27,697	50	1,099	440	4,483	6,072	163	33,539	33,702	2,696	(3,241)	(545)		
71305	523,352	945	20,764	8,313	-	30,022	3,080	71,160	74,240	50,948	(45,189)	5,759		
71307	147,645	267	5,858	2,345	27,941	36,411	869	50,227	51,096	14,373	(81)	14,292		
71309	27,828,487	50,234	1,104,079	442,056	1,939,746	3,536,115	163,763	-	163,763	2,709,060	853,177	3,562,237		
71310	180,327	326	7,154	2,865	64,022	74,367	1,061	12,516	13,577	17,555	29,001	46,556		
71311	360,171	650	14,290	5,722	4,546	25,208	2,120	10,921	13,041	35,062	(4,395)	30,667		
71312	2,093,538	3,779	83,060	33,256	21,615	141,710	12,320	149,209	161,529	203,803	(39,897)	163,906		
71313	10,264	19	407	163	9,857	10,446	60	8,377	8,437	999	2,035	3,034		
71314	13,622	25	540	216	298	1,079	80	302	382	1,326	(96)	1,230		
71315	908,674	1,640	36,051	14,434	244,149	296,274	5,347	168,325	173,672	88,458	44,696	133,154		
71401	11,049,215	19,945	438,371	175,517	36,861	670,694	65,022	201,333	266,355	1,075,624	(114,841)	960,783		
71402	2,841,597	5,129	112,739	45,139	20,988	183,995	16,722	58,212	74,934	276,625	(2,841)	273,784		
71404	497,612	898	19,742	7,905	293	28,838	2,928	142,236	145,164	48,442	(56,980)	(8,538)		
71406	539,006	973	21,385	8,562	65,644	96,564	3,172	-	3,172	52,471	34,592	87,063		
71407	467,659	844	18,554	7,429	22,046	48,873	2,752	118,111	120,863	45,526	(32,543)	12,983		
71408	976,145	1,762	38,728	15,506	3,594	59,590	5,744	52,299	58,043	95,026	850	95,876		
71409	7,685,642	13,874	304,923	122,086	229,524	670,407	45,228	10,639	55,867	748,185	27,144	775,329		
71501	21,947,887	39,619	870,769	348,643	672,429	1,931,460	129,157	1,018,183	1,147,340	2,136,592	(140,339)	1,996,253		
71504	4,980,145	8,990	197,584	79,109	57,942	343,625	29,307	123,554	152,861	484,809	(22,065)	462,744		
71505	5,799,985	10,470	230,111	92,133	659,339	992,053	34,131	-	34,131	564,619	336,495	901,114		
71506	1,788,374	3,228	70,953	28,409	31,827	134,417	10,524	51,672	62,196	174,095	(17,578)	156,517		
71601	16,774,133	30,279	665,504	266,457	188,009	1,150,249	98,711	784,609	883,320	1,632,936	(673,201)	959,735		
71603	12,973	23	515	206	-	744	76	579	655	1,263	(375)	888		
71604	3,598,125	6,495	142,753	57,156	119,971	326,375	21,174	420,161	441,335	350,272	(99,533)	250,739		
71605	6,341,508	11,447	251,596	100,735	60,851	424,629	37,318	105,753	143,071	617,336	22,180	639,516		
71606	1,218,968	2,200	48,362	19,363	36,230	106,155	7,173	50,079	57,252	118,665	(12,233)	106,432		
71607	4,035,213	7,284	160,095	64,100	209,265	440,744	23,746	226,798	250,544	392,822	(7,428)	385,394		
71608	133,040	240	5,278	2,113	3,007	10,638	783	0	783	12,951	1,280	14,231		
71609	2,847,360	5,140	112,967	45,230	109,429	272,766	16,756	18,582	35,338	277,186	541	277,727		
71610	6,012,559	10,853	238,545	95,509	179,543	524,450	35,382	-	35,382	585,313	85,811	671,124		
71611	899,157	1,623	35,674	14,283	47,380	98,960	5,291	2,299	7,590	87,532	16,263	103,795		
71612	57,289	103	2,273	910	14,949	18,235	337	-	337	5,577	6,097	11,674		
71614	293,883	530	11,660	4,668	24,436	41,294	1,729	3,760	5,489	28,609	14,644	43,253		
71701	10,572,663	19,085	419,464	167,946	-	606,495	62,217	335,028	447,245	1,029,232	(405,031)	624,201		
71702	5,240,240	9,459	207,903	83,242	36,018	336,622	30,837	383,246	364,083	510,129	(104,757)	405,372		
71705	602,281	1,087	23,895	9,567	271,361	305,910	3,544	440,490	444,034	58,631	(69,567)	(10,936)		
71706	135,836	245	5,389	2,158	37,262	45,054	799	12,722	13,521	13,223	(15,456)	(2,233)		
71707	51,788	93	2,055	822	2,256	3,226	305	2,292	2,597	5,041	(436)	4,605		
71802	582,975	1,052	23,129	9,260	90,249	123,690	3,431	23,751	27,182	56,752	(369)	56,383		
71803	56,624,101	102,213	2,246,528	899,475	1,105,076	4,353,292	333,217	427,580	760,797	5,512,268	537,801	6,050,069		

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
71805	344,900	623	13,684	5,478	62,362	82,147	2,030	49,797	51,827	33,576	272	33,848	
71807	2,488,487	4,492	98,729	39,530	-	142,751	14,644	295,302	309,946	242,250	(174,586)	67,664	
71808	7,467,390	13,480	296,264	118,620	283,651	712,015	43,944	8,777	52,721	726,939	59,455	786,394	
71809	14,107,647	25,466	559,713	224,100	457,635	1,266,914	83,020	-	83,020	1,373,357	287,240	1,660,597	
71810	2,719,678	4,909	107,902	43,202	137,325	293,338	16,005	3,017	19,022	264,756	71,782	336,538	
71811	13,962,139	25,203	553,940	221,789	819,375	1,620,307	82,163	19,522	101,685	1,359,192	269,132	1,628,324	
71812	240,132	433	9,527	3,815	19,902	33,677	1,413	4,504	5,917	23,376	2,822	26,198	
71813	2,120,322	3,827	84,123	33,682	80,539	202,171	12,478	48,015	60,493	206,410	33,615	240,025	
71815	276,064	498	10,953	4,385	17,489	33,325	1,625	667	2,292	26,874	6,356	33,230	
71817	1,558,574	2,813	61,835	24,758	61,150	150,556	9,172	508	9,680	151,725	45,871	197,596	
71819	4,774	9	189	75	356	629	28	942	970	465	(400)	65	
71901	8,210,583	14,821	325,750	130,425	48,662	519,658	48,317	634,510	682,827	799,287	(255,375)	543,912	
71902	82,134	148	3,259	1,305	599	5,311	483	3,258	3,741	7,996	555	8,551	
71904	774,010	1,397	30,708	12,295	1,344	45,744	4,555	18,841	23,396	75,349	(1,080)	74,269	
71905	449,205	811	17,822	7,136	23,237	49,006	2,643	1,975	4,618	43,729	7,554	51,283	
71906	3,659,240	6,605	145,178	58,127	3,068	212,978	21,534	281,209	302,743	356,221	(116,104)	240,117	
71907	664,230	1,199	26,353	10,552	415,263	453,367	3,909	-	3,909	64,662	146,746	211,408	
72001	5,837,153	10,537	231,586	92,723	48,171	383,017	34,350	205,426	239,776	568,238	(57,254)	510,984	
72002	18,364,892	33,151	728,616	291,726	448,575	1,502,068	108,072	115,621	223,693	1,787,793	(96,458)	1,691,335	
72004	627,568	1,133	24,898	9,968	5,057	41,056	3,693	10,565	14,258	61,093	(6,630)	54,463	
72006	11,529,738	20,813	457,436	183,150	4,666,476	5,327,875	67,849	3,158,097	3,225,946	1,122,402	225,364	1,347,766	
72007	875,185	1,580	34,722	13,902	70,991	121,195	5,150	118,337	118,487	85,198	6,867	92,065	
72009	5,884,349	10,622	233,458	93,473	371,483	709,036	34,628	120,717	155,345	572,832	43,065	615,897	
72010	439,278	793	17,428	6,978	17,368	42,567	2,585	1,331	3,916	42,763	9,065	51,828	
72011	265,694	480	10,541	4,221	12,393	27,635	1,564	4,056	5,620	25,865	7,713	33,578	
72012	150,155	271	5,957	2,385	499	9,112	884	6,136	7,020	14,617	(3,594)	11,023	
72101	25,859,580	46,680	1,025,963	410,780	609,036	2,092,459	152,176	26,335	178,511	2,517,390	126,573	2,643,963	
72102	47,602,620	85,929	1,888,606	756,168	814,246	3,544,949	280,128	232,156	512,284	4,634,040	153,539	4,787,579	
72108	489,668	884	19,427	7,778	18,791	46,880	2,882	995	3,877	47,668	8,278	55,946	
72109	131,109	237	5,202	2,083	37,837	45,359	772	59,834	60,606	12,763	(7,158)	5,605	
72110	2,772,731	5,005	110,006	44,045	145,651	304,707	16,317	-	16,317	269,921	77,215	347,136	
72111	132,459	239	5,255	2,105	4,168	11,767	779	12,817	13,596	12,895	(5,757)	7,138	
72112	5,183,529	9,357	205,653	82,341	156,858	454,209	30,504	13,588	44,092	504,608	60,469	565,077	
72113	252,723	456	10,027	4,014	17,837	32,334	1,487	-	1,487	24,602	19,647	44,249	
72114	731,404	1,320	29,018	11,619	141,337	183,294	4,304	33,171	37,475	71,201	32,019	103,220	
72115	15,302,926	27,624	607,134	243,087	676,523	1,554,368	90,053	7,637	97,690	1,489,716	221,348	1,711,064	
72116	1,891,478	3,414	75,043	30,046	-	108,503	11,131	118,754	129,885	184,132	(102,400)	81,732	
72117	336,679	608	13,358	5,348	24,520	43,834	1,981	56,841	58,822	32,775	(134,804)	(102,029)	
72119	3,756,695	6,781	149,045	59,675	784,147	999,648	22,107	997,472	1,019,579	365,708	(67,518)	298,190	
72120	74,075	134	2,939	1,177	39,224	43,474	436	10,421	10,857	7,211	15,538	22,749	
72122	1,134,241	2,047	45,000	18,018	46,681	111,746	6,675	14,692	21,367	110,417	23,488	133,905	
72123	695,803	1,256	27,606	11,053	-	39,915	4,095	340,124	344,219	67,735	(243,449)	(175,714)	
72124	5,765,657	10,408	228,749	91,587	393,457	724,201	33,929	59,331	93,260	561,278	149,231	710,509	
72125	291,642	526	11,571	4,632	48,329	65,058	1,716	19,001	20,717	28,391	24,179	52,570	
72126	38,142	69	1,513	606	5,420	7,608	224	1,005	1,229	3,713	1,604	5,317	
72127	1,368,365	2,470	54,289	21,736	312,546	391,041	8,052	271,682	279,734	133,208	12,088	145,296	
72201	8,912,610	16,088	353,603	141,577	182,679	693,947	52,448	513,444	565,892	867,629	(129,858)	737,771	
72202	28,282,296	51,053	1,122,083	449,264	333,839	1,956,239	166,433	461,550	627,983	2,753,237	249,473	3,002,710	
72203	435,598	786	17,282	6,919	16,499	26,636	2,563	12,699	15,262	42,405	(21,949)	20,456	
72204	8,537,751	15,412	338,730	135,623	249,566	739,331	50,242	94,752	144,994	831,137	118,787	949,924	
72205	4,774,245	8,618	189,415	75,839	119,958	393,830	28,095	97,876	125,971	464,765	38,945	503,710	
72206	21,554	39	855	342	36	1,272	127	1,996	2,123	2,098	(725)	1,373	
72207	806,996	1,457	32,017	12,820	17,141	63,435	4,749	68,599	73,348	78,560	(18,970)	59,590	
72210	4,912,277	8,867	194,892	78,032	107,210	389,001	28,907	159,995	188,902	478,202	96,646	574,848	
72301	28,139,561	50,795	1,116,420	446,997	-	1,614,212	165,594	464,526	630,120	2,739,342	(279,060)	2,460,282	
72302	57,829,894	104,390	2,294,367	918,629	-	3,317,386	340,313	1,435,342	1,775,655	5,629,650	(566,776)	5,062,874	
72303	16,553,103	29,880	656,735	262,946	338,485	1,288,046	97,410	512,003	609,413	1,611,419	14,784	1,626,203	
72304	16,670,639	30,093	661,398	264,813	499,515	1,455,819	98,102	131,557	229,659	1,622,861	80,875	1,703,736	
72305	146,020,790	263,585	5,793,288	2,319,543	8,685	8,385,101	859,292	534,209	1,393,501	14,214,895	(182,942)	14,031,953	
72306	27,424,970	49,505	1,088,069	435,646	144,354	1,717,574	161,388	330,587	491,975	2,669,778	(188,400)	2,481,378	
72307	3,204,263	5,784	127,127	50,900	111,664	295,475	18,856	3,090,569	3,109,425	311,930	(1,428,588)	(1,116,658)	
72309	10,623,167	19,176	421,468	168,749	652,963	1,262,356	62,514	-	62,514	1,034,149	358,110	1,392,259	

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources			Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
72314	14,516,992	26,205	575,953	230,602	2,829,672	3,662,432	85,428	-	85,428	1,413,206	1,138,635	2,551,841
72316	994,379	1,795	39,451	15,796	2,329	59,371	5,852	125,779	131,631	96,801	(37,200)	59,601
72319	8,707,911	15,719	345,481	138,325	35,692	535,217	51,244	399,407	450,651	847,701	(241,370)	606,331
72321	29,443,212	53,149	1,168,142	467,706	1,199,794	2,888,791	173,265	2,017,445	2,190,710	2,866,251	70,907	2,937,158
72322	3,863,228	6,974	153,271	61,367	124,953	346,565	22,734	56,587	79,321	376,079	56,437	432,516
72323	7,467,923	13,481	296,285	118,628	114,245	542,639	43,947	93,970	137,917	726,991	(73,684)	653,307
72324	490,512	885	19,461	7,792	26,172	54,310	2,887	69,668	72,555	47,751	(24,178)	23,573
72327	13,345,255	24,090	529,465	211,990	706,424	1,471,969	78,533	980,412	1,058,945	1,299,140	305,420	1,604,560
72328	81,025	146	3,215	1,287	14,728	19,376	477	165	642	7,888	7,501	15,389
72329	755,682	1,364	29,981	12,004	82,233	125,582	4,447	35,746	40,193	73,564	13,218	86,782
72330	705,195	1,273	27,978	11,202	26,104	66,557	4,150	30,988	35,138	68,650	(13,359)	55,291
72331	2,357,471	4,256	93,531	37,449	1,186	136,422	13,873	243,255	257,128	229,496	(133,643)	95,853
72332	4,774,228	8,618	189,415	75,838	61,991	335,862	28,095	79,309	107,404	464,764	8,568	473,332
72333	1,153,717	2,083	45,773	18,327	54,727	120,910	6,789	34,654	41,443	112,313	17,958	130,271
72334	4,819,516	8,700	191,211	76,558	12,591	289,060	28,362	46,596	74,958	469,172	42,434	511,606
72335	2,397,328	4,327	95,113	38,081	1,015	138,536	14,108	51,356	65,464	233,376	(17,485)	215,891
72338	375,916	679	14,914	5,971	23,445	45,009	2,212	75,709	77,921	36,595	(65,049)	(28,454)
72339	1,724,011	3,112	68,399	27,386	230,377	329,274	10,145	370,937	381,082	167,830	(41,090)	126,740
72340	1,044,747	1,886	41,450	16,596	25,184	85,116	6,148	20,023	26,171	101,704	16,478	118,182
72342	4,826,242	8,712	191,478	76,665	20,103	296,958	28,401	118,615	147,016	469,827	(38,647)	431,180
72343	96,963	175	3,847	1,540	12,322	17,884	571	28,678	29,249	9,439	(1,055)	8,384
72346	1,608,349	2,903	63,810	25,549	79,680	171,942	9,465	81,299	90,764	156,570	37,221	193,791
72347	-	-	-	-	-	-	-	38,057	38,057	-	(232,057)	(232,057)
72348	1,383,653	2,498	54,896	21,979	9,616	88,989	8,142	98,621	106,763	134,696	(17,922)	116,774
72349	962,399	1,737	38,183	15,287	34,041	89,248	5,663	46,573	52,236	93,688	(3,118)	90,570
72350	405,035	731	16,070	6,434	4,627	27,862	2,384	13,198	15,582	39,430	1,349	40,779
72351	2,333,311	4,212	92,573	37,065	31,422	165,272	13,731	17,710	31,441	227,144	(10,306)	216,838
72352	107,344	194	4,259	1,705	1,296	7,454	632	64,216	64,848	10,450	(21,437)	(10,987)
72401	19,776,770	35,699	784,632	314,154	160,920	1,295,405	116,381	564,402	680,788	1,925,238	(41,119)	1,884,119
72402	10,866,816	19,616	431,134	172,619	28,657	652,026	63,948	75,312	139,260	1,057,868	(32,026)	1,025,842
72403	26,606,043	48,027	1,055,579	422,637	333,265	1,859,508	156,569	-	156,569	2,590,057	187,745	2,777,802
72404	1,834,069	3,311	72,766	29,134	4,433	109,644	10,793	71,980	82,773	178,544	(32,875)	145,669
72407	8,355,397	15,083	331,495	132,726	189,104	668,408	49,169	93,999	143,168	813,385	(47,049)	766,336
72408	1,421,871	2,567	56,412	22,587	2,929	84,495	8,367	208,498	216,865	138,417	(92,236)	46,181
72409	18,531,772	33,452	735,237	294,377	501,859	1,564,925	109,054	377,428	486,482	1,804,039	(4,722)	1,799,317
72411	190,277	343	7,549	3,022	-	10,914	1,220	63,724	64,844	18,523	(33,174)	(14,651)
72412	561,719	1,014	22,286	8,923	19,281	51,504	3,306	2,021	5,327	54,682	7,451	62,133
72413	2,988,573	5,395	118,570	47,473	-	171,438	17,587	234,826	252,413	290,933	(191,187)	99,746
72415	432,945	782	17,177	6,877	65,494	90,330	2,548	42,930	45,478	42,146	1,098	43,244
72416	17,957,978	32,416	712,472	285,262	411,631	1,441,781	105,678	489,711	595,389	1,748,181	(39,633)	1,708,548
72417	7,441	13	295	118	-	426	44	27,073	27,117	724	(19,007)	(18,283)
72501	9,653,882	17,426	383,012	153,352	58,852	612,642	56,810	163,915	220,725	939,790	(123,283)	816,507
72502	306,879	554	12,175	4,875	8,735	26,339	1,806	35,225	37,031	29,874	(1,491)	28,383
72504	106,793	193	4,237	1,697	6,010	12,137	628	538	1,166	10,396	3,067	13,463
72506	2,107,340	3,804	83,607	33,475	61,672	182,558	12,401	57,437	69,838	205,146	29,958	235,104
72507	3,246,612	5,861	128,807	51,573	25,046	211,287	19,105	172,776	191,881	316,053	(139,041)	177,012
72509	871,074	1,572	34,559	13,837	43,172	93,140	5,126	161,087	166,213	84,798	(34,282)	50,516
72510	247,555	447	9,822	3,932	53,299	67,500	1,457	6,043	7,500	24,099	7,896	31,995
72512	782,349	1,412	31,039	12,427	42,297	87,175	4,604	71,801	76,405	76,160	12,446	88,606
72513	1,463,261	2,641	58,054	23,244	77,281	161,220	8,611	69,999	78,610	142,446	(30,561)	111,885
72601	114,745,125	207,129	4,552,445	1,822,728	2,708,534	9,290,836	675,243	1,681,414	2,356,657	11,170,258	670,579	11,840,837
72602	12,851,724	23,199	509,885	204,150	712,708	1,449,942	75,629	-	75,629	1,251,095	409,355	1,660,450
72604	51,933,594	93,746	2,060,435	824,966	1,373,028	4,352,175	305,615	39,996	345,611	5,055,654	458,033	5,513,687
72605	4,300,548	7,763	170,622	68,315	16,702	263,402	25,308	163,845	189,153	418,652	(27,330)	391,322
72606	1,091,727	1,971	43,314	17,342	22,245	84,872	6,425	650,016	656,441	106,278	(150,573)	(44,295)
72608	36,951,968	66,703	1,466,047	586,983	952,032	3,071,765	217,452	498,872	716,324	3,597,216	319,203	3,916,419
72609	991,141	1,789	39,323	15,744	12,345	69,201	5,833	32,719	38,552	96,486	16,360	112,846
72611	5,130,598	9,261	203,553	81,500	367,230	661,544	30,192	71,078	101,270	499,456	406,423	905,879
72612	271,123	489	10,757	4,306	21,002	36,554	1,595	-	1,595	26,393	8,104	34,497
72613	102,782	186	4,078	1,633	22,423	28,320	605	46,137	46,742	10,006	(23)	9,983
72614	320,594	579	12,719	5,093	3,924	22,315	1,887	73,899	75,786	31,209	(24,410)	6,799
72615	10,222,527	18,453	405,573	162,385	202,352	788,763	60,157	567,204	627,361	995,147	(23,587)	971,560

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense			
		Difference between Expected and Actual		Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense		
		Actual Experience	Expected and Actual												
72616	8,998,118	16,243	356,995	142,935	264,503	780,676	52,951	309,051	362,002	875,953	(107,804)	768,149			
72617	9,844,836	17,771	390,588	156,386	679,817	1,244,562	57,934	15,023	72,957	958,379	231,841	1,190,220			
72619	1,943,727	3,509	77,116	30,876	9,443	120,944	11,438	111,745	123,183	189,219	(64,118)	125,101			
72620	861,925	1,556	34,196	13,691	50,342	99,785	5,072	7,087	12,159	83,907	392	84,299			
72621	951,650	1,718	37,756	15,117	46,583	101,174	5,600	49,110	54,710	92,642	1,463	94,105			
72622	5,624,281	10,153	223,140	89,342	575,487	898,122	33,097	21,055	54,152	547,515	180,236	727,751			
72701	8,842,973	15,963	350,840	140,471	73,782	581,056	52,038	299,878	351,916	860,850	(161,237)	699,613			
72702	2,101,001	3,793	83,356	33,374	175,572	296,095	12,364	113,394	125,758	204,529	4,095	208,624			
72704	3,448,114	6,224	136,802	54,773	168,552	366,351	20,291	687,827	708,118	335,668	(110,892)	224,776			
72705	3,844,042	6,939	152,510	61,063	572,828	793,340	22,621	32,664	55,285	374,211	164,121	538,332			
72801	10,472,897	18,905	415,506	166,362	164,858	765,631	61,630	32,257	93,887	1,019,520	88,140	1,107,660			
72802	23,897,743	43,138	948,129	379,616	1,235,367	2,606,250	140,632	36,549	177,181	2,326,408	1,030,020	3,356,428			
72803	2,229,654	4,025	88,640	35,418	8,583	136,486	13,121	123,240	136,361	217,053	(38,167)	178,886			
72806	155,925	281	6,186	2,476	9,609	18,552	918	2,765	3,683	15,179	16,726	31,905			
72807	41,641	75	1,652	662	6,222	8,611	245	45,009	45,254	4,054	(9,456)	(5,402)			
72808	3,121,941	5,635	123,861	49,592	130,252	309,340	18,372	2,531	20,903	303,916	64,059	367,975			
72809	2,018,069	3,643	80,066	32,057	10,059	125,825	11,876	62,379	74,255	196,456	(55,890)	140,566			
72810	304,452	550	12,079	4,837	4,252	21,718	1,792	9,162	10,954	29,638	5,648	35,286			
72901	30,009,671	54,171	1,190,616	476,704	1,047,839	2,769,330	176,599	159,163	335,762	2,921,394	980,517	3,901,911			
72902	8,407,435	15,176	333,560	133,552	1,316	483,604	49,475	728,079	777,554	818,451	(299,311)	519,140			
72903	-	-	-	-	-	-	-	326,599	326,599	-	(303,011)	(303,011)			
72904	143,311	259	5,686	2,277	23,179	31,401	843	405	1,248	13,951	9,686	23,637			
72905	9,789,883	17,672	388,408	155,513	320,120	881,713	57,611	92,983	150,594	953,030	211,453	1,164,483			
72907	7,470,582	13,485	296,391	118,670	369,391	797,937	43,962	33,003	76,965	727,249	144,048	871,297			
72908	1,095,874	1,978	43,478	17,408	29,624	92,488	6,449	92,492	98,942	106,682	(53,240)	53,442			
72909	935,129	1,688	37,101	14,855	70,739	124,383	5,503	16,522	22,025	91,033	11,571	102,604			
72910	3,720,774	6,716	147,620	59,105	52,582	266,023	21,896	43,675	65,571	362,212	14,123	376,335			
72911	1,015,183	1,833	40,277	16,126	498,118	556,354	5,974	549,503	555,477	98,826	(68,551)	30,275			
72912	731,725	1,321	29,031	11,624	415	42,391	4,306	52,784	57,090	71,232	(21,859)	49,373			
72913	66,924	121	2,655	1,063	1,731	5,570	394	1,287	1,681	6,515	603	7,118			
73001	6,825,957	12,322	270,816	108,431	206,473	598,042	40,169	-	40,169	664,496	106,860	771,356			
73002	16,285,878	29,398	646,133	258,702	-	934,233	95,838	681,363	777,201	1,585,405	(413,672)	1,171,733			
73003	8,638,387	15,593	342,723	137,221	87,033	582,570	50,835	80,680	131,515	840,933	(51,919)	789,014			
73004	1,056,506	1,907	41,916	16,783	154,093	214,699	6,217	5,887	12,104	102,849	25,347	128,196			
73005	364,043	657	14,443	5,783	48,612	69,495	2,142	14	2,156	35,439	35,831	71,270			
73006	12,545,184	22,646	497,723	199,280	172,641	892,290	73,825	312,343	386,168	1,221,254	(95,946)	1,125,308			
73010	3,937,171	7,107	156,205	62,542	175,190	401,044	23,169	826	23,995	383,277	81,149	464,426			
73013	225,110	406	8,931	3,576	155,302	168,215	1,325	-	1,325	21,914	50,423	72,337			
73101	8,149,694	14,711	323,334	129,458	76,190	543,693	47,959	251,788	299,747	793,360	(52,611)	740,749			
73102	2,655,891	4,794	105,371	42,189	21,823	174,177	15,629	122,688	138,317	258,547	(82,266)	176,281			
73105	6,385,887	11,527	253,356	101,440	199,431	565,754	37,579	98,120	135,699	621,656	84,194	705,850			
73201	85,430,909	154,213	3,389,421	1,357,071	1,352,993	6,253,698	502,737	81,991	584,728	8,316,565	43,045	8,359,610			
73202	13,084,337	23,619	519,113	207,845	302,770	1,053,347	76,998	9,783	86,781	1,273,740	222,904	1,496,644			
73203	16,503,254	29,790	654,757	262,154	948,786	1,895,487	97,117	20,073	117,190	1,606,566	334,977	1,941,543			
73204	754,854,786	1,362,605	29,948,416	11,990,883	35,057,892	78,359,796	4,442,111	-	4,442,111	73,483,930	21,216,742	94,700,672			
73205	12,801,680	23,109	507,899	203,355	573,183	1,307,546	75,334	30,894	106,228	1,246,223	209,158	1,455,381			
73206	2,893,224	5,223	114,787	45,959	53,120	219,089	17,026	60,583	77,609	281,651	18,736	300,387			
73207	9,106,246	16,438	361,285	144,653	196,298	718,674	53,588	253,431	307,019	886,479	(514,342)	372,137			
73208	7,943,742	14,339	315,163	126,187	253,341	709,030	46,747	-	46,747	773,311	134,919	908,230			
73209	381,549	689	15,138	6,061	144,147	166,035	2,245	275,280	277,525	37,143	(48,504)	(11,361)			
73212	168,174	304	6,672	2,671	406	10,053	990	2,175	3,165	16,371	(450)	15,921			
73213	69,378	125	2,753	1,102	136	4,116	408	6,952	7,360	6,754	(3,789)	2,965			
73215	149,138	269	5,917	2,369	2,234	10,789	878	293,959	294,837	14,518	(88,911)	(74,393)			
73216	1,959,940	3,538	77,759	31,134	344,514	456,945	11,534	-	11,534	190,797	306,827	497,624			
73217	1,929,900	3,484	76,568	30,656	201,802	312,510	11,357	94,220	105,577	187,873	64,837	252,710			
73218	352,762	637	13,996	5,604	-	20,237	2,076	12,721	14,797	34,341	(7,338)	27,003			
73219	611,058	1,103	24,243	9,707	35,102	70,155	3,596	26,567	30,163	59,486	(24,759)	34,727			
73222	4,005,387	7,230	158,911	63,626	147,063	376,830	23,571	82,458	106,029	389,918	(29,181)	360,737			
73223	193,962	350	7,695	3,081	3,545	14,671	1,141	5,430	6,571	18,882	6,917	25,799			
73224	12,043,672	21,740	477,826	191,314	7,192	698,072	70,874	393,357	464,231	1,172,433	(190,883)	981,550			
73225	29,868	54	1,185	475	4,220	5,934	176	8,517	8,693	2,908	(10,206)	(7,298)			
73226	170,314	307	6,757	2,706	73,301	83,071	1,002	8,745	9,747	16,580	19,796	36,376			

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources			Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
73227	99,525	180	3,949	1,581	-	5,710	586	9,298	9,884	9,689	(5,449)	4,240
73228	867,394	1,566	34,413	13,778	17,759	67,516	5,104	10,357	15,461	84,439	11,172	95,611
73301	8,869,827	16,011	351,905	140,897	54,040	562,853	52,196	140,431	192,627	863,464	20,728	884,192
73302	2,082,579	3,759	82,625	33,082	-	119,466	12,255	163,636	175,891	202,736	(78,416)	124,320
73303	1,650,609	2,980	65,487	26,220	-	94,687	9,713	70,546	80,259	160,684	(47,087)	113,597
73306	671,755	1,213	26,651	10,671	-	38,535	3,953	78,492	82,445	65,394	(36,240)	29,154
73308	2,101,048	3,793	83,358	33,375	113,420	233,946	12,364	5,494	17,858	204,534	26,166	230,700
73310	8,148,396	14,709	323,283	129,437	754,476	1,221,905	47,951	506,046	553,997	793,234	475,331	1,268,565
73311	190,862	345	7,572	3,031	67,607	78,555	1,123	7,930	9,053	18,580	18,196	36,776
73312	1,424,702	2,572	56,524	22,632	17,121	98,849	8,384	24,292	32,676	138,693	7,404	146,097
73401	9,850,382	17,781	390,808	156,473	284,570	849,632	57,967	12,656	70,623	958,919	59,052	1,017,971
73402	6,566,119	11,853	260,507	104,303	1,018	377,681	38,640	392,527	431,167	639,201	(153,892)	485,309
73405	1,331,666	2,404	52,833	21,153	42,818	119,208	7,836	64,613	72,449	129,636	(8,219)	121,417
73406	554,227	1,000	21,989	8,804	295,368	327,161	3,261	156,738	159,999	53,953	41,044	94,997
73407	465,301	840	18,461	7,391	171,736	198,428	2,738	4,074	6,812	45,296	72,100	117,396
73408	535,825	967	21,259	8,512	11,026	41,764	3,153	8,813	11,966	52,162	6,389	58,551
73501	247,917	448	9,836	3,938	10,017	24,239	1,459	7,667	9,126	24,134	2,159	26,293
73502	5,402,959	9,753	214,359	85,826	41,251	351,189	31,795	55,850	87,645	525,970	(24,139)	501,831
73503	1,942,413	3,506	77,064	30,856	44,933	156,359	11,431	1,770	13,201	189,091	21,016	210,107
73504	1,001,010	1,807	39,714	15,901	85,994	143,416	5,891	15,622	21,513	97,447	10,483	107,930
73506	597	1	24	10	-	35	4	1,799	1,803	58	(872)	(814)
73507	812,373	1,466	32,230	12,905	334,492	381,093	4,781	136,818	141,599	79,083	46,970	126,053
73601	9,735,396	17,574	386,246	154,647	204,723	763,190	57,290	3,223	60,513	947,726	91,390	1,039,116
73602	10,182,511	18,381	403,985	161,749	142,710	726,825	59,921	283,472	343,393	991,251	65,016	1,056,267
73603	409,619	739	16,251	6,507	4,464	27,961	2,410	13,295	15,705	39,876	(3,306)	36,570
73604	4,577,114	8,262	181,594	72,708	-	262,564	26,935	199,395	226,330	445,575	(125,326)	320,249
73606	1,075,323	1,941	42,663	17,082	16,854	78,540	6,328	57,416	63,744	104,681	(28,909)	75,772
73607	798,570	1,442	31,683	12,685	142,084	187,894	4,699	107,561	112,260	77,740	6,005	83,745
73608	18,325	33	727	291	193	1,244	108	4,566	4,674	1,784	(1,680)	104
73609	264,861	478	10,508	4,207	43,387	58,580	1,559	13,121	14,680	25,784	7,360	33,144
73610	483,105	872	19,167	7,674	12,194	39,907	2,843	28,710	31,553	47,029	(12,960)	34,069
73611	1,938,490	3,499	76,908	30,793	47,220	158,420	11,407	82,056	93,643	188,709	(27,813)	160,896
73612	10,336	19	410	164	-	593	61	444	505	1,006	(315)	691
73613	6,903,819	12,462	273,905	109,667	238,213	634,247	40,627	-	40,627	672,076	128,440	800,516
73614	1,629,856	2,942	64,664	25,891	495,433	588,930	9,591	213,662	223,253	158,664	204,855	363,519
73701	-	-	-	-	-	-	-	414,546	414,546	-	(415,526)	(415,526)
73702	20,027,993	36,153	794,599	318,145	-	1,148,897	117,859	5,428,099	5,545,958	1,949,694	(2,018,741)	(69,047)
73703	14,036,125	25,337	556,875	222,965	327,108	1,132,285	82,599	148,277	230,876	1,366,395	33,011	1,399,406
73707	3,469,694	6,263	137,658	55,117	21,935	220,973	20,418	179,421	199,839	337,769	(69,931)	267,838
73708	2,217,333	4,003	87,971	35,222	404,370	531,566	13,048	114,870	127,918	215,854	354,804	570,658
73709	1,657,552	2,992	65,762	26,330	16,715	111,799	9,754	12,288	22,042	161,360	(11,217)	150,143
73710	189,261	342	7,509	3,006	5,357	16,214	1,114	10,950	12,064	18,424	(58)	18,366
73711	2,320,537	4,189	92,066	36,862	11,645	144,762	13,656	60,517	74,173	225,901	(2,550)	223,351
73712	9,532,182	17,207	378,184	151,419	637,766	1,184,576	56,094	-	56,094	927,943	335,116	1,263,059
73801	9,596,505	17,323	380,736	152,441	102,318	652,818	56,473	339,772	396,245	934,205	(80,461)	853,744
73802	23,852,324	43,056	946,327	378,894	607,988	1,976,265	140,364	47,847	188,211	2,321,986	63,195	2,385,181
73803	30,103,147	54,340	1,194,325	478,189	3,034,954	4,761,808	177,149	3,756,796	3,933,945	2,930,494	(184,456)	2,746,038
73805	209,191	378	8,300	3,323	43,961	55,962	1,231	-	1,231	20,364	42,240	62,604
73806	64,548	117	2,561	1,025	10,528	14,231	380	79	459	6,284	6,979	13,263
73807	149,089	269	5,915	2,368	4,539	13,091	877	42,022	42,899	14,514	(25,001)	(10,487)
73808	8,597	16	341	137	3,351	3,845	51	4,300	4,351	837	(539)	298
73809	68,949	124	2,736	1,095	15,914	19,869	406	17,876	18,282	6,712	(7,091)	(379)
73810	149,703	270	5,939	2,378	128,501	137,088	881	133,619	134,500	14,573	5,855	20,428
73811	303,523	548	12,042	4,822	15,085	32,497	1,786	7,732	9,518	29,547	(8,308)	21,239
73812	1,195,926	2,159	47,448	18,997	159,676	228,280	7,038	-	7,038	116,422	72,705	189,127
73815	15,097,135	27,252	598,970	239,819	275,796	1,141,837	88,842	9,815	98,657	1,469,682	109,978	1,579,660
73816	3,243	6	129	52	383	570	19	50	69	316	79	395
73817	268,877	485	10,668	4,271	4,552	19,976	1,582	1,727	3,309	26,175	(1,048)	25,127
73819	62,086	112	2,463	986	32,713	36,274	365	35,659	36,024	6,044	(3,193)	2,851
73820	119,917	216	4,758	1,905	2,866	9,745	706	10,499	11,205	11,674	3,866	15,540
73821	287,787	519	11,418	4,571	32,481	48,989	1,694	6,465	8,159	28,016	1,496	29,512
73822	5,164,923	9,323	204,915	82,045	71,402	367,685	30,394	267,022	297,416	502,797	(19,843)	482,954

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
73901	6,623,983	11,957	262,803	105,222	124,798	504,780	38,980	133,989	172,969	644,834	87,600	732,434	
73902	1,232,847	2,225	48,912	19,584	86,297	157,018	7,255	47,548	54,803	120,016	34,506	154,522	
73903	34,896,110	62,992	1,384,482	554,325	1,066,069	3,067,868	205,354	117,936	323,290	3,397,082	177,244	3,574,326	
73904	10,525,717	19,000	417,602	167,201	207,221	811,024	61,941	28,710	90,651	1,024,662	116,224	1,140,886	
73906	2,984,467	5,387	118,407	47,408	183,507	354,709	17,563	120,994	138,557	290,533	87,762	378,295	
73907	1,731,142	3,125	68,682	27,499	33,660	132,966	10,187	48,480	58,667	168,524	(5,027)	163,497	
73909	3,360,922	6,067	133,343	53,388	11,496	204,294	19,778	144,037	163,815	327,181	(106,305)	220,876	
73910	365,934	661	14,518	5,813	93,697	114,689	2,153	99,678	101,831	35,623	(24,655)	10,968	
73911	13,350,231	24,099	529,662	212,069	535,545	1,301,375	78,562	-	78,562	1,299,624	266,890	1,566,514	
73912	109,582	198	4,348	1,741	-	6,287	645	5,177	5,822	10,668	(4,069)	6,599	
73913	1,026,542	1,853	40,727	16,306	40,831	99,717	6,041	1,147	7,188	99,932	12,393	112,325	
73914	141,496	255	5,614	2,248	7,286	15,403	833	2,803	3,636	13,774	(2,305)	11,469	
73915	791,757	1,429	31,413	12,577	31,769	77,188	4,659	5,538	10,197	77,076	4,744	81,820	
73916	9,497,839	17,145	376,821	150,874	286,366	831,206	55,892	53,170	109,062	924,600	105,409	1,030,009	
73917	703,332	1,270	27,904	11,173	44,985	85,332	4,139	-	4,139	68,468	23,480	91,948	
73918	1,079,069	1,948	42,811	17,141	2,938	64,838	6,350	15,472	21,822	105,046	2,671	107,717	
74001	7,825,354	14,126	310,466	124,306	-	448,898	46,050	3,032,085	3,078,135	761,786	(1,858,778)	(1,096,992)	
74002	27,669,667	49,947	1,097,778	439,534	696,125	2,283,384	162,828	262,433	425,261	2,693,599	(3,414)	2,690,185	
74003	114,318,797	206,359	4,535,530	1,815,956	1,120,244	7,678,089	672,734	815,494	1,488,228	11,128,756	6,512	11,135,268	
74005	129,535,221	233,827	5,139,233	2,057,669	1,739,262	9,169,991	762,279	2,059,958	2,822,237	12,610,051	(504,075)	12,105,976	
74008	5,873,760	10,603	233,038	93,305	139,110	476,056	34,565	33,635	68,200	571,801	112,113	683,914	
74009	14,017,874	25,304	556,151	222,674	-	804,129	82,491	1,820,544	1,903,035	1,364,618	(960,159)	404,459	
74010	5,320,029	9,603	211,069	84,509	7,866	313,047	31,307	189,311	220,618	517,896	(140,028)	377,868	
74013	3,489,018	6,298	138,425	55,423	-	200,146	20,532	210,586	231,118	339,650	(162,346)	177,304	
74014	3,146,709	5,680	124,844	49,985	81,123	261,632	18,518	175,738	194,256	306,327	(90,878)	215,449	
74016	115,821	209	4,595	1,840	17,484	24,128	682	30,022	30,704	11,275	(882)	10,393	
74017	5,006,379	9,037	198,625	79,526	74,435	361,623	29,461	300,706	330,167	487,363	(19,788)	467,575	
74018	12,677,655	22,885	502,978	201,385	158,665	885,913	74,604	104,543	179,147	1,234,150	(8,272)	1,225,878	
74020	1,093,463	1,974	43,382	17,370	78,040	140,766	6,435	23,507	29,942	106,447	21,644	128,091	
74021	1,507,505	2,721	59,809	23,947	10,782	97,259	8,871	85,880	94,751	146,753	26,659	173,412	
74022	181,628	328	7,206	2,885	-	10,419	1,069	8,287	9,356	17,681	(8,487)	9,194	
74024	10,301,940	18,596	408,723	163,647	272,243	863,209	60,624	34,369	94,993	1,002,878	127,746	1,130,624	
74101	836,107	1,509	33,172	13,282	36,794	84,757	4,920	107,419	112,339	81,394	(8,944)	72,450	
74102	8,149,062	14,710	323,309	129,448	790,161	1,257,628	47,955	244,519	292,474	793,298	458,337	1,251,635	
74103	1,180,458	2,131	46,834	18,751	69,917	137,633	6,947	18,389	25,336	114,916	(501)	114,415	
74105	58,447	106	2,319	928	48,680	52,033	344	365,750	366,094	5,690	(150,197)	(144,507)	
74106	306,646	554	12,166	4,871	17,713	35,304	1,805	4,847	6,652	29,851	4,306	34,157	
74108	5,346	10	212	85	4,042	4,349	31	3,404	3,435	520	413	933	
74109	1,052,000	1,899	41,737	16,711	110,976	171,323	6,191	12,027	18,218	102,411	32,268	134,679	
74201	23,065,802	41,637	915,122	366,401	175,875	1,499,035	135,736	148,620	284,356	2,245,420	12,463	2,257,883	
74202	7,082,022	12,784	280,975	112,498	-	406,257	41,676	356,409	398,085	689,424	(153,071)	536,353	
74203	78,424,513	141,566	3,111,446	1,245,775	891,523	5,390,310	461,507	1,120,888	1,582,395	7,634,503	635,662	8,270,165	
74204	597,714,872	1,078,948	23,713,983	9,494,712	861,527	35,149,170	3,517,386	42,051,808	45,569,194	58,186,606	(17,425,116)	40,761,490	
74208	12,697,078	22,920	503,749	201,693	69,526	797,888	74,719	178,347	253,066	1,236,041	(14,121)	1,221,920	
74211	1,693,858	3,058	67,203	26,907	43,047	140,215	9,968	58,986	68,954	164,894	(30,707)	134,187	
74213	987,509	1,783	39,179	15,687	58,916	115,565	5,811	141,143	146,954	96,132	(90,642)	5,490	
74214	2,544,723	4,594	100,960	40,423	63,127	209,104	14,975	54,817	69,792	247,725	(15,141)	232,584	
74215	5,715,822	10,318	226,772	90,796	151,645	479,531	33,636	60,566	94,202	556,426	(81,730)	474,696	
74216	2,102,563	3,795	128,887	33,399	83,418	249,499	12,373	32,528	44,901	204,681	25,104	229,785	
74217	466,501	842	18,508	7,410	23,116	49,876	2,745	22,306	25,051	45,413	27,104	72,517	
74218	283,410	512	11,244	4,502	272	16,530	1,668	7,792	9,460	27,590	(3,814)	23,776	
74219	2,868,334	5,178	113,799	45,564	82,385	246,926	16,879	-	16,879	279,228	50,522	329,750	
74221	608,561	1,099	24,144	9,667	15,438	50,348	3,581	9,025	12,606	59,242	(2,794)	56,448	
74222	498,861	901	19,792	7,925	2,540	31,158	2,936	4,373	7,309	48,563	10,611	59,174	
74223	218,021	394	8,650	3,463	-	12,507	1,283	12,143	13,426	21,224	(9,199)	12,025	
74224	42,463	77	1,685	675	5,701	8,138	250	10,743	10,993	4,134	7,942	12,076	
74226	1,238,079	2,235	49,120	19,667	120,688	191,710	7,286	65	7,351	120,525	50,690	171,215	
74227	564,956	1,020	22,414	8,974	13,261	45,669	3,325	13,398	16,723	54,998	25,479	80,477	
74228	3,497,165	6,313	138,748	55,553	85,687	286,301	20,580	519	21,099	340,444	62,059	402,503	
74229	674,640	1,218	26,766	10,717	30,615	69,316	3,970	13,938	17,908	65,675	59	65,734	
74230	13,640,484	24,623	541,178	216,680	18,591	801,072	80,270	2,882,340	2,962,610	1,327,880	(1,039,417)	288,463	
74231	602,391	1,087	23,900	9,569	107,522	142,078	3,545	1,662	5,207	58,642	27,860	86,502	

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense		
74233	872,813	1,576	34,628	13,865	99,862	149,931	5,136	545	5,681	84,967	39,049	124,016		
74234	-	-	-	-	-	-	-	8,242	8,242	-	(21,240)	(21,240)		
74241	6,181	11	245	98	5,619	5,973	36	38,149	38,185	602	(15,844)	(15,242)		
74242	4,096,837	7,395	162,540	65,078	1,285,524	1,520,537	24,109	-	24,109	398,821	842,138	1,240,959		
74301	30,208,709	54,530	1,198,513	479,866	349,291	2,082,200	177,770	-	177,770	2,940,770	296,014	3,236,784		
74302	30,743,043	55,495	1,219,712	488,354	304,560	2,068,121	180,914	109,310	290,224	2,992,787	139,948	3,132,735		
74304	1,443,708	2,606	57,278	22,933	-	82,817	8,496	107,919	116,415	140,543	(57,349)	83,194		
74305	1,730,828	3,124	68,670	27,494	32,454	131,742	10,185	83,220	93,405	168,493	(10,204)	158,289		
74306	2,689,775	4,855	106,715	42,727	-	154,297	15,829	131,795	147,624	261,845	(104,893)	156,952		
74307	1,869,269	3,374	74,162	29,693	19,511	126,740	11,000	47,493	58,493	181,970	(26,089)	155,881		
74308	1,218	2	48	19	458	527	7	13,578	13,585	119	(5,095)	(4,976)		
74309	58,582	106	2,324	931	14,948	18,309	345	-	345	5,703	11,861	17,564		
74310	2,580,314	4,658	102,372	40,989	18,041	166,060	15,184	376,860	392,044	251,189	(156,289)	94,900		
74311	11,035,738	19,921	437,836	175,303	449,736	1,082,796	64,942	52,876	117,818	1,074,312	121,334	1,195,646		
74312	52,672	95	2,090	837	432	3,454	310	2,959	3,269	5,128	(152)	4,976		
74313	1,107,650	1,999	43,945	17,595	34,900	98,439	6,518	846	7,364	107,828	13,720	121,548		
74401	9,919,629	17,906	393,555	157,573	676,369	1,245,403	58,374	510,364	568,738	965,660	341,375	1,307,035		
74402	9,305,936	16,798	369,207	147,825	32,072	565,902	54,763	243,342	298,105	905,918	(69,220)	836,698		
74405	309,254	558	12,269	4,912	17,957	35,696	1,820	58,120	59,940	30,105	(33,929)	(3,824)		
74406	313,673	566	12,445	4,982	16,550	34,543	1,846	8,850	10,696	30,536	1,692	32,228		
74407	4,782,706	8,633	189,751	75,973	64,531	338,888	28,145	134,958	163,103	465,589	(11,631)	453,958		
74408	1,042,812	1,882	41,373	16,565	-	59,820	6,137	81,095	87,232	101,516	(37,022)	64,494		
74409	182,353	329	7,235	2,897	13,885	24,346	1,073	18,466	19,539	17,752	(21,159)	(3,407)		
74410	112,025	202	4,445	1,780	12,978	19,405	659	3,446	4,105	10,905	(1,295)	9,610		
74411	292,119	527	11,590	4,640	-	16,757	1,719	91,063	92,782	28,437	(45,476)	(17,039)		
74412	126,951	229	5,037	2,017	18,753	26,036	747	6,035	6,782	12,359	24,942	37,301		
74413	191,287	345	7,589	3,038	96,232	107,204	1,126	-	1,126	18,622	41,128	59,750		
74501	16,341,336	29,498	648,333	259,583	199,146	1,136,560	96,164	1,144,872	1,241,036	1,590,803	(365,545)	1,225,258		
74504	2,273,549	4,104	90,202	36,116	1,477	131,899	13,379	132,063	145,442	221,326	(113,186)	108,140		
74506	467,583	844	18,551	7,428	5,739	32,562	2,752	22,938	25,690	45,518	(11,954)	33,564		
74508	3,211,225	5,797	127,403	51,011	212,843	397,054	18,897	1,357	20,254	312,608	136,712	449,320		
74509	894,693	1,615	35,496	14,212	33,690	85,013	5,265	2,464	7,729	87,097	(870)	86,227		
74510	123,571	223	4,903	1,962	74	4,903	727	2,750	3,477	12,029	(2,048)	9,981		
74511	429,990	776	17,060	6,831	38,849	63,516	2,530	18,236	20,766	41,859	(139)	41,720		
74601	64,100,700	115,710	2,543,157	1,018,241	1,734,104	5,411,212	377,215	1,529,895	1,907,110	6,240,103	642,955	6,883,058		
74602	67,172,413	121,254	2,665,026	1,067,035	2,545,278	6,398,593	395,291	5,107	400,398	6,539,129	1,089,086	7,628,215		
74604	8,812,054	15,907	349,613	139,980	1,027,086	1,532,586	51,856	-	51,856	857,840	496,511	1,354,351		
74605	6,970,872	12,583	276,565	110,732	151,868	551,748	41,022	2,445	43,467	678,603	82,733	761,336		
74607	2,930,399	5,290	116,262	46,549	150,704	318,805	17,245	120,259	137,504	285,270	(4,822)	280,448		
74609	5,014,228	9,051	198,937	79,651	113,636	401,275	29,507	175,964	205,471	488,127	(23,496)	464,631		
74610	1,142,118	2,062	45,313	18,143	59,177	124,695	6,721	15,122	21,843	111,183	13,625	124,808		
74611	4,010,834	7,240	159,127	63,712	160,719	390,798	23,603	4,385	27,988	390,448	54,143	444,591		
74612	17,398,517	31,406	690,276	276,375	1,454,040	2,452,097	102,385	9,135	111,520	1,693,718	496,564	2,190,282		
74613	5,221,890	9,426	455,482	82,950	207,175	505,033	30,729	-	30,729	508,343	429,251	937,594		
74616	2,902,381	5,239	115,150	46,105	92,126	258,620	17,080	108,141	125,221	282,542	(71,121)	211,421		
74618	629,159	1,136	24,962	9,994	34,458	70,550	3,702	52,614	56,316	61,248	(13,400)	47,848		
74619	921,945	1,664	36,578	14,645	101,454	154,341	5,425	-	5,425	89,750	48,678	138,428		
74620	1,838,012	3,318	72,922	29,196	-	105,436	10,816	171,121	181,937	178,928	(130,982)	47,946		
74621	65,974	119	2,617	1,048	686	4,470	388	921	1,309	6,423	(640)	5,783		
75001	11,096,064	20,030	440,230	176,261	214,053	850,574	65,297	-	65,297	1,080,184	265,405	1,345,589		
75002	1,558,527	2,813	61,834	24,757	-	89,404	9,172	308,133	317,305	151,720	(139,904)	11,816		
75003	208,501	376	8,272	3,312	2,323	14,283	1,227	51,208	52,435	20,297	(19,163)	1,134		
75005	1,436,578	2,593	56,995	22,820	8,952	91,360	8,454	166,410	174,864	139,849	(33,455)	106,394		
75007	5,995,227	10,822	237,857	95,234	223,084	566,997	35,280	236,648	271,928	583,626	32,527	616,153		
75011	3,385,630	6,111	134,323	53,781	-	194,215	19,923	1,832,053	1,851,976	329,586	(942,797)	(613,211)		
75014	2,606,232	4,705	103,401	41,400	-	149,506	15,337	271,801	287,138	253,713	(316,595)	(62,882)		
75015	975,342	1,761	38,696	15,493	24,915	80,865	5,740	2,457	8,197	94,948	220	95,168		
75016	207,668	375	8,239	3,299	5,507	17,420	1,222	12,862	14,084	20,216	6,054	26,270		
75018	13,300	24	528	212	6,181	6,945	78	1,747	1,825	1,295	906	2,201		
75021	1,150,144	2,076	45,631	18,270	128,826	194,803	6,768	58	6,826	111,965	53,253	165,218		
75022	8,972,739	16,197	355,988	142,532	6,422	521,139	52,802	139,057	191,859	873,482	(28,281)	845,201		
75025	450,224	813	17,862	7,151	12,187	38,013	2,649	16,483	19,132	43,829	5,048	48,877		

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources			Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense
75026	1,185,274	2,140	47,025	18,828	93,327	161,320	6,975	19,206	26,181	115,385	5,751	121,136
80101	38,614,877	69,705	1,532,022	613,398	-	2,215,125	227,238	670,257	897,495	3,759,098	(463,062)	3,296,036
80103	2,117,727	3,823	84,020	33,640	469,375	590,858	12,462	519,905	532,367	206,157	(101,604)	104,553
80201	267,567,166	482,991	10,615,569	4,250,310	-	15,348,870	1,574,559	9,362,959	10,937,518	26,047,244	(4,987,630)	21,059,614
80202	4,667,607	8,426	185,185	74,145	980,788	1,248,544	27,468	-	27,468	454,384	574,005	1,028,389
80302	18,793,446	33,924	745,619	298,534	-	1,078,077	110,594	1,193,447	1,304,041	1,829,512	(955,061)	874,451
80401	99,218,138	179,101	3,936,421	1,576,082	1,735,216	7,426,820	583,871	643,922	1,227,793	9,658,730	(151,761)	9,506,969
80402	40,343,675	72,825	1,600,611	640,860	56,054	2,370,350	237,411	125,697	363,108	3,927,394	(149,155)	3,778,239
80403	31,363,011	56,614	1,244,309	498,202	140,997	1,940,122	184,563	101,829	286,392	3,053,140	(111,976)	2,941,164
80404	38,002,445	68,599	1,507,724	603,669	-	2,179,992	223,634	359,975	583,609	3,699,478	(267,780)	3,431,698
80405	149,196,464	269,318	5,919,281	2,369,989	-	8,558,588	877,980	5,054,162	5,932,142	14,524,042	(3,382,148)	11,141,894
80406	1,285,947	2,321	51,019	20,427	27,689	101,456	7,567	18,821	26,388	125,185	1,027	126,212
80407	5,523,183	9,970	219,129	87,736	122,670	439,505	32,502	39,069	71,571	537,673	(131,833)	405,840
80409	2,439,460	4,404	96,784	38,751	-	139,939	14,356	203,723	218,079	237,478	(108,862)	128,616
80502	9,446,906	17,053	374,800	150,065	-	541,918	55,592	789,574	845,166	919,642	(673,125)	246,517
80503	19,919,496	35,957	790,294	316,421	7,399	1,150,071	117,221	1,091,231	1,208,452	1,939,132	(494,192)	1,444,940
80601	27,673,432	49,954	1,097,927	439,593	49,954	1,587,474	162,850	1,642,608	1,805,458	2,693,965	(1,037,502)	1,656,463
80602	9,742,160	17,586	386,514	154,754	-	558,854	57,330	491,226	548,556	948,384	(391,150)	557,234
80603	12,456,906	22,486	494,220	197,878	22,644	737,228	73,305	481,552	554,857	1,212,660	(73,368)	1,139,292
80606	2,100,846	3,792	83,350	33,372	-	120,514	12,363	130,073	142,436	204,514	(66,547)	137,967
80701	264,315,046	477,121	10,486,543	4,198,650	3,603,243	18,765,557	1,555,421	571,823	2,127,244	25,730,655	433,864	26,164,519
80702	2,448,041	4,419	97,125	38,887	-	140,431	14,406	552,639	567,045	238,313	(508,775)	(270,462)
80704	7,160,840	12,926	284,102	113,750	327,564	738,342	42,140	64,207	106,347	697,097	183,684	880,781
80801	392,307,059	708,162	15,564,550	6,231,806	10,572,569	33,077,087	2,308,618	1,498,778	3,807,396	38,190,477	3,215,797	41,406,274
80902	25,205,075	45,498	999,996	400,383	-	1,445,877	148,325	382,205	530,533	2,453,675	(163,432)	2,290,243
81001	570,110,681	1,029,120	22,618,803	9,056,220	25,980,732	58,684,875	3,354,943	33,219,147	36,574,090	55,499,381	(6,102,966)	49,396,415
81002	13,851,511	25,004	549,550	220,032	3,868,169	4,662,755	81,512	877,461	958,973	1,348,423	847,581	2,196,004
81003	5,852,523	10,565	232,195	92,967	257,822	593,549	34,440	-	34,440	569,734	186,695	756,429
81004	3,732,326	6,737	148,078	59,288	519,580	733,683	21,964	-	21,964	363,336	227,941	591,277
81102	113,611,913	205,083	4,507,485	1,804,728	-	6,517,296	668,575	2,479,997	3,148,572	11,059,942	(1,469,085)	9,590,857
81201	65,752,960	118,692	2,608,710	1,044,487	-	3,771,889	386,938	1,108,432	1,495,370	6,400,948	(826,164)	5,574,784
81301	86,625,326	156,369	3,436,808	1,376,045	-	4,969,222	509,766	3,232,681	3,742,447	8,432,840	(2,141,271)	6,291,569
81401	11,890,109	21,463	471,733	188,875	-	682,071	69,970	576,062	646,032	1,157,484	(499,677)	657,807
81402	34,130,742	61,610	1,354,117	542,168	1,205,502	3,163,397	200,850	678,279	879,129	3,322,574	60,485	3,383,059
81403	13,913,630	25,116	552,015	221,018	820,775	1,618,924	81,878	589,713	671,591	1,354,470	(21,501)	1,332,969
81501	66,112,889	119,342	2,622,990	1,050,205	-	3,792,537	389,056	3,620,643	4,009,699	6,435,986	(2,669,817)	3,766,169
81601	129,074,010	232,994	5,120,935	2,050,343	350,965	7,755,237	759,556	386,548	1,146,113	12,565,153	(53,535)	12,511,618
81701	64,872,561	117,103	2,573,780	1,030,502	-	3,721,385	381,757	1,031,461	1,413,218	6,315,242	(1,397,995)	4,917,247
81802	276,704,350	499,485	10,978,081	4,395,454	8,594,931	24,467,951	1,628,328	124,673	1,753,001	26,936,735	3,859,657	30,796,392
81805	4,522,170	8,163	179,414	71,835	360,992	620,404	26,612	45,402	72,014	440,226	(51,802)	388,424
81806	34,757,422	62,741	1,378,980	552,122	-	1,993,843	204,538	1,271,375	1,475,913	3,383,581	(893,792)	2,489,789
81901	45,966,942	82,976	1,823,711	730,186	-	2,636,873	270,503	1,320,436	1,590,939	4,474,810	(1,114,745)	3,360,065
81902	6,320,308	11,409	250,754	100,398	1,860,762	2,223,323	37,193	346,085	383,278	615,272	499,923	1,055,195
82001	53,507,114	96,587	2,122,863	849,962	142,554	3,201,966	314,875	1,747,291	2,062,166	5,208,834	(730,581)	4,478,253
82101	188,580,865	340,412	7,481,834	2,995,611	-	10,817,857	1,109,746	18,713,268	19,823,014	18,358,052	(7,674,886)	10,683,566
82106	13,918,746	25,125	552,218	221,100	221,309	1,019,752	81,908	359,335	441,243	1,354,968	110,876	1,465,844
82107	43,388,801	78,322	1,721,425	689,232	86,261	2,575,240	255,331	3,568,993	3,824,234	4,223,832	(1,402,124)	2,821,708
82108	15,397,408	27,794	610,883	244,588	8,801,401	9,684,666	90,609	3,455,298	3,545,907	1,498,914	1,102,285	2,601,199
82109	16,086,377	29,038	638,217	255,533	-	922,788	94,664	728,589	823,253	1,565,984	(459,475)	1,106,509
82110	-	-	-	-	-	-	-	23,957	23,957	-	(22,957)	(22,957)
82201	127,453,541	230,069	5,056,644	2,024,602	280,382	7,591,697	750,029	6,527,223	7,277,252	12,407,402	(1,506,914)	10,900,488
82301	876,241,837	1,581,724	34,764,375	13,919,119	21,444,658	71,709,876	5,156,440	246,521	5,402,961	85,300,769	7,631,644	92,932,413
82306	3,075,869	5,552	122,033	48,860	23,897	200,342	18,101	470,901	489,002	299,431	(155,102)	144,329
82307	4,527,074	8,172	179,609	71,913	174,000	433,694	26,641	46,559	73,200	440,704	(13,874)	426,830
82308	3,403,270	6,143	135,023	54,061	8,626	203,853	20,027	23,594	43,621	331,303	(9,334)	321,969
82309	15,894,336	28,691	630,598	252,482	1,216,412	2,128,183	93,534	54,860	148,394	1,547,289	613,244	2,160,533
82312	3,785,219	6,833	150,176	60,129	108,673	325,811	22,275	-	22,275	368,485	54,810	423,295
82313	-	-	-	-	-	-	-	47,074	47,074	-	(185,351)	(185,351)
82401	11,486,651	20,735	455,726	182,466	-	658,927	67,596	616,259	683,855	1,118,207	(470,618)	647,589
82402	109,742,685	198,099	4,353,976	1,743,264	6,208	6,301,547	645,805	842,143	1,487,948	10,683,278	(490,364)	10,192,914
82406	18,323,295	33,076	726,966	291,066	-	1,051,108	107,828	1,295,713	1,403,541	1,783,744	(731,638)	1,052,106
82501	10,438,609	18,843	414,146	165,818	-	598,807	61,428	1,054,974	1,116,402	1,016,182	(1,076,612)	(60,430)

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense	
82502	28,530,442	51,501	1,131,928	453,207	-	1,636,636	167,894	1,560,211	1,728,105	2,777,394	(947,050)	1,830,344	
82601	565,904,368	1,021,527	22,451,920	8,989,402	4,175,380	36,638,229	3,330,190	2,500,298	5,830,488	55,089,903	(1,481,415)	53,608,488	
82602	1,411,585	2,548	56,004	22,423	240,076	321,051	8,307	256,630	264,937	137,416	(27,565)	109,851	
82603	2,922,964	5,276	115,967	46,432	742,653	910,328	17,201	200,024	217,225	284,546	158,066	442,612	
82604	1,504,185	2,715	59,678	23,894	90,312	176,599	8,852	244,909	253,761	146,430	206,858	353,288	
82701	34,019,710	61,410	1,349,712	540,404	18,550	1,970,076	200,197	1,746,546	1,946,743	3,311,765	(729,312)	2,582,453	
82702	6,416,783	11,583	254,582	101,931	1,608,634	1,976,730	37,761	1,559,594	1,597,355	624,664	385,347	1,010,011	
82801	122,061,895	220,337	4,842,733	1,938,955	-	7,002,025	718,300	1,056,889	1,775,189	11,882,534	(784,639)	11,097,895	
82901	151,507,004	273,489	6,010,951	2,406,691	3,472,778	12,163,909	891,577	17,828	909,405	14,748,969	1,352,528	16,101,497	
83001	70,207,506	126,733	2,785,441	1,115,248	30,075	4,057,497	413,152	2,283,604	2,696,756	6,834,591	(1,033,462)	5,801,129	
83005	36,708,598	66,264	1,456,392	583,117	2,280	2,108,053	216,020	1,094,878	1,310,898	3,573,525	(512,082)	3,061,443	
83101	26,078,848	47,076	1,034,663	414,263	82,870	1,578,872	153,467	2,451,390	2,604,857	2,538,735	(605,260)	1,933,475	
83202	111,989,136	202,154	4,443,103	1,778,949	275,961	6,700,167	659,025	2,192,462	2,851,487	10,901,967	(1,484,702)	9,417,265	
83203	31,126,705	56,188	1,234,934	494,449	173,084	1,958,655	183,172	211,066	394,238	3,030,136	(130,382)	2,899,754	
83204	40,805,713	73,659	1,618,942	648,200	1,077,561	3,418,362	240,130	794,286	1,034,416	3,972,372	(195,141)	3,777,231	
83205	251,892,870	454,697	9,993,700	4,001,324	-	14,449,721	1,482,320	5,068,308	6,550,628	24,521,376	(4,328,019)	20,193,357	
83206	357,207,405	644,803	14,171,992	5,674,247	1,950,240	22,441,282	2,102,067	101,075	2,203,142	34,773,581	1,751,404	36,524,985	
83207	1,223,119	2,208	48,527	19,430	160,155	230,320	7,198	162,331	169,529	119,069	30,396	149,465	
83301	56,687,771	102,328	2,249,054	900,486	2,404,418	5,656,286	333,592	5,416,408	5,750,000	5,518,466	(1,976,726)	3,541,740	
83402	34,704,980	62,647	1,376,899	551,290	-	1,990,836	204,229	12,423,956	12,628,185	3,378,475	(4,462,520)	(1,084,045)	
83501	15,392,934	27,786	610,706	244,517	1,226,991	2,110,000	90,583	5,288	95,871	1,498,478	420,543	1,919,021	
83601	77,348,170	139,623	3,068,743	1,228,677	80,364	4,517,407	455,173	2,036,270	2,491,443	7,529,723	(1,184,429)	6,345,294	
83701	142,273,803	256,822	5,644,629	2,260,022	144,191	8,305,664	837,242	2,604,573	3,441,815	13,850,132	(2,300,435)	11,549,697	
83802	96,727,507	174,605	3,837,606	1,536,518	59,804	5,608,533	569,215	2,748,597	3,317,812	9,416,271	(2,686,738)	6,729,533	
83805	37,025,330	66,835	1,468,958	588,149	-	2,123,942	217,884	3,750,300	3,968,184	3,604,358	(1,864,184)	1,740,174	
83806	49,661,126	89,644	1,970,276	788,868	3,051,392	5,900,180	292,242	2,601,118	2,893,360	4,834,433	(650,430)	4,184,003	
83810	2,234,180	4,033	88,640	35,490	446,475	574,638	13,148	508,254	521,402	217,494	155,108	372,602	
83811	4,217,571	7,613	167,330	66,996	2,145,819	2,387,758	24,819	768,368	793,187	410,574	871,239	1,281,813	
83901	174,769,917	315,481	6,933,893	2,776,224	465,264	10,490,862	1,028,473	2,434,084	3,462,557	17,013,578	(2,220,636)	14,792,942	
84002	414,489,264	748,204	16,444,616	6,584,170	-	23,776,990	2,439,154	12,282,408	14,721,562	40,349,880	(4,815,161)	35,534,719	
84003	372,895,862	673,123	14,794,422	5,923,459	147,402	21,538,406	2,194,389	4,300,479	6,494,868	36,300,828	(958,848)	35,341,980	
84004	1,491,550	2,692	59,176	23,694	7,941	93,503	8,777	290,489	299,266	145,200	(118,778)	26,422	
84005	4,381,491	7,909	173,833	69,600	2,244,852	2,496,194	25,784	1,052,775	1,078,559	426,531	388,055	814,586	
84006	14,516,611	26,204	575,938	230,596	856,350	1,689,088	85,426	-	85,426	1,413,169	711,953	2,125,122	
84007	-	-	-	-	-	-	-	186,133	186,133	-	(494,242)	(494,242)	
84008	347,534	627	13,788	5,521	28,032	47,968	2,045	585,450	587,495	33,832	(181,585)	(147,753)	
84009	1,931,153	3,486	76,617	30,676	-	110,779	11,364	913,363	924,727	187,995	(486,187)	(298,192)	
84010	856,286	1,546	33,973	13,602	108,517	157,638	5,039	1,133	6,172	83,358	40,430	123,788	
84011	1,465,167	2,645	58,130	23,274	130,491	214,540	8,622	224,358	232,980	142,632	278,376	421,008	
84012	1,437,697	2,595	57,040	22,838	700,286	782,759	8,460	-	8,460	139,958	308,233	448,191	
84101	27,357,498	49,384	1,085,393	434,574	244,422	1,813,773	160,991	1,116,566	1,277,557	2,663,210	(152,398)	2,510,812	
84203	123,591,814	223,098	4,903,432	1,963,258	227,462	7,317,250	727,304	1,456,025	2,183,329	12,031,469	(1,119,898)	10,911,571	
84207	137,757,313	248,669	5,465,440	2,188,277	2,409,459	10,311,845	810,664	501,149	1,311,813	13,410,458	819,880	14,230,338	
84208	31,504,250	56,869	1,249,912	500,445	2,04,585	2,011,811	185,394	222,665	408,509	3,066,889	(347,020)	2,719,869	
84209	99,757,769	180,075	3,957,830	1,584,655	1,874,678	7,597,238	587,047	35,290	622,337	9,711,262	648,687	10,359,949	
84210	44,804,849	80,878	1,777,606	711,726	1,185	2,571,395	263,664	885,546	1,149,210	4,361,682	(444,856)	3,916,826	
84211	61,801,934	111,560	2,451,955	981,725	199,998	3,745,238	363,687	840,923	1,204,610	6,016,321	(635,956)	5,380,365	
84212	111,317,641	200,942	4,416,461	1,768,283	152,618	6,538,304	655,073	1,661,825	2,316,898	10,836,598	(945,876)	9,890,722	
84213	5,313,289	9,591	210,802	84,402	4,929	309,724	31,267	163,637	194,904	517,240	(46,095)	471,145	
84214	3,729,506	6,732	147,966	59,243	-	213,941	21,947	72,968	94,915	363,062	(66,103)	296,959	
84215	8,840,726	15,959	350,751	140,435	2,976,678	3,483,823	52,025	1,069,106	1,121,131	860,631	1,785,543	2,646,174	
84301	200,369,649	361,692	7,949,547	3,182,876	1,757,422	13,251,537	1,179,120	13,780,625	14,959,745	19,505,671	(2,935,734)	16,569,937	
84401	45,079,171	81,373	1,788,489	716,084	-	2,585,946	265,278	1,526,355	1,791,633	4,388,387	(1,220,831)	3,167,556	
84501	43,348,330	78,249	1,719,819	688,589	-	2,486,657	255,093	7,105,239	7,360,332	4,219,892	(3,931,813)	288,079	
84506	4,338,060	7,831	172,110	68,910	1,244,104	1,492,955	25,528	850,959	876,487	422,303	853,961	1,276,264	
84601	104,477,075	188,594	4,145,066	1,659,621	970,964	6,964,245	614,819	533,103	1,147,922	10,170,679	19,008	10,189,687	
84603	213,850,779	386,027	8,484,403	3,397,024	-	12,267,454	1,258,453	3,608,626	4,867,079	20,818,038	(3,197,185)	17,620,853	
84604	160,211,676	289,202	6,356,303	2,544,966	10,995,706	20,186,177	942,801	-	942,801	15,596,356	5,703,837	21,300,193	
84605	67,419,795	121,701	2,674,840	1,070,965	607,749	4,475,255	396,747	292,840	689,227	6,563,211	(209,582)	6,353,629	
84606	760,113	1,372	30,157	12,074	251,195	294,798	4,073	357,479	361,952	73,996	72,217	146,213	
90208	178,357	322	7,076	2,833	76,167	86,398	1,050	118,176	119,226	17,363	(3,504)	13,859	
90407	882,028	1,592	34,994	14,011	1,532	52,129	5,190	22,190	27,380	85,864	(2,600)	83,264	

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources				Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Difference between Expected and Actual Experience	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Employer Pension Expense		
90704	202,071	365	8,017	3,210	6,188	17,780	1,189	3,363	4,552	19,671	780	20,451		
90705	101,780	184	4,038	1,617	2,413	8,252	599	1,251	1,850	9,908	613	10,521		
90707	99,162	179	3,934	1,575	952	6,640	584	9,958	10,542	9,653	(2,991)	6,662		
90711	9,825,842	17,737	389,834	156,083	315,689	879,343	57,822	-	57,822	956,530	259,626	1,216,156		
90803	19,348,162	34,926	767,627	307,346	941,712	2,051,611	113,859	1,225	115,084	1,883,513	383,167	2,266,680		
91007	901,552	1,627	35,769	14,322	-	51,718	5,305	47,587	52,892	87,765	(40,496)	47,269		
91009	3,711,951	6,701	147,269	58,965	139,939	352,874	21,844	85,255	107,099	361,353	(1,122)	360,231		
91203	375,141	677	14,884	5,959	15,016	36,536	2,208	77,424	79,632	36,519	(17,000)	19,519		
91503	123,452	223	4,898	1,961	18,006	25,088	726	8,829	9,555	12,018	7,351	19,369		
91605	80,908	146	3,210	1,285	10,258	14,899	476	9,197	9,673	7,876	(9,322)	(1,446)		
91803	44,549	80	1,767	708	4,031	6,586	262	65,973	66,235	4,337	(21,003)	(16,666)		
91807	42,145	76	1,672	670	3,664	6,082	248	10,212	10,460	4,103	(700)	3,403		
92202	833,917	1,505	33,085	13,247	25,940	73,777	4,907	24,836	29,743	81,180	199	81,379		
92204	85,062	154	3,375	1,351	3,379	8,259	501	40,288	40,789	8,281	(9,208)	(927)		
92302	5,614,255	10,134	222,742	89,183	-	322,059	33,038	264,543	297,581	546,539	(152,457)	394,082		
92310	80,520	145	3,195	1,279	1,154	5,773	474	6,055	6,529	7,839	(1,815)	6,024		
92319	260,318	470	10,328	4,135	40,291	55,224	1,532	79	1,611	25,342	28,391	53,733		
92404	471,649	851	18,712	7,492	23,562	50,617	2,776	39,742	42,518	45,914	1,362	47,276		
92502	955,204	1,724	37,897	15,173	29,833	84,627	5,621	51,403	57,024	92,988	6,096	99,084		
92609	57,222	103	2,270	909	23,125	26,407	337	4,424	4,761	5,570	4,693	10,263		
93005	2,380,781	4,298	94,456	37,819	78,366	214,939	14,010	37,144	51,154	231,765	(17,263)	214,502		
93808	476,086	859	18,888	7,563	491	27,801	2,802	10,499	13,301	46,346	(5,241)	41,105		
94216	96,653	174	3,835	1,536	-	5,545	569	1,716	2,285	9,409	(1,754)	7,655		
94218	119,201	215	4,729	1,893	8,678	15,515	701	8,251	8,952	11,604	5,862	17,466		
94226	-	-	-	-	10,448	10,448	-	16,386	16,386	-	(280)	(280)		
94227	-	-	-	-	394	394	-	2,764	2,764	-	(76)	(76)		
94504	136,393	246	5,411	2,166	46,426	54,249	803	-	803	13,278	23,416	36,694		
Totals¹	22,406,813,697	40,447,039	888,977,047	355,932,690	516,781,113	1,802,137,889	131,857,891	518,703,880	650,561,771	2,181,268,194	(1,185,783)	2,180,082,411		

¹ Columns may not foot due to rounding.

Police Officers Retirement System (PORS)
Schedule of Employer and Nonemployer Allocations
Fiscal Year Ended June 30, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
10002	3,665		0.001630%
10100	94,532	6,063	0.044752%
10200	147,506	8,409	0.069361%
20102	3,803,760	245,190	1.801247%
20400	209,195	9,841	0.097442%
20600	434,121	26,469	0.204902%
21400	7,324	705	0.003572%
30100	1,202,886	67,736	0.565259%
30200	103,540	7,907	0.049579%
30300	615,185	37,431	0.290328%
30400	90,431	7,200	0.043433%
30500	521,550	34,002	0.247147%
30600	111,600	4,899	0.051826%
30700	3,995	1,035	0.002238%
30800	13,351	478	0.006152%
31102	1,015	37	0.000468%
31104	64,013	2,706	0.029681%
31105	7,426	1,240	0.003855%
31108	184,359	12,599	0.087620%
31113	459	42	0.000223%
31121	417		0.000186%
31123	41,652	3,015	0.019871%
31124	39,384	2,393	0.018585%
31126	2,261	933	0.001421%
31138	39,774	2,660	0.018877%
31140	68,319	3,944	0.032148%
31142	20,072	387	0.009102%
31143	17,268	1,562	0.008377%
31146	25,867	1,730	0.012277%
31200	1,205	53	0.000559%
31300	69,750	5,201	0.033343%
31400	266,857	20,459	0.127817%
31600	85,031	5,494	0.040272%
31700	384,268	22,327	0.180881%
40100	72,619	8,773	0.036208%
40200	878,021	79,387	0.425919%
40700	3,018,535	189,085	1.426966%
40900	31,982,390	1,940,988	15.091409%
41400	8,080,479	470,080	3.803866%
41700	5,585	1,222	0.003028%
42000	18,784		0.008356%
42200	409,141	28,198	0.194558%
50100	396,681	21,760	0.186151%
50200	663,811	38,731	0.312538%
51200	1,720	120	0.000819%
51300	849,493	51,453	0.400801%
51400	509,780	28,245	0.239350%
51500	4,285	291	0.002036%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
51700	53,869	3,932	0.025714%
51800	2,008,659	126,040	0.949658%
52200	4,666	192	0.002161%
54100		228	0.000101%
54200	7,840,667	484,271	3.703495%
54300	41,984	2,442	0.019764%
60100	5,164		0.002297%
60400	10,579		0.004706%
60500	3,407		0.001516%
60601	19,795	1,216	0.009347%
60700	145,343	7,905	0.068175%
61000	39,281	2,648	0.018653%
63500	1,754	546	0.001023%
63700	12,128	605	0.005665%
64100	32,826	2,027	0.015505%
67100	8,070	522	0.003822%
67300	26,095	2,284	0.012625%
67500	490,023	30,260	0.231457%
67900		77	0.000034%
68200	18,900	2,030	0.009311%
70101	308,238	20,381	0.146192%
70102	150,538	9,139	0.071035%
70104	30,852	2,042	0.014634%
70108	17,113	1,217	0.008154%
70202	596,475	36,377	0.281536%
70203	1,873,610	117,142	0.885621%
70209	32,582	1,659	0.015233%
70212	29,341	2,654	0.014233%
70215	30,482	2,010	0.014455%
70220	2,838	287	0.001390%
70222	6,065	479	0.002911%
70224	4,804	197	0.002225%
70301	184,619	9,139	0.086197%
70303	69,016	2,696	0.031903%
70305	37,372	2,063	0.017543%
70401	73,333	4,660	0.034697%
70402	2,443,952	144,450	1.151496%
70404	117,805	6,489	0.055294%
70406		3,643	0.001621%
70407	25,321	494	0.011484%
70413	19,355	1,094	0.009097%
70420	115,550	7,248	0.054629%
70501	174,003	10,897	0.082256%
70502	71,227	5,497	0.034132%
70503	1,523		0.000677%
70504	41,798	2,727	0.019808%
70505	3,989	352	0.001931%
70507	9,396	771	0.004523%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
70601	44,978	3,228	0.021445%
70602	331,009	16,156	0.154442%
70603	89,178	6,195	0.042428%
70701	3,093,594	196,136	1.463494%
70702	854,262	51,745	0.403053%
70705	16,531	654	0.007645%
70712	1,211,278	70,536	0.570238%
70714	193,801	12,235	0.091659%
70715	2,982	236	0.001432%
70801	2,298,346	117,818	1.074873%
70802	395,401	25,399	0.187200%
70804	35,172	2,504	0.016761%
70806	305,809	16,353	0.143320%
70807	10,999	869	0.005280%
70901	220,501	13,233	0.103980%
70902	64,860	5,699	0.031389%
70903	6,348	427	0.003014%
71001	5,997,632	361,053	2.828772%
71003	828		0.000368%
71006	7,178,738	425,689	3.382963%
71008	2,238,000	131,974	1.054325%
71012	212,844	11,536	0.099820%
71016	1,242	87	0.000591%
71018	4,548,233	292,076	2.153297%
71019	314,541	20,719	0.149146%
71020		228	0.000101%
71025	498,470	30,183	0.235181%
71035	317,911	28,470	0.154093%
71038	11,723	863	0.005599%
71044	14,416	981	0.006850%
71047	20,279		0.009022%
71103	669,990	39,703	0.315720%
71105	471,405	30,862	0.223442%
71109	65,818	4,285	0.031186%
71112		158	0.000070%
71201	280,082	18,422	0.132795%
71202	589,565	32,672	0.276813%
71213	12,525	821	0.005937%
71301	202,877	13,124	0.096092%
71302	74,973	4,700	0.035444%
71303	485,455	31,634	0.230036%
71305	26,840	1,642	0.012671%
71307		84	0.000037%
71309	18,656	568	0.008552%
71312	548	37	0.000260%
71401	682,796	45,701	0.324085%
71402	172,042	9,989	0.080979%
71406	30,849	1,988	0.014608%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
71407	24,699	2,030	0.011891%
71409	3,606	217	0.001701%
71501	1,449,707	82,715	0.681725%
71504	294,181	19,478	0.139537%
71506	90,369	5,722	0.042748%
71601	722,540	53,381	0.345182%
71605	347,029	20,096	0.163322%
71607	270,243	16,940	0.127758%
71610	2,838	234	0.001367%
71701	427,786	30,018	0.203662%
71702	152,234	10,229	0.072274%
71705	30,562	1,916	0.014448%
71706	18,678	1,129	0.008812%
71802	69,446	2,285	0.031910%
71803	2,186,831	115,302	1.024144%
71809	1,401,579	85,292	0.661460%
71812	6,522	413	0.003085%
71815	11,708	825	0.005576%
71901	458,441	30,440	0.217487%
71902	8,646	549	0.004091%
71904	51,970	3,340	0.024606%
71905	40,452	2,470	0.019095%
72001	118,664	8,532	0.056586%
72002	566,239	32,866	0.266522%
72009	591		0.000263%
72011	6,310	295	0.002938%
72101	1,192,704	81,746	0.566962%
72102	1,509,036	95,971	0.714016%
72108	17,806	1,288	0.008494%
72109	7,984	522	0.003784%
72110	3,565	48	0.001607%
72111	7,050	557	0.003384%
72113	7,024	342	0.003277%
72115	352		0.000157%
72117	31,642	1,039	0.014539%
72119	217,659	8,932	0.100803%
72120	16,691	1,308	0.008007%
72122	34,170	2,238	0.016197%
72123	35,078	2,700	0.016806%
72126	9,244	547	0.004356%
72201	446,577	26,945	0.210655%
72202	1,754,199	114,305	0.831237%
72302	1,811,902	104,850	0.852700%
72303	18,842	574	0.008638%
72304	2,056	277	0.001038%
72305	6,293,874	398,828	2.977366%
72307	546,720		0.243218%
72309	737,683	46,389	0.348808%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
72314	255,223	15,627	0.120492%
72321	4,735	300	0.002240%
72323	685,714	45,159	0.325142%
72324	299,627	20,451	0.142393%
72328	62,212	4,031	0.029469%
72329	378,044	24,278	0.178980%
72332	285,691	17,342	0.134810%
72333	187,477	13,560	0.089435%
72338	340,116	21,048	0.160670%
72343	173,933	10,472	0.082036%
72346	357,436	21,876	0.168744%
72347	86,049	5,191	0.040590%
72349	4,744	374	0.002277%
72352	72,504	3,729	0.033913%
72353	23,229	1,488	0.010996%
72402	393,594	25,427	0.186409%
72403	822,544	57,040	0.391298%
72409	5,120	596	0.002543%
72412	42,075	2,881	0.019999%
72501	431,267	25,819	0.203343%
72502	38,637	2,376	0.018245%
72506	441		0.000196%
72509	57,009	3,930	0.027110%
72510	48,626	3,307	0.023103%
72601	6,894,399	457,483	3.270613%
72602	596,883	38,295	0.282570%
72604	3,793,014	216,283	1.783606%
72605	232,188	15,126	0.110022%
72606	31,999	4,990	0.016455%
72613	18,016	1,028	0.008472%
72614	33,765	2,076	0.015945%
72616	1,984		0.000883%
72620	3,458		0.001538%
72622		67	0.000030%
72701	931,823	55,643	0.439292%
72702	188,581	12,941	0.089651%
72705	378,893	20,977	0.177889%
72801	424,338	24,940	0.199870%
72802	761,673	46,244	0.359416%
72806	36,041	2,143	0.016987%
72807	5,525	389	0.002631%
72808		70	0.000031%
72901	1,393,803	82,682	0.656840%
72902	375,820	27,042	0.179220%
72904	141		0.000063%
72911		13	0.000006%
73001	235,404	15,568	0.111649%
73002	844,527	55,900	0.400571%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
73101	226,053	13,966	0.106777%
73102	75,721	4,476	0.035677%
73201	5,076,032	310,418	2.396257%
73202	511,633	29,990	0.240951%
73203	406,509	26,098	0.192453%
73204	231,831	13,395	0.109093%
73205	538,201	31,069	0.253250%
73206	177,187	11,414	0.083902%
73207	5	363	0.000164%
73208	2,414		0.001074%
73209	35,837	2,433	0.017025%
73212	20,323	1,206	0.009578%
73213	14,820	1,470	0.007247%
73215	3,727	1,241	0.002210%
73216	55,666	2,998	0.026097%
73217	200,398	13,645	0.095221%
73223	13,818	631	0.006428%
73224	4,010		0.001784%
73225	276,367	17,977	0.130944%
73226	42,733	2,631	0.020181%
73301	445,146	26,435	0.209791%
73302	174,900	11,323	0.082845%
73303	129,085	9,721	0.061750%
73311	19,660	1,146	0.009256%
73401	265,544	18,121	0.126193%
73402	279,816	18,609	0.132760%
73406	29,608	1,895	0.014015%
73407	19,182	555	0.008780%
73501	35,748	2,573	0.017048%
73502	186,254	11,776	0.088097%
73507	1,511		0.000672%
73601	338,722	21,808	0.160388%
73602	542,720	36,230	0.257556%
73604	12,809	788	0.006049%
73607	23,484	1,307	0.011029%
73609	22,433	1,417	0.010610%
73613	2,615	261	0.001279%
73702	953,567	71,083	0.455834%
73703	395,608	28,371	0.188615%
73707	75,521	5,084	0.035859%
73708	72,074	8,262	0.035739%
73710	8,624	670	0.004135%
73801	591,510	34,358	0.278428%
73803	1,154,996	90,815	0.554220%
73805	12,527	1,046	0.006039%
73806	12,996	1,110	0.006276%
73807	17,331	880	0.008102%
73809	9,182	259	0.004200%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
73810	9,525		0.004237%
73811	11,794	832	0.005617%
73812	42,739	2,666	0.020199%
73815	165	178	0.000153%
73819	14,263	604	0.006614%
73820	9,139	377	0.004233%
73901	505,367	30,188	0.238251%
73902	68,430	10,046	0.034911%
73903	1,407,242	71,833	0.657992%
73906	105,972	6,037	0.049829%
73907	53,103	2,781	0.024861%
73911	298,154	17,199	0.140290%
74002	5,790	828	0.002944%
74003	6,447,386	402,766	3.047410%
74005	6,358,893	422,394	3.016774%
74009	765	7	0.000343%
74010	169,684	11,838	0.080753%
74013	217,659	13,060	0.102639%
74018		307	0.000136%
74101	57,729	3,359	0.027176%
74102	276,327	17,693	0.130800%
74106	6,712	311	0.003124%
74201	6,699		0.002980%
74203	4,071,602	259,475	1.926755%
74204	116,715	7,702	0.055349%
74208	12,835	840	0.006084%
74213	65,392	5,107	0.031363%
74216	76,742	4,423	0.036107%
74217	36,265	2,273	0.017144%
74218	33,233	2,028	0.015687%
74219	913	62	0.000433%
74221	30,662	2,224	0.014630%
74222	58,063	3,459	0.027369%
74223	25,882	1,815	0.012322%
74224	31,784	1,956	0.015010%
74226	48,226	3,223	0.022888%
74229	160,394	9,915	0.075765%
74230	1,099,119	92,258	0.530005%
74234	39,026	1,328	0.017952%
74239	5,606	385	0.002665%
74242	3,691	261	0.001758%
74301	1,415,484	87,768	0.668748%
74302	1,260,297	88,164	0.599887%
74310		227	0.000101%
74311	4,700	236	0.002196%
74401	412,394	26,922	0.195438%
74402	271,677	19,140	0.129375%
74406	13,156	903	0.006255%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
74408	13,006	825	0.006153%
74413	2,664		0.001185%
74501	524,770	37,918	0.250321%
74504	136,738	9,747	0.065166%
74506		41	0.000018%
74509	15,976	1,442	0.007749%
74510	5,890	363	0.002781%
74601	2,052,714	132,413	0.972092%
74602	3,017,275	179,511	1.422146%
74604	668,018	29,569	0.310334%
74607	132,518	8,996	0.062955%
74609	354,983	20,600	0.167084%
74611	1,084		0.000482%
74613	318,922	16,547	0.149239%
74620		172	0.000076%
80101	3,596	224	0.001699%
80201	20,213	1,122	0.009491%
80401	6,249	402	0.002959%
80402	2,224	143	0.001053%
80404	6		0.000003%
80405	6,827	937	0.003454%
80503		19	0.000009%
80601	9,640	13	0.004295%
80701	4,012	592	0.002048%
80801	24,096	194	0.010806%
81001	20,616	2,037	0.010078%
81102	12,956	735	0.006091%
81301	10,556	371	0.004861%
81402	469		0.000209%
81403	251	9	0.000116%
81501	4,942	854	0.002578%
81601	9,522	17	0.004244%
81802	97,092	4,533	0.045210%
81901	38		0.000017%
82001	47	24	0.000032%
82101	12,000	949	0.005760%
82107	1,641		0.000730%
82108	411		0.000183%
82109	22	1	0.000010%
82201	17,191	991	0.008088%
82301	70,728	3,201	0.032889%
82401	2,307	142	0.001090%
82402	16,555	145	0.007429%
82501		239	0.000106%
82601	36,596	2,559	0.017419%
82701	2,944	23	0.001320%
82801	3,359	220	0.001592%
82901	8,649	721	0.004168%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
83001		216	0.000096%
83202	6,605	223	0.003038%
83205	20,603	929	0.009579%
83206	32,142	3,091	0.015674%
83402		78	0.000035%
83501	7,948	651	0.003826%
83601	9,562	672	0.004553%
83701	2,794	165	0.001316%
83802	6,676	56	0.002995%
83805	11,812	545	0.005497%
83806	1,821	111	0.000859%
83901	1,581	210	0.000797%
84002	42,757	3,170	0.020431%
84003	84,641	4,792	0.039786%
84203	16,357	1,206	0.007813%
84207	13,171	661	0.006154%
84208	2,541	153	0.001198%
84209	29,763	1,838	0.014058%
84210	12,556	700	0.005897%
84211	1,052	30	0.000481%
84212	1,972	95	0.000919%
84213	9,789		0.004355%
84301	19,655	1,360	0.009349%
84401	9,403	1,072	0.004660%
84506	1,874		0.000834%
84601	981		0.000437%
84603	10,249	676	0.004860%
84604	5,424	336	0.002562%
84605	442		0.000197%
90203	698,689	48,223	0.332277%
90208	11,868	745	0.005611%
90403	1,158,508	67,403	0.545368%
90407	47,292	3,078	0.022408%
90704	437,705	30,135	0.208127%
90705	531,449	32,647	0.250948%
90707	108,300	7,339	0.051444%
90709	1,251,704	80,998	0.592876%
90710	94,959	6,397	0.045090%
90711	483,068	29,578	0.228060%
90803	507,343	32,784	0.240285%
90807	16,105	854	0.007545%
90809	7,308	612	0.003523%
90810	12,121	982	0.005829%
91007	986,362	65,470	0.467926%
91009	144,208	9,307	0.068294%
91203	40,350	1,927	0.018807%
91503	31,324	1,627	0.014659%
91604	10,565	1,354	0.005302%

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, 2018

Employer Code	Employer Contribution	Allocated Nonemployer Contribution	Employer Allocation Percentage
91605	10,733	621	0.005051%
91803	9,119	15,111	0.010779%
91804	3,053	195	0.001445%
91807	60,431	3,921	0.028628%
92109	30,859	1,640	0.014458%
92114	82,426	4,540	0.038688%
92116	40,068	2,274	0.018837%
92117	116,391	3,418	0.053300%
92118	13,236	796	0.006242%
92202	41,968	4,058	0.020476%
92204	411,736	17,342	0.190883%
92302	683,565	42,111	0.322830%
92310	189,491	13,193	0.090167%
92313	97,669	6,568	0.046372%
92318	22,512	465	0.010222%
92319	316,464	19,743	0.149568%
92404	33,455	1,820	0.015692%
92502	90,418	5,700	0.042760%
92606	1,195,263	78,069	0.566464%
92609	8,347	544	0.003955%
92805	96,386	6,647	0.045836%
93005	244,793	16,849	0.116396%
93706	58,294	3,761	0.027606%
93808	28,917	2,235	0.013859%
94215	76,631	4,624	0.036148%
94216	302,103	18,281	0.142528%
94218	110,905	6,005	0.052010%
94219	68,028	3,974	0.032032%
94220	92,869	4,930	0.043507%
94221	72,021	4,995	0.034262%
94224	11,141	787	0.005307%
94225	88,701	5,554	0.041931%
94226	109,495	4,349	0.050645%
94227	76,336	4,475	0.035950%
94228	18,122	1,108	0.008555%
94229	43,881	4,010	0.021305%
94231	32,853	2,148	0.015571%
94232	14,300	327	0.006507%
94504	6,596	745	0.003266%
94607	122,738	3,774	0.056281%
Totals¹	\$ 211,664,025	\$ 13,121,990	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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources		Pension Expense			
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	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	
										Contributions	Contributions		
10002	46,197	1,423	3,046	924	29,594	34,987	-	-	6,035	8,839	14,874		
10100	1,268,054	39,071	83,609	25,358	-	148,038	26,082	26,082	165,651	(10,201)	155,450		
10200	1,965,385	60,557	129,587	39,303	126,157	355,604	-	-	256,747	58,684	315,431		
20102	51,039,087	1,572,597	3,365,256	1,020,659	866,804	6,825,316	1,195,509	1,195,509	6,667,457	323,544	6,991,001		
20105	-	-	-	-	6,671	6,671	55,386	55,386	-	(24,884)	(24,884)		
20400	2,761,061	85,073	182,050	55,215	414,578	736,916	-	-	360,689	160,101	520,790		
20600	5,805,971	178,891	382,816	116,105	118,975	796,787	127,300	127,300	758,459	20,395	778,854		
21400	101,218	3,119	6,674	2,024	79,791	91,608	66,719	66,719	13,223	7,522	20,745		
30100	16,016,843	493,505	1,056,069	320,299	730,555	2,600,428	62,522	62,522	2,092,349	200,151	2,292,500		
30200	1,404,845	43,286	92,628	28,093	-	164,007	165,817	165,817	183,521	(67,040)	116,481		
30300	8,226,556	253,473	542,417	164,512	257,704	1,218,106	79,153	79,153	1,074,671	102,831	1,177,502		
30400	1,230,690	37,920	81,145	24,611	10,842	154,518	229,039	229,039	160,770	(64,852)	95,918		
30500	7,003,017	215,774	461,743	140,044	22,158	839,719	195,881	195,881	914,834	(51,293)	863,541		
30600	1,468,525	45,248	96,827	29,367	235,196	406,638	60,031	60,031	191,840	17,659	209,499		
30700	63,410	1,954	4,181	1,268	5,065	12,468	102,875	102,875	8,284	(35,221)	(26,937)		
30800	174,322	5,371	11,494	3,486	47,477	67,278	1,682	1,682	22,772	13,889	36,661		
31100	-	-	-	-	-	-	6,676	6,676	-	(5,149)	(5,149)		
31102	13,266	409	875	265	6,199	7,748	1,458	1,458	1,733	1,323	3,056		
31104	841,034	25,914	55,453	16,818	205,290	303,475	-	-	109,868	85,624	195,492		
31105	109,243	3,366	7,203	2,185	-	12,754	112,483	112,483	14,271	(52,884)	(38,613)		
31108	2,482,751	76,498	163,700	49,649	-	289,847	280,205	280,205	324,333	(144,820)	179,513		
31113	6,310	194	416	126	-	736	5,098	5,098	824	(3,334)	(2,510)		
31121	5,261	162	347	105	2,455	3,069	31	31	687	878	1,565		
31123	563,056	17,349	37,125	11,259	64,018	129,751	60,377	60,377	73,554	41,211	114,765		
31124	526,622	16,226	34,723	10,532	17,940	79,421	7,057	7,057	68,795	7,504	76,299		
31126	40,260	1,240	2,655	805	25,791	30,491	93,129	93,129	5,259	(30,229)	(24,970)		
31138	534,902	16,481	35,269	10,697	40,874	103,321	58,281	58,281	69,877	8,642	78,519		
31140	910,921	28,067	60,061	18,216	46,058	152,402	-	-	118,998	25,839	144,837		
31142	257,897	7,946	17,004	5,158	126,273	156,381	13,154	13,154	33,690	31,296	64,986		
31143	237,361	7,313	15,650	4,747	25,708	53,418	44,060	44,060	31,008	(1,843)	29,165		
31146	347,863	10,718	22,936	6,957	10,842	51,453	13,669	13,669	45,443	7,487	52,930		
31200	15,851	488	1,045	317	4,371	6,221	29,133	29,133	2,071	(14,414)	(12,343)		
31300	944,786	29,110	62,294	18,893	-	110,297	163,551	163,551	123,421	(69,081)	54,340		
31400	3,621,759	111,592	238,800	72,427	40,094	462,913	561,901	561,901	473,126	(185,341)	287,785		
31600	1,141,113	35,160	75,239	22,819	-	133,218	37,515	37,515	149,068	(18,146)	130,922		
31700	5,125,346	157,920	337,939	102,494	267,918	866,271	139,722	139,722	669,546	112,364	781,910		
40100	1,025,980	31,612	67,648	20,517	18,781	138,558	495,945	495,945	134,028	(140,182)	(6,154)		
40200	12,068,609	371,853	795,742	241,343	170,735	1,579,673	2,783,601	2,783,601	1,576,575	(811,596)	764,979		
40700	40,433,685	1,245,827	2,665,990	808,576	613,481	5,333,874	977,227	977,227	5,282,027	(185,716)	5,096,311		
40900	427,621,491	13,175,709	28,195,175	8,551,418	7,465,626	57,387,928	11,763,172	11,763,172	55,862,045	(5,179,019)	50,683,026		
41400	107,784,157	3,321,004	7,106,736	2,155,424	3,627,791	16,210,955	424,466	424,466	14,080,311	921,971	15,002,282		
41700	85,802	2,644	5,657	1,715	47,815	57,831	91,618	91,618	11,209	3,063	14,272		
42000	236,779	7,296	15,612	4,735	392,498	420,141	423,022	423,022	30,931	27,389	58,320		
42200	5,512,877	169,861	363,491	110,244	16,733	660,329	430,728	430,728	720,171	(132,929)	587,242		
50100	5,274,663	162,521	347,784	105,480	351,690	967,475	22,171	22,171	689,052	107,054	796,106		
50200	8,855,900	272,865	583,913	177,097	327,819	1,361,694	306,309	306,309	1,156,884	(85,549)	1,071,335		
50515	-	-	-	-	-	-	75,469	75,469	-	(45,553)	(45,553)		
51200	23,195	715	1,529	464	3,276	5,984	1,544	1,544	3,030	3,478	6,508		
51300	11,356,875	349,924	748,814	227,110	237,182	1,563,030	92,118	92,118	1,483,598	66,253	1,549,851		
51400	6,782,082	208,967	447,176	135,626	429,609	1,221,378	201,203	201,203	885,973	7,644	893,617		
51500	57,684	1,777	3,803	1,153	-	6,733	59,598	59,598	7,535	(70,336)	(62,801)		
51600	-	-	-	-	41,805	41,805	61,212	61,212	-	(1,908)	(1,908)		
51700	728,614	22,450	48,041	14,571	108,591	193,653	106,226	106,226	95,182	15,437	110,619		
51800	26,908,966	829,109	1,774,239	538,114	390,370	3,531,832	240,676	240,676	3,515,235	219,770	3,735,005		
52200	61,241	1,887	4,038	1,225	27,324	34,474	14,532	14,532	8,000	7,795	15,795		
54100	2,870	88	189	58	3,288	3,623	24,191	24,191	375	(7,661)	(7,286)		
54200	104,940,093	3,233,374	6,919,213	2,098,549	1,608,719	13,859,855	2,781,770	2,781,770	13,708,778	(521,459)	13,187,319		
54300	560,008	17,255	36,924	11,199	23,464	88,842	18,711	18,711	73,156	(2,178)	70,978		
60100	65,096	2,006	4,292	1,301	41,701	49,300	-	-	8,504	12,456	20,960		
60400	133,354	4,109	8,793	2,667	71,541	87,110	-	-	17,421	24,151	41,572		

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources			Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	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	
60500	42,950	1,323	2,832	859	27,514	32,528	-	-	5,611	8,218	13,829	
60601	264,854	8,161	17,463	5,296	20,659	51,579	7,896	7,896	34,599	6,452	41,051	
60700	1,931,762	59,521	127,370	38,630	166,708	392,229	-	-	252,354	62,500	314,854	
61000	528,531	16,285	34,849	10,570	18,999	80,703	36,843	36,843	69,044	1,145	70,189	
61200	-	-	-	-	-	-	934	934	-	(1,174)	(1,174)	
63500	28,993	893	1,912	580	737	4,122	56,768	56,768	3,787	(16,545)	(12,758)	
63700	160,514	4,946	10,583	3,210	14,997	33,736	-	-	20,969	6,635	27,604	
64100	439,339	13,537	28,968	8,785	29,934	81,224	9,885	9,885	57,393	12,452	69,845	
67100	108,296	3,337	7,141	2,166	4,565	17,209	3,381	3,381	14,147	2,333	16,480	
67300	357,724	11,022	23,586	7,153	-	41,761	90,166	90,166	46,731	(28,969)	17,762	
67500	6,558,426	202,076	432,429	131,153	360,734	1,126,392	612,318	612,318	856,756	(73,728)	783,028	
67900	965	30	64	20	5,315	5,429	36,977	36,977	126	(14,611)	(14,485)	
68200	263,832	8,129	17,396	5,276	116,770	147,571	100,431	100,431	34,466	37,783	72,249	
70101	4,142,410	127,634	273,129	82,838	-	483,601	198,664	198,664	541,141	(76,550)	464,591	
70102	2,012,806	62,018	132,714	40,251	27,057	262,040	16,535	16,535	262,942	501	263,443	
70104	414,658	12,776	27,340	8,292	750	49,158	14,426	14,426	54,169	(6,674)	47,495	
70108	231,061	7,119	15,235	4,621	4,539	31,514	39,663	39,663	30,184	(25,906)	4,278	
70202	7,977,431	245,798	525,991	159,529	99,989	1,031,307	-	-	1,042,126	58,389	1,100,515	
70203	25,094,445	773,200	1,654,599	501,828	404,854	3,334,481	302,510	302,510	3,278,196	180,946	3,459,142	
70209	431,630	13,299	28,459	8,631	42,629	93,018	17,768	17,768	56,386	144	56,530	
70212	403,308	12,427	26,592	8,066	169,219	216,304	140,918	140,918	52,686	11,374	64,060	
70215	409,579	12,620	27,006	8,191	1,882	49,699	11,857	11,857	53,505	(3,788)	49,717	
70220	39,395	1,214	2,597	788	-	4,599	16,791	16,791	5,146	(9,016)	(3,870)	
70222	82,485	2,541	5,439	1,649	2,782	12,411	9,241	9,241	10,775	(1,958)	8,817	
70224	63,051	1,943	4,157	1,261	14,665	22,026	3,951	3,951	8,237	4,319	12,556	
70301	2,442,422	75,255	161,041	48,842	467,273	752,411	600,692	600,692	319,064	(70,234)	248,830	
70303	903,975	27,853	59,604	18,077	166,496	272,030	42,830	42,830	118,090	30,611	148,701	
70305	497,095	15,316	32,776	9,940	31,208	89,240	21,514	21,514	64,938	5,821	70,759	
70401	983,148	30,292	64,824	19,660	23,089	137,865	37,562	37,562	128,433	(5,083)	123,350	
70402	32,628,129	1,005,325	2,151,332	652,484	1,683,898	5,493,039	358,622	358,622	4,262,354	405,647	4,668,001	
70404	1,566,788	48,275	103,306	31,332	174,960	357,873	598	598	204,676	67,550	272,226	
70406	45,926	1,415	3,028	918	82,631	87,992	412,131	412,131	6,000	(74,830)	(68,830)	
70407	325,405	10,026	21,456	6,507	133,515	171,504	-	-	42,509	55,448	97,957	
70413	257,775	7,942	16,996	5,155	44,626	74,719	47,094	47,094	33,674	2,555	36,229	
70420	1,547,930	47,694	102,063	30,954	26,425	207,136	40,332	40,332	202,213	(10,464)	191,749	
70501	2,330,763	71,815	153,679	46,610	157,156	429,260	100,743	100,743	304,478	20,780	325,258	
70502	967,144	29,799	63,769	19,340	-	112,908	137,485	137,485	126,342	(46,042)	80,300	
70503	19,195	591	1,266	383	11,989	14,229	5,257	5,257	2,508	3,126	5,634	
70504	561,258	17,293	37,006	11,224	7,088	72,611	33,760	33,760	73,320	(12,964)	60,356	
70505	54,719	1,686	3,608	1,094	3,323	9,711	13,210	13,210	7,148	(1,420)	5,728	
70507	128,163	3,949	8,450	2,563	33,855	48,817	36,354	36,354	16,743	(7,592)	9,151	
70601	607,657	18,723	40,066	12,152	27,733	98,674	53,950	53,950	79,381	(337)	79,044	
70602	4,376,194	134,838	288,544	87,513	1,150,644	1,661,539	387,663	387,663	571,681	284,914	856,595	
70603	1,202,226	37,043	79,269	24,041	4,864	145,217	76,983	76,983	157,052	(23,162)	133,890	
70701	41,468,720	1,277,718	2,734,235	829,275	282,298	5,123,526	735,177	735,177	5,417,238	(146,799)	5,270,439	
70702	11,420,680	351,890	753,021	228,386	256,499	1,589,796	-	-	1,491,933	126,311	1,618,244	
70705	216,629	6,675	14,283	4,332	64,605	89,895	24,148	24,148	28,299	27,816	56,115	
70712	16,157,923	497,852	1,065,371	323,119	569,489	2,455,831	59,369	59,369	2,110,779	146,438	2,257,217	
70714	2,597,192	80,024	171,246	51,938	25,264	328,472	81,660	81,660	339,282	(17,363)	321,919	
70715	40,563	1,250	2,675	811	2,125	6,861	7,552	7,552	5,299	(2,362)	2,937	
70801	30,456,974	938,429	2,008,177	609,067	3,196,468	6,752,141	-	-	3,978,726	1,352,288	5,331,014	
70802	5,304,393	163,437	349,745	106,075	76,122	695,379	89,808	89,808	692,936	24,889	717,825	
70804	474,923	14,633	31,314	9,498	24,058	79,503	50,520	50,520	62,041	6,829	68,870	
70806	4,061,022	125,127	267,763	81,210	331,607	805,707	1,631	1,631	530,509	120,053	650,562	
70807	149,609	4,610	9,864	2,992	474	17,940	18,417	18,417	19,544	(5,958)	13,586	
70901	2,946,328	90,781	194,266	58,920	118,869	462,836	133,605	133,605	384,892	5,650	390,542	
70902	889,431	27,405	58,645	17,787	124,025	227,862	171,088	171,088	116,190	(3,479)	112,711	
70903	85,396	2,631	5,631	1,707	501	10,470	3,355	3,355	11,156	(1,508)	9,648	
71001	80,154,468	2,469,689	5,284,975	1,602,897	1,039,939	10,397,500	392,243	392,243	10,470,925	274,216	10,745,141	
71003	10,440	322	688	208	6,688	7,906	-	-	1,364	1,998	3,362	

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources			Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	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	
71006	95,857,685	2,953,530	6,320,365	1,916,923	2,272,654	13,463,472	-	-	12,522,304	1,051,952	13,574,256	
71008	29,874,733	920,489	1,969,787	597,423	837,636	4,325,335	6,466	6,466	3,902,666	430,231	4,332,897	
71012	2,828,428	87,148	186,492	56,562	205,049	535,251	757	757	369,490	64,287	433,777	
71016	16,749	516	1,104	335	41	1,996	1,435	1,435	2,188	(484)	1,704	
71018	61,014,571	1,879,957	4,022,988	1,220,145	456,440	7,579,530	1,084,654	1,084,654	7,970,597	7,482	7,978,079	
71019	4,226,119	130,214	278,649	84,512	110,527	603,902	235,342	235,342	552,076	(71,590)	480,486	
71020	2,874	89	190	58	1,841	2,178	29,986	29,986	375	(13,036)	(12,661)	
71025	6,663,950	205,327	439,387	133,263	246,631	1,024,608	49,788	49,788	870,541	116,061	986,602	
71035	4,366,305	134,533	287,892	87,316	46,319	556,060	951,319	951,319	570,389	(286,320)	284,069	
71038	158,653	4,888	10,461	3,173	7,076	25,598	17,054	17,054	20,726	(4,994)	15,732	
71044	194,089	5,980	12,797	3,881	2,489	25,147	5,352	5,352	25,355	(617)	24,738	
71047	255,629	7,876	16,855	5,112	161,566	191,409	-	-	33,394	48,697	82,091	
71103	8,946,049	275,642	589,857	178,900	368,804	1,413,203	77,009	77,009	1,168,661	120,294	1,288,955	
71105	6,331,334	195,079	417,456	126,612	49,246	788,393	184,765	184,765	827,090	(65,798)	761,292	
71109	883,677	27,228	58,265	17,671	2,308	105,472	28,318	28,318	115,439	(7,895)	107,544	
71112	1,997	62	132	40	9,115	9,349	15,380	15,380	261	(179)	82	
71201	3,762,802	115,938	248,100	75,247	25,209	464,494	139,124	139,124	491,551	(65,474)	426,077	
71202	7,843,609	241,674	517,167	156,853	473,009	1,388,703	247,700	247,700	1,024,645	103,652	1,128,297	
71213	168,226	5,183	11,092	3,364	1,300	20,939	18,208	18,208	21,976	(11,878)	10,098	
71301	2,722,801	83,894	179,528	54,449	-	317,871	79,652	79,652	355,691	(53,382)	302,309	
71302	1,004,313	30,945	66,219	20,084	23,050	140,298	38,784	38,784	131,198	(14,986)	116,212	
71303	6,518,167	200,835	429,775	130,347	103,987	864,944	154,423	154,423	851,496	43,705	895,201	
71305	359,034	11,062	23,673	7,179	17,625	59,539	33,006	33,006	46,902	(6,624)	40,278	
71307	1,060	33	70	22	6,941	7,066	29,057	29,057	138	(10,293)	(10,155)	
71309	242,321	7,466	15,977	4,846	93,962	122,251	5,708	5,708	31,655	29,086	60,741	
71312	7,370	227	486	147	114	974	380	380	963	(8)	955	
71401	9,183,074	282,945	605,485	183,640	37,314	1,109,384	353,651	353,651	1,199,625	(100,041)	1,099,584	
71402	2,294,581	70,700	151,293	45,886	106,627	374,506	30,810	30,810	299,751	9,727	309,478	
71406	413,931	12,754	27,293	8,277	9,350	57,674	11,285	11,285	54,074	(2,277)	51,797	
71407	336,939	10,382	22,216	6,738	11,426	50,762	73,622	73,622	44,016	(19,898)	24,118	
71409	48,192	1,485	3,178	964	799	6,426	327	327	6,296	43	6,339	
71501	19,316,966	595,187	1,273,662	386,293	716,174	2,971,316	299,020	299,020	2,523,459	100,538	2,623,997	
71504	3,953,839	121,824	260,696	79,067	195,590	657,177	124,825	124,825	516,507	89,437	605,944	
71505	-	-	-	-	-	-	3,595	3,595	-	(4,517)	(4,517)	
71506	1,211,271	37,321	79,865	24,222	38,924	180,332	81,175	81,175	158,234	(14,092)	144,142	
71601	9,780,882	301,365	644,901	195,594	115,154	1,257,014	1,080,725	1,080,725	1,277,719	(470,801)	806,918	
71605	4,627,791	142,590	305,133	92,545	153,779	694,047	42,963	42,963	604,548	21,620	626,168	
71607	3,620,088	111,541	238,690	72,393	126,085	548,709	88,470	88,470	472,908	54,691	527,599	
71610	38,724	1,193	2,553	775	5,285	9,806	8,917	8,917	5,059	(1,553)	3,506	
71701	5,770,855	177,809	380,501	115,403	64,730	738,443	464,522	464,522	753,872	(112,259)	641,613	
71702	2,047,926	63,100	135,030	40,953	15,068	254,151	79,511	79,511	267,529	(24,412)	243,117	
71705	409,400	12,614	26,994	8,187	96,720	144,515	202,477	202,477	53,482	(52,205)	1,277	
71706	249,678	7,693	16,462	4,993	3,133	32,281	11,882	11,882	32,616	(7,196)	25,420	
71802	904,196	27,860	59,618	18,082	196,740	302,300	29,140	29,140	118,119	42,357	160,476	
71803	29,019,562	894,140	1,913,401	580,321	2,798,502	6,186,364	54,843	54,843	3,790,951	964,674	4,755,625	
71809	18,742,762	577,495	1,235,802	374,811	466,154	2,654,262	171,868	171,868	2,448,448	201,669	2,650,117	
71811	-	-	-	-	5,802	5,802	8,496	8,496	-	(265)	(265)	
71812	87,421	2,694	5,764	1,749	7,707	17,914	4,253	4,253	11,420	5,817	17,237	
71815	157,992	4,868	10,417	3,159	13,298	31,742	24,903	24,903	20,639	633	21,272	
71901	6,162,592	189,879	406,330	123,237	10,764	730,210	235,370	235,370	805,046	(78,803)	726,243	
71902	115,913	3,571	7,643	2,318	3,026	16,558	2,622	2,622	15,142	357	15,499	
71904	697,209	21,482	45,970	13,942	20,699	102,093	23,438	23,438	91,079	(3,682)	87,397	
71905	541,053	16,671	35,674	10,820	12,517	75,682	5,496	5,496	70,680	2,883	73,563	
72001	1,603,380	49,403	105,719	32,064	19,295	206,481	113,076	113,076	209,456	(38,573)	170,883	
72002	7,552,016	232,690	497,941	151,023	245,131	1,126,785	-	-	986,552	92,564	1,079,116	
72009	7,454	230	491	149	3,682	4,552	616	616	974	1,258	2,232	
72011	83,259	2,565	5,490	1,665	15,913	25,633	898	898	10,877	11,755	22,632	
72101	16,065,096	494,992	1,059,250	321,263	-	1,875,505	1,327,412	1,327,412	2,098,653	(557,742)	1,540,911	
72102	20,231,940	623,379	1,333,991	404,590	451,186	2,813,146	549,888	549,888	2,642,986	32,846	2,675,832	
72108	240,691	7,416	15,870	4,813	29,397	57,496	28,924	28,924	31,442	2,728	34,170	

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources			Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	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		
72109	107,229	3,304	7,070	2,144	27,152	39,670	48,945	48,945	14,008	(5,413)	8,595		
72110	45,543	1,403	3,003	911	18,458	23,775	-	-	5,950	7,715	13,665		
72111	95,887	2,954	6,322	1,918	2,668	13,862	13,754	13,754	12,526	(3,962)	8,564		
72113	92,860	2,861	6,123	1,857	15,148	25,989	7,860	7,860	12,131	4,273	16,404		
72115	4,442	137	293	89	4,414	4,933	3,617	3,617	580	649	1,229		
72117	411,965	12,693	27,163	8,239	97,213	145,308	26,233	26,233	53,817	6,979	60,796		
72119	2,856,294	88,007	188,329	57,119	627,111	960,566	485,602	485,602	373,130	65,400	438,530		
72120	226,893	6,991	14,960	4,537	29,484	55,972	34,745	34,745	29,640	13,824	43,464		
72122	458,943	14,141	30,260	9,178	2,423	56,002	12,936	12,936	59,954	(1,770)	58,184		
72123	476,214	14,673	31,399	9,524	25,146	80,742	76,266	76,266	62,210	(20,527)	41,683		
72126	123,419	3,803	8,138	2,468	3,645	18,054	265	265	16,123	2,061	18,184		
72201	5,968,986	183,914	393,564	119,365	69,671	766,514	17,288	17,288	779,755	17,814	797,569		
72202	23,553,444	725,720	1,552,994	471,012	363,434	3,113,160	1,039,055	1,039,055	3,076,888	(117,925)	2,958,963		
72302	24,161,630	744,459	1,593,094	483,174	789,539	3,610,266	152,071	152,071	3,156,338	132,493	3,288,831		
72303	244,753	7,541	16,138	4,895	93,126	121,700	-	-	31,973	40,383	72,356		
72304	29,409	906	1,939	588	82	3,515	16,413	16,413	3,842	(6,808)	(2,966)		
72305	84,364,925	2,599,420	5,562,591	1,687,096	166,411	10,015,518	913,918	913,918	11,020,955	(148,231)	10,872,724		
72307	6,891,690	212,344	454,403	137,817	3,130,933	3,935,497	-	-	900,291	1,192,412	2,092,703		
72309	9,883,625	304,530	651,676	197,649	498,108	1,651,963	202,730	202,730	1,291,141	173,144	1,464,285		
72314	3,414,195	105,197	225,115	68,275	80,902	479,489	3,776	3,776	446,011	29,191	475,202		
72321	63,460	1,955	4,184	1,269	10,985	18,393	6,066	6,066	8,290	1,876	10,166		
72323	9,213,034	283,868	607,460	184,239	57,148	1,132,715	349,903	349,903	1,203,539	(73,787)	1,129,752		
72324	4,034,754	124,317	266,031	80,685	50,024	521,057	173,107	173,107	527,077	(31,875)	495,202		
72328	835,028	25,729	55,057	16,698	-	97,484	35,007	35,007	109,083	(14,769)	94,314		
72329	5,071,467	156,260	334,387	101,418	75,448	667,513	111,878	111,878	662,508	(8,404)	654,104		
72332	3,819,886	117,697	251,864	76,389	51,126	497,076	17,212	17,212	499,008	(2,261)	496,747		
72333	2,534,172	78,082	167,090	50,677	52,968	348,817	203,489	203,489	331,050	(49,732)	281,318		
72338	4,552,664	140,275	300,179	91,042	175,934	707,430	119,178	119,178	594,734	58,363	653,097		
72343	2,324,524	71,622	153,267	46,485	28,577	299,951	11,248	11,248	303,663	591	304,254		
72346	4,781,424	147,323	315,263	95,617	122,305	680,508	22,428	22,428	624,618	72,673	697,291		
72347	1,150,128	35,437	75,834	23,000	195,464	329,735	17,106	17,106	150,246	179,370	329,616		
72349	64,512	1,988	4,254	1,290	11,542	19,074	13,804	13,804	8,427	8,279	16,706		
72352	960,948	29,608	63,360	19,217	331,701	443,886	468,540	468,540	125,533	(34,208)	91,323		
72353	311,567	9,600	20,543	6,231	1,531	37,905	5,838	5,838	40,701	(2,538)	38,163		
72402	5,281,981	162,746	348,267	105,626	50,351	666,990	94,706	94,706	690,008	10,152	700,160		
72403	11,087,605	341,627	731,060	221,725	30,290	1,324,702	660,911	660,911	1,448,422	(234,196)	1,214,226		
72409	72,050	2,220	4,751	1,441	8,773	17,185	36,292	36,292	9,412	(3,757)	5,655		
72412	566,689	17,461	37,365	11,332	17,517	83,675	34,588	34,588	74,029	2,532	76,561		
72501	5,761,800	177,530	379,904	115,222	296,229	968,885	38,164	38,164	752,689	131,255	883,944		
72502	516,984	15,929	34,087	10,339	27,650	88,005	26,004	26,004	67,536	(6,545)	60,991		
72506	5,561	171	367	111	3,563	4,212	-	-	726	1,064	1,790		
72509	768,168	23,668	50,649	15,362	49,669	139,348	39,604	39,604	100,349	27,097	127,446		
72510	654,639	20,170	43,164	13,092	219,458	295,884	81,475	81,475	85,518	59,481	144,999		
72601	92,674,219	2,855,442	6,110,464	1,853,261	1,108,828	11,927,995	3,180,997	3,180,997	12,106,434	(429,774)	11,676,660		
72602	8,006,748	246,701	527,924	160,116	113,346	1,048,087	147,019	147,019	1,045,956	34,849	1,080,805		
72604	50,539,229	1,557,195	3,332,298	1,010,663	3,054,784	8,954,940	-	-	6,602,158	1,232,397	7,834,555		
72605	3,117,512	96,056	205,553	62,342	41,756	405,707	68,196	68,196	407,254	7,343	414,597		
72606	466,261	14,366	30,743	9,324	69,278	123,711	365,833	365,833	60,910	(65,623)	(4,713)		
72613	240,060	7,397	15,828	4,800	74,619	102,644	31,375	31,375	31,360	36,973	68,333		
72614	451,799	13,921	29,789	9,035	9,353	62,098	5,699	5,699	59,202	6,201	65,221		
72616	25,014	771	1,649	500	12,733	15,653	1,491	1,491	3,268	2,589	5,857		
72620	43,590	1,343	2,874	872	25,001	30,090	-	-	5,694	8,053	13,747		
72622	840	26	55	17	3,011	3,109	21,428	21,428	110	(8,284)	(8,174)		
72701	12,447,516	383,528	820,725	248,920	302,158	1,755,331	10,542	10,542	1,626,073	105,690	1,731,763		
72702	2,540,292	78,270	167,494	50,800	19,331	315,895	116,963	116,963	331,849	(31,168)	300,681		
72705	5,040,563	155,308	332,349	100,799	420,757	1,009,213	40,584	40,584	658,471	190,395	848,866		
72801	5,663,389	174,498	373,415	113,254	130,180	791,347	2,212	2,212	739,833	59,233	799,066		
72802	10,184,209	313,792	671,495	203,660	215,767	1,404,714	37,024	37,024	1,330,407	131,003	1,461,410		
72806	481,331	14,831	31,736	9,625	10,404	66,596	11,484	11,484	62,878	(6,094)	56,784		
72807	74,549	2,297	4,915	1,491	27,303	36,006	29,248	29,248	9,739	7,973	17,712		

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources			Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	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		
72808	879	27	58	17	6,386	6,488	15,274	15,274	115	(313)	(198)		
72901	18,611,853	573,461	1,227,170	372,192	669,442	2,842,265	-	-	2,431,347	303,218	2,734,565		
72902	5,078,277	156,470	334,836	101,553	-	592,859	420,923	420,923	663,397	(182,430)	480,967		
72904	1,783	55	118	35	1,143	1,351	-	-	233	341	574		
72911	168	5	11	3	5,146	5,165	8,152	8,152	22	(259)	(237)		
73001	3,163,632	97,477	208,594	63,265	55,558	424,894	105,380	105,380	413,279	(20,825)	392,454		
73002	11,350,343	349,722	748,384	226,979	9,338	1,334,423	539,193	539,193	1,482,744	(209,845)	1,272,899		
73101	3,025,559	93,222	199,490	60,504	10,680	363,896	38,021	38,021	395,242	(23,699)	371,543		
73102	1,010,928	31,148	66,655	20,216	40,158	158,177	19,293	19,293	132,062	12,741	144,803		
73201	67,898,951	2,092,076	4,476,909	1,357,816	1,024,724	8,951,525	217,696	217,696	8,869,934	258,466	9,128,400		
73202	6,827,440	210,364	450,166	136,533	213,349	1,010,412	13,348	13,348	891,898	62,015	953,913		
73203	5,453,234	168,023	359,558	109,052	74,712	711,345	118,956	118,956	712,380	(21,287)	691,093		
73204	3,091,196	95,245	203,818	61,816	175,660	536,539	4,040	4,040	403,816	65,558	469,374		
73205	7,175,940	221,102	473,145	143,501	300,922	1,138,670	-	-	937,424	102,077	1,039,501		
73206	2,377,406	73,252	156,754	47,542	1,845	279,393	57,887	57,887	310,571	(24,416)	286,155		
73207	4,634	143	306	93	2,652	3,194	48,674	48,674	605	(14,072)	(13,467)		
73208	30,430	938	2,006	608	18,457	22,009	2,291	2,291	3,975	3,371	7,346		
73209	482,403	14,864	31,807	9,647	145,536	201,854	290,268	290,268	63,018	(46,832)	16,186		
73212	271,393	8,362	17,894	5,427	44,316	75,999	14,802	14,802	35,453	16,625	52,078		
73213	205,340	6,327	13,539	4,107	703	24,676	73,962	73,962	26,824	(22,253)	4,571		
73215	62,624	1,930	4,129	1,252	142	7,453	123,472	123,472	8,181	(39,073)	(30,892)		
73216	739,483	22,785	48,758	14,788	89,361	175,692	50,544	50,544	96,602	41,539	138,141		
73217	2,698,126	83,134	177,901	53,956	21,803	336,794	113,338	113,338	352,468	(19,107)	333,361		
73223	182,134	5,612	12,009	3,642	29,262	50,525	21,250	21,250	23,793	2,845	26,638		
73224	50,553	1,558	3,333	1,011	26,330	32,232	20,163	20,163	6,604	(4,022)	2,582		
73225	3,710,358	114,322	244,642	74,198	92,250	525,412	110,982	110,982	484,700	13,882	498,582		
73226	571,843	17,619	37,704	11,435	188,604	255,362	115,188	115,188	74,702	14,534	89,236		
73301	5,944,525	183,160	391,952	118,877	166,132	860,121	67,321	67,321	776,559	(3,699)	772,860		
73302	2,347,438	72,328	154,778	46,944	79,615	353,665	119,564	119,564	306,656	(20,205)	286,451		
73303	1,749,719	53,912	115,368	34,990	17,070	221,340	207,229	207,229	228,573	(84,462)	144,111		
73311	262,269	8,081	17,293	5,244	72,821	103,439	61,401	61,401	34,261	(3,572)	30,689		
73401	3,575,740	110,174	235,766	71,506	-	417,446	221,837	221,837	467,114	(88,836)	378,278		
73402	3,761,799	115,907	248,034	75,227	-	439,168	181,830	181,830	491,420	(74,867)	416,553		
73406	397,110	12,236	26,183	7,941	202,606	248,966	184,923	184,923	51,876	7,607	59,483		
73407	248,796	7,666	16,404	4,975	90,855	119,900	18,805	18,805	32,501	21,200	53,701		
73501	483,058	14,884	31,850	9,660	12,324	68,718	39,049	39,049	63,104	(11,567)	51,537		
73502	2,496,276	76,914	164,592	49,920	40,591	332,017	46,023	46,023	326,099	(7,042)	319,057		
73507	19,047	587	1,256	381	12,202	14,426	-	-	2,488	3,644	6,132		
73601	4,544,664	140,028	299,652	90,883	38,520	569,083	210,174	210,174	593,689	(73,704)	519,985		
73602	7,297,949	224,862	481,189	145,941	82	852,074	337,042	337,042	953,363	(102,203)	851,160		
73604	171,391	5,281	11,301	3,428	4,183	24,193	380	380	22,390	3,563	25,953		
73607	312,506	9,629	20,605	6,250	118,173	154,657	58,679	58,679	40,824	16,377	57,201		
73609	300,643	9,263	19,823	6,012	17,218	52,316	7,614	7,614	39,274	9,198	48,472		
73613	36,251	1,117	2,390	724	9,521	13,752	12,776	12,776	4,736	4,923	9,659		
73702	12,916,240	397,970	851,631	258,294	563,941	2,071,836	2,065,965	2,065,965	1,687,304	(351,354)	1,335,950		
73703	5,344,477	164,672	352,387	106,877	34,596	658,532	456,033	456,033	698,172	(123,593)	574,579		
73707	1,016,073	31,307	66,995	20,319	-	118,621	56,850	56,850	132,734	(26,554)	106,180		
73708	1,012,676	31,202	66,771	20,251	614	118,838	465,662	465,662	132,290	(145,466)	(13,176)		
73710	117,162	3,610	7,725	2,343	5,198	18,876	17,690	17,690	15,305	147	15,452		
73801	7,889,382	243,085	520,185	157,769	289,272	1,210,311	26,992	26,992	1,030,624	74,129	1,104,753		
73802	-	-	-	-	-	-	15,350	15,350	-	(15,171)	(15,171)		
73803	15,704,072	483,868	1,035,446	314,043	2,028,812	3,862,169	2,270,785	2,270,785	2,051,491	(113,103)	1,938,388		
73805	171,104	5,272	11,282	3,422	30,415	50,391	26,016	26,016	22,352	11,996	34,348		
73806	177,820	5,479	11,725	3,556	-	20,760	31,878	31,878	23,229	(13,153)	10,076		
73807	229,560	7,073	15,136	4,591	20,100	46,900	18,549	18,549	29,988	(4,154)	25,834		
73809	119,011	3,667	7,847	2,380	32,157	46,051	6,158	6,158	15,547	6,489	22,036		
73810	120,066	3,699	7,917	2,401	76,308	90,325	57,681	57,681	15,685	5,645	21,330		
73811	159,156	4,904	10,494	3,183	10,321	28,902	23,329	23,329	20,791	(11,865)	8,926		
73812	572,350	17,635	37,738	11,446	44,183	111,002	37,906	37,906	74,768	(7,209)	67,559		
73815	4,327	133	285	87	2,580	3,085	28,548	28,548	565	(8,463)	(7,898)		

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources						Outstanding Balance of Deferred Inflows of Resources			Pension Expense			
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Inflows of Resources	Proportionate Share of Collective Pension Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions				
										Total Employer Pension Expense	Total Employer Pension Expense	Total Employer Pension Expense		
73819	187,404	5,774	12,356	3,748	34,890	56,768	1,666	1,666	24,481	10,844	35,325			
73820	119,955	3,696	7,909	2,399	29,764	43,768	23,871	23,871	15,670	(784)	14,886			
73901	6,750,941	208,007	445,123	135,002	383,556	1,171,688	73,009	73,009	881,905	157,483	1,039,388			
73902	989,231	30,480	65,225	19,782	91,060	206,547	705,334	705,334	129,228	(159,272)	(30,044)			
73903	18,644,493	574,467	1,229,322	372,845	1,899,617	4,076,251	46,533	46,533	2,435,611	556,953	2,992,564			
73906	1,411,922	43,504	93,095	28,235	56,567	221,401	43,400	43,400	184,445	(25,555)	158,890			
73907	704,448	21,705	46,448	14,088	57,850	140,091	17,187	17,187	92,025	10,131	102,156			
73911	3,975,182	122,482	262,103	79,495	229,839	693,919	50,205	50,205	519,295	70,895	590,190			
74002	83,421	2,570	5,500	1,668	5,239	14,977	49,679	49,679	10,898	(11,417)	(519)			
74003	86,349,655	2,660,572	5,693,454	1,726,786	882,840	10,963,652	2,270,362	2,270,362	11,280,229	(621,944)	10,658,285			
74005	85,481,582	2,633,826	5,636,218	1,709,426	1,059,991	11,039,461	2,116,280	2,116,280	11,166,829	(280,205)	10,886,624			
74009	9,727	300	641	194	4,097	5,232	2,728	2,728	1,271	(1,626)	(355)			
74010	2,288,181	70,503	150,871	45,758	1,578	268,710	158,582	158,582	298,915	(96,308)	202,607			
74013	2,908,323	89,610	191,760	58,159	50,473	390,002	70,566	70,566	379,927	(20,763)	359,164			
74018	3,865	119	255	77	12,363	12,814	31,618	31,618	505	(764)	(259)			
74101	770,052	23,727	50,773	15,399	55,529	145,428	62,353	62,353	100,595	3,990	104,585			
74102	3,706,274	114,196	244,373	74,116	67,562	500,247	72,682	72,682	484,167	34,725	518,892			
74106	88,522	2,727	5,837	1,770	12,731	23,065	4,215	4,215	11,564	4,292	15,856			
74201	84,444	2,602	5,568	1,688	54,096	63,954	-	-	11,031	16,158	27,189			
74203	54,595,434	1,682,174	3,599,743	1,091,778	1,258,964	7,632,659	1,509,190	1,509,190	7,132,038	(237,666)	6,894,372			
74204	1,568,335	48,323	103,408	31,363	59,420	242,514	188,996	188,996	204,878	(82,524)	122,354			
74208	172,384	5,311	11,366	3,447	17,721	37,845	13,155	13,155	22,519	10,667	33,186			
74213	888,673	27,381	58,595	17,772	950	104,698	123,736	123,736	116,091	(63,578)	52,513			
74216	1,023,120	31,524	67,459	20,460	250,579	370,022	122,422	122,422	133,655	46,281	179,936			
74217	485,789	14,968	32,030	9,714	16,863	73,575	44,223	44,223	63,461	(11,777)	51,684			
74218	444,488	13,695	29,307	8,888	6,221	58,111	4,443	4,443	58,065	927	58,992			
74219	12,283	378	810	245	-	1,433	689	689	1,605	(314)	1,291			
74221	414,547	12,773	27,333	8,289	10,654	59,049	46,661	46,661	54,154	(17,213)	36,941			
74222	775,513	23,895	51,133	15,509	35,435	125,972	35,737	35,737	101,309	452	101,761			
74223	349,136	10,757	23,020	6,982	5,979	46,738	39,997	39,997	45,609	(8,790)	36,819			
74224	425,308	13,104	28,043	8,505	17,233	66,885	18,785	18,785	55,560	(2,694)	52,866			
74226	648,543	19,983	42,762	12,969	21,862	97,576	27,109	27,109	84,722	776	85,498			
74228	-	-	-	-	-	-	5,783	5,783	-	(6,044)	(6,044)			
74229	2,146,823	66,147	141,551	42,932	20,045	270,675	50,439	50,439	280,449	(26,728)	253,721			
74230	15,017,920	462,726	990,205	300,323	41,900	1,795,154	3,188,477	3,188,477	1,961,856	(948,574)	1,013,282			
74231	-	-	-	-	4,501	4,501	9,809	9,809	-	(237)	(237)			
74234	508,674	15,673	33,539	10,172	139,359	198,743	-	-	66,450	50,380	116,830			
74239	75,516	2,327	4,979	1,511	-	8,817	3,463	3,463	9,865	(1,700)	8,165			
74242	49,816	1,535	3,285	996	22,975	28,791	15,503	15,503	6,508	7,418	13,926			
74301	18,949,258	583,857	1,249,417	378,940	282,689	2,494,903	216,177	216,177	2,475,424	136,113	2,611,537			
74302	16,998,048	523,737	1,120,764	339,920	46,730	2,031,151	1,141,775	1,141,775	2,220,529	(371,966)	1,848,563			
74308	-	-	-	-	-	-	6,253	6,253	-	(7,855)	(7,855)			
74310	2,865	88	189	57	2,430	2,764	22,631	22,631	374	(7,806)	(7,432)			
74311	62,226	1,917	4,103	1,245	5,151	12,416	12,552	12,552	8,129	(8,693)	(564)			
74401	5,537,809	170,629	365,135	110,743	2,415	648,922	286,140	286,140	723,428	(126,686)	596,742			
74402	3,665,896	112,952	241,710	73,309	49,830	477,801	270,757	270,757	478,892	(89,581)	389,311			
74406	177,225	5,461	11,685	3,544	16,510	37,200	18,757	18,757	23,152	(5,065)	18,087			
74408	174,354	5,372	11,496	3,487	1,234	21,589	2,314	2,314	22,777	(264)	22,513			
74413	33,580	1,035	2,214	671	18,795	22,715	6,008	6,008	4,387	5,567	9,954			
74501	7,092,958	218,545	467,673	141,842	255,875	1,083,935	540,638	540,638	926,584	(102,892)	823,692			
74504	1,846,517	56,894	121,750	36,926	19,807	235,377	142,734	142,734	241,219	(32,467)	208,752			
74506	522	16	34	10	334	394	5,487	5,487	68	(2,482)	(2,414)			
74509	219,564	6,765	14,477	4,391	1,575	27,208	47,900	47,900	28,683	(16,118)	12,565			
74510	78,814	2,428	5,197	1,576	7,757	16,958	5,605	5,605	10,296	(141)	10,155			
74601	27,544,641	848,695	1,816,153	550,827	435,236	3,650,911	982,805	982,805	3,598,276	(26,896)	3,571,380			
74602	40,297,114	1,241,619	2,656,985	805,846	1,098,260	5,802,710	191,720	191,720	5,264,186	223,843	5,488,029			
74604	8,793,446	270,940	579,795	175,848	1,483,859	2,510,442	-	-	1,148,726	585,223	1,733,949			
74607	1,783,858	54,964	117,618	35,673	15,610	223,865	62,684	62,684	233,033	(17,825)	215,208			
74609	4,734,409	145,875	312,163	94,677	256,323	809,038	-	-	618,476	135,243	753,719			
74611	13,661	421	901	273	23,543	25,138	25,721	25,721	1,785	1,539	3,324			

Police Officers Retirement System (PORS)
Schedule of Pension Amounts by Employer
As of and for the Fiscal Year Ended June 30, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources			Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	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	
74613	4,228,756	130,295	278,823	84,565	494,491	988,174	-	-	552,421	199,153	751,574	
74620	2,165	67	143	43	1,009	1,262	18,780	18,780	283	(5,199)	(4,916)	
75025	-	-	-	-	-	-	40,001	40,001	-	(40,722)	(40,722)	
80101	48,152	1,484	3,175	963	4,996	10,618	1,465	1,465	6,290	2,810	9,100	
80201	268,940	8,286	17,733	5,378	26,563	57,960	-	-	35,133	19,329	54,462	
80401	83,835	2,583	5,528	1,677	154	9,942	1,475	1,475	10,952	(348)	10,604	
80402	29,837	919	1,967	596	1,374	4,856	1,906	1,906	3,898	457	4,355	
80404	77	2	5	2	49	58	-	-	10	15	25	
80405	97,868	3,015	6,453	1,957	1,778	13,203	52,211	52,211	12,785	(17,267)	(4,482)	
80503	245	8	16	5	-	29	11,968	11,968	32	(9,022)	(8,990)	
80601	121,690	3,749	8,024	2,433	58,526	72,732	49	49	15,897	21,097	36,994	
80701	58,038	1,788	3,827	1,160	24,028	30,803	87,877	87,877	7,582	(18,669)	(11,087)	
80801	306,188	9,434	20,188	6,123	132,761	168,506	97,985	97,985	39,999	(12,668)	27,331	
81001	285,553	8,798	18,828	5,710	21,825	55,161	123,619	123,619	37,303	(47,739)	(10,436)	
81102	172,586	5,318	11,379	3,452	8,149	28,298	378	378	22,546	2,876	25,422	
81301	137,746	4,244	9,082	2,754	48,612	64,692	149	149	17,994	22,613	40,607	
81402	5,916	182	390	118	3,790	4,480	734	734	773	684	1,457	
81403	3,275	101	216	66	585	968	619	619	428	(231)	197	
81501	73,059	2,251	4,817	1,461	2,830	11,359	57,106	57,106	9,544	(17,449)	(7,905)	
81601	120,247	3,705	7,928	2,405	71,156	85,194	644	644	15,708	21,641	37,349	
81701	-	-	-	-	-	-	502	502	-	(630)	(630)	
81802	1,281,036	39,471	84,465	25,618	245,044	394,598	5,253	5,253	167,347	92,789	260,136	
81901	478	15	31	10	420	476	249	249	62	85	147	
82001	901	28	59	18	1,033	1,138	2,740	2,740	118	(636)	(518)	
82101	163,217	5,029	10,762	3,264	33,911	52,966	23,382	23,382	21,322	8,945	30,267	
82106	-	-	-	-	48	48	505	505	-	(243)	(243)	
82107	20,690	637	1,364	414	13,254	15,669	5,403	5,403	2,703	691	3,394	
82108	5,179	160	341	104	3,318	3,923	-	-	677	991	1,668	
82109	295	9	19	6	452	486	621	621	39	39	78	
82201	229,191	7,062	15,112	4,583	15,745	42,502	4,779	4,779	29,940	10,636	40,576	
82301	931,916	28,714	61,446	18,636	183,431	292,227	-	-	121,740	71,832	193,572	
82401	30,876	951	2,036	618	1,965	5,570	1,698	1,698	4,033	55	4,088	
82402	210,513	6,486	13,880	4,210	86,283	110,859	651	651	27,500	33,492	60,992	
82501	3,012	93	199	60	-	352	30,521	30,521	393	(10,346)	(9,953)	
82502	-	-	-	-	-	-	8,023	8,023	-	(7,632)	(7,632)	
82601	493,581	15,208	32,544	9,871	592	58,215	31,584	31,584	64,479	(13,253)	51,226	
82701	37,390	1,152	2,465	748	17,451	21,816	10,646	10,646	4,884	(358)	4,526	
82801	45,113	1,390	2,975	902	-	5,267	6,975	6,975	5,893	(6,614)	(721)	
82901	118,115	3,639	7,788	2,362	11,077	24,866	22,976	22,976	15,430	4,829	20,259	
83001	2,724	84	180	55	653	972	19,883	19,883	356	(6,825)	(6,469)	
83202	86,069	2,652	5,675	1,721	25,311	35,359	1,292	1,292	11,244	6,819	18,063	
83205	271,422	8,363	17,896	5,428	35,405	67,092	-	-	35,457	13,712	49,169	
83206	444,127	13,684	29,283	8,882	-	51,849	128,172	128,172	58,018	(43,764)	14,254	
83402	980	30	65	20	628	743	14,678	14,678	128	(7,510)	(7,382)	
83501	108,399	3,340	7,147	2,167	16,601	29,255	17,185	17,185	14,161	4,208	18,369	
83601	129,006	3,975	8,506	2,579	2,231	17,291	9,314	9,314	16,853	(1,955)	14,898	
83701	37,301	1,149	2,459	745	15,947	20,300	23,064	23,064	4,873	(590)	4,283	
83802	84,858	2,615	5,595	1,697	44,696	54,603	-	-	11,085	15,356	26,441	
83805	155,760	4,799	10,270	3,115	21,194	39,378	19,265	19,265	20,348	(2,357)	17,991	
83806	24,348	750	1,605	486	1,437	4,278	2,368	2,368	3,181	(318)	2,863	
83901	22,575	696	1,488	452	1,319	3,955	16,514	16,514	2,949	(6,724)	(3,775)	
84002	578,930	17,838	38,172	11,577	81,196	148,783	124,472	124,472	75,628	8,135	83,763	
84003	1,127,346	34,735	74,331	22,544	57,340	188,950	62,417	62,417	147,270	(11,346)	135,924	
84203	221,395	6,822	14,598	4,428	6,843	32,691	24,213	24,213	28,922	140	29,062	
84207	174,363	5,372	11,497	3,487	24,107	44,463	8,670	8,670	22,778	(1,090)	21,688	
84208	33,960	1,046	2,239	680	4,366	8,331	2,044	2,044	4,436	2,421	6,857	
84209	398,338	12,273	26,264	7,966	46,268	92,771	10,891	10,891	52,037	32,153	84,190	
84210	167,099	5,149	11,018	3,342	46,809	66,318	38,335	38,335	21,829	(12,847)	8,982	
84211	13,634	420	899	273	12,719	14,311	13,110	13,110	1,781	1,111	2,892	
84212	26,045	802	1,717	521	3,061	6,101	2,119	2,119	3,402	(120)	3,282	

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources			Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer Contributions	Total Deferred Outflows of Resources	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	
84213	123,401	3,802	8,136	2,467	55,492	69,897	2,200	2,200	16,120	21,079	37,199	
84301	264,899	8,162	17,466	5,297	-	30,925	21,757	21,757	34,605	(12,816)	21,789	
84401	132,035	4,068	8,706	2,640	8,164	23,578	49,455	49,455	17,248	(7,851)	9,397	
84506	23,619	728	1,557	472	14,521	17,278	-	-	3,085	4,459	7,544	
84601	12,369	381	816	248	7,924	9,369	-	-	1,616	2,367	3,983	
84603	137,718	4,243	9,080	2,754	6,464	22,541	6,098	6,098	17,991	5,859	23,850	
84604	72,608	2,237	4,787	1,451	1,081	9,556	842	842	9,485	313	9,798	
84605	5,574	172	368	111	3,570	4,221	131	131	728	901	1,629	
90203	9,415,213	290,098	620,791	188,282	-	1,099,171	620,942	620,942	1,229,950	(233,795)	996,155	
90208	158,995	4,899	10,483	3,179	15,491	34,052	20,722	20,722	20,770	3,726	24,496	
90403	15,453,236	476,139	1,018,907	309,027	721,988	2,526,061	79,221	79,221	2,018,723	204,270	2,222,993	
90407	634,937	19,563	41,864	12,697	-	74,124	25,427	25,427	82,945	(15,848)	67,097	
90704	5,897,365	181,707	388,842	117,933	135,214	823,696	339,224	339,224	770,398	(51,087)	719,311	
90705	7,110,715	219,093	468,844	142,197	116,618	946,752	93,523	93,523	928,904	15,910	944,814	
90707	1,457,690	44,914	96,113	29,150	13,259	183,436	65,324	65,324	190,424	(16,669)	173,755	
90709	16,799,396	517,617	1,107,666	335,948	345,449	2,306,680	1,109,819	1,109,819	2,194,578	(294,202)	1,900,376	
90710	1,277,641	39,366	84,241	25,550	2,385	151,542	34,968	34,968	166,904	(10,276)	156,628	
90711	6,462,170	199,110	426,082	129,228	607,140	1,361,560	382,007	382,007	844,181	243,019	1,087,200	
90803	6,808,577	209,783	448,923	136,155	20,656	815,517	81,584	81,584	889,434	(15,476)	873,958	
90807	213,777	6,587	14,095	4,275	15,358	40,315	6,867	6,867	27,927	(1,056)	26,871	
90809	99,836	3,076	6,583	1,996	15,190	26,845	17,075	17,075	13,042	(931)	12,111	
90810	165,170	5,089	10,890	3,303	23,779	43,061	53,760	53,760	21,577	(13,174)	8,403	
91007	13,258,872	408,527	874,222	265,146	327,447	1,875,342	483,019	483,019	1,732,064	49,275	1,781,339	
91009	1,935,140	59,625	127,593	38,698	12,569	238,485	66,007	66,007	252,796	(14,872)	237,924	
91203	532,917	16,420	35,138	10,657	76,693	138,908	9,177	9,177	69,617	11,798	81,415	
91503	415,365	12,798	27,387	8,306	70,428	118,919	5,391	5,391	54,261	34,569	88,830	
91604	150,247	4,629	9,906	3,004	1,607	19,146	76,055	76,055	19,627	(23,829)	(4,202)	
91605	143,126	4,410	9,437	2,863	6,232	22,942	4,075	4,075	18,697	(2,928)	15,769	
91803	305,428	9,411	20,138	6,107	-	35,656	1,817,181	1,817,181	39,899	(575,233)	(535,334)	
91804	40,943	1,262	2,700	819	279	5,060	946	946	5,349	(267)	5,082	
91807	811,195	24,994	53,486	16,222	2,900	97,602	32,403	32,403	105,970	(17,760)	88,210	
92109	409,666	12,622	27,011	8,192	65,059	112,884	81,021	81,021	53,516	(6,971)	46,545	
92114	1,096,252	33,777	72,281	21,922	120,343	248,323	26,435	26,435	143,208	73,821	217,029	
92116	533,742	16,445	35,192	10,673	126,306	188,616	128,471	128,471	69,725	29,203	98,928	
92117	1,510,265	46,534	99,579	30,201	478,784	655,098	-	-	197,292	183,634	380,926	
92118	176,882	5,450	11,663	3,538	7,405	28,056	6,211	6,211	23,107	2,510	25,617	
92202	580,186	17,876	38,255	11,602	16,692	84,425	119,107	119,107	75,792	(31,638)	44,154	
92204	5,408,757	166,653	356,626	108,162	838,796	1,470,237	404,399	404,399	706,569	126,282	832,851	
92302	9,147,526	281,850	603,141	182,929	356,020	1,423,940	165,474	165,474	1,194,981	64,832	1,259,813	
92310	2,554,931	78,722	168,459	51,092	26,173	324,446	147,550	147,550	333,762	(51,776)	281,986	
92313	1,313,960	40,485	86,636	26,276	23,197	176,594	62,456	62,456	171,648	(11,990)	159,658	
92318	289,641	8,924	19,097	5,792	105,818	139,631	476	476	37,837	34,081	71,918	
92319	4,238,062	130,582	279,436	84,751	162,877	657,646	165,346	165,346	553,636	(27,546)	526,090	
92404	444,649	13,700	29,318	8,892	37,920	89,830	-	-	58,086	20,961	79,047	
92502	1,211,615	37,332	79,888	24,230	25,734	167,184	21,495	21,495	158,278	12,016	170,294	
92606	16,050,991	494,557	1,058,320	320,981	255,059	2,128,917	402,871	402,871	2,096,810	1,311	2,098,121	
92609	112,073	3,453	7,389	2,241	1,191	14,274	3,068	3,068	14,641	(777)	13,864	
92805	1,298,788	40,018	85,635	25,973	33,807	185,433	75,047	75,047	169,666	8,878	178,544	
93005	3,298,133	101,621	217,462	65,954	48,723	433,760	191,971	191,971	430,849	(28,775)	402,074	
93706	782,231	24,102	51,576	15,642	4,850	96,170	29,945	29,945	102,186	(17,378)	84,808	
93808	392,694	12,100	25,892	7,852	12,414	58,258	59,956	59,956	51,299	(30,082)	21,217	
94215	1,024,264	31,559	67,535	20,483	96,583	216,160	130,227	130,227	133,804	(17,496)	116,308	
94216	4,038,600	124,436	266,285	80,762	112,749	584,232	6,937	6,937	527,580	29,893	557,473	
94218	1,473,720	45,408	97,170	29,471	130,727	302,776	6,987	6,987	192,518	35,370	227,888	
94219	907,628	27,965	59,844	18,150	45,315	151,274	4,836	4,836	118,567	13,210	131,777	
94220	1,232,802	37,985	81,285	24,653	159,815	303,738	-	-	161,046	87,557	248,603	
94221	970,825	29,913	64,011	19,414	97,836	211,174	66,862	66,862	126,823	31,155	157,978	
94224	150,363	4,633	9,914	3,007	798	18,352	7,417	7,417	19,643	(2,821)	16,822	
94225	1,188,126	36,608	78,339	23,759	36,058	174,764	63,910	63,910	155,210	(25,205)	130,005	
94226	1,435,059	44,217	94,620	28,698	295,222	462,757	-	-	187,468	110,327	297,795	

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, 2018

Participating Employer	Net Pension Liability as of June 30, 2018	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources			Pension Expense		
		Difference between Expected and Actual Experience	Assumption changes	Net Difference between Projected and Actual Investment Earnings	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer	Total Deferred Outflows of Resources	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions & Proportionate Share of Total Plan Employer	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	Total Employer Pension Expense	
94227	1,018,664	31,387	67,165	20,371	60,074	178,997	9,270	9,270	133,072	25,946	159,018	
94228	242,402	7,469	15,983	4,847	2,884	31,183	2,384	2,384	31,666	(139)	31,527	
94229	603,691	18,601	39,804	12,072	120,493	190,970	125,790	125,790	78,863	19,749	98,612	
94231	441,205	13,594	29,091	8,823	7,751	59,259	32,130	32,130	57,637	(8,688)	48,949	
94232	184,381	5,681	12,157	3,687	81,920	103,445	-	-	24,086	30,019	54,105	
94504	92,535	2,851	6,101	1,850	5,749	16,551	36,449	36,449	12,088	(8,233)	3,855	
94607	1,594,750	49,137	105,150	31,891	476,091	662,269	-	-	208,329	153,303	361,632	
Totals¹	2,833,542,426	87,306,019	186,829,283	56,664,038	84,094,300	414,893,640	84,400,941	84,400,941	370,157,903	(160,860)	369,997,043	

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, 2018

Note 1: Description of the Entity

The South Carolina Public Employee Benefit Authority (PEBA), created July 1, 2012 and governed by an 11-member Board, is the state agency responsible for the administration and management of the various Retirement Systems and retirement 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. The Retirement Funding and Administration Act of 2017, which became effective July 1, 2017, increased the employer and employee contribution rates, established a ceiling on the SCRS and PORS employee contribution rates, lowered the assumed rate of return, required a scheduled reduction of the funding periods, and addressed various governance issues including the assignment of the PEBA Board as custodian of the retirement trust funds and assignment of the RSIC and PEBA as co-trustees of 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 a Comprehensive Annual Financial Report (CAFR) containing financial statements and required supplementary information for the Systems' Pension Trust Funds. The CAFR is publicly available through the Retirement Benefits' link on 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 considered a division of the primary government of the state of South Carolina and therefore, retirement trust fund financial information is also included in the comprehensive annual financial report of 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, higher education institutions, other participating local subdivisions of government and individuals newly elected to the South Carolina General Assembly at or after the 2012 general election.
- The State Optional Retirement Program (State ORP) is a defined contribution plan that is offered as an alternative to SCRS to certain newly hired employees of state agencies, institutions of higher education, public school districts and individuals first elected to the 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 record keepers.
- 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, 2018

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 newly elected to the South Carolina General Assembly beginning with the November 2012 general election. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.
- State ORP - As an alternative to membership in SCRS, newly hired state, public school, and higher education employees and individuals newly elected to the S.C. General Assembly beginning with the November 2012 general election have the option to participate in the State ORP. PEBA assumes no liability for State ORP benefits. Rather, the benefits are the liability of the four third party record keepers. For this reason, State ORP assets are not part of the retirement systems' trust funds for financial statement purposes. 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 vendor 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; or to serve as a peace officer employed by the Department of Corrections, the Department of Juvenile Justice, or the Department of Mental Health. Probate judges and coroners may elect membership in PORS. Magistrates are required to participate in PORS for service as a magistrate. PORS members, other than magistrates and probate judges, must also earn at least \$2,000 per year and devote at least 1,600 hours per year to this work, unless exempted by statute. An employee member of the system with an effective date of membership prior to July 1, 2012, is a Class Two member. An employee member of the system with an effective date of membership on or after July 1, 2012, is a Class Three member.

Benefits

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

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

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

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, 2018

- 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 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

Contributions are prescribed in Title 9 of the South Carolina Code of Laws. If the scheduled employee and employer contributions provided in statute, or the rates last adopted by the board, are insufficient to maintain the amortization period set in statute, the board shall increase employer contribution rates as necessary.

After June 30, 2027, if the most recent annual actuarial valuation of the Systems for funding purposes shows a ratio of the actuarial value of system assets to the actuarial accrued liability of the system (the funded ratio) that is equal to or greater than eighty-five percent, then the board, effective on the following July first, may decrease the then current contribution rates upon making a finding that the decrease will not result in a funded ratio of less than eighty-five percent. If contribution rates are decreased pursuant to this provision, and the most recent annual actuarial valuation of the system shows a funded ratio of less than eighty-five percent, then effective on the following July first, and annually thereafter as necessary, the board shall increase the then current contribution rates until a subsequent annual actuarial valuation of the system shows a funded ratio that is equal to or greater than eighty-five percent.

The Retirement System Funding and Administration Act establishes a ceiling on employee contribution rates at 9 percent and 9.75 percent for SCRS and PORS respectively. The employer contribution rates will continue to increase annually by 1 percent through July 1, 2022. The legislation’s ultimate scheduled employer rate is 18.56 percent for SCRS and 21.24 percent for PORS. The amortization period is scheduled to be reduced one year for each of the next 10 years to a twenty year amortization period.

Required employee contribution rates¹ are as follows:

	<u>Fiscal Year 2019¹</u>	<u>Fiscal Year 2018¹</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%

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, 2018

Required employer contribution rates¹ are as follows:

	<u>Fiscal Year 2019¹</u>	<u>Fiscal Year 2018¹</u>
SCRS		
Employer Class Two	14.41%	13.41%
Employer Class Three	14.41%	13.41%
Employer Incidental Death Benefit	0.15%	0.15%
State ORP		
Employer Contribution ²	14.41%	13.41%
Employer Incidental Death Benefit	0.15%	0.15%
PORS		
Employer Class Two	16.84%	15.84%
Employer Class Three	16.84%	15.84%
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 vendor 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 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, 2015.

The June 30, 2018, total pension liability (TPL), net pension liability (NPL), and sensitivity information shown in this report were determined by our consulting actuary, Gabriel, Roeder, Smith and Company (GRS) and are based on an actuarial valuation performed as of July 1, 2017. The total pension liability was rolled-forward from the valuation date to the plans' fiscal year end, June 30, 2018, using generally accepted actuarial principles.

The following table provides a summary of the actuarial assumptions and methods used to calculate the TPL as of June 30, 2018.

	SCRS	PORS
Actuarial cost method	Entry age normal	Entry age normal
Investment rate of return ¹	7.25%	7.25%
Projected salary increases	3.0% to 12.5% (varies by service) ¹	3.5% to 9.5% (varies by service) ¹
Benefit adjustments	lesser of 1% or \$500 annually	lesser of 1% or \$500 annually
¹ Includes inflation at 2.25%		

The post-retiree mortality assumption is dependent upon the member's job category and gender. The base mortality assumptions, the 2016 Public Retirees of South Carolina Mortality table (2016 PRSC), was developed using the Systems' mortality experience. These base rates are adjusted for future improvement in mortality using published Scale AA projected from the year 2016.

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, 2018

Assumptions used in the determination of the June 30, 2018, TPL are as follows.

Former Job Class	Males	Females
Educators	2016 PRSC Males multiplied by 92%	2016 PRSC Females multiplied by 98%
General Employees and Members of the General Assembly	2016 PRSC Males multiplied by 100%	2016 PRSC Females multiplied by 111%
Public Safety and Firefighters	2016 PRSC Males multiplied by 125%	2016 PRSC Females multiplied by 111%

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 No. 67 less that System's fiduciary net position. NPL totals, as of June 30, 2018, 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	\$ 48,821,730,067	\$ 26,414,916,370	\$ 22,406,813,697	54.1%
PORS	7,403,972,673	4,570,430,247	2,833,542,426	61.7%

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 Nos. 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 30 year capital market assumptions. The long-term expected rate of returns 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 2018 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 7.25 percent assumed annual investment rate of return used in the calculation of the TPL includes a 5.00 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
Schedules of Pension Amounts by Employer
Fiscal Year Ended June 30, 2018

Asset Class	Target Asset Allocation	Expected Arithmetic Real Rate of Return	Long Term Expected Portfolio Real Rate of Return
Global Equity	47.0%		
Global Public Equity	33.0%	6.99%	2.31%
Private Equity	9.0%	8.73%	0.79%
Equity Options Strategies	5.0%	5.52%	0.28%
Real Assets	10.0%		
Real Estate (Private)	6.0%	3.54%	0.21%
Real Estate (REITs)	2.0%	5.46%	0.11%
Infrastructure	2.0%	5.09%	0.10%
Opportunistic	13.0%		
GTAA/Risk Parity	8.0%	3.75%	0.30%
Hedge Funds (non-PA)	2.0%	3.45%	0.07%
Other Opportunistic Strategies	3.0%	3.75%	0.11%
Diversified Credit	18.0%		
Mixed Credit	6.0%	3.05%	0.18%
Emerging Markets Debt	5.0%	3.94%	0.20%
Private Debt	7.0%	3.89%	0.27%
Conservative Fixed Income	12.0%		
Core Fixed Income	10.0%	0.94%	0.09%
Cash and Short Duration (Net)	2.0%	0.34%	0.01%
Total Expected Return	100%		5.03%
Inflation for Actuarial Purposes			2.25%
Total Expected Nominal Return			7.28%

Discount Rate

The discount rate used to measure the TPL was 7.25 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.

Sensitivity Analysis

The following table presents the collective NPL of the participating employers calculated using the discount rate of 7.25 percent, as well as what the employers' NPL would be if it were calculated using a discount rate that is 1.00 percent lower (6.25 percent) or 1.00 percent higher (8.25 percent) than the current rate.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate			
System	1.00% Decrease (6.25%)	Current Discount Rate (7.25%)	1.00% Increase (8.25%)
SCRS	\$ 28,631,746,951	\$ 22,406,813,697	\$ 17,956,582,707
PORS	3,819,969,291	2,833,542,426	2,025,575,990

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, 2018

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, 2018, are presented below.

<u>Description</u>	<u>SCRS</u>	<u>PORS</u>
Service cost (annual cost of current service)	\$ 910,845,791	\$ 184,570,134
Interest on the total pension liability	3,401,588,327	500,758,092
Plan Administrative Costs	14,657,171	2,401,003
Plan Member Contributions	(868,680,866)	(138,651,741)
Expected return on plan assets	(1,818,328,919)	(308,597,132)
Recognition of current year amortization - Difference between expected and actual experience & assumption changes	435,786,004	113,185,596
Recognition of current year amortization - Difference between projected and actual investment earnings	103,866,771	18,025,866
Other	1,533,915	(1,533,915)
Total	<u>\$ 2,181,268,194</u>	<u>\$ 370,157,903</u>

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 beginning on the following page reflect the amortization of collective deferred outflows / (inflows) of resources related to pensions outstanding at June 30, 2018.

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, 2018

South Carolina Retirement System

Details Regarding Collective Deferred Outflows (Inflows) of Resources

Difference between expected and actual experience					
	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
Initial Balance (Inflow)/Outflow	\$ 638,744,910	\$ (44,635,755)	\$ 46,713,913	\$ 54,584,031	\$ (172,340,132)
Amortization period¹	4.233	4.164	4.116	4.073	4.080
Amortized² period ending June 30,					
2014	\$ (150,896,506)				
2015	(150,896,506)	\$ 10,719,442			
2016	(150,896,506)	10,719,442	\$ (11,349,347)		
2017	(150,896,506)	10,719,442	(11,349,347)	\$ (13,401,432)	
2018	(35,158,886)	10,719,442	(11,349,347)	(13,401,432)	\$ 42,240,228
2019	-	1,757,987	(11,349,347)	(13,401,432)	42,240,228
2020	-	-	(1,316,525)	(13,401,432)	42,240,228
2021	-	-	-	(978,303)	42,240,228
2022	-	-	-	-	3,379,220
2023	-	-	-	-	-
Thereafter	-	-	-	-	-
Assumption changes					
	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
Initial Balance (Inflow)/Outflow	\$ -	\$ -	\$ -	\$ 1,746,649,065	\$ -
Amortization period¹	4.233	4.164	4.116	4.073	4.080
Amortized² period ending June 30,					
2017	-	-	-	\$ (428,836,009)	-
2018	-	-	-	(428,836,009)	-
2019	-	-	-	(428,836,009)	-
2020	-	-	-	(428,836,009)	-
2021	-	-	-	(31,305,029)	-
2022	-	-	-	-	-
2023	-	-	-	-	-
Thereafter	-	-	-	-	-
Difference between projected and actual investment earnings					
	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
Initial Balance (Inflow)/Outflow	\$ (1,814,365,085)	\$ 1,519,455,598	\$ 2,013,903,217	\$ (1,031,040,909)	\$ (168,618,964)
Amortization period³	5	5	5	5	5
Amortized² period ending June 30,					
2014	\$ 362,873,017				
2015	362,873,017	\$ (303,891,120)			
2016	362,873,017	(303,891,120)	\$ (402,780,643)		
2017	362,873,017	(303,891,120)	(402,780,643)	\$ 206,208,182	
2018	362,873,017	(303,891,120)	(402,780,643)	206,208,182	\$ 33,723,793
2019	-	(303,891,118)	(402,780,643)	206,208,182	33,723,793
2020	-	-	(402,780,645)	206,208,182	33,723,793
2021	-	-	-	206,208,181	33,723,793
2022	-	-	-	-	33,723,792
2023	-	-	-	-	-
Thereafter	-	-	-	-	-

¹ In accordance with GASB 68, paragraph 71a, the difference between each year's expected and actual experience is 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, 5 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, 2018

Police Officers' Retirement System

Details Regarding Collective Deferred Outflows (Inflows) of Resources

Difference between expected and actual experience					
	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
Initial Balance (Inflow)/Outflow	\$ 64,336,408	\$ 6,770,951	\$ 11,581,930	\$ 5,043,820	\$ 102,882,239
Amortization period¹	4.856	4.796	4.665	4.553	4.348
Amortized² period ending June 30,					
2014	\$ (13,248,848)				
2015	(13,248,848)	\$ (1,411,791)			
2016	(13,248,848)	(1,411,791)	\$ (2,482,729)		
2017	(13,248,848)	(1,411,791)	(2,482,729)	\$ (1,107,801)	
2018	(11,341,016)	(1,411,791)	(2,482,729)	(1,107,801)	\$ (23,661,968)
2019	-	(1,123,787)	(2,482,729)	(1,107,801)	(23,661,968)
2020	-	-	(1,651,014)	(1,107,801)	(23,661,968)
2021	-	-	-	(612,616)	(23,661,968)
2022	-	-	-	-	(8,234,367)
2023	-	-	-	-	-
Thereafter	-	-	-	-	-
Assumption changes					
	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
Initial Balance (Inflow)/Outflow	\$ -	\$ -	\$ -	\$ 333,189,865	\$ -
Amortization period¹	4.856	4.796	4.665	4.553	4.348
Amortized² period ending June 30,					
2017	-	-	-	\$ (73,180,291)	-
2018	-	-	-	(73,180,291)	-
2019	-	-	-	(73,180,291)	-
2020	-	-	-	(73,180,291)	-
2021	-	-	-	(40,468,701)	-
2022	-	-	-	-	-
2023	-	-	-	-	-
Thereafter	-	-	-	-	-
Difference between projected and actual investment earnings					
	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
Initial Balance (Inflow)/Outflow	\$ (276,891,612)	\$ 237,477,938	\$ 319,854,772	\$ (167,379,810)	\$ (22,931,962)
Amortization period³	5	5	5	5	5
Amortized² period ending June 30,					
2014	\$ 55,378,322				
2015	55,378,322	\$ (47,495,588)			
2016	55,378,322	(47,495,588)	\$ (63,970,954)		
2017	55,378,322	(47,495,588)	(63,970,954)	\$ 33,475,962	
2018	55,378,324	(47,495,588)	(63,970,954)	33,475,962	\$ 4,586,392
2019	-	(47,495,586)	(63,970,954)	33,475,962	4,586,392
2020	-	-	(63,970,956)	33,475,962	4,586,392
2021	-	-	-	33,475,962	4,586,392
2022	-	-	-	-	4,586,394
2023	-	-	-	-	-
Thereafter	-	-	-	-	-

¹ In accordance with GASB 68, paragraph 71a, the difference between each year's expected and actual experience is 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, 5 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, 2018

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 contributions remitted to the plan by employers and nonemployer contributions appropriated in the State's budget. In an effort to help offset a portion of the burden of the increased contribution requirement for employers, the General Assembly funded 1 percent of the SCRS and PORS contribution increases for fiscal year 2018. The State's budget appropriated these funds directly to PEBA for the South Carolina Retirement System Trust Fund and the Police Officers Retirement System Trust Fund. The amount of nonemployer funds appropriated for fiscal year 2018 totaled \$105 million and \$13.1 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, 2018	\$ 1,300,476,390	\$ 211,793,125
Nonemployer Contributions Reported in Statement of Changes in Net Position for the fiscal year ended June 30, 2018	104,974,462	13,121,990
Employer Contributions Not Representative of Future Contribution Effort	<u>(258,038)</u>	<u>(129,100)</u>
Employer and Nonemployer Contributions Used as the Basis for Allocating Employers' Proportionate Shares of Collective Pension Amounts - June 30, 2018 Measurement Date	<u>\$ 1,405,192,814</u>	<u>\$ 224,786,015</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, 2018, and the accounting and financial reporting actuarial valuation as of June 30, 2018. 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' CAFR](#).



INDEPENDENT AUDITORS' 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 Employee 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 allocations and the total for all South Carolina Retirement System (SCRS) and Police Officers Retirement System (PORS) participating entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2018, as administered by the South Carolina Public Employee Benefit Authority, and have issued our report thereon dated March 18, 2019.

Internal Control over Financial Reporting

Management of the SCRS and PORS is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audits, we considered the SCRS' and PORS' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the schedules of employer 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 the SCRS' and PORS' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the SCRS' and PORS' internal control over financial reporting.

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 SCRS' and PORS' schedules of employer 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.

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

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 audits 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the SCRS' and PORS' schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer are free from material misstatement, we performed tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits, 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 result of that testing, and not to provide an opinion on the effectiveness of the SCRS' and PORS' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the SCRS' and PORS' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Baltimore, Maryland
March 18, 2019